

REPUBLIC OF KENYA



# REPORT

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ON

STATE DEPARTMENT FOR SPORTS

FOR THE YEAR ENDED  
30 JUNE, 2025

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REPUBLIC OF KENYA

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STATE DEPARTMENT FOR SPORTS

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE FINANCIAL YEAR ENDED  
30<sup>TH</sup> JUNE 2025

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Transitional IPSAS Financial Statements/Prepared in accordance with the Accrual Basis of Accounting Method Under  
International Public Sector Accounting Standards (IPSAS)

**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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1. ACRONYMS AND DEFINITION OF KEY TERMS

**A: Acronyms and Abbreviations**

<i>CS</i>	<i>Cabinet Secretary</i>
<i>PS</i>	<i>Principal Secretary</i>
<i>CBK</i>	<i>Central Bank of Kenya</i>
<i>ICPAK</i>	<i>Institute of Certified Public Accountants of Kenya</i>
<i>IPSAS</i>	<i>International Public Sector Accounting Standards</i>
<i>OCOB</i>	<i>Office of the Controller of Budget</i>
<i>OAG</i>	<i>Office of the Auditor General</i>
<i>OSHA</i>	<i>Occupational Safety and Health Act of 2007</i>
<i>PFM</i>	<i>Public Finance Management</i>
<i>PPE</i>	<i>Property Plant &amp; Equipment</i>
<i>PSASB</i>	<i>Public Sector Accounting Standards Board</i>
<i>SAGAs</i>	<i>Semi-Autonomous Government Agencies</i>
<i>SC</i>	<i>State Corporations</i>
<i>TNT</i>	<i>The National Treasury</i>
<i>WB</i>	<i>World Bank</i>
<i>AIE</i>	<i>Authority to Incur Expenditure</i>
<i>CFO</i>	<i>Chief Finance Officer</i>
<i>HAU</i>	<i>Head of Accounts Unit</i>
<i>CEO</i>	<i>Chief Executive Officer</i>
<i>SASDF</i>	<i>Sports, Arts and Social Development Fund</i>
<i>ADAK</i>	<i>Anti-Doping Agency of Kenya</i>
<i>MISC</i>	<i>Moi International Sports Centre Kasarani</i>
<i>CAF</i>	<i>Confederation of African Football</i>
<i>CHAN</i>	<i>African Nations Championships</i>
<i>FKF</i>	<i>Football Kenya Federation</i>
<i>AFCON</i>	<i>Africa Cup of Nations</i>
<i>WRC</i>	<i>World Rally Championships</i>

**B: Definition of Key Terms**

**Fiduciary Management-** Members of Management directly entrusted with the responsibility of financial resources of the organisation.

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**2. KEY STATE DEPARTMENT FOR SPORTS INFORMATION AND MANAGEMENT**

The State Department for Sports is one of the two State Departments in the Ministry of Youth Affairs; Creative Economy and Sports established through Executive Order No. 2 of November 2023 and have been upheld in Executive No. 1 of June 2025. The Ministry comprises the State for Youth Affairs and Creative Economy and the State Department for Sports. At the cabinet level, the State Department for Sports is represented by the Cabinet Secretary for Youth Affairs, Creative Economy and Sports, who is responsible for the Ministry's general policy and strategic direction.

The State Department for Sports consists of three Directorates, namely, the Sports Directorate, Office of the Sports Registrar and Directorate on General Administration (*Administration, Finance, Accounts, Supply Chain, Internal Audit, Central Planning and Projects Monitoring Department, Human Resource Management and Development, Public Communication, Information and Communication Technology, Legal Services and Records Management*). The Institutions / SAGAs under the State Department for Sports include: Sports Kenya, Kenya Academy of Sports, Anti-Doping Agency of Kenya, Sports, Arts and Social Development Fund, Kenya National Sports Council (KNSC) and the World Rally Championships (WRC) - Kenya Chapter.

**(a) Mandate**

According to Executive Order No. 1 2025, the mandate of the State Department for Sports is as follows:

1. Development, Management, and Implementation of the Sports Policy;
2. Enforcement and Implementation of the World Anti-Doping Code and Convention Against Doping;
3. Promotion and Coordination of Sports Training and Education;
4. Regulation of Sports;
5. Expansion of Sports Industry for sustainable Livelihoods;
6. Development and Management of Sports Facilities;
7. Establishment and Management of Sports Academies to Nurture talent;

## **STATE DEPARTMENT FOR SPORTS**

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### **Vision**

A leader in promotion and development of Sports.

### **Mission**

To provide leadership, coordination and an enabling policy, legislative, regulatory and institutional framework for sports development.

### **Strategic Objectives of the State Department**

- i. To develop, review and enforce sports policies, laws and regulations for sports development and promotion.
- ii. To identify, nurture, develop and monetize sports talents
- iii. To promote clean sport, fair play and protect athletes right to participate in a doping-free sports
- iv. To develop sports tourism in Kenya
- v. To position Kenya as a sports destination
- vi. To achieve increased access to sports facilities and participation in sports competitions.
- vii. To develop sports governance structures and systems for enhanced efficiency in service delivery.
- viii. To enhance institutions service delivery capacity for customer satisfaction Institutional Capacity Development for Enhanced Service Delivery.
- ix. To implement domestic financing reforms supporting sports development
- x. To leverage on private and external funding in sports development.

### **Core Functions**

Arising from the mandate, the core functions include:

- (a) Formulation of institutional policies on the sports industry.
- (b) Coordination, facilitation and harmonization of sports programmes at local and international levels.
- (c) Regulation of sports organizations and professional sports persons.
- (d) Development, promotion, and preservation of Kenya's sports heritage.
- (e) Promotion of clean sports and nurture of talents.
- (f) Co-ordination of standards for stadia and recreation facilities.

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**Core Values**

- i. **Patriotism:** The State Department recognizes and values the diversity of the Kenyan population in contribution to sports and is devoted to serve all citizens.
- ii. **Inclusivity:** The State Department promotes diversity in access to sports and nurture of talents for the regular athletes and persons with disabilities.
- iii. **Integrity:** The State Department is committed to uphold professionalism, ethical values, honesty, impartiality, accountability and transparency in realization of its mandate.
- iv. **Teamwork:** The State Department embraces teamwork among internal members and external stakeholders in delivering of services.
- v. **Equality;** The State Department will provide equal support to sports persons and organizations at all levels. It will also ensure equal access to opportunities regardless of gender, creed and race and promote sports programmes in a fair and equitable manner.

**(b) Key Management**

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

- Office of the Cabinet Secretary.
- Office of the Principal Secretary.
- Directorate of Sports Department.
- Office of the Sports Registrar.
- Directorate of General Administration, Planning and Support Services.
- Other Support Divisions.

**(c) Fiduciary Management**

Key management personnel with direct fiduciary responsibility for the financial year ended June 30<sup>th</sup>, 2025, included:

No.	Designation	Name
1.	Cabinet Secretary, Ministry of Youth Affairs, Creative Economy and Sports	Hon. Salim Mvurya, EGH
2.	Principal Secretary, State Department for Sports	Elijah Mwangi, CBS
3.	Secretary Administration	Mr. Evans M. Achoki
4.	Chief Finance Officer	Mr. Joseph M. Kimwele
5.	Senior Deputy Accountant General	Mr. Anthony N. Njenga
6.	Assistant Director - Supply Chain Management Services	Mr. Givinal Ejilo
7.	Director of Human Resource Management & Development	Mr. Dennis G. Kinyua
8.	Director Planning	Mr. Joseph M. Kamau

**(d) Fiduciary Oversight Arrangements**

**I. Audit Committee**

The committee is responsible and instrumental in:

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

For the financial year under review, the State Department for Sports recruited and operationalized the Ministerial Audit Committee.

**The main functions of the audit committee include:**

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

**II. Budget Implementation Committee**

- This committee is responsible for implementing and prudently managing the State Department's budget. Its duties include:
- Reviewing and considering cash flow plans.
- Reviewing the use of cash limits and recommending any necessary changes.
- Examining how donor funds voted for by the State Department are utilized.
- Advising the Accounting Officer on challenges related to budget implementation.
- Reviewing and recommending the reallocation of funds.

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- Reviewing and approving the submission of payment returns, payroll IPPD, pending bills, and A-I-A returns, and recommending appropriate actions.
- Participating in sector working groups.
- Reviewing budgets, supplementary estimates, and budget performance against actuals for the State Department in consultation with Heads of Departments.

**Budget Committee Members**

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

S/No.	Name	Designation	Position
1.	Elijah Mwangi, CBS	Principal Secretary	Chairperson
2.	Evans M. Achoki	Secretary Administration	Alternate Chairperson
3.	Rose M. Wasike	Sports Registrar	Member
4.	Jaxon Indakwa	Director of Sports	Member
5.	Anthony N. Njenga	Senior Deputy Accountant General	Member
6.	Joseph M. Kimwele	Chief Finance Officer	Secretary
7.	Joseph M. Kamau	Director Planning	Member
8.	Mr. Dennis G. Kinyua	Director of Human Resource Management & Development	Member

**f) State Department for Sports Headquarters**

P.O. Box 49849-00100  
 Talanta Plaza  
 Upper Hill  
 Nairobi, KENYA

**State Department for Sports' Contacts**

Telephone No. +254-020-2251164/005, 2250576  
 Fax 254-020-316187  
 Website: [www.sports.go.ke](http://www.sports.go.ke)

**g) State Department for Sports' Bankers**

Central Bank of Kenya  
 Haile Selassie Avenue  
 P. O. Box 60000 - 00200  
 Nairobi, Kenya.

**h) Independent Auditors**

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

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**i) Principal Legal Adviser**

The Attorney General  
State Law Office & Department for Justice.  
Harambee Avenue  
P.O. Box 40112 - 00200  
**Nairobi, Kenya**

**j) Principal Legal Adviser**

The Attorney General  
State Law Office and Department of Justice  
Harambee Avenue  
P.O. Box 40112  
City Square 00200  
**Nairobi, Kenya**

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**3. PROFILE OF CABINET SECRETARY**



**Hon. Salim M. Mvurya, EGH  
Cabinet Secretary  
Ministry of Youth Affairs,  
Creative Economy and Sports**

H.E Salim Mvurya, EGH is the Cabinet Secretary for Ministry of Youth Affairs, Creative Economy and Sports in the Government of Kenya.

He possesses a degree in Agri-Business Management from Egerton University. He has a Masters Degree in Participation, Power and Social Change from the Institute of Development Studies, University of Sussex in England, UK.

Mvurya has vast experiences both in Government, National and International NGOs. Previously he was Governor of Kwale County for 10 years (two terms), from 2013 to 2022. He also served as the vice chairman of the Council of Governors for two terms. Mvurya is endowed with leadership, development and management experience spanning over a period of 27 years.

## STATE DEPARTMENT FOR SPORTS

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### 4. PROFILE OF ACCOUNTING OFFICER AND KEY MANAGEMENT.



**Elijah Mwangi, CBS**  
**Principal Secretary**  
**State Department for Sports**

Elijah Mwangi, CBS, is the Principal Secretary, State Department for Sports under The Ministry of Youth Affairs, Creative Economy and Sports.

Mwangi was first appointed to the Senior Ranks of the Executive by H.E Dr. William Samoei Ruto C.G.H, President of the Republic of Kenya and Commander-In-Chief of the Kenya Defense Forces on 2nd December, 2023 as the Principal Secretary (PS) in the State Department for Mining under the Ministry of Mining, Blue Economy and Maritime Affairs after successful vetting and approval by the National Assembly of Kenya.

He was reassigned as the PS in the State Department for Sports on the Notification of Presidential Action (1) 20/03/2025 via the Presidential Action on Re-organization of Government on 19<sup>th</sup> March, 2025.

Prior to the appointment, Mr. Elijah served as a Managing Director at Strategic Synergy Consultants, an International Finance, Research and Strategy Firm. He was responsible for business development spanning financial and strategic management, risk and leadership effectiveness. He has also worked at different capacities in local and international engagements as managing partner of an Auditing firm, principal consultant and change management head.




Mr Elijah is an effective business leader, with heightened management experience spanning over 19 years in finance, strategy and research.

Elijah holds a Masters of Business Administration degree in strategic management and a Bachelor of Commerce degree in Accounts, both from The University of Nairobi. He is also a Certified Public Accountant and a member of the Institute of Certified Public Accountants of Kenya.

His tenure as a Principal Secretary has been marked by strong passion in leveraging technology to streamline processes, forging collaborations and partnerships with stakeholders and offering guidance to provide solutions that confer immense benefits to the public.




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 <p><b>Mr. Evans M. Achoki</b> <b>Secretary Administration</b></p>	<p>Mr. Evans Achoki joined the State Department for Sports in September 2023 as the Secretary of Administration. He has 33 years of experience, having served as a Regional, County, and District Commissioner in various parts of the country.</p> <p>Mr. Achoki holds a Bachelor of Business Administration and a Master of Business Administration. He is a board member of the Kenya Academy of Sports.</p>
 <p><b>Anthony N. Njenga</b> <b>Senior Deputy Accountant General</b></p>	<p>Mr. Anthony N. Njenga joined the State Department for Sports in July 2023 as the Head of the Accounting Unit. He has more than 20 years of experience in public sector auditing and accounting. He holds a Bachelor of Business &amp; Management (Accounting) from Egerton University and a Master of Business Administration (Finance) from the University of Nairobi. He is a Certified Public Accountant of Kenya and a member of ICPAK.</p>
 <p><b>Mr. Joseph K. Kimwele</b> <b>Chief Finance Officer</b></p>	<p>Mr. Joseph Kimwele joined the State Department for Sports in January 2024. He has served as a finance officer for more than 15 years in the public service in various State Departments, such as ICT, Small and Medium Enterprises, and cooperatives. He also worked for the World Bank project, the Kenya Youth Employment Opportunities, between 2012 and 2020.</p> <p>Mr. Kimwele holds a Bachelor of Commerce (Accounting) from the University of Nairobi and a Master of Business Administration (Finance) from the same university. He is a Certified Public Accountant of Kenya and a member of ICPAK.</p>

## STATE DEPARTMENT FOR SPORTS

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 <p>Mr. Dennis G. Kinyua <b>Director – HRM &amp; D</b></p>	<p>Mr. Dennis G. Kinyua joined the State Department for Sports on 22<sup>nd</sup> June 2020 as the Director of HRM &amp; D. He is responsible to the Accounting Officer for the effective Discharge of Human Resource matters. He has over twenty (26) years of experience in Human Resource Management and Development (HRM&amp;D). He holds a Bachelor of Arts Degree from the University of Nairobi and a Postgraduate Diploma in HRM&amp;D. He is a Member of the Institute of HRM.</p>
 <p>Mr. Joseph M. Kamau <b>Director – CPPMU</b></p>	<p>Mr. Joseph Mwangi Kamau has been the Director of Planning in the State Department for Sports since April 2024. He has served in the Public Service in various capacities. Mr Mwangi started his public career as an economist in the field (district) services and later as a senior economist in the County Government of Laikipia. He has also served as a Senior Principal Finance Officer in other State Departments.</p> <p>As the head of Planning, he is responsible for the economic planning function, Policy Formulation, Performance Management, Monitoring and Evaluation of programmes and projects, Budgeting, Statistics, and the State Department for Sports.</p>
 <p>Ms. Rose M. N. Wasike <b>Registrar of Sports</b></p>	<p>Ms Rose Wasike was appointed Sports Registrar in the Ministry of Sports, Culture and Heritage in April 2014. She holds a Master's degree in Women's Law (MA) from the University of Zimbabwe and a Postgraduate Diploma in Law from The Kenya School of Law; this qualified her to advocate for the High Court of Kenya. She also has a Postgraduate Diploma in International Labour Standards from the International Labour Organization Training Centre, Turin-Italy. Ms. Wasike has previously served in various capacities in the Public Service, such as The Acting Registrar of the Industrial Court of Kenya, Deputy Registrar (Legal) of the Industrial Court of Kenya, Senior Labour Officer (Senior Legal Officer), Labour Officer (Legal Officer) in the Ministry of Labour.</p>

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**Mr. Jaxon Indakwa  
Director of Sports**

Mr. Jaxon Indakwa, the Director of Sports has over thirty-five (35) years' experience in Public Service. He has served in various capacities such as a District Sports Officer, Provincial Director of Sports, Founder CEO National Sports Fund and currently the Director, Sports. Holds a Bachelor's Degree in Government and Linguistics from University of Nairobi.

Mr. Indakwa also holds Post Graduate Diploma in Sports Administration from Kenya University and a Masters Degree in Leisure and Recreation from Kenyatta University.

## 5. STATEMENT BY THE CABINET SECRETARY

In line with the Fourth Medium Term Plan (MTP) 2023-2027 of Kenya Vision 2030, the government is implementing comprehensive social, economic, and political reform programmes. A central focus of the Bottom-Up Economic Transformation Agenda (BETA) is to ensure efficient service delivery to citizens through the implementation of priority projects throughout the five-year plan. This initiative is driven by the overarching objective of transforming Kenya into a modern, globally competitive, and prosperous nation that provides a high quality of life for all its citizens.

The Ministry of Youth Affairs, Creative Economy and Sports aims to develop sports by focusing on several strategic goals. These include: enabling a comprehensive policy, legal, and regulatory framework; ensuring integrity in sporting events; identifying and nurturing sports talents; promoting sports tourism to enhance income and socioeconomic development; and providing standard infrastructure and recreational facilities to increase access and participation. The Ministry will also build effective institutional capacity for enhanced service delivery and establish sustainable financing frameworks.

The Ministry through the State Department for Sports is implementing one Programme-Sports which comprises three distinct Sub Programmes: Sports Training and Competition; Development and Management of Sports Facilities; and General Administration, Planning and Support Services. The State Department for Sports has been at the forefront of Kenya's preparations for the African Nations Championship (CHAN24) Tournament. To secure the hosting rights, Kenya paid the required hosting fees to the Confederation of African Football (CAF). The national team, Harambee Stars, prepared rigorously with support from both the Football Kenya Federation (FKF) and the Kenya Academy of Sports.

The CHAN24 competition venues were upgraded to meet CAF standards, including Moi International Sports Centre (MISC)-Kasarani and Nyayo National Stadium in Nairobi. The renovations included; refurbishment of changing rooms, installation of flood lights, Video Aided Referee (VAR) infrastructure, media tribunes, and expansion of the VVIP and VIP pavilions. Training facilities like the Police Sacco Stadium, Ulinzi Sports Complex, Utalii Sports Grounds and the MISC upper and lower warm-up pitches were also upgraded to meet the CAF requirements.

Progress was also made on county stadia with the completion of Kinarini Stadium in Kwale and Raila Odinga Stadium in Homabay. The Government is committed to delivering a successful CHAN tournament, which is a crucial step in preparing to host Africa Cup of Nations (AFCON) 2027. Overall, these preparations represent a significant national investment in sports infrastructure, positioning Kenya as a future continental sporting hub.

## STATE DEPARTMENT FOR SPORTS

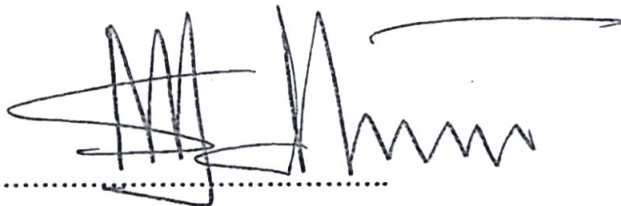
### Annual Report and Financial Statements for the year ended June 30, 2025.

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The State Department is targeting legislative interventions to develop new or review existing policies, laws, and regulations. This will create an environment conducive to developing, promoting, and regulating the sports sector. The anticipated policy and legal framework reviews will address sports financing, the regulation of sporting processes and competitions, and the rewarding and management of the welfare of sport persons. The review of the Sports Policy No. 3 of 2005 and the Sports Act No.25 of 2013 progressed well, creating an enabling policy, legal, and institutional framework for sports promotion and development. These frameworks were subject to countrywide public participation, which culminated in the creation of the Sports Bill, 2025 and the Draft National Sports Policy.

The CHAN2024 infrastructure projects encountered significant challenges, notably escalating expenditure pressures from underestimated project costs, inflation, and limited fiscal space resulting to postponements of the tournament from September 2024 to August 2025. Additionally, regular CAF inspections resulted in variation of requirements to meet the standards for the competition and training venues.

The Ministry enhanced project appraisal and budgeting processes, standardized and strengthened hosting agreements, and adopted comprehensive contract management frameworks. These measures were implemented to improve accountability, efficiency, and the timely delivery of the Pamoja CHAN24 Tournament. The Ministry jointly with the Ministry of Defence enhanced the monitoring of the projects in readiness for the CHAN tournament.



.....  
**Hon. Salim M. Mvurya, EGH**

**Cabinet Secretary**

**Ministry of Youth Affairs, Creative Economy and Sports**

**STATE DEPARTMENT FOR SPORTS**

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**6. STATEMENT BY THE ACCOUNTING OFFICER**

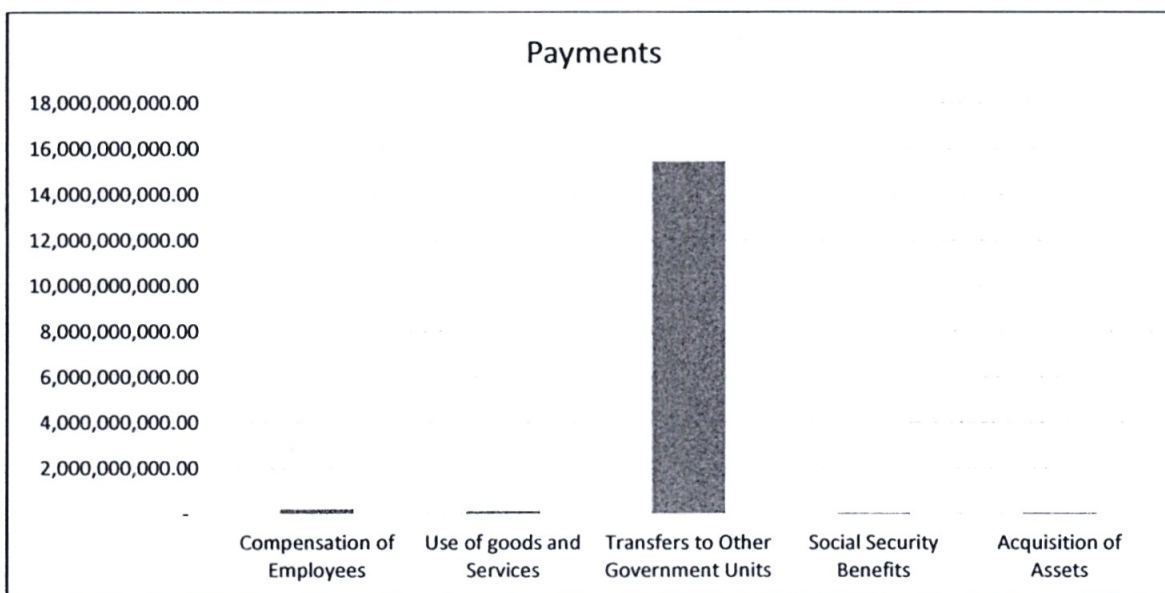
The State Department for Sports is part of the Ministry of Youth Affairs, Creative Economy, and Sports, which was established by Executive Order No. 1 of 2025 on the Reorganization of the Government of the Republic of Kenya.

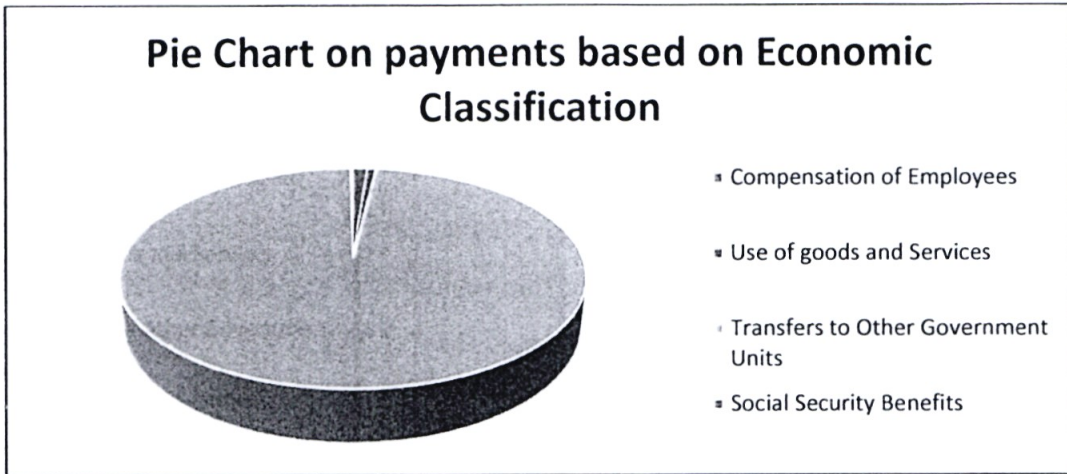
The total approved budget for **the State Department for Sports** in FY 2024/2025 was KSh 19,540,947,928. The overall expenditure was KSh 18,225,535,575, which represents a 93% absorption rate. Further details are provided in the following table. The details are as shown in the Table.

**Table 4: Summary of Budget Performance**

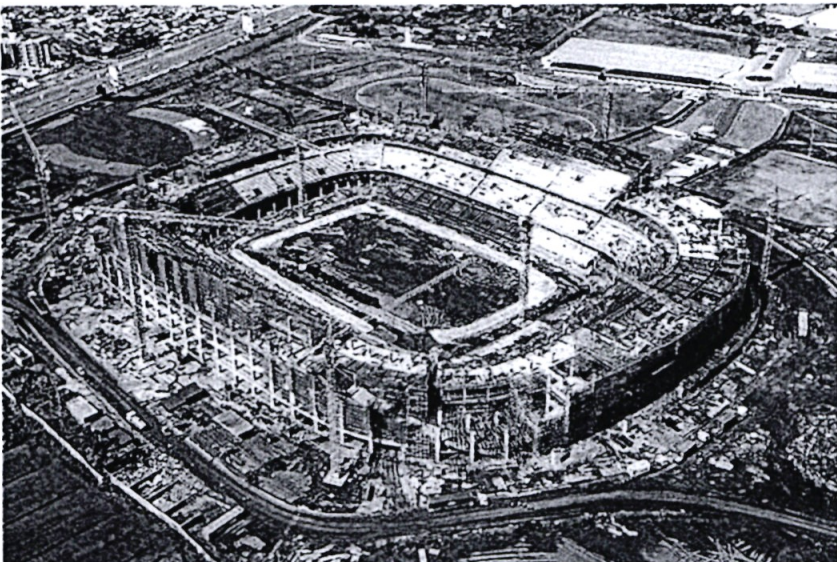
<b>Class</b>	<b>FY 2024/25 Approved Budget</b>	<b>FY 2024/25 Expenditure</b>	<b>Absorption</b>
Recurrent	3,034,947,928	2,966,510,235	98%
Development	16,506,000,000	15,259,025,340	92%
<b>Total</b>	<b>19,540,947,928</b>	<b>18,225,535,575</b>	<b>93%</b>

The aforementioned budget was allocated and spent across various economic classifications, including employee compensation, use of goods and services, transfers to other Government units, social security benefits, and the acquisition of assets. The utilization of these funds is detailed in the pie chart and bar chart below.





a) The State Department for Sports achieved various milestones during FY 2024/2025. These included the development of sports infrastructure, a successful and economical safari rally, and the facilitation of various sporting events. Some of the achievements have been shown below.

<b>Sports Infrastructure</b>	
	<p>The State Department for Sports started the construction of Talanta Talanta Sports City Stadium in FY 23/24. This international stadium, which is expected to host AFCON in 2027, is currently under construction. Once completed, it will have a seating capacity of 60,000.</p>

World Rally Championship



The State Department for Sports successfully organized the World Rally Championship (WRC) Safari Rally, held from **March 20–23, 2025**. The event attracted a significant global audience and, in addition to providing a major holiday attraction for Kenyans, generated substantial economic benefits for the country.

Sports Games



The State Department facilitated a match for the Harambee Stars, who played and lost against Gabon in March 2025

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b) To keep pace with the fast-growing sports industry, the State Department for Sports must address several emerging issues, which include:

- The need to modernise sports infrastructure to match world best facilities.
- New technologies in the sport industry.
- Societal issues and athlete activism.
- The changing needs of sports marketing.

c) Key risks and risk management strategies are indicated here below:

<b>Risks</b>	<b>Risk Management Strategy</b>
Weak policy and legal framework	Review existing policies and legal framework and formulate relevant policies and law.
Inadequate stakeholder participation	Clear mechanisms on stakeholder communication, awareness and participation for collaboration and consensus in decision making.
Changes in political leadership	Strengthen existing institutional framework
Limited Resources	Develop and implement resource mobilization strategies.
Limited ICT Infrastructure	Increase investments in ICT.
Weak Information Management	Build capacity for information sharing and management.
Slow uptake of modern technology in service delivery	Sensitization/ training, invest in research, innovations and adoption of appropriate technology.
Increase in briefcase sports organizations and professional sports persons	Increase the number of inspections, monitoring and legal audits.
Climate change	Safeguarding and preservation of forests, planting of trees and utilizing weather forecast reports in planning for activities.
Poor perception of activities and programs of the State Department by the public	Enhance the department's publicity through information, eeducation and communication
Conflicts with county governments on overlapping mandate	Seek partnership and collaboration through signing of MOUs.
Exit or high turnover of critical staff in technical areas	Succession planning.
Leadership wrangles in sports federations/associations	Awareness and capacity building to enhance good corporate governance and compliance with the Sports Act and other relevant laws.


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d) The State Department for Sports encountered several implementation challenges. The table below outlines these challenges, detailing the proposed way forward and the specific actions the department is taking to address them:

No	Implementation challenges	Way forward/specific actions by the State Department
1	Budgetary rationalization, the State Department's financial allocation was reduced during the year, which interfered with its planned activities.	In response to budgetary adjustments, the State Department realigned its activities. The department also proactively engaged the private sector to secure sponsorships for sporting events like the <b>WRC Safari Rally</b> , with key partners including <b>KCB Bank</b> and <b>Safaricom</b> .
2	Inadequate staff	The State Department has requested approval from the State Department for Public Service for an increase in its technical staff.
3	Staff working from different locations	The State Department has relocated most of its staff to new offices at Talanta Plaza.
4	Poor governance in sports federations	The State Department for Sports has promoted cohesion and discipline among the various sports federations.

  
.....  
**Elijah Mwangi, CBS**  
**Principal Secretary / Accounting Officer**  
**State Department for Sports**

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**7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES  
FOR FY 2024/2025**

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer presents a statement of performance against predetermined objectives of the MDA.

The key strategic objectives as per the State Department for Sports' Strategic Plan for 2023 - 2027 are to:

- a) To develop, review and enforce sports policies, laws and regulations for sports development and promotion.
- b) To identify, nurture, develop and monetize sports talents
- c) To promote clean sport, fair play and protect athletes right to participate in a doping free sport
- d) To Develop Sports Tourism in Kenya
- e) To Position Kenya as a Sports Destination
- f) To achieve increased access to sports facilities and participation in sports competitions.
- g) To develop sports governance structures and systems for enhanced efficiency in service delivery
- h) To enhance institutions service delivery capacity for customer satisfaction
- i) To implement domestic financing reforms supporting sports development
- j) To leverage on private and external funding in sports development

Expenditure in the FY should be geared toward to realization of the aforementioned strategic objectives as captured in the Strategic Plan for 2023 - 2027. Linked to these objectives are specific programmes outcomes and outputs and performance indicators. The implemented programmes should be tabulated against actual achievements in the format presented in the table below, on programme performance, to demonstrate the progress towards achievement of the predetermined objectives.

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Table 5: Programme performance

Program	Sub- Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
						Target	Actual	Variance	Target	Actual	Variance	
Sports	SP 1.1: Sports Training and Competitions	Excellence in Sports Performance	Increased participation in international events and competitions	International and National Sports programs and events	No. of teams presented in international sports competitions	35	45	10	35	45	10	Target achieved The success stems from the sports federations meeting all funding requirements
					No. of International Sports competitions hosted	9	13	3	9	13	3	Target achieved attributed to partnerships between the government, sports federations, world sports bodies and relevant stakeholders.
					No. of Sports programmes for vulnerable groups undertaken	10	12	2	10	12	2	Target achieved due to the government's deliberate effort to support sports programmes for vulnerable groups
					No. of professional sports persons licensed	25	10	-15	25	10	-15	Target not achieved due to reduced submission of registration forms and interruption of office operations arising from accumulation of rent arrears

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Program	Sub-Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
						Target	Actual	Variance	Target	Actual	Variance	
			Enhanced Regulation and Compliance services	Regulation and Compliance services provided	No. of Professional sports bodies licensed	4	3	-1	4	3	-1	Target not achieved due to reduced submission of registration forms and interruption of office operations arising from accumulation of rent arrears
					No. of Sports organizations Inspected	10	5	-5	10	5	-5	The target was not achieved due to insufficient funding on field activities
					No. of elections observed	10	18	8	10	18	8	Target achieved attributed to high number of elections held by sports organizations as part of compliance
					% of Court Cases managed and handled	100%	100%	0	100%	100%	0	The target was attributed to submission of comprehensive instructions to AGs Office and embracing Alternative Dispute Resolution mechanism in accordance with Sports Act.

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Program	Sub-Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
						Target	Actual	Variance	Target	Actual	Variance	
			Increased and enhanced Anti-Doping services	Anti-Doping services provided	No. of intelligence-based tests carried out	1,000	1,963	963	1,000	1,963	963	Target Achieved The Enhanced Athletics Anti-Doping Programme (EAAP), supported by SASDF significantly contributed to this achievement
					No. of Persons sensitized on Anti-Doping issues	2,500	16,096	13,596	2,500	16,096	13,596	The target was achieved as a result of adoption of hybrid training i.e. physical and virtual.
					% on results management on Anti-doping rule violations	100%	100%	0	100%	100%	0	All cases received were handled/processed
			Enhanced Sports talent development services	Sports talent development services	No. of athletes enrolled for training in sports academies	2,500	3,215	715	2,500	3,215	715	Target was achieved due to strategic partnership with the Ministry of Education, sports organizations among other stakeholders
					No. of sports technical and administration personnel trained	1,200	1,452	252	1,200	1,452	252	Target was achieved due to strategic partnership with the Ministry of Education, sports organizations among other stakeholders

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Program	Sub- Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
						Target	Actual	Variance	Target	Actual	Variance	
					No. of sports talent camps conducted	8	8	0	8	8	0	Target achieved
	<b>SP 1.2: Sports Infrastructure</b>	Development and management of Sport Facilities	Sports Infrastructure developed to international standards	Sports infrastructure developed to international standards	% Completion of regional stadia constructed and upgraded	100	85	25	100	75	25	Target not achieved. This includes Wote-75%, Karatu-95%, Ruringu-75%, Chuka-99% and Kamariny 30%
					% completion of Phase I B of the Kenya Academy of Sports Complex	70%	70%	0	70%	70%	0	Target achieved
					% Construction of Talanta Sports City Stadium to CAF Standards to Host AFCON 2027	50	50	0	50	50	0	Target not achieved. The construction of Talanta Sports City is ongoing as a priority project for the hosting of the 2027 Africa Cup of Nations (AFCON 27)
					% Rehabilitation of MISC Kasarani Stadium to CAF Standards to host CHAN 2024 & AFCON 2027	100	99	1	100	99	1	The project is practically complete and awaiting handing over
					% Rehabilitation of Nyayo National Stadium to CAF Standards to host CHAN 2024 & AFCON 2027	100	90	10	100	90	10	Target not achieved The project is ongoing and is ready to host the 2024 African Nations

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Program	Sub-Program	Strategic Objective	Outcome	Output	Output indicator	Achievement for the FY			Cumulative Achievement by end of FY			Remarks
						Target	Actual	Variance	Target	Actual	Variance	
												Championship (CHAN) in August 2025
					% Rehabilitation of Kipchoge Keino Stadium to CAF Standards to Host AFCON 2027	60	25	35	60	25	35	Target not achieved. There was delay in mobilization by the Contractor
					No. of new national stadia developed and upgraded to international standards as per the Presidential Directive	6	2	4	6	2	4	Kinarini and Raila Odinga Stadium were completed, while Ithookwe, Kapkatet, Masinde Muliro and Bukhungu stadia are ongoing
	<b>SP 1.3 General Administration and Support Services</b>	Enhancing efficiency, effectiveness and accountability in the department's operations	Effective and efficient provision of support services that enable the department to achieve its overall goals and objectives related to sports development and promotion	M&E reports	No. of quarterly M&E reports	4	4	0	4	4	0	Target achieved.
				Policies and bills reviewed/developed	Number of policies and bills reviewed/developed	2	2	0	2	2	0	The Draft Sports Policy document and the corresponding Draft Amendment Bill completed on National Sports Policy 2005 and Sports Act,2013
				Financial services	Approved Annual Budget	1	1	0	1	1	0	Target achieved
				Financial services	No. of quarterly financial reports prepared	4	4	0	4	4	0	Target achieved

## **8. GOVERNANCE STATEMENT**

### **i) Human Resources Management and Development Advisory Committee**

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

The committee's duties include:

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

### **c) Risk management**

#### **Mandate and Commitment**

The mandate for risk management comes from the State Department for Sports and Senior Leadership Team (SLT). These groups' continued engagement and support is critically important – without it, risk management fails. These governance groups understand this and are committed to ensuring sustainable and effective risk management within the State Department for Sports. This commitment must be mirrored by management and staff at all levels.

The State Department for Sports and SLT lead this commitment by:

- Endorsing and implementing the Risk Management Framework and Policy and ensuring that these are updated to remain relevant
- Understanding the value added by risk management and communicating this to staff and stakeholders
- Aligning risk management activities with the achievement of organizational objectives
- Ensuring legislative and regulatory compliance
- Assigning accountabilities and responsibilities for risk management at appropriate levels within the organization
- Ensuring independence of the Risk and Assurance team such that risks can be raised to the highest level without fear of punitive outcome

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- Creating and supporting an organizational culture which encourages transparent identification and open discussion of risks
- Monitoring the effectiveness of the risk management system and ensuring actions are taken to improve it continually.

**d) Report on recent training and development in governance for those in key leadership.**

The Cabinet Secretary and Principal Secretary participated in a retreat to review their performance and determine a path forward towards improving service delivery.

**e) Public participation activities**

The State Department participated in the development of the budget for the financial 2023/2024 by making presentations during the sector budget making retreats and making presentations to the National Assembly departmental committees

**f) Compliance with laws and regulations among others.**

During the year under review the State Department for Sports complied with the constitution of Kenya, PFM Act 2012 and its regulations 2015, Public Procurement and Disposal Act 2015 and the regulations, all Acts of parliament and all the government circulars issued. All the statutory reports were submitted within the prescribed timelines.

## **9. MANAGEMENT DISCUSSION AND ANALYSIS**

The State Department for Sports is focused on several key initiatives, primarily driven by co-hosting of the 2024 African Nations Championship (CHAN) and readiness for 2027 Africa Cup of Nations (AFCON). Infrastructure development has earmarked the upgrade of major stadia including Moi International Sports Centre, Kasarani, Kipchoge Keino and Nyayo National Stadium, and construction of Talanta Sports City.

Beyond the main stadia, the Government has invested in the refurbishment of training facilities to meet international standards. These include Ulinzi Sports Complex, Utalii Sports Grounds, Kenya Academy of Sports pitches, MISC lower and upper Annex pitches and the Police Sacco Stadium, specifically earmarked as training grounds for the CHAN tournaments. In addition, programmes are in place to nurture sporting talent through the Kenya Academy of Sports (KAS) and promote clean sports to ensure fair play through the Anti-Doping Agency of Kenya (ADAK).

The regulation of sports organizations has remained major priority in enhancing Kenya's participation in sports competition at the global scene. Similarly, the Government has collaborated with international federations in hosting of major sports events such as World Rally Championship (WRC) and Magical Kenya Open (MKO).

The State Department for Sports has demonstrated a strong commitment to fulfilling its statutory obligations for the period ending June 2025. In terms of financial compliance, the Department, as part of the Ministry of Youth Affairs, Creative Economy and Sports, established an Audit Committee in May 2025 in accordance with the Public Finance Management (PFM) Act, 2012. This move was made to enhance financial oversight and governance, towards ensuring the realization of "Zero-Fault Audit" status.

Furthermore, the Department has made significant strides in policy and legal compliance. To align with the 2010 Constitution, a draft Sports Policy draft and a corresponding draft amendment bill have been completed to revise the National Sports Policy 2005 and the Sports Act, 2013. Public participation, a key statutory requirement for new legislation, was also facilitated with public submissions being invited up until mid-June 2025.

## **STATE DEPARTMENT FOR SPORTS**

### **Annual Report and Financial Statements for the year ended June 30, 2025.**

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The Department has also ensured anti-doping compliance by appointing new independent members to the Board of the Anti-Doping Agency of Kenya (ADAK) in June 2025, as mandated by the Anti-Doping Act (No. 5 of 2016).

The State Department for Sports faces several major risks, primarily due to the ambitious timelines due to expenditure pressure from infrastructural projects that require readiness within specified timelines. The most immediate risk is the potential for delays in the completion of stadia renovations, which could jeopardize Kenya's ability to successfully co-host the 2027 Africa Cup of Nations (AFCON). Despite reported progress at competition venues like Moi International Sports Centre, Kasarani, and Nyayo National Stadium, any setbacks could lead to significant reputational and financial consequences.

Non compliance issues in the Department are also contributed by the lack of comprehensive asset registers and risk registers. The Audit Committee will ensure that robust control systems are in place including comprehensive asset registers and risk registers.

Furthermore, the Department is susceptible to rapid transitions of leadership attributed to social political unrest. As noted in a security updates, notice of protests and civil unrest results to disruption of major sports events, security breaches in critical infrastructure, and discouragement of private investments. Such disruptions pose a direct threat to the ongoing projects and sports events managed by the Department.

Although a draft Sports Policy and a corresponding amendment Bill have been completed, the lengthy and complex process of public participation and parliamentary approval could cause delays. Any hold-ups in enacting this new legislation would hinder the Department's ability to address legal, policy and legislative gaps aimed at improved governance within the sports sector.

The accumulation of rent arrears has remained a key risk resulting to budgetary gaps and subsequently constraints on settlement of financial commitments. The relocation to the three floors at Talanta Plaza is a temporal measure for the State Department. The State Department requires adequate space to fully implement the approved organizational structure and staff establishment.

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Poor managed statistics in the sports sector has continued to pose risks resulting to minimal recognition in annual reports on sports contribution to the economy at the County and National levels.

The completion of Talanta Sports City, County stadia and sports academies aims at supporting the sports industry and nurture of sports talents at the grassroots levels as a long-term measure. The regulation of sports is also earmarked to be decentralized at regional level in clusters of an average of six counties. The legislative agenda will be expanded to review the Sports Registrar's Regulations, Sports Kenya Regulations and Kenya Academy of Sports Regulations.

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### 10. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

The State Department for Sports exists to transform lives. This is our purpose; the driving force behind everything we do by putting the citizen first, delivering relevant services, and improving operational excellence. Below is a brief highlight of the sustainability activities conducted during the year under review:

#### a) Sustainability strategy and profile

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

#### b) Environmental performance /climate change/ mitigation of natural disasters

Sports have a massive global audience, offering a powerful platform to raise awareness about climate change and promote sustainability initiatives. Athletes, teams, and organizations can use their influence to advocate for environmentally friendly practices, policies, and behaviors, encouraging fans and communities to take action.

The State Department for Sports organised annual tree planting exercises in Bungoma County in May, 2025 as per the presidential directive on planting trees.

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**c) Employee welfare**

There are proper policy / guidelines that provide for the hiring process. Whenever there is a vacancy or any recruitment in the civil service, the Public Service Commission advertises the posts and the requirements for citizens to participate. Both men and women are given equal chance for consideration. After recruitment, employees are remunerated according to their job groups.

They are also promoted and awarded for good work. Two third gender rule is applied when conducting the exercise. There are deliberate efforts that have been made in improving skills and managing careers, appraisal and reward system. Yearly short courses or long-term courses are also conducted on employees. Trainings do take place every Financial Year.

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

There are Schemes of Services for all employees. Employees in the service are provided with a life insurance policy (SHA) that covers everyone in case of injury or sickness. There is enough office space that is properly ventilated and equipped with modern office equipment, such as computers and furniture. Employees can go on annual leave for at least 30 days a year to be with their families. The State Department intends to move all its offices to the Talanta Plaza.

The State Department requested staff recruitment for the Office of the Registrar to fill the human resource gaps.

**d) Operational practices/Marketplace practices**

The organization ensures the following:

**i) Responsible competition practice**

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

## STATE DEPARTMENT FOR SPORTS

### Annual Report and Financial Statements for the year ended June 30, 2025.

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#### 11. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government MDA shall prepare financial statements in respect of that MDA. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Sports is responsible for the preparation and presentation of the department's financial statements, which give a true and fair view of the state of affairs of the department for and as at the end of the financial year (period) ended on June 30, 2025. 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 department, (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 department; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Sports accepts responsibility for the department's financial statements, which have been prepared on the **Transitional Accrual Basis Method** of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the department's financial statements give a true and fair view of the state of State Department's transactions during the financial year ended June 30, 2025, and of the department's financial position as at that date. The Accounting Officer further confirms the completeness of the accounting records maintained for the department, which have been relied upon in the preparation of the department's financial statements as well as the adequacy of the system of internal controls.

The Accounting Officer in charge of the State Department for Sports confirms that the department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the department's funds received during the year under audit were used for

**STATE DEPARTMENT FOR SPORTS**

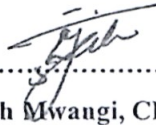
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the department's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The State Department for Sports' financial statements were approved on **30<sup>th</sup> October, 2025** and signed by:



.....  
**Elijah Mwangi, CBS**  
**Accounting Officer**



.....  
**Anthony N. Njenga**  
**Head of Accounting Unit**  
**ICPAK M/No. 14273**

# REPUBLIC OF KENYA



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## REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR SPORTS FOR THE YEAR ENDED 30 JUNE, 2025

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### PREAMBLE

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

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

A Qualified Opinion is issued when the Auditor-General concludes that, except for material misstatements noted, the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying transitional IPSAS financial statements of State Department for Sports set out on pages 1 to 43, which comprise of the statement of

financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which to the best of my knowledge and belief were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the transitional IPSAS financial statements present fairly, in all material respects, financial position of the State Department for Sports as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with transitional International Public Sector Accounting Standards (Accrual Basis-Transitional) and comply with the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

### **Basis for Qualified Opinion.**

#### **Long Outstanding Lease Liabilities**

The statement of financial position and Note 13 to the financial statements reflects lease liabilities of Kshs.56,775,806 which includes an amount of Kshs.35,852,163 being outstanding rent for the office spaces previously occupied by various departments before they were later relocated to Talanta Plaza. However, the balance has been outstanding for more than two (2) years which could result in costly litigations.

In the circumstances, accuracy, completeness and validity of the lease liabilities of Kshs.35,852,163 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Sports Management in accordance with ISSAI 130 on the 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.

### **Emphasis of Matter**

#### **1. Budgetary Control and Performance**

The statement of comparison budget and actual amounts reflects final receipts budget and on actual and comparable basis of Kshs.19,540,947,928 and Kshs.18,202,971,250 respectively, resulting to an underfunding of Kshs.1,337,976,678 or 7% of the approved budget.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

## 2. Contingent Liabilities

Note 18 to the financial statements reflects contingent liabilities of Kshs.15,386,222,500. The balance comprises of Kshs.386,222,500 which was awarded for breach of contract for design, mobilization, grass removal, irrigation levelling, soil preparation and fertilization and installation of Bermuda/Paspalum grass and installation of Sports equipment over a number of Stadia and Pitches in the country including maintenance of ten (10) training grounds. The amount further includes Kshs.15 billion awarded to Telkom Kenya as compensation for the loss of Posta Sports grounds which was used by the State Department for Sports for the construction of Talanta Stadium. The appeal is pending in court and the outcome has not been determined.

My opinion is not modified in respect of these matters

### Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. Except for the effects of the matter described in the Basis for Qualified Opinion section, I have determined that there are no other key audit matters to communicate in my report.

### Other Matter

### Unresolved Prior Year Matters

In the audit report of the previous year, eight (8) issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, Management had not resolved the matters and explained the delay in resolving the issues as at 30 June, 2025 as tabulated below;

S/No.	Financial Year	Audit Issue
1.	2023-2024	Long Outstanding Pending Payables
2.	2023-2024	Long Outstanding Rent for Leased Offices
3.	2023-2024	Budgetary Control and Performance
4.	2023-2024	Contingent Liability
5.	2023-2024	Anomaly in Construction of Jamhuri Sports Ground
6.	2023-2024	Unoccupied Office Space at Maktaba Kuu Building
7.	2023-2024	Lack of an Audit Committee
8.	2023-2024	Lack of an Offsite Data Storage Facility, Continuity Plan and Disaster Recovery Plan

## **Other Information**

The Management is responsible for the Other Information set out on page ii to xxxvi which comprise of Entity Information and Overall Performance, Statement of Governance, Statement of the Cabinet Secretary, Statement of the Principal Secretary, Management Discussion and Analysis, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the State Department for Sports financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES**

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else 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**

#### **Delay in Hand Over of Wang'uru and Kirigiti Stadiums**

The State Department for Sports, at the time of the audit, had incurred Kshs.908,189,390 for the construction of Kirigiti Stadium in Kiambu County and Kshs.650,182,380 for the construction of Wang'uru Stadium in Kirinyaga County. The construction was completed in March, 2024 and the Contractors were fully paid. Review of documents revealed that the land is owned by the respective County Governments; while the development was carried out by the National Government through the State Department for Sports.

However, there was no Memorandum of Understanding outlining the ownership and management of the Stadiums post-completion between the County Governments and the

National Government. Due to the lack of the documentation, the handover of the Stadiums has not been executed, resulting in the risk of vandalism and mismanagement.

In the circumstances, the value for money realized from the projects could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require 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 comply 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 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 controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual Basis-Transitional) and for maintaining effective internal controls 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 controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the State Department's financial reporting process, reviewing the effectiveness of how Management 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**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


17 December, 2025


**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**13. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2025**

Description	Notes	Period Ended 30th June 2025
		Kshs
<b>Revenue from non-exchange transactions</b>		
Transfers from Exchequer	1	2,588,975,470
Transfers from Other Government entities	2	15,516,450,102
<b>Total</b>		<b>18,105,425,572</b>
<b>Revenue from exchange transactions</b>		
Rendering of services	3	97,545,678
<b>Total</b>		<b>97,545,678</b>
<b>Total revenue</b>		<b>18,202,971,250</b>
<b>Expenses</b>		
Employee costs	4	203,144,218
Use of goods and services	5	87,506,232
Transfers to other Government Entities	6	16,223,336,908
Other Grants and Subsidies	7	1,682,000,000
Social Benefits	8	2,662,078
<b>Total expenses</b>		<b>18,198,649,436</b>
<b>Surplus/Deficit for the year</b>		<b>4,321,814</b>

The Financial Statements set out on pages 1 to 2 were signed by:

  
 .....  
**Elijah Mwangi, CBS**  
**Accounting Officer**

  
 .....  
**Anthony N. Njenga**  
**Head of Accounting Unit**  
**ICPAK M/No. 14273**


STATE DEPARTMENT FOR SPORTS  
Annual Report and Financial Statements for the year ended June 30, 2025.

14. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2025

Description	Notes	Period as at 30th June 2025	Opening Statement
		Kshs	Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and Cash equivalents	9	65,248,189	124,086,348
Inventories	10	6,247,548	8,702,997
<b>Total Current Assets</b>		<b>71,495,737</b>	<b>132,789,345</b>
<b>Total Non-Current Assets</b>		<b>-</b>	<b>-</b>
<b>Total Assets (A)</b>		<b>71,495,737</b>	<b>132,789,345</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Trade and Other Payables	11	1,799,744	4,414,744
Refundable Deposits	12	60,912,014	118,453,787
Current Lease Liabilities	13	56,775,806	108,504,939
<b>Total Current Liabilities</b>		<b>119,487,564</b>	<b>231,373,470</b>
<b>Non-Current Liabilities</b>		<b>-</b>	<b>-</b>
<b>Total Liabilities (B)</b>		<b>119,487,564</b>	<b>231,373,470</b>
<b>Net Assets (A-B)</b>		<b>(47,991,826)</b>	<b>(98,584,125)</b>
<b>Represented By:</b>			
Reserves		(98,584,125)	4,635,989
Accumulated Surplus		50,592,299	(103,220,114)
<b>Net Assets</b>		<b>(47,991,826)</b>	<b>(98,584,125)</b>

The financial statements set out on pages 1 to 2 were signed by:

  
.....  
Elijah Myangi, CBS  
Accounting Officer

  
.....  
Anthony N. Njenga  
Head of Accounting Unit  
ICPAK M/No. 14273

**STATE DEPARTMENT FOR SPORTS**  
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**15. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE**  
**2025**

Description	Accumulated Surplus	Reserves	Capital Fund	Total
	Kshs	Kshs	Kshs	Kshs
As at 30 <sup>th</sup> June 2025	4,321,814	(98,584,125)	-	(94,262,311)
Adjustments: (to recognize assets and liabilities)	51,888,684			51,888,684
As at 30 <sup>th</sup> June 2025	56,210,498	(98,584,125)	-	(42,373,627)
Returns to exchequer	(5,618,199)			(5,618,199)
As at 30 <sup>th</sup> June, 2025	50,592,299	(98,584,125)	-	(47,991,826)

**Reconciliation of Net Assets**

Description	Adj No	IPSAS Adjustments 30 <sup>th</sup> June, 2025
Closing balance Surplus as of 30th June, 2025	-	4,321,814
Inventory	-	(2,455,449)
Decrease in Trade and Other Payables	-	2,615,000
Decrease in Lease liabilities	-	51,729,133
Total IPSAS adjustments as at 1 <sup>st</sup> July, 2024	-	51,888,684

**STATE DEPARTMENT FOR SPORTS**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**Opening Statement**

Description	Accumulated Surplus	Reserves	Capital Fund	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30<sup>th</sup> June 2024 (cash basis)</b>	5,618,828	4,635,989	-	10,254,817
Adjustments: (to recognize assets and liabilities)	(104,216,686)		-	(104,216,686)
<b>As at July 1, 2024</b>	<b>(98,597,858)</b>	<b>4,635,989</b>	<b>-</b>	<b>(93,961,869)</b>
Returns to exchequer	(4,622,256)		-	(4,622,256)
<b>As at 30 June, 2025</b>	<b>(103,220,114)</b>	<b>4,635,989</b>	<b>-</b>	<b>(98,584,125)</b>

**Reconciliation of Net Assets**

Description	Adj No	IPSAS Adjustments 30 <sup>th</sup> June, 2024
Closing balance Surplus as of 30th June, 2024		5,618,828
Inventory		8,702,997
Trade and Other Payables		(4,414,744)
Lease liabilities		(108,504,939)
<b>Total IPSAS adjustments as at 1<sup>st</sup> July, 2024</b>		<b>(104,216,686)</b>

STATE DEPARTMENT FOR SPORTS  
Annual Report and Financial Statements for the year ended June 30, 2025.

16. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2025

Description	Notes	Period Ended 30th June 2025
		Kshs
<b>Cash flows from operating activities</b>		
<b>Receipts</b>		
Transfers from exchequer	1	2,588,975,470
Transfers from other government entities	2	15,516,450,102
Rendering of services	3	97,545,678
<b>Total receipts</b>		<b>18,202,971,250</b>
<b>Payments</b>		
Employee costs	4	203,144,218
Use of goods and services	5	87,506,232
Transfers to other Government Entities	6	16,223,336,908
Other Grants and Subsidies	7	1,682,000,000
Social Benefits	8	2,662,078
<b>Total payments</b>		<b>18,198,649,436</b>
<b>Net cash flows from/(used in) operating activities</b>	14	<b>(53,219,959)</b>
<b>Cash flows from financing activities</b>		
Return to Exchequer		(5,618,199)
<b>Net cash flows from financing Activities</b>		<b>(5,618,199)</b>
<b>Net increase/(decrease) in cash &amp; Cash equivalents</b>		<b>(58,838,158)</b>
Cash and cash equivalents at the start of the period	9	124,086,348
<b>Cash and cash equivalents at the end of the period</b>	9	<b>65,248,190</b>

STATE DEPARTMENT FOR SPORTS  
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17. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2025

Recurrent and Development Combined

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference	% of utilization
	A	B	C=a+b	D	E=c-d	F=d/c %
<b>Revenue</b>						
Transfers from exchequer	863,810,286.00	1,727,837,642	2,591,647,928.00	2,588,975,470	2,672,458	100%
Transfers from other government entities	16,800,000,000.00	-	16,800,000,000.00	15,516,450,102	1,283,549,898	92%
Rendering of services	143,300,000.00	6,000,000	149,300,000.00	97,545,678	51,754,322	65%
<b>Total revenue</b>	<b>17,807,110,286.00</b>	<b>1,733,837,642</b>	<b>19,540,947,928.00</b>	<b>18,202,971,250</b>	<b>1,337,976,678</b>	<b>93%</b>
<b>Expenses</b>						
Employees Costs	202,610,000.00	1,170,489	203,780,489.00	203,144,218	636,271	100%
Use of goods and services	90,953,689.00	-	90,953,689.00	87,506,232	3,447,457	96%
Transfers to other government units	17,513,416,597.00	48,000,000	17,561,416,597.00	16,223,336,908	1,338,079,690	92%
Other grants and transfers	-	1,682,000,000	1,682,000,000.00	1,682,000,000	-	100%
Social benefits	-	2,667,153	2,667,153.00	2,662,078	5,075	100%
<b>Total recurrent expenses</b>	<b>17,806,980,286.00</b>	<b>1,733,837,642</b>	<b>19,540,817,928.00</b>	<b>18,198,649,436</b>	<b>1,342,168,492</b>	<b>93%</b>

**STATE DEPARTMENT FOR SPORTS**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

Description	Original budget	Adjustments	Final budget	Actual on a comparable basis	Budget utilization difference	% of utilization
<b>Capital items</b>						
Acquisition of PPE	130,000.00	-	130,000.00		130,000	0%
<b>Total expenses</b>	<b>130,000.00</b>	<b>-</b>	<b>130,000.00</b>	<b>-</b>	<b>130,000</b>	<b>0%</b>
<b>Development</b>						
<b>Total expenses</b>	<b>17,807,110,286.00</b>	<b>1,733,837,642</b>	<b>19,540,947,928.00</b>	<b>18,198,649,436</b>	<b>1,342,298,492</b>	<b>93%</b>
<b>Surplus/deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>4,321,814</b>		

**Notes**

- i. *The 35% under receipt on rendering of services was caused by reduced collection from Sports Kenya since most of the facilities were under rehabilitation for CHAN 2024 games.*
- ii. *The 100% under expenditure on acquisition of PPE was for ICT infrastructure which were not procured since most of the staff were relocating to Talanta Plaza.*

**Reconciliation table**

Description	Operating	Financing	Investing	total
<b>Actual amounts on comparable basis presented in the budget and actual comparative statement</b>	<b>4,321,814.00</b>	<b>-</b>	<b>-</b>	<b>4,321,814</b>
Timing differences	124,086,348.00	-	-	124,086,348
Classification differences	(57,541,773.00)	(5,618,199)	-	(63,159,972)
<b>Actual in the statement of cashflows</b>	<b>70,866,389.00</b>	<b>(5,618,199)</b>	<b>-</b>	<b>65,248,190</b>

## **STATE DEPARTMENT FOR SPORTS**

### **Annual Report and Financial Statements for the year ended June 30, 2025.**

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## **18. NOTES TO THE FINANCIAL STATEMENTS**

### **1. Establishment**

The State Department for Sports is established by and derives its authority and accountability from Executive Order No. 1 2025. The State Department for sports is wholly owned by the Government of Kenya and is domiciled in Kenya. The State Department for Sports principal activity is development, management and implementation of the sports policy.

### **2. Statement of Compliance and Basis of Reporting**

#### **Statement of compliance**

These financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

For the purpose of these financial statements, the State Department for Sports has been categorized as a Schedule 1 national government MDA in line with Section 4 of the Public Finance Management Act, 2012 read together with Regulation 211 (2) of the Public Finance Management (National Government) Regulations, 2015. Schedule 1 national government entities include Ministries, Departments, Agencies, constitutional institutions and independent offices. MDAs are reporting entities whose primary objective is to provide policy and coordination of government services.

The use of public resources by MDAs is primarily governed by Chapter 12 of the Constitution, the relevant Appropriation Act, the Public Finance Management Act, of 2012, and the Public Procurement and Disposal Act, of 2015.

These financial statements were authorized for issue by the Accounting Officer on 28<sup>th</sup> August, 2025.

Guiding note during the transition period:

The State Department for Sports has taken advantage of the transitional provisions under IPSAS 33 and therefore these 1<sup>st</sup> year financial statements are transitional financial statements and the non-current assets of the financial statements have not been recognised as the State Department for Sports has taken advantage of the transition provisions outlined in IPSAS 33.

**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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**Notes to the financial statements**

**Reporting period**

The reporting period for these financial statements is for the period ended 30<sup>th</sup> June, 2025.

**Basis of preparation**

These financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period on an accrual basis unless otherwise specified (for example, the Statement of Cash Flows). Under an accrual basis, revenues are recognised when rights to assets are earned or levied rather than when cash is received, and expenses are recognised when obligations are incurred rather than when they are settled. The financial statements have been prepared and presented in Kenya Shillings to the nearest shilling. The accounting policies adopted have been consistently applied to all the years presented.

**Critical accounting judgements**

IPSAS requires accounting judgements to be made in determining accounting policies that impact the presentation of these financial statements. The most critical of these judgements, and their impact, are:

**Recognition of revenue**

A revenue is an increase in the net financial position, other than increases arising from ownership contributions. Revenue is required to be measured when the event occurs and when recognition criteria (probable inflow of resources and ability to reliably measure their value) are met. Judgment is required to determine if these criteria are met, particularly where limited evidence is available at the time the revenue is earned.

**Recognition of non-exchange expenses and liabilities**

A liability is a present obligation of State Department for Sport for an outflow of resources that results from a past event. Expenses (and other liabilities) are recognized when there is a present obligation (legal or constructive) as a result of a past event. An outflow of resources embodying economic benefits will probably be required to settle the obligation and a reliable estimate of the obligation can be made. Judgment is required in assessing each of these conditions, and therefore reporting if an expense and a present obligation should be reported.

**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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**Notes to the financial statements (Continued)**

The State Department for Sports pursues a number of policy targets and outcomes. However, the commitment to these targets and outcomes, generally, do not of themselves constitute a present obligation unless the State Department for Sports is clear on the cost it intends to incur, when payment will be made, and to whom and as a consequence has raised a valid expectation. As a consequence, liabilities are not reported for costs associated with the State Department for Sports policy objectives and targets. Where a policy choice gives rise to an obligation that exists independently of the State Department for Sports future actions, expenses (and other related liabilities) are recognized for that policy.

**Purpose and nature of financial instruments**

Judgment is required in determining whether financial assets (including investment in securities and advances) and financial liabilities are held for trading or to provide a return through interest and principal transactions. Depending on that judgment, financial instruments will be reported at fair value or on an amortized cost basis.

**Climate change obligations**

Kenya's current National Determined Contribution (NDC) to deliver on the goals of the Paris Agreement sets a headline target of a 32 per cent emission reduction by 2030 relative to the business-as-usual scenario of 143 MtCO<sub>2</sub>eq. MDAs commitment to climate change action does not constitute a present obligation on the balance sheet but are disclosed separately.

**Physical assets**

An asset is a resource presently controlled by the State Department for Sports as a result of a past event. The primary reason for holding property, plant and equipment and other assets is for their service potential rather than their ability to generate cash flows. Because of the types of services provided, a significant proportion of assets used by public sector entities including roads, national parks, heritage buildings etc are specialized in nature. There may be a limited market for such assets and so judgement is required on measurement. Judgment is also required whether assets are held for commercial purposes or public benefit purposes.

**STATE DEPARTMENT FOR SPORTS**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**Notes to the Financial Statements (Continued)**

**3. Adoption of New and Revised Standards**

*i) New and amended standards and interpretations in issue effective in the year ended 30 June 2024.*

There were no new and amended standards issued in the financial year.

*ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2024.*

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an MDA.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities. The State Department for Sports has recognised the lease liabilities for the outstanding rents.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p>
IPSAS 45- Property Plant and Equipment	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously</p>

**STATE DEPARTMENT FOR SPORTS**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

Standard	Effective date and impact:
	<p>excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non-exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an MDA shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and</p>

**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

Standard	Effective date and impact
	cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.
IPSAS 49- Retirement Benefit Plans	<i>Applicable 1<sup>st</sup> January 2026</i> The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.

*iii) Early adoption of standards*

The State Department for Sports did not early – adopt any new or amended standards in the financial year.

## 19. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

### a) Revenue recognition

#### i) Revenue from non-exchange transactions

##### Fees, taxes and fines

The State Department for Sports recognizes revenues from taxes when the event occurs and the asset recognition criteria are met. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, deferred income is recognized instead of revenue. Other non-exchange revenues are recognized when it is probable that the future economic benefits or service potential associated with the asset will flow to the State Department for Sports and the fair value of the asset can be measured reliably.

##### 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 State Department for Sports and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development grants are recognized in the statement of financial performance after meeting the revenue recognition criteria. Conditional grants are recognized as revenue upon fulfilment of the set conditions.

#### ii) Revenue from exchange transactions

##### Rendering of services

The State Department for Sports recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

##### 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.

**Summary of Significant Accounting Policies (Continued)**

**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.

**b) Budget information**

The original budget for FY 2024/25 was approved by the National Assembly on 13<sup>th</sup> June, 2024. 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 State Department for Sports upon receiving the respective approvals in order to conclude the final budget. Accordingly, the State Department for Sports recorded additional appropriations of Ksh 1,733,837,642 on the 2024/25 budget following the governing body's approval. The State Department for Sports 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. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of cash flows has been presented under section 17 of these financial statements.

**c) Investment property**

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

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recognition, investment properties are measured using the cost model and are depreciated over a 10-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.

#### **Summary of Significant Accounting Policies (Continued)**

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.

##### **d) Property, plant and equipment**

All property, plant and equipment are stated at 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 State Department for Sports 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.

##### **e) Right of use asset**

The right-of-use assets comprises the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses. Whenever the State Department for Sports incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognized and measured under IPSAS 21 or IPSAS 26. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories. Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the State Department for Sports expects to exercise a purchase option, the related right-of-use asset is depreciated

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over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease. The right-of-use assets are presented as a separate line in the statement of financial position.

#### **f) Tangible Natural Resources**

The State Department for Sports recognises a tangible natural resource recognized if, and only if: It is probable that service potential associated with the natural resource will flow to the State Department for Sports; the State Department for Sports controls the tangible natural resource as a result of past events; and the tangible natural resource can be measured reliably. Where this criterion is not met, the State Department for Sports discloses the tangible natural resource in the notes to the financial statements. Where a tangible natural resource is recognized as an asset as the result of an event that is not a transaction in an orderly market, including non-exchange transactions, the asset shall be measured initially at its deemed cost. An MDA shall apply IPSAS 46, Measurement, when measuring the deemed cost of such a recognized tangible natural resource. A recognized tangible natural resource acquired through an exchange transaction shall be measured at its cost. Historical cost model is applied after initial recognition less any depreciation and impairment losses.

#### **g) Leases**

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the State Department for Sports. 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 State Department for Sports 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 State Department for Sports 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.

**Summary of Significant Accounting Policies (Continued)**

**h) Intangible assets**

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.

**i) Research and development costs**

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

- i) The technical feasibility of completing the asset so that the asset will be available for use or sale
- ii) Its intention to complete and its ability to use or sell the asset
- iii) How the asset will generate future economic benefits or service potential
- iv) The availability of resources to complete the asset
- v) 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.

**j) Financial instruments**

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The State Department for Sports does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the financial statements. A financial instrument is any contract that gives rise to a financial asset of one MDA and a financial liability or equity instrument of another MDA.

**Summary of Significant Accounting Policies (Continued)**

At initial recognition, the State Department for Sports measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

**j (a) Financial assets**

**Classification of financial assets**

The State Department for Sports classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity or fair value through surplus and deficit on the basis of both the State Department for Sports management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless the State Department for Sports has made irrevocable election at initial recognition for particular investments in equity instruments.

**Subsequent measurement**

Based on the business model and the cash flow characteristics, the State Department for Sports classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

**Amortized cost**

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost.

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**Summary of Significant Accounting Policies (Continued)**

A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Fair value through net assets/ equity**

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

**Trade and other receivables**

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end.

**Fair value through surplus or deficit**

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the State Department for Sports manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

**Impairment**

The State Department for Sports assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The State Department for Sports recognizes a loss allowance for such losses at each reporting date.

**Summary of Significant Accounting Policies (Continued)**

**j (b) Financial liabilities**

**Classification**

The State Department for Sports classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

**k) Inventories**

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:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour 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. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the State Department for Sports.

**l) Provisions**

Provisions are recognized when the State Department for Sports 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 State Department for Sports expects some or all of a 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.

## STATE DEPARTMENT FOR SPORTS

### Annual Report and Financial Statements for the year ended June 30, 2025.

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#### Summary of Significant Accounting Policies (Continued)

##### **m) Social Benefits**

Social benefits are cash transfers provided to i) specific individuals and / or households that meet the eligibility criteria, ii) mitigate the effects of social risks and iii) Address the need of society as a whole. The State Department for Sports recognises a social benefit as an expense for the social benefit scheme at the same time that it recognises a liability. The liability for the social benefit scheme is measured at the best estimate of the cost (the social benefit payments) that the State Department for Sports will incur in fulfilling the present obligations represented by the liability.

##### **n) Contingent liabilities**

The State Department for Sports does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements, unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

##### **o) Contingent assets**

The State Department for Sports 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 State Department for Sports 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.

##### **p) Nature and purpose of reserves**

The State Department for Sports creates and maintains reserves in terms of specific requirements. The reserves for the State Department include the net assets for the previous financial years.

##### **q) Changes in accounting policies and estimates**

The State Department for Sports recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

**Summary of Significant Accounting Policies (Continued)**

**r) Employee benefits**

**Retirement benefit plans**

The State Department for Sports provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an MDA pays fixed contributions into a separate MDA (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.

**s) Foreign currency transactions**

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.

**t) Borrowing costs**

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.

## STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended June 30, 2025.

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### Summary of Significant Accounting Policies (Continued)

#### u) Related parties

The State Department for Sports regards a related party as a person or an MDA with the ability to exert control individually or jointly, or to exercise significant influence over the MDA, or vice versa. Members of key management are regarded as related parties and comprise Cabinet Secretary, Principal Secretary, the directors and deputy directors.

#### v) Service concession arrangements

The State Department for Sports analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the State Department for Sports *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 State Department for Sports also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

#### w) 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 at the end of the financial year.

#### x) Comparative figures

In preparing these financial statements, the State Department for Sports has elected to apply paragraph 79 of IPSAS 33, which allows for the election by an MDA to present one statement of financial performance, one statement of cash flow, one statement of net assets and the statement of financial position and an opening statement of financial position as at the time of first-time adoption of the accrual basis of accounting.

**Summary of Significant Accounting Policies (Continued)**

**y) Subsequent events**

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

**4. Significant Judgments and Sources of Estimation Uncertainty**

The preparation of the State Department for Sports 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. State all judgements, estimates and assumptions made:

**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 State Department for Sports 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 State Department for Sports. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**Useful lives and residual value**

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

- a) The condition of the asset based on the assessment of experts employed by the State Department for Sports.
- b) The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- c) The nature of the processes in which the asset is deployed.
- d) Availability of funding to replace the asset.
- e) Changes in the market in relation to the asset

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**Summary of Significant Accounting Policies (Continued)**

**Provisions**

Provisions were raised and management determined an estimate based on the information available. Additional disclosure of these estimates of provisions is included in Note 40.

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.

STATE DEPARTMENT FOR SPORTS

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20 NOTES TO THE FINANCIAL STATEMENTS

1. Transfers from Exchequer

Nature of transfer	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended June 2025
	Kshs	Kshs	Kshs
Recurrent	2,546,975,470	-	2,546,975,470
Development	42,000,000	-	42,000,000
<b>Total</b>	<b>2,588,975,470</b>	<b>-</b>	<b>2,588,975,470</b>

Description	Kshs
Recurrent	2,546,975,470
Development	42,000,000
<b>Total Transfers from Exchequer</b>	<b>2,588,975,470</b>

2. Transfers from Other Government entities

Description	Amount recognized to Statement of Financial performance	Amount deferred under deferred income	Total transfers Period ended 30th June 2025
	Kshs	Kshs	Kshs
Taxes on goods and services	15,516,450,102	-	15,516,450,102
<b>Total proceeds from betting taxes</b>	<b>15,516,450,102</b>	<b>-</b>	<b>15,516,450,102</b>

3. Rendering Of Services

Description	Period ended 30th June 2025
	KShs
Other property income collected as AIA	76,869,678
Administrative fees and charges	4,676,000
Administrative fees and charges collected as AIA	16,000,000
<b>Total Rendering of Services</b>	<b>97,545,678</b>

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**Notes to the Financial Statements (Continued)**

This revenue includes Ksh 76M collected by Sports Kenya as hotel, rent income and hire of main stadium among others. And Ksh 4.7M as charges by the State Department for Sports for issuance of certificates for registration. And Ksh 16M from Anti-doping agency of Kenya collected as reimbursements of costs for doping control tests and anti-doping education.

**4. Employee Costs**

Description	Period ended 30th June 2025
	Kshs
Basic salaries of permanent employees	127,755,989
Personal allowances – part of salary	75,388,228
<b>Total Employee costs</b>	<b>203,144,218</b>

**5. Use of Goods and Services**

Description	Period ended 30th June 2025
	Kshs
Utilities, supplies and services	90,950
Communication, supplies and services	1,700,359
Domestic travel and subsistence	7,761,080
Foreign travel and subsistence	4,737,562
Printing, advertising, and information supplies & services	1,513,830
Rentals of produced assets	49,554,880
Training expenses	1,185,474
Hospitality supplies and services	2,337,200
Specialized materials and services	4,410,887
Office and general supplies and services	2,459,300
Fuel Oil and Lubricants	4,591,439
Routine maintenance – vehicles and other transport equipment	1,961,904
Routine maintenance – other assets	1,101,577
Other operating expenses	4,099,790
<b>Total Use of Goods and Services</b>	<b>87,506,232</b>

**STATE DEPARTMENT FOR SPORTS**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**Notes to the Financial Statements (Continued)**

**6. Transfers to Other Government Entities**

Description	Period ended 30th June 2025
	Kshs
Current Grants to Government Agencies and other level of Government	964,311,568
Capital Grants to Government Agencies and other level of Government	15,259,025,340
<b>Total Transfers to Other Government Entities</b>	<b>16,223,336,908</b>

Description	Recurrent FY 2024-2025	Development FY 2024-2025	Total FY 2024-2025
	Kshs	Kshs	Kshs
<b>Transfers to SAGAs and SCs</b>			
Kenya Academy of Sports	165,999,999	-	<b>165,999,999</b>
Sports Kenya	291,986,269	42,000,000	<b>333,986,269</b>
Anti-Doping Agency	200,999,998	-	<b>200,999,998</b>
Kenya National Sports Council	5,899,999	-	<b>5,899,999</b>
Sports, Arts and Social Development Fund	-	15,217,025,340	<b>15,217,025,340</b>
Sports, Arts and Social Development Fund - Secretariat	299,425,302	-	<b>299,425,302</b>
<b>TOTAL</b>	<b>964,311,568</b>	<b>15,259,025,340</b>	<b>16,223,336,908</b>

**7. Other Grants and Subsidies**

Description	Period ended 30th June 2025
	Kshs
Membership dues and subscriptions to international organizations	1,682,000,000
<b>Total Grants and Subsidies</b>	<b>1,682,000,000</b>

This relates to payment of CHAN 2024 Hosting Rights.

**STATE DEPARTMENT FOR SPORTS**

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**Notes to the Financial Statements (Continued)**

**8. Social Benefits**

Description	Period ended 30th June 2025	
	Kshs	
Government pension and Retirement Benefits		2,662,078
<b>Total social benefit expenses</b>		<b>2,662,078</b>

**9. Cash and Cash Equivalents**

Description	Period ended June, 2025	Opening statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Central Bank of Kenya - Recurrent	4,321,274	2,101,519
Central Bank of Kenya - SASDF Recurrent	627	2,770,627
Central Bank of Kenya - Development	-	746,680
Central Bank of Kenya - SASDF Development	-	
Central Bank of Kenya - SASDF Collection	540	
Central Bank of Kenya - Deposit	60,912,014	118,453,787
Central Bank of Kenya - World Youth Championships-2017	13,735	13,735
<b>Total</b>	<b>65,248,189</b>	<b>124,086,348</b>

**9 (a) Detailed Analysis of the Cash and Cash Equivalents**

Financial Institution	Account number	Period ended June 2025	Opening statement 1 <sup>st</sup> July 2024
		Kshs	Kshs
Central Bank of Kenya - Recurrent	1000385658	4,321,274	2,101,519
Central Bank of Kenya - SASDF Recurrent	1000404892	627	2,770,627
Central Bank of Kenya - Development	1000385669	-	746,680
Central Bank of Kenya - SASDF Development	1000404868	-	-
Central Bank of Kenya - SASDF Collection	1000404671	540	-
Central Bank of Kenya - Deposit	1000385677	60,912,014	118,453,787
Central Bank of Kenya - World Youth Championships-2017	1000394005	13,735	13,735
<b>Grand Total</b>		<b>65,248,189.30</b>	<b>124,086,348</b>

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**Notes to the Financial Statements (Continued)**

**10. Inventories**

Description	Period ended 30th June 2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Consumable stores	6,247,548	8,702,997
<b>Total</b>	<b>6,247,548</b>	<b>8,702,997</b>

**11. Trade and Other Payables**

Description	Period ended 30th June 2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Trade payables	1,799,744	4,414,744
<b>Total trade and other payables</b>	<b>1,799,744</b>	<b>4,414,744</b>

The Ksh 1,799,744 relates to unpaid cleaning services invoices for the month of March, April, May and June, 2025 plus Ksh 33,844 unpaid balance from the February, 2025 invoice.

**12. Refundable Deposits and Prepayments**

Description	Period ended 30th June 2025	Opening Statement 1 <sup>st</sup> July 2024
	Kshs	Kshs
Other deposits	60,912,014	118,453,787
<b>Total deposits</b>	<b>60,912,014</b>	<b>118,453,787</b>

**13. Lease Liability**

Description	Period ended 30 <sup>th</sup> June, 2025
	Kshs
<b>At the start of the period</b>	<b>108,504,939.00</b>
Additions during the year	5,046,673.00
Paid during the year	(56,775,806.00)
<b>At end of the period</b>	<b>56,775,806.00</b>

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**Analysed as:**

Description	Amount
Current	56,775,806
Non- Current	0
<b>Total</b>	<b>56,775,806.00</b>

**14. Cash Generated from Operations**

Description	Period ended 30 <sup>th</sup> June 2025
	Kshs
<b>Surplus for the period before tax</b>	<b>4,321,814</b>
Decrease in deposits	(57,541,773)
<b>Net cash flow from operating activities</b>	<b>(53,219,959)</b>

**15. Financial Risk Management**

The State Department for Sports activities expose it to a variety of financial risks including credit and liquidity risks and effects of changes in foreign currency. The MDA'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 MDA does not hedge any risks and has in place policies to ensure that credit is only extended to customers with an established credit history.

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

**(I) Credit risk**

The State Department for Sports 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 customer, taking into account its financial position, past 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 State Department for Sports management based on prior experience and their assessment of the current economic environment.

**STATE DEPARTMENT FOR SPORTS****Annual Report and Financial Statements for the year ended June 30, 2025.****Notes to the Financial Statements (Continued)**

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

Description	Total amount	Fully performing	Past due	Impaired
	Kshs	Kshs	Kshs	Kshs
<b>As at July 2025</b>				
Bank balances	65,248,189	65,248,189	00	00
<b>Total</b>	<b>65,248,189</b>	<b>65,248,189</b>	<b>00</b>	<b>00</b>

The customers under the fully performing category are paying their debts as they continue trading. The credit risk associated with these receivables is minimal and the allowance for uncollectible amounts that the State Department for Sports has recognised in the financial statements is considered adequate to cover any potentially irrecoverable amounts. The State Department for Sports has no significant concentration of credit risk. The management sets the State Department for Sports 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 State Department for Sports management, who have built an appropriate liquidity risk management framework for the management of the State Department for Sports short, medium and long-term funding and liquidity management requirements. The State Department for Sports manages liquidity risk through continuous monitoring of forecasts and actual cash flows.

The table below represents cash flows payable by the State Department for Sports 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.

Description	Less than 1 month	Between 1-3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>As at 30 June 2025</b>				
Trade payables	00	00	1,799,744	1,799,744
<b>Total</b>	<b>00</b>	<b>00</b>	<b>1,799,744</b>	<b>1,799,744</b>

## STATE DEPARTMENT FOR SPORTS

### Annual Report and Financial Statements for the year ended June 30, 2025.

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#### Notes to the Financial Statements (Continued)

##### **a) Market risk**

The State Department for Sports has put in place an internal audit function to assist it in assessing the risk faced by the State Department for Sports 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 State Department for Sports 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 State Department for Sports 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 State Department for Sports exposure to market risks or the manner in which it manages and measures the risk.

##### **b) Foreign currency risk**

The State Department for Sports 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 State Department for Sports manages foreign exchange risk from future commercial transactions and recognised assets and liabilities by projecting for expected receipts proceeds and matching the same with expected payments.

The State Department for Sports did experienced exposure on foreign currency risk during the payment of CHAN hosting rights since the signed agreement had been denominated the rights amounts in US dollars.

##### **c) Interest rate risk**

Interest rate risk is the risk that the State Department for Sports financial condition may be adversely affected as a result of changes in interest rate levels. The State Department for Sports interest rate risk arises from bank deposits. This exposes the State Department for Sports to

**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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cash flow interest rate risk. The interest rate risk exposure arises mainly from interest rate movements on the State Department for Sports deposits.

**Management of interest rate risk**

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

**(III) Financial Risk Management**

**Sensitivity analysis**

The State Department for Sports 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.

**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 State Department for Sports 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 State Department for Sports considers relevant and observable market prices in its valuations where possible.

**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**Notes to the Financial Statements (Continued)**

There were no transfers between levels 1, 2 and 3 during the year. Disclosures of fair values of financial instruments not measured at fair value have not been made because the carrying amounts are a reasonable approximation of their fair values.

**iv) Capital Risk Management**

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

Description	FY 2024-2025
	Kshs
Retained Earnings	39,727,322
Capital Reserve	(98,584,125)
<b>Total Funds</b>	<b>(58,856,803)</b>
Total Borrowings	60,912,014
Less: Cash And Bank Balances	(65,248,189)
Net Debt/ (Excess Cash and Cash Equivalentents)	(4,336,175)
<b>Gearing</b>	<b>1.03%</b>

**16. Related Party Disclosures**

**Nature of related party relationships**

Entities and other parties related to the State Department for Sports 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 State Department for Sports holding 100% of the State Department for Sports 's equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of the State Department for Sports, both domestic and external.

**Other related parties include:**

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.

**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

**Notes to the Financial Statements (Continued)**

**Other related parties**

Description	FY 2024-2025
	Kshs
<b>Transactions with related parties</b>	
<b>a) purchases from related parties</b>	
Rent expenses paid to govt agencies	16,042,752
Training and conference fees paid to govt. Agencies	199,984
<b>Total</b>	<b>16,242,736</b>
<b>b) Key management compensation</b>	
Compensation to key management	77,164,308
<b>Total</b>	<b>109,649,780</b>

**17. Segment Information**

State Department for Sports does not operate in different regions or in departments and therefore IPSAS 18 on segmental reporting is not applicable.

**18. Contingent Liabilities**

Description	FY 2024-2025
	Kshs
<b>Contingent Liabilities</b>	
Court Case against the State Department for Sports by Gregori International	386,222,500
Court Case against the Government by Telkom Kenya Limited	15,000,000,000
<b>Total</b>	<b>15,386,222,500</b>

- Ksh 386,222,500: - This is a civil case between Gregori International Ltd VS Ministry of Youth, Sports & The Arts where the plaintiff was awarded an adjudicated amount of Euro 2,232,500. However, a review of this determination has since been made after EACC applied to be enjoined in the case.
- Ksh 15B: - Telkom Kenya Limited was awarded KSh.15 billion against the Ministry. A meeting of the relevant Government agencies is to be convened to agree on the way forward.

**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

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**Notes to the Financial Statements (Continued)**

**19. Events after the Reporting Period**

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

**20. Ultimate And Holding MDA**

The State Department for Sports ultimate parent is the Government of Kenya.

**21. Currency**

The financial statements are presented in Kenya Shillings (Kshs) and is rounded off to the nearest shilling.

**STATE DEPARTMENT FOR SPORTS**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

**21 APPENDICES**

**Appendix 1: Implementation Status of Auditor-General’s Recommendations**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
FY 2023-2024	Long outstanding pending accounts payable	The pending bills amounting to KSh.331.99 million were subjected to Pending Bills Verification Committee under The National Treasury. The decision of the Committee was that Pending bills amounting to KSh.152.52 million was incurred before June 2022 hence falls within the direction of the National Treasury. The balance of KSh.179.47 million comprised of KSh,108.5 million on rental arrears which has since been reduced to KSh. 62.3 million. The amount of KSh.70.9 million has been subjected to internal audit verification and requests made for budgetary provisions made to settle the payables.	Not Resolved	December, 2025

**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
FY 2023-2024	Long outstanding rent for leased offices	The State Department for Sports notified the landlords of the intent to terminate the lease agreement on 31 <sup>st</sup> March,2025 with the aim of relocation of offices to Talanta Plaza. The State Department has since held negotiation meetings with landlords of NSSF Building, Uchumi House, Kencom Building and Maktaba Kuu Buildings to reconcile the rental arrears. The reconciliations reduced the arrears from KSh108 Million to KSh 62.3 million, which the State Department intends to settle in FY2025/2026 as per agreed payment plans.	Not Resolved	December, 2025
FY 2023-2024	Budgetary control and performance	The underfunding was caused by under collection of the betting tax which was mainly occasioned by high levels of tax on winnings on betting, lotteries and gaming at 20%.	Not Resolved	December, 2025

**STATE DEPARTMENT FOR SPORTS**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
FY 2023-2024	Contingent liability	This is a civil case between Gregori International Ltd VS Ministry of Youth, Sports & The Arts where the plaintiff was awarded an adjudicated amount of Euro 2,232,500. However, a review of this determination has since been made after EACC applied to be enjoined in the case.	Not Resolved	December, 2025
FY 2023-2024	Anomaly in construction of Jamhuri Posta sports ground	The Pamoja bid to host African Nation Championship (CHAN) 2024 and Africa Cup of Nations (AFCON)2027 prioritised a new stadium within the Posta Sports Grounds.  Part of the Posta Grounds was demolished to give room for the new Talanta Sports City expected to host Africa Cup of Nations [AFCON]2027. The completion of the Sports City will restore demolished parts as training facilities within the sports complex.	Not Resolved	December, 2025

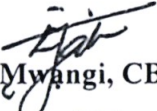
**STATE DEPARTMENT FOR SPORTS**

**Annual Report and Financial Statements for the year ended June 30, 2025.**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
FY 2023-2024	Unoccupied office space at Maktaba Kuu building	<p>Maktaba Kuu had been identified to accommodate staff who were in the leased office space in Kencom Building, Uchumi House and NSSF Building. However, completion of Talanta Plaza was realised within the same period resulting to termination of Maktaba Kuu lease.</p> <p>In addition, Executive Order No.2 of 2023, separated State Department for Culture and Heritage from State Department for Sports, hence preference for the Plaza owned by Sports, Arts and Social Development (SASDF)</p>	Not Resolved	December, 2025
FY 2023-2024	Lack of an audit committee	The Ministry's Audit Committee was constituted and functional since May 2025 after inaugural and induction of the members.	Not Resolved	December, 2025

**STATE DEPARTMENT FOR SPORTS**  
**Annual Report and Financial Statements for the year ended June 30, 2025.**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
FY 2023-2024	Lack of an offsite data storage facility, continuity plan and disaster recovery plan	The State Department has no internally developed systems requiring offsite data storage. The Department runs on centralised Government ICT shared services hosted in cloud-based data centres i.e. The National Treasury, ICT Authority, Konza Technopolis and State Department for Public Service and Human Capital Development. The services include IFMIS, IB, IPPD, Email systems and websites in line with Kenya Digital Master Plan 2022-2032.	Not Resolved	December, 2025

  
**Elijah Mwangi, CBS**  
**Accounting Officer**

**Date: 30<sup>th</sup> October, 2025**

**STATE DEPARTMENT FOR SPORTS****Annual Report and Financial Statements for the year ended June 30, 2025.**

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**Appendix II: Projects implemented by State Department for Sports**

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)
WRC Safari Rally	-	-	FY 2024/2025	0	0	0

**Status of Projects completion**

Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
WRC Safari Rally	Ksh 1.1B	540M	49%	Ksh 1.1B	540M	SASDF

STATE DEPARTMENT FOR SPORTS  
Annual Report and Financial Statements for the year ended June 30, 2025.

Appendix III: Fixed Asset Register

Asset class	Historical cost b/f (Kshs) 2024/2025	Additional during the year (Kshs)	Disposal during the year (Kshs)	Transfers in/(out) during the year	Historical cost c/f (Kshs) 2024/2025
Buildings and structures	0	0	0	0	0
Office equipment, furniture and fittings	11,117,167	0	0	0	11,117,167
ICT Equipment	25,912,311	0	0	0	25,912,311
Purchase of vehicles and other transport equipment	7,480,000	0	0	0	7,480,000
Purchase of specialized equipment and machinery	210,400	0	0	0	210,400
<b>Total</b>	<b>44,719,878</b>				<b>44,719,878</b>

STATE DEPARTMENT FOR SPORTS  
 Annual Report and Financial Statements for the year ended June 30, 2025.

**Appendix IV: Reporting of Climate Relevant Expenditures**

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		
Tree planting	Involved planting of trees in Bungoma and Kilifi Counties.	To deal with the effect of climate change in the region	Tree planting	0	0	Ksh 1.5M	0	Exchequer	State Department for environment



MINISTRY OF YOUTH AFFAIRS, CREATIVE ECONOMY AND SPORTS  
STATE DEPARTMENT FOR SPORTS  
OFFICE OF THE PRINCIPAL SECRETARY

Talanta Plaza, Upperhill  
Tel: +254-020-2251164/005, 2250576  
Fax: +254-020-316187  
When replying please quote:

P.O. Box 49849-00100  
Nairobi, Kenya

Ref: MOYACES/SDS/AC/7 VOL. II/ (5)

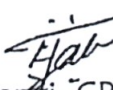
30<sup>th</sup> July, 2025

Chief Executive Officer  
Kenya Academy of Sports  
NAIROBI

INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2024/2025

The State Department for Sports wishes to confirm the amounts disbursed to your institution as at 30<sup>th</sup> June, 2025 as indicated on the table overleaf. Please compare the amounts disbursed with the amounts received by the institution and populate them on column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return the letter to this office.

  
Elijah Mwangi, CBS  
PRINCIPAL SECRETARY

Copy to: Director General  
Accounting Services and Quality Assurance  
National Treasury  
Nairobi

**Confirmation of amounts received by Kenya Academy of Sports as at 30th June 2025**

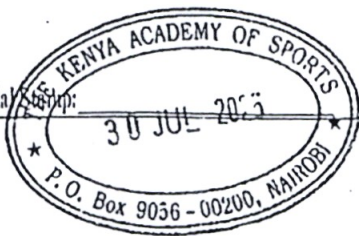
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30th June 2025				Total (Kshs) (D)=(A+B+C)	Amount Received by Kenya Academy of Sports as at 30th June 2025 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
FT25101669L6	11-Apr-25	41,500,000.00	-	-	41,500,000.00	41,500,000	00	
FT251269VJLL	6-May-25	41,500,000.00	-	-	41,500,000.00	41,500,000	00	
FT25161YBWK3	10-Jun-25	41,500,000.00	-	-	41,500,000.00	41,500,000	00	
FT25178C2BFS	27-Jun-25	22,399,433.00	-	-	22,399,433.00	22,399,433	00	
FT25182CTFDS	30-Jun-25	19,100,566.00	-	-	19,100,566.00	19,100,566	00	
<b>TOTAL</b>		<b>165,999,999.00</b>	-	-	<b>165,999,999.00</b>	<b>165,999,999</b>	<b>00</b>	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts / Finance Department

Name: RAPHAEL ABU-IRYO Signature: [Signature]

Date: 30/07/2025 Official Stamp: 30 JUL 2025



630 11 AUG 2025

REF: SK/BA/68 VOL.VI (60)

8<sup>TH</sup> August, 2025

Elijah Mwangi, CBS  
Principle Secretary  
State Department of Sports  
Talanta Plaza  
NAIROBI



Dear *Sir,*

RE: INTER-ENTITY FUNDS TRANSFER CONFIRMATION-FY 2024/2025

The above subject refers.

We make reference to your letter Ref: MOYAACES/SDS/AC/7VOL.II (6) dated 30<sup>th</sup> July, 2025, on the above state subject.

We wish to inform you that Sports Kenya has received a Recurrent Grant of Kshs.215,116,591.40 and Development Grant of Kshs.42,000,000.00, totaling Kshs.257,116,591.35 as detailed overleaf.

We thank you for your continued support.

Yours *faithfully*

*J.K.*

JAPHET KAUNYU  
FOR: DIRECTOR GENERAL

Encls.

**Confirmation of amounts received by Sports Kenya as at 30th June 2025**

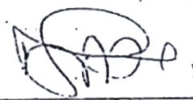
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30th June 2025				Amount Received by Sports Kenya as at 30th June 2025 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT24249VX4CK	5-Sep-24	21,259,716.00	-	-	21,259,716.00	21,259,716.00	-
FT24250GL657	6-Sep-24	21,259,716.00	-	-	21,259,716.00	21,259,716.00	-
FT24288044KH	14-Oct-24	21,499,717.00	-	-	21,499,717.00	21,499,717.00	-
FT243119W8GY	6-Nov-24	21,259,716.00	-	-	21,259,716.00	21,259,716.00	-
FT243445RBC4	9-Dec-24	21,259,717.00	-	-	21,259,717.00	21,259,717.00	-
FT25007MPRYG	7-Jan-25	21,259,715.00	-	-	21,259,715.00	21,259,715.00	-
FT2505079RMK	19-Feb-25	21,259,716.45	-	-	21,259,716.45	21,259,716.45	-
FT25071NVW27	12-Mar-25	21,259,716.50	-	-	21,259,716.50	21,259,716.50	-
FT25101YD8N8	11-Apr-25	21,259,715.00	-	-	21,259,715.00	21,259,715.00	-
FT251363ZGJY	16-May-25	21,259,716.40	-	-	21,259,716.40	21,259,716.40	-
FT25182JNT8H	30-Jun-25	2,279,430.00	-	-	2,279,430.00	2,279,430.00	-
FT25185J5MCC	30-Jun-25		42,000,000.00	-	42,000,000.00	42,000,000.00	-
<b>TOTAL</b>		<b>215,116,591.35</b>	<b>42,000,000.00</b>	-	<b>257,116,591.35</b>	<b>257,116,591.35</b>	-

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts / Finance Department

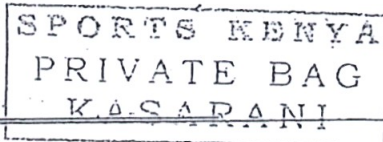
Name: Jim Kariuki

Signature: \_\_\_\_\_



Date: 8/8/25

Official Stamp: \_\_\_\_\_





MINISTRY OF YOUTH AFFAIRS, CREATIVE ECONOMY AND SPORTS  
STATE DEPARTMENT FOR SPORTS  
OFFICE OF THE PRINCIPAL SECRETARY

Talanta Plaza, Upperhill  
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Nairobi, Kenya

Ref: MOYACES/SDS/AC/7 VOL. II/ (7)

30<sup>th</sup> July, 2025

Chief Executive Officer  
Anti-Doping Agency of Kenya (ADAK)  
NAIROBI

INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2024/2025

The State Department for Sports wishes to confirm the amounts disbursed to your institution as at 30<sup>th</sup> June, 2025 as indicated on the table overleaf. Please compare the amounts disbursed with the amounts received by the institution and populate them on column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return the letter to this office.

  
Elijah Mwangi, CBS  
PRINCIPAL SECRETARY

Copy to: Director General  
Accounting Services and Quality Assurance  
National Treasury  
Nairobi

Confirmation of amounts received by Anti-Doping Agency of Kenya (ADAK) as at 30th June 2025

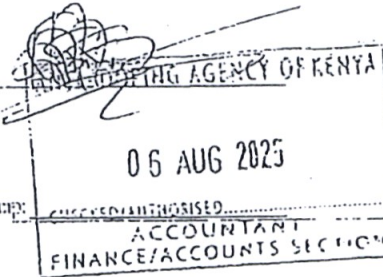
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30th June 2025				Amount Received by Anti-Doping Agency of Kenya (ADAK) as at 30th June 2025 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT2425023TGZ	6-Sep-24	3,333,333.30	-	-	3,333,333.30	3,333,333.30	—
FT24288K3GK2	14-Oct-24	1,666,666.00	-	-	1,666,666.00	1,666,666.00	—
FT24544R6YSW	9-Dec-24	3,333,333.30	-	-	3,333,333.30	3,333,333.30	—
FT250072RC6M	7-Jan-25	1,666,665.00	-	-	1,666,665.00	1,666,665.00	—
FT250500015F	19-Feb-25	1,666,666.65	-	-	1,666,666.65	1,666,666.65	—
FT25071B33B0	12-Mar-25	1,666,666.50	-	-	1,666,666.50	1,666,666.50	—
FT25101C2XWK	11-Apr-25	1,666,666.60	-	-	1,666,666.60	1,666,666.60	—
FT25101YQ4Q9	11-Apr-25	61,666,666.50	-	-	61,666,666.50	61,666,666.50	—
FT25126K10PQ	6-May-25	61,666,666.50	-	-	61,666,666.50	61,666,666.50	—
FT25161NGN64	10-Jun-25	23,333,333.00	-	-	23,333,333.00	23,333,333.00	—
FT2518231862	30-Jun-25	23,333,333.00	-	-	23,333,333.00	23,333,333.00	—
TOTAL		184,999,998.35	-	-	184,999,998.35	184,999,998.35	—

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts / Finance Department

Name: Simon KATEE

Signature:



Date: 6/08/25

Official Stamp:



MINISTRY OF YOUTH AFFAIRS, CREATIVE ECONOMY AND SPORTS  
STATE DEPARTMENT FOR SPORTS  
OFFICE OF THE PRINCIPAL SECRETARY

Talanta Plaza, Upperhill  
Tel: +254-020-2251164/005, 2250576  
Fax: +254-020-316187  
When replying please quote:

P.O. Box 49849-00100  
Nairobi, Kenya

Ref: MOYACES/SDS/AC/7 VOL. II/ (8)

30<sup>th</sup> July, 2025

Administrative Secretary  
Kenya National Sports Council  
Riadha House  
NAIROBI

INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2024/2025

The State Department for Sports wishes to confirm the amounts disbursed to your institution as at 30<sup>th</sup> June, 2025 as indicated on the table overleaf. Please compare the amounts disbursed with the amounts received by the institution and populate them on column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return the letter to this office.

  
Elijah Mwangi, CBS  
PRINCIPAL SECRETARY

Copy to: Director General  
Accounting Services and Quality Assurance  
National Treasury  
Nairobi

Confirmation of amounts received by Kenya National Sports Council as at 30th June 2025

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30th June 2025				Amount Received by Kenya National Sports Council as at 30th June 2025 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT24288KTND	14-Oct-24	1,474,999.80	-	-	1,474,999.80	1,474,999.80	-
FT24344BK34W	9-Dec-24	983,333.00	-	-	983,333.00	983,333.00	-
FT25007K2KGS	7-Jan-25	491,666.00	-	-	491,666.00	491,666.00	-
FT250507RPVB	19-Feb-25	491,667.00	-	-	491,667.00	491,667.00	-
FT2507161RJ2	12-Mar-25	491,667.00	-	-	491,667.00	491,667.00	-
FT25101X749F	11-Apr-25	491,667.00	-	-	491,667.00	491,667.00	-
FT251368SSH1	16-May-25	491,667.00	-	-	491,667.00	491,667.00	-
FT25161CRVP2	10-Jun-25	491,666.00	-	-	491,666.00	491,666.00	-
FT25182GNQMS	30-Jun-25	491,666.00	-	-	491,666.00	491,666.00	-
<b>TOTAL</b>		<b>5,899,998.80</b>	-	-	<b>5,899,998.80</b>	<b>5,899,998.80</b>	-

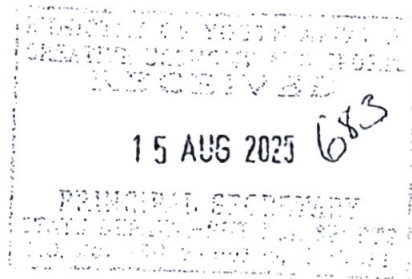
I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts / Finance Department

Name: CHARLES NYABERI Signature: Charles Nyeri

Date: 6-8-2025 Official Stamp:





Talanta Plaza, Upper Hill, Nairobi  
P.O BOX 4644 - 00200 Nairobi, Kenya.  
Tell: +254 720110088/ 78911088  
E-mail: info@sasdf.go.ke  
Website: www.sasdf.go.ke

REF: SASDF/FIN/2/VOL.II/243

Date: 14<sup>th</sup> August, 2025

The Principal Secretary  
Ministry of Youth Affairs, Creative Economy and Sports  
State Department for Sports  
P.O. Box 49489 - 00100  
**NAIROBI**



**Attention: Head of Accounting Unit**

RE: **INTER-ENTITY FUNDS TRANSFER CONFIRMATION FOR THE FINANCIAL YEAR 2024/25**

Reference is made to your letter Ref. No. MOYACES/SDS/AC/7 VOL.II/(9) dated 30<sup>th</sup> July 2025 relating the above subject matter.

The Sports, Arts and Social Development Fund wishes to confirm that we received Recurrent grants amounting to Kshs. 299,425,302 and Development Grants of Kshs. 15,217,025,340 giving a total of Kshs 15,516,450,642.

Attached please find detailed tabulation of the Recurrent and Development grants received in the aforementioned Financial Year.

Thank you.

  
**NUH M. IBRAHIM**  
**FUND ADMINISTRATOR/CHIEF EXECUTIVE OFFICER**

Confirmation of amounts received by Sports, Arts and Social Development Fund as at 30 <sup>th</sup> June 2025							
Reference Number	Date Disbursed	Recurrent (Kshs) A	Development (Kshs)(B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D) = (A +B+C)	Amount Received by Sports, Arts and Social Development as at 30 <sup>th</sup> June 2025	Differences (Kshs) (F)=(D-E)
FT24275QPKCW	1 -Oct-24	40,633,504.00	-	-	40,633,504.00	40,633,504.00	-
FT243238DKB9	18-Nov-24	53,486,602.00	-	-	53,486,602.00	53,486,602.00	-
FT24358SVFXT	23-Dec-24	27,076,796.00	-	-	27,076,796.00	27,076,796.00	-
FT250280776T	28-Jan-25	54,639,668.00	-	-	54,639,668.00	54,639,668.00	-
FT25055ML7WN	24-Feb-25	22,284,467.00	-	-	22,284,467.00	22,284,467.00	-
FT25079FDPKZ	20-Mar-25	20,627,670.00	-	-	20,627,670.00	20,627,670.00	-
FT25115DW11C	25-Apr-25	28,940,476.00	-	-	28,940,476.00	28,940,476.00	-
FT25133BMS41	13-May-25	6,019,514.00	-	-	6,019,514.00	6,019,514.00	-
FT25142BPQZ5	22-May-25	20,119,595.00	-	-	20,119,595.00	20,119,595.00	-
FT25178DWWBR	27-Jun-25	23,079,293.00	-	-	23,079,293.00	23,079,293.00	-
FT2519520CZN	30-Jun-25	2,517,717.00	-	-	2,517,717.00	2,517,717.00	-
FT24274CKZ4M	30-Sep-25	-	1,991,041,677.00	-	1,991,041,677.00	1,991,041,677.00	-
FT24323Z719R	18-Nov-25	-	2,620,843,484.00	-	2,620,843,484.00	2,620,843,484.00	-
FT24346YYXKC	11-Dec-24	-	1,353,839,818.00	-	1,353,839,818.00	1,353,839,818.00	-
FT24355BGON2	20-Dec-24	-	970,000,000.00	-	970,000,000.00	970,000,000.00	-
FT25028670K8	28-Jan-25	-	1,680,266,947.00	-	1,680,266,947.00	1,680,266,947.00	-
FT25055VNXLRL	24-Feb-25	-	1,091,938,906.00	-	1,091,938,906.00	1,091,938,906.00	-
FT250792DVX4	20-Mar-25	-	1,010,755,792.00	-	1,010,755,792.00	1,010,755,792.00	-
FT250948GD9G	04-Apr-25	-	421,486,785.00	-	421,486,785.00	421,486,785.00	-
FT25115CPZ1V	25-Apr-25	-	996,596,522.00	-	996,596,522.00	996,596,522.00	-
FT25133SKFOJ	13-May-25	-	294,956,178.00	-	294,956,178.00	294,956,178.00	-

FT25142LVYQQ	22-May-25	-	985,860,202.00	-	985,860,202.00	985,860,202.00	-
FT25167Z4VRQ	16-Jun-25	-	545,212,002.00	-	545,212,002.00	545,212,002.00	-
FT25174L37MG	23-Jun-25	-	1,130,885,355.00	-	1,130,885,355.00	1,130,885,355.00	-
FT25191REEZV	30-Jun-25	-	123,341,672.00	-	123,341,672.00	123,341,672.00	-
TOTAL			299,425,302.00	15,217,025,340.00	-	15,516,450,642.00	15,516,450,642.00

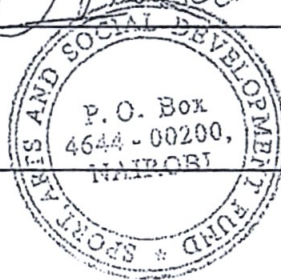
I Confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts/Finance Department

Name: David Muasya Musau

Date: 08/08/2025

Signature: 

Official Stamp: 



**ANTI-DOPING  
AGENCY  
OF KENYA**

*When replying please quote:*

Ref No: ADAK/FIN/8/Vol.1 (2)

Date: Friday, 11<sup>th</sup> July 2025

The Principal Secretary  
State Department for Sports  
Ministry for Youth Affairs, Creative Economy and Sports  
**NAIROBI**

**Attn: Head of Accounts**

**RE: AIA COLLECTION FOR THE FINANCIAL YEAR 2024/2025**

Your letter Ref. MOYACES/SDS/AC/7/Vol.II/ (5) dated 9<sup>th</sup> July 2025 refers.

The Agency does not have AIA. The collections are reimbursement of costs for Doping Control Tests and Anti-Doping Education offered during sports events by sponsors who conduct sporting activities such as the Great Chepsaita Run, Eldoret City Marathon, Standard Chartered Marathon, Nairobi City Marathon, Betika series among others. These events are privately sponsored, therefore may or may not happen. The Agency does not therefore have control over their occurrence.

Economic Classification	Approved estimates	Actual Expenditure as at 30 <sup>th</sup> June 2025
	2024/25	2024/25
<b>ANTI-DOPING AGENCY OF KENYA</b>		
AIA	16 M	17.96

**Peninah Wahome**  
**Ag. CHIEF EXECUTIVE OFFICER**

261 15 JUL 2025

REF: SK/FG/08 VOL.VI (05)

15<sup>th</sup> July, 2025

Elijah Mwangi, CBS  
Principal Secretary  
State Department for Sports  
Talanta Plaza  
**NAIROBI**

CFD  
HAW  
Deal  
gate 15/07/25

Dear Sir,

**RE: APPROPRIATION IN AID COLLECTION FOR FINANCIAL YEAR 2024/2025**

Reference is made to you letter Ref: MOYACES/SDS/AC/7 VOL.II (5) dated 9<sup>th</sup> July, 2025 on the above stated subject.

As requested, please find the amount collected as Appropriation in Aid (A.I.A) for Financial Year 2024/2025 as outlined below:

S/N	DESCRIPTION	A.I.A (KSHS.)
1.	Hotel Income	12,993,621
2.	Hire of Aquatic	3,743,741
3.	Hire of Main Stadium	4,923,433
4.	Hire of Indoor Courts	8,797,092
5.	Gate Collection	1,843,894
6.	Outdoor Advertisement	1,253,708
7.	Other Incomes	11,307,727
8.	Rent-Residential	19,859,930
9.	Rent-Commercial	12,146,532
<b>TOTAL</b>		<b>76,869,678</b>

Yours Sincerely,



**GABRIEL KOMORA**  
**Ag. DIRECTOR GENERAL**

14/7  
PREPARE the Journal  
15/7/25