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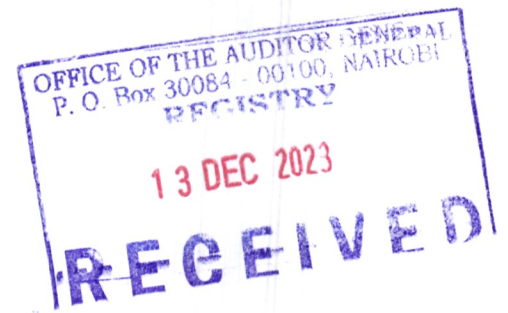
**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR SPORTS  
AND THE ARTS**

**FOR THE YEAR ENDED  
30 JUNE, 2023**





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STATE DEPARTMENT FOR SPORTS AND THE ARTS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

**STATE DEPARTMENT FOR SPORTS AND THE ARTS**  
*Annual Report and Financial Statements for the year ended 30th June 2023*

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**1. ACRONYMS AND GLOSSARY OF TERMS**

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
ICPAK	Institute of Certified Public Accountants of Kenya
CEO	Chief Executive Officer
SAGAs	Semi-Autonomous Governmental Agencies
SASDF	Sports, Art and Social Development Fund
ADAK	Anti-Doping Agency of Kenya

## **2. KEY STATE DEPARTMENT FOR SPORTS AND THE ARTS INFORMATION AND MANAGEMENT**

### **a) Background information**

The State Department for Sports and the Arts is one of the two State Departments in the Ministry of Youth Affairs, Sports and the Arts established through the Executive Order No. 1 of June 2023. The Ministry comprises of the State for Youth Affairs and the State Department for Sports and the Arts. At cabinet level, the State Department for Sports and the Arts is represented by the Cabinet Secretary for Youth Affairs, Sports and the Arts, who is responsible for the general policy and strategic direction of the Ministry.

The State Department for Sports and the Arts has five Departments namely; Sports Department, Office of the Sports Registrar, General Administration Department of Arts and Department of Library services. In addition, the State Department has seven Semi-Autonomous Government Agencies namely; Sports Kenya (SK), Kenya Academy of Sports (KAS), Anti-Doping Agency of Kenya, Sports, Arts and Social Development Fund (SASDF), Kenya Film Classification Board (KFCB), Kenya National Theatre (KNT), Kenya National Library Services (KNLS), and the Kenya Cultural (KCC).

### **1.1 Vision and Mission of the State Department**

#### **i. Vision**

To be a global leader in promotion and development of Sports.

#### **ii. Mission**

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

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

- (i) To undertake policy, legal and institutional reforms in order to facilitate implementation of the state Department mandate and functions;
- (ii) To promote sporting activities for national in State Department for Sports and the Arts, pride, integration and cohesion;

- (iii) To harness, develop, preserve and promote Kenya's sporting heritage;
- (iv) To build adequate capacity to enhance provision of quality and efficient services and enhance the image of the state department.

### **1.3 Mandate of the State Department**

According to the Executive Order No. 1 of 2023 the mandate of the State Department was as follows:

- Development, Management, and Implementation of the Sports Policy;
- Enforcement and Implementation of the World Anti-Doping Code and Convention Against Doping;
- Promotion and Coordination of Sports Training and Education;
- Regulation of Sports;
- Expansion of Sports Industry for sustainable Livelihoods;
- Development and Management of Sports Facilities;
- Establishment and Management of Sports Academies to Nurture talent;
- Policy for Development of Fine Arts;
- Library Services;
- Film Development Policy;
- Development of the Film Industry;
- Research and Conservation of Music; and
- Creative and Performing Arts

### **1.4 Core Functions**

Arising from this Mandate, the core functions are:

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

### **1.5 Core Values**

- i. **Appreciation of diversity:** We recognize and value the diversity of our cultural and national heritage.

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

**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
- Director of Sports Department
- Office of the Sports Registrar
- Administration office
- Other Support Departments

**c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June, 2022 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary, Ministry of Youth affairs, Sports and the Arts	Hon. Ababu Namwamba, E.G.H
2.	Principal Secretary, State Department for Sports and the Arts	Eng Peter Tum, CBS
3.	Deputy Secretary Administration	Mike Kimoko, Esq
4.	Senior Chief Finance Officer	Mr. Samuel M. Mugambi
5.	Deputy Accountant General	Mr. Anthony N. Njenga
6.	Assistant Director - Supply Chain Management Services	Mr. Givinal Ejjiio
7.	Director Human Resource Management & Development	Mr. Dennis G. Kinyua
8.	Principal Planning Officer	Mr. Erick Nandwa

**d) Fiduciary Oversight Arrangements**

**I. Audit Committee**

The committee is responsible and instrumental in:

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

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

1. John Longacha Ejore (Ag. Chair)
2. Gabriel Ouko (Member)
3. John Matagaro (Treasury representative)

On appointment, each committee member is provided with a comprehensive and tailored induction process covering the State Department's business and operations and provided with information relating to their legal and regulatory obligations. All committee members are required to re-submit themselves for re-appointment after expiry of their term.

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

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

**II. Budget Implementation Committee**

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

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

**Budget Committee Members**

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

S/No.	Name	Designation	Position
1	Eng. Peter Tum	Principal Secretary	Chairperson
2	Mike Kimoko	Senior Deputy Secretary	Alternate Chairperson
3	Rose M. Wasike	Sports Registrar	Member
4	Japson G. Gitonga	Director of Sports	Member
5	Anthony N. Njenga	Deputy Accountant General	Member
6	Samuel M. Mugambi	Senior Chief Finance Officer	Secretary
7	Erick Nandwa	Principal Planning Officer	Member

**III. Human Resources Management and Development Advisory Committee**

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

The committee's duties include:

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

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- Review and implementation of the State Department training plan.

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

No.	Name	Designation	Position
1	Eng. Peter K. Tum, CBS	Principal Secretary	Chair
2	Mike Kimoko	Secretary Administration	Alternate Chair
3	Rose M. N. Wasike	Sports Registrar	Member
4	Japson G. Gitonga	Director of Sports	Member
5	Samuel M. Mugambi	Senior Chief Finance Officer	Member
6	Anthony N. Njenga	Deputy Accountant General	Member
7	Rispha M. David	Legal Officer	Member
8	Dennis G. Kinyua	Director – HRM & Development	Secretary

**e) State Department for Sports Headquarters**

P.O. Box 49849-00100  
 KENCOM Building  
 Moi Avenue  
 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)

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

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

**g) Independent Auditors**

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

**h) Principal Legal Adviser**

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

### 3. STATEMENT OF GOVERNANCE

#### I. leadership structure



**Hon. Ababu Namwamba, EGH**  
Cabinet Secretary  
Ministry of Youth Affairs,  
Sports and the Arts

Trained as an Attorney in Nairobi and Washington DC, USA, Hon Ababu Namwamba, EGH holds a Master of Laws (LLM) Degree in International Legal Studies from American University, Washington College of Law in Washington DC, USA; a Bachelor of Laws (LLB) Degree from the University of Nairobi; and a Diploma in Legal Practice from the Kenya School of Law. He is a Hubert Humphrey Fellow with a Distinction in International Justice and Human Rights, Democratisation and Rule of Law.

Conferred with the Order of the Golden Heart (EGH) 1st Class by President Mwai Kibaki in 2012, Hon Ababu-Namwamba is a top achiever in leadership and public service spanning government, politics, diplomacy, philanthropy, civil society and human rights. Having come to the leadership scene as a youth, he has and continues to inspire legions of young people in Kenya and across Africa.

From August 2012 to April 2013, Hon Ababu served as Kenya's Minister for Sports and Youth Affairs at a youthful age. His remarkably vibrant reign is best remembered for enactment of the long-desired Sports Act, actualising of the National Youth Council, enhancing the National Youth Service (NYS) and streamlining the National Youth Enterprise Fund to better support youth entrepreneurship. Between March 2018 and 9th February 2022, Hon. Ababu served as Chief Administrative Secretary (CAS) for Foreign Affairs.

Hon Ababu is a true believer in and driver of Afrocentrism, Pan-Africanism and shared continental prosperity that is central to Kenya's foreign policy. He has played a significant role in promoting the agenda of African integration through increased intra-Africa trade and buttressing of shared values on democracy, governance, integrity, peace and security.

Hon Ababu's outstanding achievements have been recognised multiple times in Kenya and beyond. He is the 2019 winner of the Voice Achievers African Inspirational Leadership Award and in 2015 he won the OLX Legislator of the Year Award. In 2009 he was inducted onto the roll of Young Global Leaders by the World Economic Forum (WEF).

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**Eng. Peter K. Tum, CBS**  
**Principal Secretary**  
**State Department for Sports and**  
**the Arts**

Eng. Peter K. Tum, CBS was appointed by His Excellency the President William Ruto to his current position in May, 2023 as Principal Secretary, State Department for Sports and the Arts. Prior to his current appointment, Eng. Tum served as the Principal Secretary, Ministry of Labour and Health. He holds a Master's Degree in Energy Management from the University of Nairobi, a Bachelor of Industrial Technology from Egerton University and a Post- Graduate Diploma in Medical Electronics from the University of London. Eng. Tum comes with a wealth of experience having previously served as the Chief Executive Officer of Kenya Medical Training College (KMTC).



**Mr. Mike O. Kimoko**  
**Ag. Secretary Administration**

Mr Mike O. Kimoko is the Ag. Secretary Administration in the State Department for Sports. He is the Head of Administration and Support Services in the Department, responsible to the Principal Secretary for the overall management and Administration including co-ordination of delegated programs and efficient management of resources of the State Department for Sports.

He is a long serving carrier Civil Servant in National Government and has served both in field and central Government Administration for over 29 years.

He started working as a Marketing Executive with African Heritage (K) Ltd, trained and worked in Marketing from 1993 up to 1994 when he was recruited in Public Service.

He joined the Public Service of Kenya in August 1994 in the Ministry of Research Technical Training and Technology as an Assistant Secretary. He has served both in Central Government and field Administration in Seven out of the Eight former provinces raising from District Officer to District commissioner in various stations. He continued serving as a Deputy County Commissioner in the field until November 2017 when he was transferred to Central Government as Senior Deputy Secretary in the State Department for Public Works. He has also served in the Ministry of Interior and National Co-ordination, - Nairobi Metropolitan Services (NMS) and currently serving at State Department for Sports in the same capacity.

Mike O. Kimoko holds Bachelor of Arts (Anthropology and Government) Hons from the University of Nairobi, and MSc Public Policy and Management from School of Orientals and African Studies (SOAS), University of London.

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**Mr. Samuel M. Mugambi  
Senior Chief Finance  
Officer**

Mr. Mugambi holds a Master of Business Administration (Finance) Degree from Maastricht School of Management and a Bachelor of Commerce Degree from University of Nairobi.

He has a wealth of experience in finance, resource mobilization, project liaison among others. Mr. Mugambi currently serves as the Senior Chief Finance Officer with the State department for Sports. He has previously served in various capacities including Senior Chief Finance Officer, at the Ministry of Education, Head of Finance Department at State House Nairobi, Senior Project Liaison and Administrative Officer at Central Kenya Dry Area IFAD funded project (Ministry of Planning and National Development), Resource Mobilization Officer at the Ministry of Finance, Monopolies and Competition Authorities Officer with the Ministry of Finance and Procurement and Logistics Manager with the Ministry of Health.

In addition, he has been appointed to represent various Ministries in SAGAs Boards Such as Safari Rally, Anti-Doping Agency of Kenya (ADAK), University Fund Board, Higher Education Loans Board, and Jaramogi Oginga Odinga University of Science and Technology. He is an alternate director representing the Office the Principal Secretary, State department for Sports.



**Anthony N. Njenga  
Deputy Accountant General**

Mr. Anthony N. Njenga joined the State Department for Sports in July 2023 as the Head of the Accounting Unit. He has more than 18 years working experience in auditing and accounting. He holds a Bachelor of Business & Management (Accounting) from Egerton University and Masters of Business Administration (Finance) from University of Nairobi. He is a Certified Public Accountant of Kenya and a member of ICPAK.



**Mr. Dennis G. Kinyua  
Director – HRM & D**

Mr. Dennis G. Kinyua joined the State Department for Sports on 22<sup>nd</sup> June, 2020 as the Director HRM & D. He is responsible to the Accounting Officer for effective Discharge of Human Resource matters. He has over twenty (26) years' experience in Human Resource Management and Development (HRM&D). He holds a Bachelor of Arts Degree from the University of Nairobi and Postgraduate Diploma in HRM&D. He is a Member of the Institute of HRM.

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**Mr. Eric Nandwa**  
**Principal Economist –**  
**CPPMU**

Mr. Nandwa Erick is the Acting Director of Planning in the State Department. He joined the Government on 6<sup>th</sup> September, 2010 and deployed as a District Development Officer. In 2016, He joined Kenya Institute for Public Policy Research and Analysis on a Young Professional Programs where he wrote and published a discussion paper on “**Foreign Direct Investment, Spill Over Effects and Innovation: Experience from the Kenyan Enterprise Sector**”. In 2019, He Joined State House as an Assistant Director, Economic Planning where he served for a period of four years. He joined the State department in June 2023.

Mr. Nandwa Erick holds a Bachelor of Arts Degree in Applied Statistics from Maseno University, Master’s Degree in Economic Policy Management from Makerere University Kampala, Uganda. As the head of Planning, he is responsible for the Economic Planning Function, Policy Formulation, Budgeting, performance Management and the Monitoring and Evaluation of programmes and projects for State Department for Sports.



**Ms. Rose M. N. Wasike**  
**Registrar of Sports**

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



**Mr. Japson G. Gitonga**  
**Director of Sports**

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

**(a) Management Committees established and their roles.**

**i) Budget Implementation Committee**

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

- To review and consider the cash flow plans;
- To review utilization of the cash limits and consider any changes that may be required;
- To review the utilization of the donor funds voted for the State Department;
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- To participate in sector working groups;
- To review budgets, supplementary estimates and performance of budget against actual for the State Department in consultation with Heads of Departments.

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The committee's duties include:

- Review of promotions of officers in Job Group A-P;
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- 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.

**iii) The audit committee**

The committee is responsible and instrumental in:

- Improving the quality of financial reporting by ensuring the accounts are prepared in a timely and accurate manner to facilitate prompt submission of annual financial statements to the Auditor General with a copy to the National Treasury.

- Reviewing and making recommendations on management programs established, to monitor compliance with sound public financial management, internal controls, policies, laws, regulations, procedures and the code of ethics.
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3. John Matagaro (Treasury representative)

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

## **b) Risk management**

### Mandate and Commitment

The mandate for risk management comes from the State Department for Sports and the Arts and Senior Leadership Team (SLT). The continued engagement and support of these groups 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 and the Arts. This commitment must be mirrored by management and staff at all levels.

The State Department for Sports and the Arts 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
- 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 continually improve it.

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

The Cabinet Secretary and the Principal Secretary participated on a retreat with the Head of state from 5<sup>th</sup> to 8<sup>th</sup> January 2023 on government economic transformation.

**d) Public participation activities**

The State Department participated in 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

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

During the year under review the State Department for Sports and the Arts 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 from to time. All the statutory reports were submitted within the prescribed timelines.

#### 4. STATEMENT BY THE CABINET SECRETARY/CHAIRMAN STATEMENT



The Kenya Government implemented various social, economic and political reform programmes in line with the Third Medium Term Plan (MTP) 2018-2022 of the Kenya Vision 2030. The Government put premium weight on efficient service delivery to the citizens through implementation of priority projects during the five-year plan period. The overriding objective was to make Kenya a modern, globally competitive and prosperous Nation, where every citizen enjoys high quality life.

The State Department developed a Strategic Plan covering the period 2018-2022, setting specific milestones in defining the strategic direction that the Ministry would take over the five years. It clearly stipulated the Ministry's Mandate, Vision, Mission, Strategic Objectives, Core Values, programmes and projects to be implemented during the planned period. The strategic plan was based on the premise that the sports and creative arts sectors play a critical role in national development, cohesion and promotion of Kenya globally.

The Ministry being a major contributor to the socio-economic development of the Country aligned the strategic plan to the Kenya Constitution 2010, Vision 2030, MTP III, the Big Four Agenda (Universal Health Care, Manufacturing, Affordable Housing and Food and Nutrition Security), the Sustainable Development Goals (SDGs), EAC vision 2050 and Africa's Agenda 2063 which were the mainstay of development in the Country.

This strategic plan placed emphasis on the Kenya Vision 2030 social pillar where the Ministry falls and implemented sector programmes drawn from MTP III. The Ministry being an enabler of the Big Four Agenda strived to implement the Sports, Culture and Heritage programmes under the Agenda. In addition, the Ministry flagged out and focused on the SDGs and Africa's Agenda 2063 aspirations relevant to the sector.

The strategic plan was developed through a consultative process with involvement of the Ministry's stakeholders including the private sector, internal and external experts and Departments of the Ministry. To deliver on the expected outcomes, there was need for enhanced collaboration among

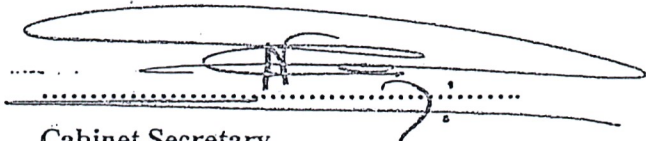
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Departments to work as one committed team. The Departments were required to translate the targets in the strategic plan into annual work-plans to ensure delivery of tangible results to all Kenyans.

During the Supplementary Budget Estimates 1, the State Department for Sports and the Arts realigned its strategic objectives to capture the new trajectory under the Bottom-Up Economic Transformation Agenda (BETA) and the spirit of the Kenya Kwanza Administration.

It is my conviction that the Ministry delivered on its mandate through prudent and effective utilization of resources and efficient delivery of services to the Kenyan people.



**Cabinet Secretary**  
**Ministry of Youth Affairs, Sports and The Arts**

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**5. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER**

The State Department for Sports fall under the Ministry of Youth Affairs, The Arts and Sports which was formed via Executive Order No 1 of 2023 on the Re-organization of the Government of the Republic of Kenya. However, during the Financial Year 2022/2023, it was partly called State Department for Sports and the Arts.

During the Financial Year 2022/2023, the approved budget for the State Department for Sports and the Arts was Kshs 13,980,415,513 for which it was funded to the tune of Kshs 12,100,138,058 against total payments of Kshs 12,122,778,549 as shown in Table 1.

Description	Recurrent	Development	Total
Approved Budget	1,897,837,513	12,020,875,000	13,918,712,513
Receipts	1,746,063,295	10,435,768,883	12,181,832,178
Payments	1,739,887,207	10,464,585,463	12,204,472,670

In comparison to other years, there was slight drop in receipts especially collected from the betting tax from Kshs 14,376,175,554 in 2021/2022 Financial Year to Kshs 10,427,518,883 in the 2022/2023 Financial Year. This was attributed to the effects of Covid -19, reduced taxes collected from betting, changes in licenses and the high cost of living.

The receipts were utilized as indicated below:

Payments	Amount
Compensation of Employees	211,649,101
Use of Goods and Services	96,322,088
Grants and Transfers to Other Government Entities	11,874,149,177
Social Security Benefits	22,352,304
Total	12,204,472,670

During the Financial Year 2022/2023, the achievements of the State for Sports and the Arts were; Hosted 13 international events: WRC safari rally, Kipkeino Classic, Magical Kenya Open Golf, Magical Kenya Ladies Open Golf, Nairobi marathon, Rugby 7s and World U-20 Rugby Championship, U-20 Rugby Barthes Cup, 2023 International Table tennis Africa cup, Sirikwa Cross Country, Billie Jean King Tennis Cup, IDPA Africa Shooting championship, and Africa Equator Rally and facilitated 35 teams to represent the country in various competitions among them; Regional,

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Continental, World Championships, 2022 World Athletics championship in Oregon, USA, 2022 Commonwealth Games in Birmingham, England, 2023 World Athletics Cross Country championship in Bathurst Australia, 2023 world boxing championships in new Delhi India Africa Beach Games in Hammamet, Tunisia.


During the Financial Year 2022/2023, Two (2) county stadia were completed, Kinoru in Meru and Kirubia in Tharaka Nithi. There was also construction and upgrade of regional stadia which were at different levels of completion: Ruringu Stadium- 75% complete- (Nyeri County), Kipchoge Keino Phase 1 -88% complete – (UasinGishu County), Marsabit Stadium -80% complete- (Marsabit County), Wote stadium – 65% complete (Makueni County), Karatu Stadium – 47% complete (Kiambu County). Also, Moi Stadium - Embu County was completed as per the Presidential Directive and hosted the 2022 Madaraka day celebrations.

Other achievements include; Launch of Talanta Hela Initiative, 208 sports organizations were registered, 200 athletes were enrolled and trained in sports, sensitized 15,516 athletes, athletes support personnel and other key stakeholders through Anti-Doping Education and 1,425 Intelligence-based tests on athletes from various sports disciplines were conducted.

The State Department faced and encountered some challenges such as reduced exchequer funding for recurrent and development programs in sports, inadequate sports infrastructural facilities, rampant doping among athletes' inadequate legal frameworks for regulating various sporting disciplines at all levels, lack of sponsorship for sports among others.

I intend to address some of these challenges as a way forward by lobbying for more funds from the National Treasury, developing new sports infrastructure and completing the ongoing one's, seeking partnerships with corporates for more sponsorship and reviewing the Sports Policy No. 3 of 2005 and the sports Act No. 25 of 2013.

It is my conviction that the State Department delivered on its Mandate through prudent and effective utilization of resources and efficient delivery of services to the Kenyan people.



.....  
**Principal Secretary**

**State Department for Sports**

## **6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE FY2022/23**

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

a) Provide an enabling policy, legal and institutional framework by strengthening policy and legal framework and ratification as well as implementation of internal conventions and treaties.

b) To harness, manage, develop and regulate the sports industry by;

- Developing all aspects of sports
- Strengthen sports institutions for effective administration and management of sports
- Collaborate with development partners and other stakeholders
- Ensure compliance with the Sports Act and other relevant laws
- Sports disputes resolution
- Decentralization of Sports services
- Automation and Digitalization of Sports Registration services and Registry

c) To build adequate capacity to enhance provision of quality and efficient services and enhance the image of the Ministry by;

- Increasing and building staff capacity
- Enhancing ICT Capacity
- Improving Performance Management System
- Improving the work environment
- Promoting good leadership, ethics and integrity
- Improving supply chain management services
- Developing and implementing an effective communication strategy
- Enhancing internal and external customer satisfaction.

## **PROGRESS ON ATTAINMENT OF STRATEGIC OBJECTIVES THROUGH PERFORMANCE CONTRACTING**

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

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Sports Training and Competitions	Excellence in Sports Performance	Increased and enhanced Anti-Doping services	No. of intelligence-based tests carried out	1425 intelligence-based tests processed	Target achieved due to increase funding from the sports fund to cater for the enhanced Anti-doping program covering athletics sports discipline
			No. of Persons sensitized on Anti-Doping issues	15,516 persons sensitized	Target over achieved due increase in attendance during in competition outreach programs for athletics for upcoming regional and international competition
Sports Training and Competitions	Excellence in Sports Performance	Increased participation in International events and competitions	No. of teams presented in international sports competitions	30 teams presented in International competitions	Target achieved due to support from SASDF
			No. of sports competitions hosted	Hosted 13 international events: WRC safari rally, Kipkeino Classic, Magical Kenya Open Golf, Magical Kenya Ladies Open Golf, Nairobi marathon, Rugby 7s and World U-20 Rugby Championship, U-20 Rugby Barthes Cup, 2023 International Table tennis Africa cup, Sirikwa Cross Country, Billie Jean King Tennis Cup, IDPA Africa	Target achieved due to Government support and Partnership with private sector and other stakeholders

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
			No. of Sports programmes for vulnerable groups undertaken	Shooting championship, and Africa Equator Rally. 6 sports programs for persons with disability implemented	Target achieved due to Ministry's commitment to promotion of Sports for vulnerable groups
		Enhanced Sports talent development services	No. of athletes enrolled for training in sports academies	200 athletes were enrolled and trained in sports	Target was achieved. More athletes target in the FY 2022/23
		Enhanced Regulation and Compliance services	No. of Sports Organizations registered	208 sports organizations were registered	Target was achieved.
			No. of new professional sports persons licensed	34 new professional sports bodies were licenced	Target was achieved
			No. of new Professional sports bodies licensed	3 sports professional bodies were licenced	Target achieved
<b>Sports infrastructure</b>	Development and Management of Sport Facilities	Sports infrastructure developed to international standards	No. of new county stadia completed	2 county stadia were completed. Other construction and upgrade of regional stadia ongoing at different levels of achievements include: a) Ruringu Stadium- 75% complete- (Nyeri County)	Kinoru - Meru Kirubia - Tharaka Nithi

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Program	Strategic Objective	Outcome	Indicator	Performance	Comments
				b) Kipchoge Keino Phase 1 - 88% complete – (Uasin Gishu County) c) Marsabit Stadium -80% complete– (Marsabit County) d) Wote stadium – 65% complete (Makueni County) e) Karatu Stadium – 47% complete (Kiambu County)	
			% Completion of Phase I B of the Kenya Academy of Sports Complex	The Kenya Academy of Sports Phase 1B was at 85% complete. Phase I completed.	Delay in the disbursement of funds has led to accrued pending bills
			No. of new national stadia developed and upgraded to international standards as per the Presidential directive	1 stadium completed	Moi Stadium - Embu County completed as per the presidential directive and hosted the 2022 Madaraka day celebrations

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**7. MANAGEMENT DISCUSSION AND ANALYSIS**

The tables below compare the state department's budget, receipts and payments for the last three financial years

Description	2022/2023			2021/2022			2020/2021		
	Approved budget	Actual expenditure	% absorption	Approved budget	Actual expenditure	% absorption	Approved budget	Actual expenditure	% absorption
Receipts	13,918,712,513	12,181,832,178	87	16,474,956,172	15,822,640,801	96	8,778,311,680	8,117,408,724	92
payments	13,918,712,513	12,204,472,670	87	16,474,956,172	15,821,732,376	96	8,778,311,680	8,103,899,435	92
surplus	0	(22,640,491)		0	908,425			13,509,289	

**Recurrent budget**

Economic Classification	Approved Budget Allocation			Actual Expenditure		
	2020/2021	2021/2022	2022/2023	2020/2021	2021/2022	2022/2023
Gross	1,397,419,009	1,307,164,773	1,897,837,513	1,232,206,520	1,280,929,914	1,746,063,295
AIA	136,200,000	141,400,000	215,829,820	5,948,600	141,003,000	92,527,678
Net	1,261,219,009	1,165,764,773	1,682,007,693	1,226,257,920	1,139,926,914	1,653,535,617
Compensation to Employees	219,794,880	213,894,363	229,800,000	219,794,487	213,603,418	211,649,101
Transfers	818,040,000	971,640,000	1,533,735,365	682,240,000	971,640,000	1,409,563,714
Other Recurrent	359,584,129	121,630,410	112,181,509	330,172,033	95,686,496	118,674,392

There was a 45% increment in the approved gross budget in FY 2022/2023 as compared to FY 2021/2022. This was occasioned by re-organization of Government as per Executive Order No. 1 of 2022; whereby the Arts and Library Services Programmes were moved to the State Department of Sports and consequently their FY 2022/2023 Quarter 4 budgets were moved to this State Department. The absorption rates for net budget were steady at 97%, 98% and 98% for FY 2020/2021, FY 2021/2022 and FY 2022/2023 respectively.

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**Development budget**

Description	Approved Budget			Actual Expenditure		
	2020/2021	2021/2022	2022/2023	2020/2021	2021/2022	2022/2023
Gross	7,380,892,671	15,167,791,399	12,020,875,000	6,871,692,917	14,540,725,554	10,435,768,883
GoK	77,785,000	167,791,399	20,875,000	77,785,000	164,550,000	8,250,000
Local AIA	7,303,107,671	15,000,000,000	12,000,000,000	6,793,907,917	14,376,175,554	10,427,518,883

The excess expenditure under GoK funding in FY 2022/2023 is as a result of budget rationalization in Supplementary Estimates that was done after expenditure had already been incurred.

State Department for Sports and the Arts 's key projects or investments decision implemented or ongoing indicating source of funds, project status, project costs and amount spent this far.

NAME OF THE PROJECT	PROJECT STATUS	SOURCE OF FUNDS	PROJECT COSTS	AMOUNT SPENT
Upgrade of Nyayo National Stadium	The overall Completion Status is at 100%.	GOK	1,156,371,142.20	1,066,650,688.12
Upgrade of Moi International Sports Complex-Kasarani Stadium	The overall Completion Status is at 100%.	GOK	332,000,000.00	332,000,000.00
Kinoru Stadium	The overall Completion Status is at 99%.	GOK	869,121,216.80	846,721,838.17

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NAME OF THE PROJECT	PROJECT STATUS	SOURCE OF FUNDS	PROJECT COSTS	AMOUNT SPENT
Kipchoge Keino Phase II	The overall Completion Status is at 77%.	GOK	325,829,431.00	249,931,84.66
Kirubia Stadium	The overall Completion Status is at 99%.	GOK	274,208,855.00	229,692,829.12
Ruring'u Stadium	The overall Completion Status is at 85%.	GOK	358,265,530.00	224,209,991.83
Marsabit Stadium	The overall Completion Status is at 85%.	GOK	367,003,894.18	347,469,352.19
Kipchoge Keino Phase 1	The overall Completion Status is at 85%.	GOK	369,697,973.00	309,514,245.68
Wote Stadium	The overall Completion Status is at 65%.	GOK	299,309,554.00	162,942,629.98
Karatu Stadium	The overall Completion Status is at 47%.	GOK	259,604,780.00	132,740,373.00
Kamariny Stadium	The overall Completion Status is at 30%.	GOK	287,837,775.00	81,590,104.86

## **8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

The State Department for Sports and the Arts 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 in the year:

### **(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 four SAGAs; Kenya Academy of Sports (KAS), Sports, Arts and Social Development Fund (SASDF), Anti-Doping Agency of Kenya (ADAK), and Sports Kenya. All the SAGAs have CEOs or Directors that carry out their programmes according to the Sports Policy. The Accounting Officer is able to serve citizens excellently. Sportsmen or Women are served in a more organised way. There is also the Service Charter that outlines the mission, vision and time frame for service delivery of goods and services to clients.

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

The State Department for Sports and the Arts organised an annual tree planting at Moi International Sports Centre Kasarani as per the presidential directive on planting trees

### **(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 done quarterly and yearly with each employee awarded marks or percentages accordingly. In some cases, the best performing employees are rewarded a full month's salary.

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

Currently, the State Department is in the process of requesting for recruitment of staff for the Office of the Registrar, Sports Department, Sports Kenya and SASDF to fill the human resource gaps.

**(d) Operational practices/ Market place practices**

The organisation ensures the following:

**i) Responsible competition practice**

The State Department for Sports has a system put in place that continues to allow market systems to flow where everybody is given equal chance to participate in business. The 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 that there is no corruption as everyone is a participant and the system is open to all of them. There are sealed anti-corruption boxes near offices for reporting cases of bribery and corrupt practices. Any winner for the tenders is approved and his/her contract given out according to the contract.

**ii) Responsible Supply chain and supplier relations**

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

**iii) Responsible marketing and advertisement**

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

**iv) Product stewardship**

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

**(e) Community Engagements-**

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

## **9. 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 State Department for Sports and the Arts shall prepare financial statements in respect of that State Department for Sports and the Arts. 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 and Arts is responsible for the preparation and presentation of the State Department for Sports and the Arts 's financial statements, which give a true and fair view of the state of affairs of the State Department for Sports and the Arts for and as at the end of the financial year ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the State Department for Sports and the Arts , (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the State Department for Sports and the Arts ; (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 and Arts accepts responsibility for the State Department for Sports and the Arts 's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Sports and the Arts 's financial statements give a true and fair view of the state of State Department for Sports and the Arts 's transactions during the financial year ended June 30, 2023, and of the State Department for Sports and the Arts 's financial position as at that date. The Accounting Officer in charge of the State Department for Sports and Arts further confirms the completeness of the accounting records maintained for the State Department for Sports and the Arts, which have been relied upon in the preparation of the State Department for Sports and the Arts 's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Sports and Arts confirms that the State Department for Sports and the Arts has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the State Department for Sports and the Arts 's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the State Department for Sports and the Arts 's financial

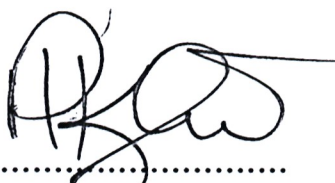
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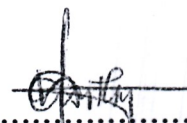
statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

The State Department for Sports and Arts financial statements were approved and signed by the Accounting Officer on 6/12/ 2023.



.....  
Eng. Peter K. Tum, CBS  
Principal Secretary



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

10. REPORT OF THE INDEPENDENT AUDITORS OF THE FINANCIAL  
STATEMENTS FOR THE STATE DEPARTMENT FOR SPORTS AND THE ARTS

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## **REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR SPORTS AND THE ARTS FOR THE YEAR ENDED 30 JUNE, 2023**

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### **PREAMBLE**

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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.

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Qualified Opinion**

I have audited the accompanying financial statements of the State Department for Sports and the Arts set out on pages 1 to 25, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, 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 financial statements present fairly, in all material respects, the financial position of the State Department for Sports and the Arts as at 30 June, 2023 and of its financial performance and its cash flows for the year then ended, in accordance with the International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **Undisclosed Accumulated Rent**

The statement of receipts and payments reflects use of goods and services of Kshs.96,322,088 which as disclosed in Note 6 to the financial statements excludes Kshs.43,361,434 in respect to rentals of produced assets. However, review of rental records revealed that the State Department has leased office space from four (4) land lords for its various departments whose rents amounting to Kshs.84,162,347 had not been disclosed in the financial statements. Further, failure by the State Department to honor its rental obligations as they fall due, is a breach of the lease agreement that threatens the continuance and renewal of occupancy of the respective office premises.

In the circumstances, the accuracy and completeness of the rentals of produced assets amounting to Kshs.43,361,434 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the State Department for Sports and the Arts 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 of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.13,918,712,513 and Kshs.12,181,832,178 respectively resulting to an under-funding of Kshs.1,736,880,335 or 12% of the approved budget. Similarly, the State Department spent an amount of Kshs.12,204,472,670 against an approved budget of Kshs.13,918,712,513 resulting to an under-expenditure of Kshs.1,714,239,843 or 12% of the budget.

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

## **2. Pending Accounts Payables**

I draw attention to Note 19.2 and Annex 1 to the financial statements, which reflects pending accounts payables totalling to Kshs.152,517,830 (2022: Kshs.59,840,391) as at 30 June, 2023. However, Management did not explain why the bills were not settled during the year when they occurred. Further, the State Department is at risk of incurring significant interest costs and penalties with their continued delay in payment.

Failure to settle bills during the year to which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

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. There were no key audit matters to report in the year under review.

### **Other Matter**

#### **Unresolved Prior Year Matters**

In the audit report of the previous year, a number of paragraphs were raised. However, Management has not resolved and disclosed all the prior year matters as provided by the Public Sector Accounting Standards Board templates. Management has not provided satisfactory explanation for the delay in resolving the issues.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in 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**

#### **1. Anomalies in Construction of Stadia**

##### **1.1 Construction of Kirigiti Stadium in Kiambu County**

The State Department undertook the construction of proposed Kirigiti Stadium in Kiambu County, where two (2) contracts valued at Kshs.745,264,822 and Kshs.345,766,644 all

totalling to Kshs.1,091,031,466 were awarded to a contractor. However, the first contract was varied by Kshs.148,750,152 from initial contract price of Kshs.596,514,670 to Kshs.745,264,822 or 25% increase from the contract price and which was not supported with approval documents.

Further, the second contract worth Kshs.345,766,644 for additional works was awarded through direct procurement method to the same contractor without justification. The use of the procurement method did not meet the provisions of Section 103(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 90(1)(cii) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that direct procurement shall not be used to avoid competition.

Physical inspection conducted on 11 September, 2023 revealed that phase 1 of the of the project was completed while Phase 2 works were incomplete and the project had stalled due to non-payment to the Contractor. No explanation was provided for the failure to clear all completed certificates.

In the circumstances, the regularity and value for money to be realized from the expenditure of Kshs.1,091,031,466 could not be confirmed and Management was in breach of the law.

## **1.2 Construction of Wanguru Stadium in Kirinyaga County**

The State Department undertook the construction of proposed Wang'uru Stadium in Mwea, Kirinyaga County, where two (2) contracts valued at Kshs.387,053,751 and Kshs.309,420,000 both totalling to Kshs.696,473,751 were awarded to a contractor. However, the first contract was varied by Kshs.76,553,751 from the initial contract price of Kshs.310,500,000 to Kshs.387,053,751 or 25% increase from the contract price and which was not supported with approval documents.

Further, the second contract, worth Kshs.309,420,000 for additional works was awarded to the same contractor through direct procurement method without justification. The use of the direct procurement method did not meet the provisions of Section 103(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 90(1)(cii) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that direct procurement method shall not be used to avoid competition.

Physical inspection carried out on 11 September, 2023 revealed that the project was complete but had not been handed over by the contractor to the State Department for use by the public. No explanation was given for the anomaly.

In the circumstances, the regularity and value for money to be realized from the expenditure of Kshs.696,473,751 could not be confirmed and Management was in breach of the law.

### **1.3 Construction of Jamhuri Posta Grounds in Nairobi County**

The State Department undertook the construction of proposed Jamhuri Posta Sports Ground in Nairobi County, where three (3) contracts worth Kshs.1,190,971,897 were awarded to a contractor. The amount includes two (2) contracts worth Kshs.175,000,000 and Kshs.406,361,187 both for additional works totalling to Kshs.581,361,187 which were awarded through direct procurement method without justification. The use of direct procurement method did not meet the provisions of Section 103(2) of the Public Procurement and Asset Disposal Act, 2015 and Regulation 90(1)(cii) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that direct procurement method shall not be used to avoid competition.

Further, the cost of two (2) contracts of Kshs.175,000,000 and Kshs.406,361,187 exceeded the engineer's valuations of Kshs.150,000,000 and Kshs.374,273,915 resulting to increase of Kshs.25,000,000 and Kshs.32,087,272 respectively. This was contrary to Regulation 90(1)(cii) of the Public Procurement and Asset Disposal Regulations, 2020 which requires an Accounting Officer to satisfy that the offer is at the prevailing real market price before use of direct procurement method and Regulation 71(3) which stipulates that when estimating the value of the goods, works or services, the Accounting Officer shall ensure that the estimate is realistic and based on up-to-date information on economic and market conditions.

Physical inspection conducted on 11 September, 2023 revealed that electricity had not been connected to the floodlights and the contractor had not handed over the project to the State Department for commissioning for public use. No explanation was provided for the delay.

In the circumstances, the regularity and value for money to be realized from the expenditure of Kshs.1,190,971,897 could not be confirmed and Management was in breach of the law.

### **1.4 Upgrading of Jomo Kenyatta Show Ground Stadium in Kisumu County**

The State Department undertook the upgrading of Jomo Kenyatta Show Ground Stadium in Kisumu County at a Cost of Kshs.350,000,000. The project was completed in 2020 but the contractor had not handed over the stadium to the State Department, instead, the County Government of Kisumu had taken possession and uses the facilities. No explanation was provided for the delay. Physical inspection conducted on 26 September, 2023 revealed instances of vandalism where some metal covers for storm water drainage were missing.

In the circumstances, the value for money obtained from the expenditure of Kshs.350,000,000 could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAI) 4000. The Standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Lack of an Audit Committee**

Review of internal audit documents revealed that the State Department had not established an Audit Committee contrary to the provisions of Regulations 174 (1) of the Public Finance Management (National Government) Regulations, 2015 which provides for the establishment of an Audit Committee. As such the State Department did not benefit from the assurance and advisory services from the internal audit function as well as oversight from the Audit Committee.

In the circumstances, the effectiveness of internal controls and risk management could not be confirmed.

#### **2. Lack of an Offsite Data Storage Facility, Continuity Plan and Disaster Recovery Plan**

Review of the Information Communication Technology (ICT) Systems revealed that the State Department does not have a secure offsite storage facility for its data, an ICT Continuity Plan and a Disaster Recovery Plan. This may lead to loss of data confidentiality, integrity and availability in case of a disaster.

In the circumstances, existence of data confidentiality, integrity and availability could not be confirmed.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 2315 and 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**

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the 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 overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, the 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**

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are

applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

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

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

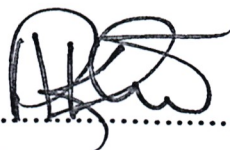
20 December, 2023

STATE DEPARTMENT FOR SPORTS AND THE ARTS  
Annual Report and Financial Statements for the year ended 30th June 2023

11. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Receipts</b>			
Exchequer Releases	1	1,661,785,617	1,305,462,247
Proceeds From Betting Tax	3	10,427,518,883	14,376,175,554
Miscellaneous receipts	4	92,527,678	141,003,000
<b>Total Receipts</b>		<b>12,181,832,178</b>	<b>15,822,640,801</b>
<b>Payments</b>			
Compensation of Employees	5	211,649,101	213,680,237
Use of Goods and Services	6	96,322,088	79,809,368
Grants and Transfers to Other Government Entities	7	11,874,149,177	15,512,365,554
Social Security Benefits	8	22,352,304	15,877,128
Acquisition of Assets	9	0	0
<b>Total Payments</b>		<b>12,204,472,670</b>	<b>15,821,732,376</b>
<b>Surplus/(Deficit)</b>		<b>(22,640,491)</b>	<b>908,425</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Sports and the Arts financial statements were approved on 6/12/2023 and signed by:



.....  
Eng. Peter K. Tum, CBS  
Principal Secretary



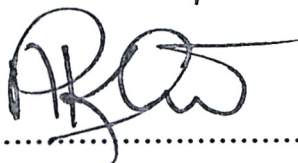
.....  
Anthony N. Njenga  
Head of Accounting Unit  
ICPAK M/No 14273

STATE DEPARTMENT FOR SPORTS AND THE ARTS  
Annual Report and Financial Statements for the year ended 30th June 2023

12. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30<sup>TH</sup>  
JUNE 2023

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Financial assets</b>			
Cash and cash equivalents			
Bank balances	10A	165,598,331	223,372,354
<b>Total cash and cash equivalents</b>		<b>165,598,331</b>	<b>223,372,354</b>
Imprests and advances	11	108,303	1,008,641
<b>Total financial assets</b>		<b>165,706,634</b>	<b>224,380,995</b>
<b>Financial liabilities</b>			
Third party deposits and retention	13	161,070,643	(223,356,294)
<b>Net financial assets</b>		<b>4,635,991</b>	<b>1,024,701</b>
<b>Represented by</b>			
Fund balance b/fwd.	14	1,024,701	116,276
Prior year adjustment	15	26,251,780	0
Surplus/(Deficit )for the year		(22,640,491)	908,425
<b>Net financial position</b>		<b>4,635,991</b>	<b>1,024,701</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Sports and the Arts financial statements were approved on 6/12/ 2023 and signed by:



.....  
Eng. Peter K. Tum, CBS  
Principal Secretary




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


STATE DEPARTMENT FOR SPORTS AND THE ARTS  
Annual Report and Financial Statements for the year ended 30th June 2023

13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2023

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
<b>Operating Activities</b>			
<b>Receipts</b>			
Exchequer releases	1	1,661,785,617	1,305,462,247
Proceeds From Betting Tax	3	10,427,518,883	14,376,175,554
Miscellaneous receipts	4	92,527,678	141,003,000
<b>Total Receipts</b>		<b>12,181,832,178</b>	<b>15,822,640,801</b>
<b>Payments</b>			
Compensation of employees	5	(211,649,101)	(213,680,327)
Use of goods and services	6	(96,322,088)	(79,809,368)
Transfers to other government units	7	(11,874,149,177)	(15,512,365,554)
Social security benefits	8	(22,352,304)	(15,877,128)
<b>Total Payment</b>		<b>(12,122,778,549)</b>	<b>15,821,732,376</b>
<b>Net receipts/(payments)</b>		<b>(22,640,491)</b>	<b>908,425</b>
<b>Adjusted For:</b>			
<b>Adjustments during the year</b>			
Prior year adjustments	15	26,251,780	-
Decrease/(Increase) in accounts receivable	16	900,338	(906,100)
Increase/(Decrease) in deposits and retention	17	(62,285,651)	(203,142,647)
<b>Net Cash Flow from Operating Activities</b>		<b>(57,774,024)</b>	<b>203,140,322</b>
<b>Net increase in cash and cash equivalents</b>		<b>(57,774,024)</b>	<b>(203,140,322)</b>
<b>Cash &amp; Cash Equivalent at Start of The Year</b>	10	<b>223,372,354</b>	<b>426,512,676</b>
<b>Cash &amp; Cash Equivalent at End of The Year</b>	10	<b>165,598,330</b>	<b>223,372,354</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Sports and the Arts financial statements were approved on 6/12/2023 and signed by:

.....  
  
 Eng. Peter K. Tum, CBS  
 Principal Secretary

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

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY 2022/2023

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Exchequer releases	1,534,550,000	168,332,693	1,702,882,693	1,661,785,617	41,097,076	98%
Proceeds from Betting tax	15,750,000,000	(3,730,460,000)	12,019,540,000	10,427,518,883	1,592,021,117	87%
Miscellaneous receipts	141,400,000	54,889,820	196,289,820	92,527,678	103,762,142	47%
Total Receipts	17,487,653,000	(3,507,237,487)	13,918,712,513	12,181,832,178	1,736,880,335	88%
Payments						
Compensation of employees	229,800,000		229,800,000	211,649,101	18,150,899	92%
Use of goods and services	123,910,361	(12,031,410)	111,878,951	96,322,088	15,556,863	86%
Transfers to other government entities	16,996,640,000	(3,442,029,635)	13,554,610,365	11,874,149,177	1,680,461,188	88%
Social security benefits	41,120,639	(19,000,000)	22,120,639	22,352,304	-231,665	101%
Acquisition of assets	34,479,000	(34,176,442)	302,558	0	302,558	0%
Total Payments	17,487,653,000	(3,507,237,487)	13,918,712,513	12,204,472,670	1,714,239,843	88%
Surplus/ Deficit	0.00	0.00	0.00	(22,640,491)	22,640,491	

Notes


- 13% under receipt on proceeds from betting tax was caused by under collection of betting tax.
- 53% under receipts of miscellaneous income was caused by non-hosting of the expected sporting events.
- 14% under expenditure on use of goods and services was caused by delays in exchequer release.
- 12% under expenditure on transfers to other government entities was caused by under collection of the betting tax.
- 1% over expenditure under social security benefits was caused by budget cuts.

- 6. 100% under expenditure on acquisition of assets was caused by budget cuts
- 7. The positive changes between the original and final budget was because of budget increase while the negative changes was because of budget cuts.

The State Department for Sports and the Arts financial statements were approved on 6/12/2023 and signed by:

  
.....

Eng. Peter K. Tum, CBS  
Principal Secretary

  
.....

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

14 (a) Statement of Comparison of Budget and Actual Amounts: Recurrent for FY 2022/2023

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Exchequer releases	1,401,550,000	280,457,693	1,682,007,693	1,653,535,617	28,472,076	98%
Proceeds from Betting tax		19,540,000	19,540,000	0	19,540,000	0%
Miscellaneous receipts	141,400,000	54,889,820	196,289,820	92,527,678	103,762,142	47%
<b>Total Receipts</b>	<b>1,542,950,000</b>	<b>354,887,513</b>	<b>1,897,837,513</b>	<b>1,746,063,295</b>	<b>151,774,218</b>	<b>92%</b>
<b>Payments</b>						
Compensation of employees	229,800,000		229,800,000	211,649,101	18,150,899	92%
Use of goods and services	123,910,361	(12,031,410)	111,878,951	96,322,088	15,556,863	86%
Transfers to other Government entities	1,147,640,000	386,095,365	1,533,735,365	1,409,563,714	124,171,651	92%
Social security benefits	41,120,639	(19,000,000)	22,120,639	22,352,304	-231,665	101%
Acquisition of assets	479,000	(176,442)	302,558	0	302,558	0%
<b>Total Payments</b>	<b>1,542,950,000</b>	<b>354,887,513</b>	<b>1,897,837,513</b>	<b>1,739,887,207</b>	<b>157,950,306</b>	<b>92%</b>
<b>Surplus/Deficit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>6,176,088</b>	<b>-6,176,088</b>	

Notes

1. 100% under receipts on proceeds from betting tax was caused by mis-classification of betting tax under recurrent instead of development.
2. 53% under receipts of miscellaneous income was caused by non-hosting of the expected sporting events.

3. 14% under expenditure on use of goods and services was caused by delays in exchequer release.
4. 1% over expenditure under social security benefits was caused by budget cuts.
5. 100% under expenditure on acquisition of assets was caused by budget cuts
6. The positive changes between the original and final budget was because of budget increase while the negative changes was because of budget cuts.

The State Department for Sports and the Arts financial statements were approved on 6/12/2023 and signed by:

  
.....

Eng. Peter K. Tum, CBS  
Principal Secretary



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


14 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY2022/2023


Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Exchequer releases	133,000,000	(112,125,000)	20,875,000	8,250,000	12,625,000	40%
Proceeds from Betting tax	15,750,000,000	(3,750,000,000)	12,000,000,000	10,427,518,883	1,572,481,117	87%
<b>Total Receipts</b>	<b>15,883,000,000</b>	<b>(3,862,125,000)</b>	<b>12,020,875,000</b>	<b>10,435,768,883</b>	<b>1,585,106,117</b>	<b>87%</b>
<b>Payments</b>						
Transfers to other Government State Department for Sports and the Arts	15,849,000,000	(3,828,125,000)	12,020,875,000	10,464,585,463	1,556,289,537	87%
Acquisition of assets	34,000,000	(34,000,000)		0	0	0%
<b>Total Payments</b>	<b>15,883,000,000</b>	<b>(3,862,125,000)</b>	<b>12,020,875,000</b>	<b>10,464,585,463</b>	<b>1,556,289,537</b>	<b>87%</b>
<b>Surplus/Deficit</b>				<b>(28,816,580)</b>	<b>28,816,580</b>	

Notes

- 60% under receipt on exchequer releases was caused by under-funding of exchequer requests by National Treasury.
- 13% under receipt on proceeds from betting tax was caused by under-collection of betting tax.
- 13% under expenditure on transfers to other government entities was caused by under collection of the betting tax.
- 100% under expenditure on acquisition of assets was caused by budget cuts
- The negative changes between the original and final budget was as a result of budget cuts.

The State Department for Sports and the Arts financial statements were approved on 6/12/2023 and signed by:

  
 .....  
 Eng. Peter K. Tum, CBS  
 Principal Secretary

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

14 (c) Budget Execution by Programmes and Sub-Programmes for FY2022/2023

Programme/Sub-programme	Final Budget	Actual on comparable basis		Budget utilization difference
		2022/2023		
		Kshs		Kshs
<b>Sports-0901000000</b>	<b>13,443,520,015</b>	<b>11,808,219,289</b>		<b>1,635,300,726</b>
0901010000	674,650,681	650,892,510		23,758,171
0901020000	12,534,893,750	10,936,643,730		1,598,250,020
0901030000	233,975,584	220,683,049		13,292,535
<b>The Arts-0903000000</b>	<b>245,836,492</b>	<b>198,947,137</b>		<b>46,889,355</b>
0903010000	196,198,158	174,286,838		21,911,320
0903020000	44,936,734	20,404,999		24,531,735
0903030000	4,701,600	4,255,300		446,300
<b>The Library services-0904000000</b>	<b>229,356,006</b>	<b>197,306,244</b>		<b>32,049,762</b>
	229,356,006	197,306,243.50		32,049,763
<b>Total</b>	<b>13,918,712,513</b>	<b>12,204,472,670</b>		<b>1,714,239,843</b>

## **15. SIGNIFICANT ACCOUNTING POLICIES**

### **1. Statement of Compliance and Basis of Preparation**

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

### **2. Reporting State Department for Sports and the Arts**

The financial statements are for the State Department For Sports And The Arts. The financial statements encompass the reporting State Department for Sports and the Arts as specified under Section 81 of the PFM Act.

### **3. Reporting Currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling. The accounting policies set out in this section have been consistently applied by State Department for Sports and the Arts for all the years presented.

#### **a) Recognition of Receipts**

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

#### **(i) Transfers from the Exchequer**

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

**Significant Accounting Policies (Continued)**

**(ii) External Assistance**

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient State Department for Sports and the Arts or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30<sup>th</sup> June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**(iii) miscellaneous receipts**

These include Appropriation-in-Aid and relates to receipts such as proceeds from disposal of assets and sale of tender documents. These are recognised in the financial statements the time associated cash is received.

**b) Recognition of payments**

The State Department for Sports and the Arts recognises all payments when the event occurs, and the related cash has been paid out by the *State Department for Sports and the Arts*.

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Interest on Borrowing**

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

**Significant Accounting Policies (Continued)**

**iv) Principal on borrowing**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

**v) Acquisition of Fixed Assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure 4 to the financial statements.*

**vi) In-kind contributions**

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

**vii) Third Party Payments**

Included in the receipts and payments, are payments made on the State Department for Sports and the Arts 's behalf to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties in the statement of receipts and payments as proceeds from foreign borrowings or grants.

**c) Cash and Cash Equivalents**

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

maintained, and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure to the financial statements.*

**Restriction on Cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits and retentions. As of 30th June 2023, this amounted to Kshs 117,557,192 compared to Kshs 223,356,294 in prior period as indicated on note 10A. There were no other restrictions on cash during the year.

**d) Imprests and advances**

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

**e) Third party deposits and retention**

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

**f) Pending Bills**

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

**Significant Accounting Policies (Continued)**

**g) Budget**

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in *June 2022 for the period 1<sup>st</sup> July 2022 to 30<sup>th</sup> June 2023* as required by Law and there were 2 number of supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements. Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-State Department for Sports and the Arts transfers.

**h) Comparative Figures**

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

**i) Subsequent Events**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended *30<sup>th</sup> June 2023*.

**j) Prior Period Adjustment**

During the year, errors that have been corrected are disclosed *under note 26* explaining the nature and amounts.

**k) Related Party Transactions**

Related party means parties are related if one party has the ability to:

- a) Control the other party or
- b) Exercise significant influence over the other party in making financial and operational decisions, or if the related party State Department for Sports and the Arts and another State Department for Sports and the Arts are subject to common control.

Relates party transaction is a transfer of resources of obligations between related parties regardless of whether a price is charged.

## Significant Accounting Policies (Continued)

### l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities, Letters of comfort/ support, insurance, Public Private Partnerships. The State Department for Sports and the Arts 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. **Note 19.3** and *Annex 5* of this financial statement is a register of the contingent liabilities in the year.

**15 NOTES TO THE FINANCIAL STATEMENTS**

**1 Exchequer releases**

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers from Exchequer	1,661,785,617.10	1,305,462,247
<b>Total</b>	<b>1,661,785,617.10</b>	<b>1,305,462,247</b>

The budgeted exchequer release was Ksh 1,702,882,693 against actual collection of Kshs. 1,661,785,617.10

**2 Transfers from other Government Entities**

Description	2022/2023	2021/2022
	Kshs	Kshs
Transfers from SAGAs	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**2b) Transfers from other Government entities**

Description	Recurrent	Development	2022/2023	2021/2022
	Kshs	Kshs	Kshs	Kshs
Transfer from SAGAs				
	0	0	0	0
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**3 Betting Tax Receipts**

Description	2022/2023	2021/2022
	Kshs	Kshs
Betting tax receipts	10,427,518,883	14,376,175,554
<b>Total</b>	<b>10,427,518,883</b>	<b>14,376,175,554</b>

The budgeted betting tax receipts was Kshs. 12,019,540,000 against actual receipt of Kshs. 10,427,518,883

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

**4 Miscellaneous Receipts**

Description	2022/2023	2021/2022
	Kshs	Kshs
Other Property Income		131,000,000
Receipts from Administrative Fees and Charges - AIA	92,527,678	10,000,000
Receipts from Sale of Incidental Goods		3,000
<b>Total</b>	<b>92,527,678</b>	<b>141,003,000</b>

The budgeted miscellaneous receipts was Kshs. 196,289,820 against actual receipts of Kshs. 92,527,678. None hosting of expected sporting events during the FY 2022-2023, caused the decline in the receipt.

**5 Compensation to Employees**

Description	2022/2023	2021/2022
	Kshs	Kshs
Basic salaries of permanent employees	138,575,241	122,120,869
Basic wages of temporary employees	2,014,737	7,219,606
Personal allowances paid as part of salary	71,059,123	84,339,852
<b>Total</b>	<b>211,649,101</b>	<b>213,680,327</b>

**6 Use of Goods and Services**

Description	2022/2023	2021/2022
	Kshs	Kshs
Utilities, supplies and services	582,100	20,000
Communication, supplies and services	863,096	2,397,028
Domestic travel and subsistence	16,218,858	6,888,122
Foreign travel and subsistence	1,698,088	1,202,525
Printing, advertising and information supplies & services	358,113	52,668
Rentals of produced assets	43,361,434	48,144,020
Training expenses	377,200	1,609,045
Hospitality supplies and services	6,945,890	5,896,568
Specialized materials and services	5,026,475	1,589,623
Office and general supplies and services	3,179,201	1,980,560

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Description	2022/2023	2021/2022
	Kshs	Kshs
Fuel Oil and Lubricants	7,459,850	2,711,543
Other operating expenses	3,840,760	2,974,932
Routine maintenance – vehicles and other transport equipment	4,263,185	2,246,588
Routine maintenance – other assets	2,147,837	2,096,146
<b>Total</b>	<b>96,322,088</b>	<b>79,809,368</b>

**7 Grants and Transfers to other Government Entities**

Description	2022/2023	2021/2022
	Kshs	Kshs
<b>Transfers to National Government entities</b>		
Current grants to government agencies and other level of govt	1,409,563,714	971,640,000
Capital grants to government agencies and other level of govt	10,464,585,463	14,540,725,554
<b>Total</b>	<b>11,874,149,177</b>	<b>15,512,365,554</b>

**7 b: Transfers to self – reporting entities in the year**

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

Description	Recurrent	Development	Total for the year	2021/2022
	Kshs	Kshs	Kshs	Kshs
<b>Transfers to SAGAs and SCs</b>				
Kenya Academy of sports	245,743,499	8,250,000	253,993,499	159,950,000
Sports Kenya	283,547,869	192,782,832	476,330,701	417,500,000
Anti-Doping Agency	289,943,506		289,943,506	295,380,000
Kenya National Sports Council	5,919,999		5,919,999	5,920,000
Sports and Arts Development Fund		7,422,169,662	7,422,169,662	14,376,175,554
Sports and Arts Development Fund - Secretariat	202,039,999		202,039,999	257,440,000

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Description	Recurrent	Development	Total for the year	2021/2022
	Kshs	Kshs	Kshs	Kshs
<b>Transfers to SAGAs and SCs</b>				
Services	196,480,044		196,480,044	
Kenya Cultural Centre	20,199,999	0	20,199,999	0
Kenya Film Classification Board	80,140,000	0	80,140,000	0
Kenya Film Commission	75,899,999	0	75,899,999	0
Kenya Film School	9,648,800	0	9,648,800	0
National Museums of Kenya	0	38,790,233	38,790,233	0
World Rally Championship	0	400,000,000	400,000,000	0
Athletics Kenya	0	418,365,396	418,365,396	0
Ministry of Health	0	79,500,000	79,500,000	0
Kenya Judo Federation	0	70,000,000	70,000,000	0
State Department for Basic Education	0	267,731,000	267,731,000	0
National Council for Nomadic Education	0	617,360,806	617,360,806	0
Football Kenya Federation Caretaker	0	48,765,724	48,765,724	0
St John Council for Kenya	0	50,000,000	50,000,000	0
The Kenya Cultural Centre	0	224,257,114	224,257,114	0
The Presidents' award Kenya	0	100,000,000	100,000,000	0
National Deaf Sports Federation	0	82,768,000	82,768,000	0
National Olympic Committee of Kenya	0	279,245,453	279,245,453	0
Sports and Arts Development Fund (Merchants)	0	164,599,242	164,599,242	0
<b>TOTAL</b>	<b>1,409,563,714</b>	<b>10,464,585,462</b>	<b>11,874,149,176</b>	<b>15,512,365,554</b>

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

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Notes to the Financial Statements (continued)

8 Social Security Benefits

	2022/2023	2021/2022
	Kshs	Kshs
Government pension and retirement benefits	22,352,304.40	15,877,128
<b>Total</b>	<b>22,352,304.40</b>	<b>15,877,128</b>

9 Acquisition of Assets

Non -Financial Assets	2022/2023	2021/2022
	Kshs	Kshs
<b>Total</b>	<b>0</b>	<b>0</b>

10 Cash and Bank Accounts

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts (Note 19 A)	1	223,372,354
<b>Total</b>	<b>1</b>	<b>223,372,354</b>

10A: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit etc.	2022/2023 Kshs	2021/2022 Kshs
Central bank of Kenya, 1000385658, Kshs	Recurrent	45,256,777	2,325
Central bank of Kenya, 1000385669, Kshs	Development	0	0
Central bank of Kenya, 1000404671, Kshs	Sports, Arts and Social Development Fund	0	0
Central bank of Kenya, 1000404892, Kshs	Sports, Arts and Social Development Fund-recurrent	2,770,627	0
Central bank of Kenya, 1000404868, Kshs	Sports, Arts and Social Development Fund-Development	0	0
Central bank of Kenya, 1000385677, Kshs	Deposit	117,557,192	223,356,294
Central bank of Kenya, 1000394005, Kshs	World youth championship 2017	13,735	13,735
<b>Total</b>		<b>165,598,330</b>	<b>223,372,354</b>

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Notes to the Financial Statements (continued)

11: Imprests and Advances

Description	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests	0	906,100
District suspense	0	102,541
Salary advances	108,303	0
<b>Total</b>	<b>108,303</b>	<b>1,008,641</b>

12 Imprests and advances Aging analysis.

	2022-2023	% of the total	2021-2022	% of the total
Under one year	0	100	906,100	100
<b>Total</b>	<b>0</b>		<b>906,100</b>	

13 Third party deposits and retention

Description	2022/2023		2021/2022	
	Kshs		Kshs	
Deposits	161,070,643		223,356,294	
<b>Total</b>	<b>161,070,643</b>		<b>223,356,294</b>	
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Prior FY</b>	<b>% of the Total</b>
Under one year	161,070,643	100	223,356,294	100
<b>Total</b>	<b>161,070,643</b>	<b>100</b>	<b>223,356,294</b>	<b>100</b>

14 Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank Accounts	223,372,354	426,512,676
Receivables -outstanding imprests	1,008,641	102,541
Payables -deposits	(223,356,294)	(426,498,941)
<b>Total</b>	<b>1,024,701</b>	<b>116,276</b>

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Notes to the Financial Statements (continued)

15 Prior Year Adjustments

	Balance b/f from previous year as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f Current Year
Description of the error	Kshs	Kshs	Kshs
Bank Account Balances	223,372,354	26,251,780	249,624,134
Cash in Hand	0	0	0
Imprests and advances	1,008,641	0	1,008,641
Third party deposits and retention	(223,356,294)	0	(223,356,294)
	<b>1,024,701</b>	<b>26,251,780</b>	<b>27,276,481</b>

Adjustments on bank account balances

Funds taken by National Treasury in July, 2022	(2,325)
Receipts brought forward	26,254,105
	<b>26,251,780</b>

Total prior year adjustment comprises of balances brought forward from collection (24,974,300.35) and SASDF development (91,034,910.80) and SASDF rec (22,222) (d)	116,031,433
Receivables (Paid to SASDF Recurrent =9,964,000+18,110,328+61,703,000)	89,777,328
<b>Net Prior Year Adjustments</b>	<b>26,254,105</b>

16 (Increase)/ Decrease in Advances and Imprests

Description	2022/2023	2021/2022
	Kshs	Kshs
Receivables as at 1 <sup>st</sup> July (A)	1,008,641	102,541
Receivables as at 30 <sup>th</sup> June (B)	108,303	1,008,641
<b>(Increase)/ Decrease in Receivables (C=(B-A))</b>	<b>900,338</b>	<b>(906,100)</b>

17 Increase/ (Decrease) in Retention and Third-Party Deposits

Description	2022/2023	2021/2022
	Kshs	Kshs
Payables as at 1 <sup>st</sup> July	223,356,294	426,498,941
Payables as at 30 <sup>th</sup> June	161,070,643	223,356,294
<b>Increase/ (Decrease) In Payables</b>	<b>(62,285,651)</b>	<b>(203,142,647)</b>

**STATE DEPARTMENT FOR SPORTS AND THE ARTS**  
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**Notes to the Financial Statements (continued)**

**18 Related Party Disclosures**

Transfers to other State Corporations and Semi-Autonomous Government Agencies amounted to Kshs 11,780,005,102

**19 Other Important Disclosures**

**19.1 Related party transactions:**

Description	2022/2023	2021-2022
	Kshs	Kshs
<b>Transfers to Related Parties</b>		
Transfers to SCs and SAGAs	11,780,005,102	15,512,365,554
<b>Total Transfers to Related Parties</b>	<b>11,780,005,102</b>	<b>15,512,365,554</b>

**19.2 Pending Accounts Payable (See Annex 1)**

	Balance b/f Previous FY	Additions for the period	Paid during the year	Balance c/f Current FY
Description	Kshs	Kshs	Kshs	Kshs
Supply of Services	39,250,567.36	65,963,893.42	0	105,214,460.78
Supply of Goods	20,589,824.00	26,713,545.00		47,303,369
<b>Total</b>	<b>59,840,391.36</b>	<b>92,677,438.42</b>		<b>152,517,829.78</b>

**19.3 Contingent Liabilities**

Contingent liabilities	Euro Rate as at 28 <sup>th</sup> September, 2023	2022-2023	2021-2022
	Kshs	Kshs	Kshs
Court case one (1) against the State Department for Sports and the Art – Euros 2,232,500.00	155	346,037,500	0
<b>Total</b>		<b>346,037,500</b>	<b>0</b>

Notes to the Financial Statements (Continued)

19.4 Progress on follow up of Prior Years Auditor-General’s recommendations.

The following is the summary of issues raised by the Auditor-General during the prior year and management comments that were provided.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1286	Unsupported repairs and maintenance expenditure where motor vehicles underwent mechanical repairs without pre and post inspections reports and details of repairs not entered in maintenance logbook.	The pre and post inspections reports and motor vehicle maintenance log books were availed for review.	<i>Not Resolved</i>	2023/2024
1287	Unsupported fuel, oil and lubricants expenditure. where fuel records were not entered in the respective motor vehicle work tickets	The work tickets where all the fuel drawn was entered, were submitted for review.	<i>Not Resolved</i>	2023/2024
1288	Unresolved prior years		<i>Not Resolved</i>	2023/2024
1289	<b>Construction of Wanguru Stadium in Kirinyanga County.</b> The contract documents, work programs, site meeting minutes and project status reports were not provided and the project was incomplete.	The contracts documents, work programs and project status reports and completion certificates were provided for review.	<i>Not Resolved</i>	2023/2024

**STATE DEPARTMENT FOR SPORTS AND THE ARTS**

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1290	<b>Construction of Kiringiti Stadium in Kiambu County.</b> The contract documents, work programs, site meeting minutes and project status reports were not provided and the project was incomplete.	The contracts documents, work programs and project status reports and completion certificates were provided for review.	<i>Not Resolved</i>	2023/2024
1291	Posta Sports ground. The project duration had lapsed and work were still on going.	Delays for clearance and approval from Kenya Forestry Services was submitted as the reason for project delays.	<i>Not Resolved</i>	2023/2024
1292	Unauthorized Use of Fuel Cards. Lack of documents supporting the action taken against the concerned staff were not provided for audit review.	Show cause letters and interdiction was submitted as some of the disciplinary action taken.	<i>Not Resolved</i>	2023/2024



Accounting Officer



Head of Accounting Unit

Notes to the Financial Statements (Continued)

19.5 Other Bank Accounts

Name of Account, Account No. & currency	Bank and Branch	Purpose
IAAF World Youth Championship 2017, 01001128764000, Kshs	NBK - Kenyatta University	To facilitate hosting of World Youth Under 18 Championships held in Nairobi in 2018
World Rally Championship Project, 1060205687700, Kshs	NBK - Harambee Avenue	To deposit sponsorship and donor contributions towards organizing the world rally championships event held in June 2021
WRC Safari Rally Sponsorship, 1253267448, Kshs	KCB - Moi Avenue	To deposit sponsorship and donor contributions towards organizing the world rally championships event to be held in June 2021
IAAF World Under 20 Championships 2020, 1071221708300, Kshs	NBK - Harambee Avenue	To facilitate the hosting of World Under 20 Championships in 2020.
Tokyo Olympic Games 2021, 2044349879, Kshs	ABSA - Queensway	To facilitate participation of athletes in the 2021 Tokyo Olympic Games
Tokyo Paralympic Games 2021, 01141747323700, Kshs	Co-operative - Parliament Road	To facilitate participation of Paralympic athletes in the 2021 Tokyo Paralympic Games.
World Under 20 Championship, 01071221708300, USD	NBK - Harambee Avenue	To facilitate the hosting of World Under 20 Championships in Kenya.
African Deaflympics Ballgames Qualifiers 2021, 9783770629, Kshs	Housing Finance Company of Kenya Limited - Gill House	To facilitate the hosting of Deaflympics ballgames qualifiers in Kenya.
Football Kenya Federation Caretaker Committee, 01141733827800, Kshs	Co-operative - Aga Khan Walk	To conduct FKF affairs in accordance with the constitution of FKF while ensuring a smooth transition from the old officials to the newly elected members while operating within the provisions of the Sports Act 2013.
Birmingham 2022 Commonwealth Games, 1297978765, Kshs	KCB - Moi Avenue	To facilitate participation of athletes in the 2022 Birmingham Commonwealth Games

The State Department for Sports facilitated various federations to open the above listed bank accounts for events and programmes through the National Treasury. The federations are self-reporting.

16 ANNEXES

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Construction of civil works		Supply of Goods					
M/S Winiffr Enterprises	4 <sup>th</sup> Nov, 2020.	Purchase of Tyres	300,000	300,000	0	0	300,000
M/S Nattyna Enterprises	24 <sup>th</sup> May, 2021.	Purchase of Tyres	224,000	224,000	0	0	224,000
M/S Graceplus Gen. Supplies	26 <sup>th</sup> May, 2021.	Purchase of Tyres	677,800	677,800	0	0	677,800
M/S Fredrisia General Merchants	27 <sup>th</sup> May, 2021.	Purchase of Tyres	794,350	794,350	0	0	794,350
M/S Kentolnard Enterprises	17 <sup>th</sup> Jan, 2022.	Purchase of Tyres	280,000	280,000	0	0	280,000
M/S Jenmea Enterprises	7 <sup>th</sup> Jun, 2021.	Supply of office stationery for the department	354,787	354,787	0	0	354,787
M/S Tania Systems Management Limited	16 <sup>th</sup> Aug, 2021	Supply of Branded Maasai Shukas	10,500,000	10,500,000	0	0	10,500,000
M/S Netco Limited	29 <sup>th</sup> July, 2021	Supply of 600VA SMART UPS	1,120,000	1,120,000	0	0	1,120,000
M/S CBM International Ltd	11 <sup>th</sup> Aug, 2021	Supply of ICT Equipment	2,039,722	2,039,722	0	0	2,039,722
M/S Tania Systems Management Limited	25 <sup>th</sup> Oct, 2021.	Furniture to furnish the Chief Finance Officer's Office	662,000	662,000	0	0	662,000
M/S Gowon Enterprises	18 <sup>th</sup> May, 2022.	Office Equipment and Stationery for the Ministry	769,650	769,650	0	0	769,650
M/S Gowon Enterprises	18 <sup>th</sup> May, 2022.	Office Equipment and Stationery for the Ministry	562,900	562,900	0	0	562,900
M/S Gowon Enterprises	19 <sup>th</sup> May, 2022.	Office Equipment and Stationery for the Ministry	659,760	659,760	0	0	659,760
M/S Ratipo Investment	16 <sup>th</sup> June, 2022	Office equipment for Planning department	1,259,805	1,259,805	0	0	1,259,805

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
M/S Joyceb Investments	14 <sup>th</sup> Dec, 2021	Supply of Furniture for PS's Office at KNLS 5 <sup>TH</sup> Floor	0	0	4,280,000	0	4,280,000
M/S Graspex Limited	10 <sup>th</sup> Dec, 2021.	Supply of Furniture for PS's Office at KNLS 5 <sup>TH</sup> Floor	0	0	1,000,000	0	1,000,000
M/S Samarach Enterprises	8 <sup>th</sup> Dec, 2022.	Supply of Media Equipment	0	0	2,289,000	0	2,289,000
M/S Hadafric Enterprises	19 <sup>th</sup> Dec, 2022	Supply of Gift Bag	0	0	174,000	0	174,000
M/S Afidi Solutions	21 <sup>st</sup> Dec, 2022	Supply of Laptops & Accessories	0	0	1,138,240	0	1,138,240
M/S Sabse Investments Ltd	13 <sup>th</sup> Jan, 2023.	Office Supplies and Equipment	0	0	100,800	0	100,800
M/S Badeq Supplies Ltd	12 <sup>th</sup> Jan, 2023.	Supply of Mikasa Footballs	0	0	392,500	0	392,500
M/S Tsalach Brands	14 <sup>th</sup> Feb, 2023	Supply of Banners and Shirts	0	0	2,626,820	0	2,626,820
M/S Cruzona Investments	15 <sup>th</sup> Feb, 2023	Supply of Office Equipment	0	0	2,202,000	0	2,202,000
M/S Lamalik Investment	17 <sup>th</sup> Feb, 2023	Supply of Stationery & Paintings	0	0	753,000	0	753,000
M/S Dupleap African Ltd	11 <sup>th</sup> April, 2023	Supply of Toners	0	0	250,000	0	250,000
M/S Vansco Enterprise	11 <sup>th</sup> April, 2023	Supply of Toners	0	0	414,600	0	414,600
M/S Lewix General Supplies	11 <sup>th</sup> April, 2023	Supply of Toners	0	0	390,200	0	390,200
M/S Joely General Supplies	11 <sup>th</sup> April, 2023	Supply of Toners	0	0	751,600	0	751,600
M/S Dupleap African Ltd	11 <sup>th</sup> April, 2023	Supply of Toners	0	0	379,400	0	379,400
M/S Four Afrique Ventures	27 <sup>th</sup> April, 2023	Supply of Office Stationery	0	0	505,060	0	505,060
M/S Jomafric General Supplies	26 <sup>th</sup> May, 2023	Supply of Office Equipment	0	0	998,425	0	998,425
M/S Nairobi Sports House Ltd	26 <sup>th</sup> May, 2023	Supply of Flags	0	0	157,700	0	157,700

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
M/S Arystone Works Ltd	Jun-23	Supply of Photocopier	0	0	2,581,000	0	2,581,000
M/S Irengo Investments Ltd	Jun-23	Supply of Computers and Printers	0	0	5,329,200	0	5,329,200
M/S Aventenn Enterprises	26 <sup>th</sup> Jun, 2020.	Procurement of utensils for the department	164,520	164,520	0	0	164,520
M/S Jenmea Enterprises	25 <sup>th</sup> Jun, 2020	Procurement of utensils for the department	68,800	68,800	0	0	68,800
M/S Tenestone Ltd	7 <sup>th</sup> May, 2021	Supply of office stationery for the department	151,730	151,730	0	0	151,730
		Subtotal		20,589,824	26,713,545		47,303,369
Supply of Services		Supply of Services					
M/S Turkenya Tours And Safaris Ltd	16 <sup>th</sup> July, 2021.	Return Air Ticket from Nairobi to Mombasa for CS Amani Mohammed and Mr. Boniface Bwina	113,785	113,785	0	0	113,785
M/S Turkenya Tours And Safaris Ltd	21 <sup>st</sup> July, 2021.	Return Air Ticket from Nairobi to Mombasa for CS Amina and four officials	264,000	264,000	0	0	264,000
M/S Turkenya Tours And Safaris Ltd	28 <sup>th</sup> July, 2021.	Return Air Ticket from Nairobi to Vipingo for CS Amani Mohammed and Mr. Boniface Bwina	72,000	72,000	0	0	72,000
M/S Turkenya Tours And Safaris Ltd	10 <sup>th</sup> Sep, 2021.	Return Air Ticket from Nairobi to Kisumu for Maureen Nasimiyu Wekesa	46,000	46,000	0	0	46,000
M/S Turkenya Tours And Safaris Ltd	2 <sup>nd</sup> Oct, 2021.	Return Air Ticket from Helsinki to Nairobi for CS Amina Mohamed, Gabriel Warigi and Omar Nur	2,431,690	2,431,690	0	0	2,431,690
M/S Turkenya Tours And Safaris Ltd	22 <sup>nd</sup> Oct, 2021.	Return Air Ticket from Nairobi to Amsterdam for Omar Yussuf Nur	296,000	296,000	0	0	296,000
M/S Turkenya Tours And Safaris Ltd	30 <sup>th</sup> Dec, 2021.	Return Air Tickets For CS Amina Mohamed And Seven Pax to Vipingo	464,000	464,000	0	0	464,000

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
M/S Turkenya Tours And Safaris Ltd	31 <sup>st</sup> Jan, 2022.	Return Air Ticket for CS. Amina Mohamed and Six Sports Officials to Mombasa	400,820	400,820	0	0	400,820
M/S Turkenya Tours And Safaris Ltd	13 <sup>th</sup> Feb, 2022.	Return Air Tickets For CS Amina Mohamed and Nine Sports Officials to Mombasa	570,100	570,100	0	0	570,100
M/S Turkenya Tours And Safaris Ltd	14 <sup>th</sup> Feb, 2022.	Return Air Ticket from Nairobi to Dubai for CS Amina Mohamed, Gabriel Warigi, Mr. Bakari Mwafujo, Benjamin Simiyu and Edward Kiunjuri	2,113,290	2,113,290	0	0	2,113,290
M/S Turkenya Tours And Safaris Ltd	21 <sup>st</sup> Feb, 2022.	Return Air Ticket from Nairobi to Capetown for CS Amina	2,033,800	2,033,800	0	0	2,033,800
M/S Turkenya Tours And Safaris Ltd	28 <sup>th</sup> Feb, 2022.	Return Air Tickets For CS Amina Mohamed and Four Sports Officials to Kisumu	257,300	257,300	0	0	257,300
M/S Turkenya Tours And Safaris Ltd	5 <sup>th</sup> Mar, 2022.	Return Air Ticket from Nairobi to Kisumu for CS Amina Mohamed and Mr. Bakari Mwafujo	117,420	117,420	0	0	117,420
M/S Turkenya Tours And Safaris Ltd	5 <sup>th</sup> Mar, 2022.	Return Air Tickets For CS Amina Mohamed and Five Sports Officials to Mombasa	344,840	344,840	0	0	344,840
M/S Turkenya Tours And Safaris Ltd	21 <sup>st</sup> Apr, 2022.	Return Air Tickets for CS Amina Mohamed and Five Sports Officials to Venice	4,486,400	4,486,400	0	0	4,486,400
M/S Turkenya Tours And Safaris Ltd	17 <sup>th</sup> May, 2022.	Return Air Tickets For Mr. Bakari Mwafujo and Mr. Benjamin Wafula to Zurich	850,500	850,500	0	0	850,500
M/S Turkenya Tours And Safaris Ltd	28 <sup>th</sup> May, 2022.	Return Air Tickets for CS. Amina Mohamed and Mr. Omar Yusuuf Sheikh to Mombasa	109,860	109,860	0	0	109,860

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
M/S Turkenya Tours And Safaris Ltd	2 <sup>nd</sup> Jun, 2022.	Return Air Tickets for CS Amina Mohamed and Mr. Bakari Mwafujo to Stockholm	1,736,000	1,736,000	0	0	1,736,000
M/S Turkenya Tours And Safaris Ltd	23 <sup>rd</sup> Jun, 2022.	Return Air Ticket for Babacar Sene Dakar-Nairobi	260,045	260,045	0	0	260,045
M/S Turkenya Tours And Safaris Ltd	28 <sup>th</sup> Jun, 2022.	Return Air Tickets for CS Amina Mohamed and Three Sports Officials to Paris	2,664,800	2,664,800	0	0	2,664,800
M/S Turkenya Tours And Safaris Ltd	12 <sup>th</sup> Jul, 2022.	Return Air Ticket from Nairobi to Mombasa for CS Amani Mohammed and Mr. Boniface Bwina			165,250	0	165,250
M/S Turkenya Tours And Safaris Ltd	6 <sup>th</sup> Aug, 2022.	Return Air Ticket from Nairobi to Senegal for Mr. Babacar Gaye			250,000	0	250,000
M/S Turkenya Tours And Safaris Ltd	9 <sup>th</sup> Aug, 2022.	Return Air Ticket from Nairobi to kisumu for Jane Mudenyo			52,900	0	52,900
M/S Turkenya Tours And Safaris Ltd	9 <sup>th</sup> Aug, 2022.	Return Air Ticket from Nairobi to Dubai for CS Amina Mohamed and to Amsterdam			1,720,900	0	1,720,900
M/S Turkenya Tours And Safaris Ltd	11 <sup>th</sup> Aug, 2022.	Return Air Ticket from Nairobi to Senegal for Mr. Babacar Gaye			296,800	0	296,800
M/S Turkenya Tours And Safaris Ltd	15 <sup>th</sup> Aug, 2022.	Return air ticket from Nairobi to Dubai for Mr. Gabriel Muthuma and Visa processing for Dubai			693,200	0	693,200
M/S Turkenya Tours And Safaris Ltd	23 <sup>rd</sup> Aug, 2022.	Return Air Ticket from Nairobi to Lusaka for CS Amina and Gilbert Mkuu			773,100	0	773,100
M/S Turkenya Tours And Safaris Ltd	21 <sup>st</sup> Sep, 2022.	Return Air Ticket from Nairobi to New York for Mr. Gabriel Muthuma			1,354,000	0	1,354,000

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
M/S Turkenya Tours And Safaris Ltd	23 <sup>rd</sup> Sep, 2022.	Return Air Ticket from Nairobi to Amsterdam for CS Amina Mohamed, Gabriel Warrigi and Omar Nur			1,180,900	0	1,180,900
M/S Turkenya Tours And Safaris Ltd	25 <sup>th</sup> Sep, 2022.	Return Air Ticket from Nairobi to Mombasa for CS Amani Mohammed and Bakari Mwafujo			116,125	0	116,125
M/S Turkenya Tours And Safaris Ltd	27 <sup>th</sup> Oct, 2022.	Return Air Ticket from Nairobi London for CS Amina Mohamed, Gabriel Warrigi and Benjamin Simiyu			3,704,575	0	3,704,575
M/S Turkenya Tours And Safaris Ltd	28 <sup>th</sup> Oct, 2022.	Return Air Ticket from Nairobi to Canada for CS Amani Mohammed			1,890,000	0	1,890,000
M/S Turkenya Tours And Safaris Ltd	16 <sup>th</sup> Dec, 2022.	Return Air Ticket for Benjamin Wachira and Dokatu Wako to Mombasa			108,220	0	108,220
M/S Turkenya Tours And Safaris Ltd	5 <sup>th</sup> Jan, 2022	Return Air Tickets for Fifteen ministry officials to Ukunda	750,000	750,000		0	750,000
M/S Turkenya Tours And Safaris Ltd	5 <sup>th</sup> Jan, 2022	Return Air Tickets for Five ministry officials to Ukunda	250,000	250,000		0	250,000
M/S Turkenya Tours And Safaris Ltd	5 <sup>th</sup> Jan, 2022	Return Air Tickets for 10 ministry officials to Ukunda	500,000	500,000		0	500,000
M/S Turkenya Tours And Safaris Ltd	22 <sup>nd</sup> July, 2021.	Return Air Ticket For Six Ministry Officials To Kisumu	252,000	252,000		0	252,000
M/S Turkenya Tours And Safaris Ltd	6 <sup>th</sup> Aug, 2021.	Return Air Ticket For Beatrice Apande From Nairobi To Kisumu	42,000	42,000		0	42,000
M/S Turkenya Tours And Safaris Ltd	12 <sup>th</sup> Aug, 2021.	Return Air Ticket For Josephine Onunga To Kisumu.	42,000	42,000		0	42,000
M/S Turkenya Tours And Safaris Ltd	19 <sup>th</sup> Sep, 2021.	Return Air Ticket For Josephine Onunga To Kisumu.	48,000	48,000		0	48,000

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
M/S Turkenya Tours And Safaris Ltd	26 <sup>th</sup> Aug, 2021.	Return Air Ticket For Four Ministry Officials To Eldoret.	174,800	174,800		0	174,800
M/S Turkenya Tours And Safaris Ltd	3 <sup>rd</sup> Nov, 2021.	Return Air Tickets To Amsterdam For Sports Officials	2,598,428	2,598,428		0	2,598,428
M/S Turkenya Tours And Safaris Ltd	8 <sup>th</sup> Nov, 2021.	Return Air Tickets For Twenty Seven Sports Officials to Kisumu.	1,321,650	1,321,650		0	1,321,650
M/S Turkenya Tours And Safaris Ltd	8 <sup>th</sup> Nov, 2021.	Return Air Tickets For Three Technical Officers from Public Works to Kisumu	144,600	144,600		0	144,600
M/S Turkenya Tours And Safaris Ltd	8 <sup>th</sup> Nov, 2021.	Return Air Tickets To Mombasa For Budget committee	857,500	857,500		0	857,500
M/S Turkenya Tours And Safaris Ltd	19 <sup>th</sup> Nov, 2021.	Return Air Ticket For Eight Sports Officials to Kisumu	384,000	384,000		0	384,000
M/S Turkenya Tours And Safaris Ltd	12 <sup>th</sup> Dec, 2021.	Return Air Ticket for Ms. Josephine Onunga to Kisumu	48,600	48,600		0	48,600
M/S Turkenya Tours And Safaris Ltd	9 <sup>th</sup> Mar, 2022	Return Air Ticket to Riyadh – Saudi Arabia For Mr. Joel Atuti.	280,600	280,600		0	280,600
M/S Turkenya Tours And Safaris Ltd	22 <sup>nd</sup> Apr, 2022.	Return Air Ticket to Accra For Mr. Douglas Ratemo.	348,500	348,500		0	348,500
M/S Turkenya Tours And Safaris Ltd	25 <sup>th</sup> Jun, 2022.	Return Air Tickets For Ten Sports Officials to Mombasa	480,000	480,000		0	480,000
M/S Turkenya Tours And Safaris Ltd	14 <sup>th</sup> Jul, 2022.	Return Air Tickets to Seychelles for Mr. Festus Njera and Mr. Douglas Ratemo.			1,126,192	0	1,126,192
M/S Turkenya Tours And Safaris Ltd	8 <sup>th</sup> Aug, 2022.	Return Air Tickets To Kisumu For Josephine Onunga			48,680	0	48,680
Turkenya Tours And Safaris Ltd	13 <sup>th</sup> Nov, 2022.	Return Air Ticket For Hon. Ababu Namwamba And Three Ministry Officials To Kisumu.			202,040	0	202,040

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Turkenya Tours And Safaris Ltd	7 <sup>th</sup> Dec, 2022.	Return Air Ticket For Hon. Ababu Namwamba And Two Ministry Officials To Kisumu.			150,000	0	150,000
Turkenya Tours And Safaris Ltd	3 <sup>rd</sup> Feb, 2023.	Return Air Ticket To France For Ms. Caroline Muthoni			461,985	0	461,985
Turkenya Tours And Safaris Ltd	28 <sup>th</sup> Jan, 2023.	Return Air Ticket For Five Pax To Vipingo.			241,000	0	241,000
Turkenya Tours And Safaris Ltd	29 <sup>th</sup> Jan, 2023.	Air Tickets From Eldoret To Nairobi For Two Pax.			47,100	0	47,100
Turkenya Tours And Safaris Ltd	10 <sup>th</sup> Feb, 2023.	Return Air Tickets To Kisumu For Hon. Ababu Namwamba And Two Ministry Officials			154,640	0	154,640
Turkenya Tours And Safaris Ltd	27 <sup>th</sup> Jan, 2023.	Return Air Ticket For Hon. Ababu Namwamba And Three Ministry Officials To Kisumu.			207,200	0	207,200
Turkenya Tours And Safaris Ltd	18 <sup>th</sup> Jan, 2023.	Return Air Tickets To Paris For Hon. Ababu Namwamba And Three Ministry Officials			3,199,815	0	3,199,815
Turkenya Tours And Safaris Ltd	13 <sup>th</sup> Jan, 2023.	Return Air Ticket To Eldoret For Harriet Tergat And Caroline Kariuki.			85,200	0	85,200
Turkenya Tours And Safaris Ltd	12 <sup>th</sup> Jan, 2023.	Return Air Ticket For Hon. Ababu Namwamba And For Ministry Officials To Kisumu.			240,920	0	240,920
Turkenya Tours And Safaris Ltd	14 <sup>th</sup> Feb, 2023.	Return Air Ticket To Kisumu For Hon. Ababu Namwamba And Four Ministry Officials.			252,900	0	252,900
Turkenya Tours And Safaris Ltd	6 <sup>th</sup> Feb, 2023.	Return Air Ticket To Mombasa For Ms. Pauline Sheghu And Harriet Tergat.			90,240	0	90,240
Turkenya Tours And Safaris Ltd	3 <sup>rd</sup> Feb, 2023.	Return Air Ticket To Mombasa For Hon. Ababu Namwamba And Three Ministry Officials.			199,220	0	199,220

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Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Turkenya Tours And Safaris Ltd	30 <sup>th</sup> Dec, 2022.	Return Air Ticket To Kisumu For Hon.Ababu Namwamba And Five Ministry Officials.			312,000	0	312,000
Turkenya Tours And Safaris Ltd	21 <sup>st</sup> Dec, 2022.	Return Air Ticket To Kisumu For Hon.Ababu Namwamba And Six Ministry Officials.			370,260	0	370,260
Turkenya Tours And Safaris Ltd	16 <sup>th</sup> Dec, 2022.	Return Air Ticket To Doha For Hon. Ababu Namwamba And Three Ministry Officials.			2,156,620	0	2,156,620
Turkenya Tours And Safaris Ltd	24 <sup>th</sup> Nov, 2022.	Return Air Ticket To Nairobi, Dubai And Ivory Coast For Cs.Ababu Namwamba And Three Ministry Officials.			6,609,070	0	6,609,070
Turkenya Tours And Safaris Ltd	27 <sup>th</sup> Dec, 2022.	Return Air Ticket To Mombasa For Cs.Ababu Namwamba And Three Ministry Officials.			199,720	0	199,720
Turkenya Tours And Safaris Ltd	21 <sup>st</sup> Jan, 2023.	Return Air Ticket For Three Ministry Officials To Mombasa			135,000	0	135,000
Turkenya Tours And Safaris Ltd	25 <sup>th</sup> Nov, 2022.	Return Air Ticket To Kisumu For Mr.Jacob Tom .			36,980	0	36,980
Turkenya Tours And Safaris Ltd	26 <sup>th</sup> Oct, 2022.	Return Air Ticket To Kisumu For Isaac Kimisoi .			42,600	0	42,600
Turkenya Tours And Safaris Ltd	4 <sup>th</sup> Feb, 2023.	Air Ticket From Mombasa,Eldoret And Nairobi For Elizabeth Yatich.			32,000	0	32,000
Turkenya Tours And Safaris Ltd	20 <sup>th</sup> Nov 2022	Return Air Tickets To Dubai For Jerotich Tergat And Elisha Obuyu.			868,960	0	868,960
Turkenya Tours And Safaris Ltd	9 <sup>th</sup> March 2023	Return Air Tickets To Kisumu For CS Ababu Namwamba And Four Staff			274,320	0	274,320
Turkenya Tours And Safaris Ltd	22 <sup>nd</sup> March 2023	Return Air Ticket To Kisumu For Godfrey Osibo.			48,960	0	48,960

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Turkenya Tours And Safaris Ltd	22 <sup>nd</sup> March 2023	Return Air Ticket To Kisumu For John Musungu.			48,960	0	48,960
Turkenya Tours And Safaris Ltd	22 <sup>nd</sup> March 2023	Return Air Ticket To Kisumu For Godfrey Obayi.			48,940	0	48,940
Turkenya Tours And Safaris Ltd	18 <sup>th</sup> April 2023	Return Air Ticket To Kisumu For Mr Godfrey Obayi.			48,610	0	48,610
Turkenya Tours And Safaris Ltd	18 <sup>th</sup> April 2023	Return Air Ticket To Houston For Mr Felix Omondi			379,090	0	379,090
Turkenya Tours And Safaris Ltd	18 <sup>th</sup> April 2023	Return Air Ticket To Kisumu For Mr Godfrey Obayi.			49,775	0	49,775
Turkenya Tours And Safaris Ltd	18 <sup>th</sup> April 2023	Return Air Ticket To Ukunda For PS Jonathan Mueke And Erick Meitamei.			117,220	0	117,220
Turkenya Tours And Safaris Ltd	18 <sup>th</sup> April 2023	Return Air Ticket To Mombasa For PS Jonathan Mueke And Erick Mutembei			117,470	0	117,470
Turkenya Tours And Safaris Ltd	1 <sup>st</sup> May 2023	Air Ticket To Nairobi For CS Ababu Namwamba			49,255	0	49,255
Turkenya Tours And Safaris Ltd	7 <sup>th</sup> May 2023	Return Air Ticket To Kisumu For Godfrey Obayi.			56,000	0	56,000
Turkenya Tours And Safaris Ltd	30 <sup>th</sup> May 2023	Return Air Ticket To Kisumu For CS Ababu Namwamba And Three Staff Officials			224,985	0	224,985
Turkenya Tours And Safaris Ltd	3 <sup>rd</sup> June 2023	Return Air Ticket To Kisumu For Jonah Rotich			46,220	0	46,220
Turkenya Tours And Safaris Ltd	12 <sup>th</sup> June 2023	Return Air Ticket To Kisumu For CS Ababu Namwamba And Three Staff			240,170	0	240,170
Turkenya Tours And Safaris Ltd	20 <sup>th</sup> June 2023	Return Ticket To Kisumu For Rose Wasike And Conrad Oduori			93,700	0	93,700

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Turkenya Tours And Safaris Ltd	20 <sup>th</sup> June 2023	Return Air Tickets To Entebbe For CS Ababu Namwamba And Three Staff			1,103,165	0	1,103,165
Turkenya Tours And Safaris Ltd	20 <sup>th</sup> June 2023	Return Air Ticket To Kisumu For Godfrey Abayi.			63,850	0	63,850
Turkenya Tours And Safaris Ltd	20 <sup>th</sup> June 2023	Return Air Ticket To Kisumu For CS Ababu Namwamba And Three Staff			222,300	0	222,300
Turkenya Tours And Safaris Ltd	20 <sup>th</sup> June 2023	Air Ticket From Kisumu To Nairobi For Cs.Ababu Namwamba			25,645	0	25,645
Turkenya Tours And Safaris Ltd	22 <sup>nd</sup> June 2023	Return Air Ticket To Kisumu For CS Ababu Namwamba And Two Staff			170,880	0	170,880
Turkenya Tours And Safaris Ltd	22 <sup>nd</sup> June 2023	Return Air Ticket To Addis Ababa For CS.Ababu Namwamba And Three Staff			1,227,850	0	1,227,850
Turkenya Tours And Safaris Ltd	30 <sup>th</sup> June 2023	Return Air Ticket To Baku For Mr Jaxon Indakwa.			494,820	0	494,820
Turkenya Tours And Safaris Ltd	3 <sup>rd</sup> May 2023	Return Air Ticket To Mombasa For Nasimiyu Wekesa And Godfrey Obayi			116,000	0	116,000
Turkenya Tours And Safaris Ltd	5 <sup>th</sup> March 2023	Return Air Ticket To Kisumu For CS.Ababu Namwamba			88,310	0	88,310
Turkenya Tours And Safaris Ltd	10 <sup>th</sup> May 2023	Return Air Tickets To Harare For Douglas Ratemo And Margaret Wambura			651,790	0	651,790
Turkenya Tours And Safaris Ltd	10 <sup>th</sup> May 2023	Return Air Tickets To Kisumu For Mike Kimoko And Godfrey Obayi			116,930	0	116,930
Turkenya Tours And Safaris Ltd	3 <sup>rd</sup> May 2023	Return Air Tickets To Mombasa For Four Staff Officials			232,000	0	232,000

STATE DEPARTMENT FOR TOURISM AND THE FAIR  
Annual Report and Financial Statements for the year ended 30th June 2023

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Turkenya Tours And Safaris Ltd	28 <sup>th</sup> Feb 2023	Return Air Tickets To Kisumu For CS Ababu Namwamba And Four Staff			324,600	0	324,600
Turkenya Tours And Safaris Ltd	21 <sup>st</sup> March 2023	Return Ticket To Eldoret For Harriet Tergat.			48,250	0	48,250
Turkenya Tours And Safaris Ltd	20 <sup>th</sup> March 2023	Return Air Ticket To Kisumu For Ms Nasimiyu Wekesa.			48,230	0	48,230
Turkenya Tours And Safaris Ltd	9 <sup>th</sup> Jan 2023	Return Air Ticket For Jonah Rotich And Ajiambo Hudson			96,000	0	96,000
Turkenya Tours And Safaris Ltd	21 <sup>st</sup> June 2023	Return Air Ticket To Mombasa For PS Peter Kiplagat And Eight Staff Officials.			605,685	0	605,685
Turkenya Tours And Safaris Ltd	29 <sup>th</sup> May 2023	Return Air Ticket To Kisumu For CS Ababu Namwamba And Two Staff			195,720	0	195,720
Turkenya Tours And Safaris Ltd	8 <sup>th</sup> May 2023	Return Air Ticket To Kilimanjaro For Maureen Nasimiyu			279,710	0	279,710
Turkenya Tours And Safaris Ltd	15 <sup>th</sup> May 2023	Return Tickets To Bunjumbura For CS Ababu Namwamba And Other Staff			725,695	0	725,695
Turkenya Tours And Safaris Ltd	30 <sup>th</sup> April 2023	Return Air Tickets To Mombasa For Six Staff Officials			345,060	0	345,060
Turkenya Tours And Safaris Ltd	17 <sup>th</sup> March 2023	Return Air Tickets To Kisumu For CS Ababu Namwamba And Five Staff			252,000	0	252,000
Turkenya Tours And Safaris Ltd	11 <sup>th</sup> May 2023	Return Air Tickets To Panama For CS. Ababu Namwamba And Two Staff			4,198,700	0	4,198,700
Turkenya Tours And Safaris Ltd	10 <sup>th</sup> May 2023	Return Air Ticket To Panama For Michael Pundo			1,187,545	0	1,187,545

STATE DEPARTMENT FOR TOURISM AND THE AKIS  
Annual Report and Financial Statements for the year ended 30th June 2023

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
Turkenya Tours And Safaris Ltd	10 <sup>th</sup> May 2023	Return Air Ticket To Paris For CS. Ababu Namwamba And Staff Official			1,371,440	0	1,371,440
Seven Four Eight Air Services	2 <sup>nd</sup> June, 2021	Return tickets to Kisumu for 3 pax on 26 <sup>th</sup> May, 2021.	32,100	32,100		0	32,100
Seven Four Eight Air Services	2 <sup>nd</sup> June, 2021	Return tickets to Kisumu for 2 pax on 29 <sup>th</sup> May, 2021.	21,400	21,400		0	21,400
Seven Four Eight Air Services	2 <sup>nd</sup> June, 2021	Return tickets to Kisumu for 5 pax on 29 <sup>th</sup> May, 2021.	53,500	53,500		0	53,500
Seven Four Eight Air Services	2 <sup>nd</sup> June, 2021	Return ticket to Kisumu for 1 pax on 30 <sup>th</sup> May, 2021.	10,700	10,700		0	10,700
Seven Four Eight Air Services	2 <sup>nd</sup> June, 2021	Ticket from Kisumu to Nairobi for 1 pax on 2 <sup>nd</sup> June, 2021.	5,350	5,350		0	5,350
Seven Four Eight Air Services	2 <sup>nd</sup> June, 2021	Return tickets to Kisumu for 21 pax on 20 <sup>th</sup> May, 2021.	112,350	112,350		0	112,350
Pago airways travel ltd	22 <sup>nd</sup> Oct, 2021.	Tickets Msa-Nbi & Nbi-Eld for Simon Kachapin	31,205	31,205		0	31,205
Pago airways travel ltd	26 <sup>th</sup> Oct, 2021.	One way ticket from Eldoret to Nairobi for Simon Kachapin	15,180	15,180		0	15,180
Pago airways travel ltd	10 <sup>th</sup> Nov, 2021.	Return ticket to Eldoret for Simon Kachapin	23,000	23,000		0	23,000
Pago airways travel ltd	23 <sup>rd</sup> Nov, 2021.	Return ticket to Eldoret for Simon Kachapin	31,500	31,500		0	31,500
Pago airways travel ltd	24 <sup>th</sup> Nov, 2021.	One way ticket from Nairobi to Eldoret for Simon Kachapin	17,800	17,800		0	17,800
Pago airways travel ltd	30 <sup>th</sup> Nov, 2021.	Return tickets & travel insurance for Simon Kachapin, Michael Achoko & Donato Longal to Daresalaam	391,665	391,665		0	391,665

STATE DEPARTMENT FOR FINANCIAL AND THE DATA  
**Annual Report and Financial Statements for the year ended 30th June 2023**

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
M/S Government Advertising Agency (People Daily	13 <sup>th</sup> Jan, 2021.	Vacancy Advertisement for Audit Committee on 11/01/2021	205,045	205,045		0	205,045
M/S Government Advertising Agency	9 <sup>th</sup> Nov, 2021.	Tender Invitation for Proposed office partitioning of 1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> floor at KNLS on 9/11/2021.	233,669	233,669		0	233,669
M/S Government Advertising Agency	16 <sup>th</sup> Nov, 2021.	Tender Addendum Notice for Proposed office partitioning of 1 <sup>st</sup> , 2 <sup>nd</sup> & 3 <sup>rd</sup> floor at KNLS on 16/11/2021	146,079	146,079		0	146,079
M/S Nation Media Group PLC	28 <sup>th</sup> Dec, 2021.	Cancellation of Tender Invitation for Proposed Construction of Stadiums in Machakos & Nyamira County on 28/12/2021	236,808	236,808		0	236,808
M/S The Standard Group PLC	28 <sup>th</sup> Dec, 2021.	Cancellation of Tender Invitation for Proposed Construction of stadiums in Machakos & Nyamira County on 28/12/2021	261,958	261,958		0	261,958
M/S Government Advertising Agency	4 <sup>th</sup> Jan, 2022.	Tender Invitation for Proposed Construction of Stadiums in Machakos & Nyamira County on 21/12/2021	233,669	233,669		0	233,669
M/S Nation Media Group PLC	17 <sup>th</sup> Jan, 2022.	Job Advertisement for SASDEF Chief Executive Officer on 17/01/2022	420,734	420,734		0	420,734
M/S The Standard Group PLC	17 <sup>th</sup> Jan, 2022.	Job Advertisement for SASDEF Chief Executive Officer on 17/01/2022	363,828	363,828		0	363,828
M/S Government Advertising Agency (The Standard)	19 <sup>th</sup> Jan, 2022.	Job Advertisement for SASDEF Chief Executive Officer on 18/01/2022	401,164	401,164		0	401,164

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
M/S Government Advertising Agency (The Daily Nation)	2 <sup>nd</sup> Feb, 2022.	Tender Invitation for Proposed Construction of Stadiums in Machakos & Nyamira County on 01/02/2022	401,164	401,164		0	401,164
M/S Nation Media	10 <sup>th</sup> Jun, 2022.	Advertisement	196,070	196,070		0	196,070
M/S Government Advertising Agency (The Daily Nation)	12 <sup>th</sup> Oct, 2022.	Advertisement for Leasing of Stalls at Jamhuri Sports Ground on 11/10/2022			205,045	0	205,045
M/S Government Advertising Agency (The People Daily)	24 <sup>th</sup> Oct, 2022.	Cancellation of Advertisement for Leasing of Stalls at Jamhuri Sports Ground on 18/10/2022			205,045	0	205,045
M/S Kenya Pipeline Co. Ltd	16 <sup>th</sup> March, 2021	Day Conference	99,000	99,000		0	99,000
/S Camm Auto Garage & Repairs	26 <sup>th</sup> May, 2021	Repair & Service of GK A165M, GK A377P & GK A372P	717,917	717,917		0	717,917
/S Camm Auto Garage & Repairs	26 <sup>th</sup> May, 2021	Repair & Service of GK A117U, GK A712G & GK A717G	429,564	429,564		0	429,564
/S Camm Auto Garage & Repairs	26 <sup>th</sup> May, 2021	Repair & Service of GK A159L, GK A368N & GK 330D	1,017,614	1,017,614		0	1,017,614
/S Camm Auto Garage & Repairs	26 <sup>th</sup> May, 2021	Repair & Service of GK A983L	97,200	97,200		0	97,200
M/S Sports Kenya	12 <sup>th</sup> Nov, 2021	Provision of Tea & Snacks and Provision of Lunch from 4 <sup>th</sup> – 11 <sup>th</sup> Nov	83,752	83,752		0	83,752
M/S Lake Naivasha Resort	5 <sup>th</sup> Nov, 2021.	Full day conference for 5 days for 24 pax	523,500	523,500		0	523,500
M/S Afritycoon Limited	6 <sup>th</sup> Dec, 2021	Provision of Internet connection at PS Office KNLS 5 <sup>TH</sup> Floor	140,000	140,000		0	140,000
M/S Elvitoigo General Supplies Limited	20 <sup>th</sup> Dec, 2021.	Partitioning of PS's Office at KNLS 5 <sup>TH</sup> Floor	3,418,118	3,418,118		0	3,418,118

*Annual Report and Financial Statements for the year ended 30th June 2023*

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
M/S Sparky Intergrated Solutions	17 <sup>th</sup> Feb, 2022	Installation of control station for the Principal Secretary's office at KNLS	123,800	123,800		0	123,800
M/S Kithu Enterprises	21 <sup>st</sup> Feb, 2022.	Installation of Landlines at PS Office KNLS 5 <sup>TH</sup> Floor	398,000	398,000		0	398,000
M/S Color Kite Enterprise	26 <sup>th</sup> Mar, 2022.	Window Graphics branding, gold Perspex plaque , vinyl cut & window tinting at PS's office at KNLS	59,200	59,200		0	59,200
M/S Safari Park Hotel	25 <sup>th</sup> March, 2022	Banquet for 30pax on 25 <sup>th</sup> March 2022 during the Jamhuri Stadium Launch	112,640	112,640		0	112,640
/S Toyota Kenya Ltd	28 <sup>th</sup> June, 2022	Repair, maintenance and service of GK B853V	28,997	28,997		0	28,997
M/S Joyceb Investments	15 <sup>th</sup> Dec, 2022	Provision of Printing services			1,755,000	0	1,755,000
M/S Tania Systems Management Ltd	19 <sup>th</sup> Dec, 2022	Provision of Painting services			396,320	0	396,320
M/S Jumeirah Safaris Ltd	9 <sup>th</sup> Jan, 2023	Hire of Vehicles in Mombasa			145,000	0	145,000
M/S Jumeirah Safaris Ltd	19 <sup>th</sup> Jan, 2023	Hire of Vehicles in Kisumu			25,000	0	25,000
M/S MME Car Hire Services	30 <sup>th</sup> Jan, 2023	Hire of vehicles in Vipingo during the MKO Ladies Open			180,000	0	180,000
M/s Alphamin Co. Group Ltd	17 <sup>th</sup> Feb, 2023	Décor for Kenya Rugby Union Reception			384,151	0	384,151
M/S Golden Years Supplies	31 <sup>st</sup> Jan, 2023	Cleaning Services at Maktaba Kuu Jan			220,737	0	220,737
M/S Golden Years Supplies	28 <sup>th</sup> Feb, 2023	Cleaning Services at Maktaba Kuu Feb			220,737	0	220,737
M/S Golden Years Supplies	31 <sup>st</sup> Mar, 2023	Cleaning Services at Maktaba Kuu Mar			220,737	0	220,737
M/S Golden Years Supplies	28 <sup>th</sup> April, 2023	Cleaning Services at Maktaba Kuu Apr			220,737	0	220,737

## Annual Report and Financial Statements for the year ended 30th June 2023

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance
M/S Golden Years Supplies	29 <sup>th</sup> May, 2023	Cleaning Services at Maktaba Kuu May			220,737	0	220,737
M/S Golden Years Supplies	2 <sup>nd</sup> June, 2023	Cleaning Services at Maktaba Kuu Jun			220,737	0	220,737
M/S First Fit Auto Care Ltd	10 <sup>th</sup> May, 2022	Repair & service of GK B500S			361,920	0	361,920
M/S First Fit Auto Care Ltd	15 <sup>th</sup> May, 2022	Repair & service of GK B825S			573,040	0	573,040
M/S First Fit Auto Care Ltd	15 <sup>th</sup> May, 2022	Repair & service of GK B368N			502,840	0	502,840
M/S Bigisell Supplies & Services	30 <sup>th</sup> June, 2023	Repair & Service of GK B853 V			230,260	0	230,260
Kenya Development Corporation Ltd	Jun-23	Rent for Uchumi House 11 <sup>th</sup> Floor			7,203,375	0	7,203,375
National Social Security Fund	Jun-23	Rent for NSSF Offices			4,165,130	0	4,165,130
Regent Management Ltd	Jun-23	Rent for Kencom House			2,495,181	0	2,495,181
		Subtotal	39,250,567		65,963,893		105,214,461
		Total					152,517,830

The pending bills are currently under verification by the pending bills committee appointed by the Principal Secretary.

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical cost b/f (kshs) 2021/2022	Additional during the year (kshs)	Disposal during the year(kshs)	Transfers in/(out) during the year	Historical cost c/f (kshs) 2022/2023
Buildings and structures	0.00	0.00	0.00	0.00	0.00
Office equipment, furniture and fittings	11,117,167	0.00	0.00	0.00	11,117,167
ICT Equipment	470,431	0.00	0.00	0.00	470,431
Purchase of vehicles and other transport equipment	7,480,000	0.00	0.00	0.00	7,480,000
Purchase of specialized equipment and machinery	201,400	0.00	0.00	0.00	210,400
<b>Total</b>	<b>19,268,998</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>19,268,998</b>

STATE DEPARTMENT FOR SPORTS AND THE ARTS  
*Annual Report and Financial Statements for the year ended 30th June 2023*

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**Annex 3 – List of Projects implemented by State Department for Sports and the Arts**

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	WRC Safari Rally	Motor Sport Racing	Mr. Phineas Kimathi - CEO	Yes

STATE DEPARTMENT FOR SPORTS AND THE ARTS

*Annual Report and Financial Statements for the year ended 30th June 2023*

Annex4 – List of SCs, Sagas and Public Funds Under

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- State Department for Sports and the Arts reconciliations done?(yes/no)
1	Kenya Academy of Sports	253,993,499	Yes
2	Sports Kenya	476,330,701	Yes
3	Anti-Doping Agency	289,943,506	Yes
4	Kenya National Sports Council	5,919,999	Yes
5	Sports, Arts and Social Development Fund	7,422,169,662	Yes
6	Sports, Arts and Social Development Fund Secretariat	202,039,999	Yes
7	Kenya National Library Services	196,480,044	Yes
8	Kenya Cultural Centre	244,457,113	Yes
9	Kenya Film Classification Board	80,140,000	Yes
10	Kenya Film Commission	75,899,999	Yes
11	Kenya Film School	9,648,800	Yes
12	National Museums of Kenya	38,790,233	Yes
13	Athletics Kenya	418,365,396	Yes
14	World Rally Championship Project	400,000,000	Yes
15	24 <sup>th</sup> Summer Deaflympics Secretariat	46,000,000	Yes
16	Africa Deaflympics Ball Games Qualifiers Secretariat	36,768,000	Yes
17	Football Kenya Federation	48,765,724	Yes
18	National Olympic Committee of Kenya	279,245,453	Yes
19	Kenya Judo Federation	70,000,000	Yes
20	St. John Council for Kenya	50,000,000	Yes
21	National Council for Nomadic Education	617,360,806	Yes
22	Ministry of Health	79,500,000	Yes
23	State Department for Basic Education	267,731,000	Yes
24	The President's Award Kenya	100,000,000	Yes
25	Sports and Arts Development fund(merchants)	164,599,242	Yes
	<b>TOTAL</b>	<b>11,874,149,176</b>	

**Annex 5 – Contingent Liabilities Register**

	Nature of contingent liability	Remarks
1	Gregori International Ltd – Upgrade of CHAN main pitches and training grounds – Euros 2,232,500 - Kshs. 346,037,500 ( <i>at the rate of Kshs. 155 per Euro as at 28<sup>th</sup> September, 2023</i> )	Case still pending in court.

**Annex 6 - Reports Generated from IFMIS**

IFMIS financial reports to be presented on request.

**Annex 7 – Inter-Entity Funds Transfers confirmations**



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi  
Tel: +254-020-2251164/005, 2250576  
Fax: +254-020-316187  
When replying please quote:

P.O. Box 49849-00100  
Nairobi, Kenya

Ref: MOYAAS/SDS/AC/7 VOL. I/ (1)

16<sup>th</sup> August, 2023

Chief Executive Officer  
Kenya Academy of Sports  
NAIROBI



**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga  
**For: PRINCIPAL SECRETARY**

Raphael

Please confirm if  
this is the Cos

17/8/23

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

**Confirmation of amounts received by Kenya Academy of Sports as at 30 June 2023**

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Total (Kshs) (D)=(A+B+C)	Amount Received by Kenya Academy of Sports as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
FT22266GPQ41	23-Sep-22	20,950,000.00	-	-	20,950,000.00	20,950,000.00	N/L	
FT22276K8TLQ	03-Oct-22	20,950,000.00	-	-	20,950,000.00	20,950,000.00	N/L	
FT22284LMB4V	11-Oct-22	20,950,000.00	-	-	20,950,000.00	20,950,000.00	N/L	
FT22301ZN63L	28-Oct-22	20,950,000.00	-	-	20,950,000.00	20,950,000.00	N/L	
FT22341XJP6Y	07-Dec-22	20,950,000.00	-	-	20,950,000.00	20,950,000.00	N/L	
FT223639L9NW	29-Dec-22	20,950,000.00	-	-	20,950,000.00	20,950,000.00	N/L	
FT230256CXDN	25-Jan-23	-	8,250,000.00	-	8,250,000.00	8,250,000.00	N/L	
FT23037D4035	06-Feb-23	19,064,500.00	-	-	19,064,500.00	19,064,500.00	N/L	
FT230656JMDW	06-Mar-23	9,237,833.00	-	-	9,237,833.00	9,237,833.00	N/L	
FT231049TT01	14-Apr-23	28,891,167.00	-	-	28,891,167.00	28,891,167.00	N/L	
FT23124BSRKH	04-May-23	20,950,000.00	-	-	20,950,000.00	20,950,000.00	N/L	
FT23160MYCJ7	09-Jun-23	20,950,000.00	-	-	20,950,000.00	20,950,000.00	N/L	
FT23181MNKRF	30-Jun-23	20,949,999.00	-	-	20,949,999.00	20,949,999.00	N/L	
<b>Total</b>		<b>245,743,499.00</b>	<b>8,250,000.00</b>	<b>-</b>	<b>253,993,499.00</b>	<b>253,993,499.00</b>	<b>N/L</b>	

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

Head of Accounts Department

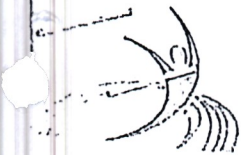
Name: Raphael N. Njoroge

Signature: [Handwritten Signature]

Date: 17/08/2023

Official Stamp:





**SPORTS  
KENYA**

more than sports

P. O. Box Private Bag, Kasarani  
Tel: +254 (20) 239 0500, 239 0501  
info@sportskenya.org  
Facebook: Sports Kenya  
Twitter: @SportsKenya  
www.sportskenya.org

Ref: SK/GFM/145 VOL.VI (52)

25<sup>th</sup> September 2023

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

*Received by  
Basim  
26/9/23*

Dear *PS,*

**RE: INTER-ENTITY FUNDS CONFIRMATION – FY2022/2023**

The above subject refers.

As per your letter Ref: MOYAAS/SDS/AC/7 Vol.I/(2) dated 16<sup>th</sup> August 2023, we wish to confirm that Sports Kenya received Recurrent and Development grant as shown below:

Confirmation of amounts received by Sports Kenya as at 30 <sup>th</sup> June 2023							
Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (KShs) as at 30 <sup>th</sup> June 2023				Amount Received by Sports Kenya (KShs) as at 30 <sup>th</sup> June 2023 (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
Ministry of Youth, the Arts and Sports	08.07.2022		50,000,000.00		50,000,000.00	50,000,000.00	-
Ministry of Youth, the Arts and Sports	23.09.22	17,208,333.00			17,208,333.00	17,208,333.00	-
Ministry of Youth, the Arts and Sports	03.10.22	17,208,334.00			17,208,334.00	17,208,334.00	-

Ministry of Youth , the Arts and Sports	07.10.22	17,208,333.00			17,208,333.00	17,208,333.00	-
Ministry of Youth , the Arts and Sports	28.10.22	17,208,333.00			17,208,333.00	17,208,333.00	-
Ministry of Youth , the Arts and Sports	07.12.22	17,208,333.00			17,208,333.00	17,208,333.00	-
Ministry of Youth , the Arts and Sports	29.12.22	17,208,333.00			17,208,333.00	17,208,333.00	-
Ministry of Youth , the Arts and Sports	06.02.23	15,659,583.00			15,659,583.00	15,659,583.00	-
Ministry of Youth , the Arts and Sports	10.03.23	15,659,583.00			15,659,583.00	15,659,583.00	-
Ministry of Youth , the Arts and Sports	14.04.23	15,659,583.00			15,659,583.00	15,659,583.00	-
Ministry of Youth , the Arts and Sports	4/5/2023	17,208,334.30			17,208,334.30	17,208,334.30	-
Ministry of Youth , the Arts and Sports	9/6/2023	17,208,334.00			17,208,334.00	17,208,334.00	-
Ministry of Youth , the Arts and Sports	30/6/2023	17,208,333.00			17,208,333.00	17,208,333.00	-
Sports , Arts and Social Development Funds	3/8/2022		11,657,846.15		11,657,846.15	11,657,846.15	-
Ministry of Sports, Culture and Heritage	4/10/2022		20,045,452.00		20,045,452.00	20,045,452.00	-
Sports , Arts and Social Development Funds	4/10/2022		14,435,586.60		14,435,586.60	14,435,586.60	-
Sports , Arts and Social Development Funds	11/10/2022		13,027,592.47		13,027,592.47	13,027,592.47	-

Sports , Arts and Social Development Funds	11/10/2022		18,420,540.00		18,420,540.00	18,420,540.00	-
Sports , Arts and Social Development Funds	11/10/2022		5,357,909.11		5,357,909.11	5,357,909.11	-
Sports , Arts and Social Development Funds	26/10/2022		32,997,435.00		32,997,435.00	32,997,435.00	-
Sports , Arts and Social Development Funds	26/10/2022		38,767,087.95		38,767,087.95	38,767,087.95	-
Sports , Arts and Social Development Funds	8/5/2023		26,200,982.90		26,200,982.90	26,200,982.90	-
Sports , Arts and Social Development Funds	17/05/2023		9,970,000.00		9,970,000.00	9,970,000.00	-
<b>Total</b>		201,853,749.30	240,880,432.18	-	442,734,181.48	442,734,181.48	-

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

Head of Accountants department of beneficiary Entity:

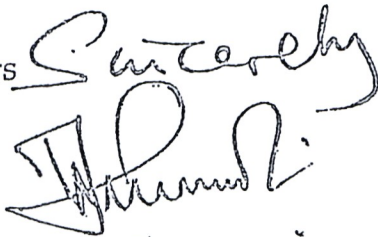
Name ..... Sign ..... Date .....

There were other funds received for various activities as shown below:

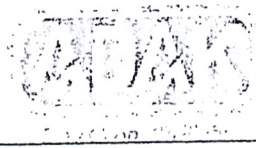
Reference Number	Date	Amount	Recurrent (A)	Development (B)	Purpose
Ministry of Youth, the Arts and Sports	14.09.22	5,000,000.00	5,000,000.00	state dept	President Inauguration Ceremony
Ministry of Youth, the Arts and Sports	14.09.22	4,400,000.00	4,400,000.00		
Ministry of Youth, the Arts and Sports	18.05.23	1,902,400.00	1,902,400.00		Hire of facility for Kipchoge Keino Classic
Sports , Arts and Social Development Funds	30.06.23	8,409,780.00	8,409,780.00		Recurrent for Kipchoge Keino Stadium
Sports , Arts and Social Development Funds	14/02/2023	250,000,000.00		250,000,000.00	Upgrading of Embu Stadium

Sports, Arts and Social Development Funds	5/4/2023	135,000,000.00		135,000,000.00
Sports, Arts and Social Development Funds	29/05/2023	90,000,000.00		90,000,000.00
Total		494,712,180.00	19,712,180.00	475,000,000.00

Yours



PIUS METTO  
DIRECTOR GENERAL



ANTI-DOPING  
AGENCY  
OF KENYA

When replying please quote:

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

Date: 27<sup>th</sup> July 2023

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

Attn: Principal Accountant

**RE: INTER -ENTITY TRANSFER CONFIRMATION**

In line with National Treasury end-year closing procedures, The Anti-Doping Agency of Kenya wishes to confirm the amounts disbursed by you as of 30<sup>th</sup> June 2023 as indicated below.

Confirmation of Amounts Received by the ANTI-DOPING AGENCY OF KENYA as at 30th June 2023								
Reference No	Date Disbursed	Amounts Disbursed by the State Department of Sports				Amount Received by SAGA as at 30th June 2023	Difference	
		Recurrent	Development	Inter-Ministerial	TOTAL			
		Kshs.	Kshs.	Kshs.	Kshs.			
CR000122	23-Sep-22	23,781,666	-	-	23,781,666	23,781,666	-	
3139891	1-Oct-22	23,781,667	-	-	23,781,667	23,781,667	-	
3139893	11-Oct-22	23,781,667	-	-	23,781,667	23,781,667	-	
3139895	28-Oct-22	23,781,667	-	-	23,781,667	23,781,667	-	
CR000130	7-Dec-22	23,781,667	-	-	23,781,667	23,781,667	-	
CR000131	29-Dec-22	23,781,667	-	-	23,781,667	23,781,667	-	
3139906	6-Feb-23	22,014,416	-	-	22,014,416	22,014,416	-	
3139914	6-Mar-23	22,014,416	-	-	22,014,416	22,014,416	-	
3139919	13-Apr-23	22,014,416	-	-	22,014,416	22,014,416	-	
3139921	4-May-23	23,781,667	-	-	23,781,667	23,781,667	-	
3139927	8-Jun-23	23,781,667	-	-	23,781,667	23,781,667	-	
3139928	29-Jun-23	23,781,667	-	-	23,781,667	23,781,667	-	
<b>TOTAL</b>		<b>280,076,250</b>	<b>-</b>	<b>-</b>	<b>280,076,250</b>	<b>280,076,250</b>	<b>-</b>	

I therefore hereby confirm the amounts indicated above as correct total grants received as at the period ending 30<sup>th</sup> June 2023.

Peninah Wahome.

For: **CHIEF EXECUTIVE OFFICER**



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi  
Tel: +254-020-2251164/005, 2250576  
Fax: +254-020-316187  
When replying please quote:

P.O. Box 49849-00100  
Nairobi, Kenya

Ref: MOYAAS/SDS/AC/7 VOL. I/ (4)

16<sup>th</sup> August, 2023

Administrative Secretary  
Kenya National Sports Council  
Riadha House  
**NAIROBI**

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

---

The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga  
**For: PRINCIPAL SECRETARY**

Received by Frank Nyagaka  
GN

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

**Confirmation of amounts received by Kenya National Sports Council as at 30 June 2023**

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Total (Kshs) (D)=(A+B+C)	Amount Received by Kenya National Sports Council as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
FT22266ZQ76Y	23-Sep-22	493,333.00	-	-	493,333.00	493,333.00	0	
FT22276SLY3N	03-Oct-22	493,334.00	-	-	493,334.00	493,334.00	0	
FT22284NNP7G	11-Oct-22	493,333.00	-	-	493,333.00	493,333.00	0	
FT22301YSDXX	28-Oct-22	493,333.00	-	-	493,333.00	493,333.00	0	
FT22341QTV85	07-Dec-22	493,333.00	-	-	493,333.00	493,333.00	0	
FT22363SSZ2G	29-Dec-22	493,333.00	-	-	493,333.00	493,333.00	0	
FT23037M4D8Z	06-Feb-23	493,333.00	-	-	493,333.00	493,333.00	0	
FT23065B12P9	06-Mar-23	493,333.00	-	-	493,333.00	493,333.00	0	
FT23104DBNTK	14-Apr-23	493,333.00	-	-	493,333.00	493,333.00	0	
FT231241GTLX	04-May-23	493,333.30	-	-	493,333.30	493,333.30	0	
FT231607R9CZ	09-Jun-23	493,334.50	-	-	493,334.50	493,334.50	0	
FT23181V3TYG	30-Jun-23	493,333.00	-	-	493,333.00	493,333.00	0	
<b>Total</b>		<b>5,919,998.80</b>	<b>-</b>	<b>-</b>	<b>5,919,998.80</b>	<b>5,919,998.80</b>	<b>0</b>	

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

Head of Accounts Department

Name: CHARLES NYABERI

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

KENYA NATIONAL SPORTS COUNCIL

P. O. BOX 3060 - NAIROBI

NAIROBI

Date: 26-09-2023

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

DATE: 26/09/2023



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi

Tel: +254-020-2251164/005, 2250576

Fax: +254-020-316187

When replying please quote:

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

P.O. Box 49849-00100  
Nairobi, Kenya

16<sup>th</sup> August, 2023

Chief Executive Officer  
Sports, Arts and Social Development Fund  
Kencom House  
NAIROBI

18 AUG 2023

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

---

The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga

**For: PRINCIPAL SECRETARY**

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

Confirmation of amounts received by Sports, Arts and Social Development Fund as at 30 June 2023

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Total (D)=(A+B+C) (Kshs)	Amount Received by Sports, Arts and Social Development Fund as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
FT22215RQVX1	03-Aug-22	-	250,000,000.00	-	250,000,000.00			
FT22266KX8MH	23-Sep-22	21,453,333.00	-	-	21,453,333.00			
FT22276JBRCL	03-Oct-22	21,453,334.00	-	-	21,453,334.00			
FT22284923W9	11-Oct-22	21,453,333.00	-	-	21,453,333.00			
FT22301S4F46	28-Oct-22	21,453,333.00	-	-	21,453,333.00			
FT22341F8QR9	07-Dec-22	21,453,333.00	-	-	21,453,333.00			
FT22363JCTZT	29-Dec-22	21,453,333.00	-	-	21,453,333.00			
FT23030NKCTL	30-Jan-23	-	240,099,166.00	-	240,099,166.00			
FT23037W855J	05-Feb-23	19,653,333.00	-	-	19,653,333.00			
FT23041ZSC6X	10-Feb-23	-	250,000,000.00	-	250,000,000.00			
FT2304629YY3	15-Feb-23	-	77,553,050.00	-	77,553,050.00			
FT23065T77MX	05-Mar-23	29,480,000.00	-	-	29,480,000.00			
FT23095DQ2S3	05-Apr-23	-	20,506,235.00	-	20,506,235.00			
FT23095H2P20	05-Apr-23	-	135,000,000.00	-	135,000,000.00			
FT230952WQ95	05-Apr-23	-	475,187,600.00	-	475,187,600.00			
FT23104XIQ85	14-Apr-23	9,826,667.00	-	-	9,826,667.00			
FT23117T60SP	27-Apr-23	-	35,000,000.00	-	35,000,000.00			
FT23124TNDPL	04-May-23	4,786,667.00	-	-	4,786,667.00			
FT23137CJ2ZR	17-May-23	-	422,920,211.00	-	422,920,211.00			
FT23139DMJPW	19-May-23	-	5,659,360.00	-	5,659,360.00			
FT2314628HR7	26-May-23	-	336,361,433.00	-	336,361,433.00			
FT23146PY4XY	26-May-23	-	395,083,560.00	-	395,083,560.00			
FT23146BGN01	26-May-23	-	500,000,000.00	-	500,000,000.00			
FT23160FQ28L	09-Jun-23	4,786,667.00	-	-	4,786,667.00			
FT23181FVOPD	30-Jun-23	4,786,666.00	-	-	4,786,666.00			
FT2318181FNL	30-Jun-23	-	1,034,000.00	-	1,034,000.00			
FT23181510VG	30-Jun-23	-	2,208,570.40	-	2,208,570.40			
FT23181XWB53	30-Jun-23	-	4,220,038.20	-	4,220,038.20			
FT2318103X9M	30-Jun-23	-	1,000,000,000.00	-	1,000,000,000.00			
FT23184P9YL9	03-Jul-23	-	3,000,000,000.00	-	3,000,000,000.00			
FT23185X235V	04-Jul-23	-	270,236,213.45	-	270,236,213.45			
FT23187FY430	06-Jul-23	-	1,100,225.00	-	1,100,225.00			
Total		202,039,999.00	7,422,169,662.05	-	7,624,209,661.05			

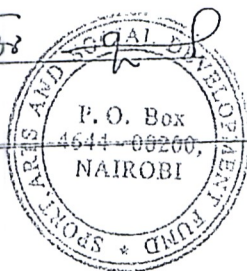
I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name: DAVID MUSAU Signature: [Signature]

Date: 29/09/2023

Official Stamp:





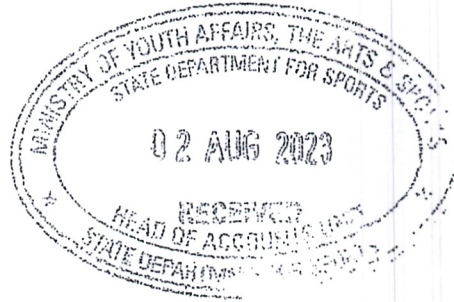
kenya national library service

Read. Know. Empower

C/KNL/AD/157/VOL 20/17

July 24, 2023

The Principal Secretary  
Ministry of Youth Affairs, The Arts and Sports  
State Department for Sports  
P.O. Box 49849 – 00100  
NAIROBI



Dear Sir,

**RE: INTER-ENTITY TRANSFERS FROM THE GOVERNMENT FOR THE FY 2022/2023**

Reference is made to a letter from The National Treasury on Year end closing procedure for FY'2022/2023 Ref: AG.3/88 Vol.VII/ (26) dated 9<sup>th</sup> May 2023.

We wish to confirm that we received a total of Kshs.196,480,043.50 under Recurrent Grant as shown in the attached Appendix III.

For purposes of Annual Report and Financial Statements FY 2022/2023 reporting, we are kindly requesting Head of Accounting Unit to confirm the amount received by knls by signing the attached Appendix III and **RETURN ONE COPY** to us for inclusion in the Financial Statements as required.

We thank you for your continued support.

Yours faithfully,

**JOSEPH KARIUKI**  
**FOR: DIRECTOR**

Copy to: Deputy Accountant General

*(2) May*  
*This is a transfer of funds to Knls*  
*and transfers to Knls*  
*PH*  
*2/20/23*  
*OA*  
*(3) Return/read one to Knls and keep one in the file*  
*MT Turo*  
*please review and advise*  
*al/sks*

KENYA NATIONAL LIBRARY SERVICE				
Grants Received from the Ministry of Youth Affairs, The Arts and Sports				
Break down of Transfers from the State Department for Sports				
	FY 2022/2023			
A	Recurrent Grants	Bank Statement Date	Amount (Kshs)	FY to which the amounts relate
		04/05/2023	53,826,682.00	FY 2022/23
		09/06/2023	53,826,681.50	FY 2022/23
		30/06/2023	18,826,680.00	FY 2022/23
		07/07/2023	35,000,000.00	FY 2022/23
		07/07/2023	35,000,000.00	Supplementary II FY 2022/23
Total Received from State Department for Sports			196,480,043.50	
B	Development Grants			
There was no allocation during the Financial Year under review.				
C	Sports, Arts and Social Development Funds			
There was no allocation during the Financial Year under review.				

**Notes:**

- i. The total Recurrent Grants FY2022/23 of Kshs.698,120,178.50 was received as follows:
  - a. State Department for Culture and Heritage Kshs.501,640,135.00
  - b. State Department for Sports Kshs.196,480,043.50

The above amounts have been communicated to and reconciled with the Ministries

Head of Finance  
Kenya National Library Service

Head of Accounting Unit  
State Department for Sports

Name Joseph M. Kariuki

Name Anthony N. Njenga

Sign [Signature]

Sign [Signature]

*[Faint official stamp]*

Official Stamp.....

**HEAD OF ACCOUNTS UNIT**  
 MINISTRY OF YOUTH AFFAIRS,  
 THE ARTS & SPORTS  
 STATE DEPARTMENT FOR SPORTS  
 P. O. Box 49849 - 00100, NAIROBI



MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS.  
STATE DEPARTMENT FOR SPORTS

Telegrams: "HERITAGE", Kencom Hse, Nairobi

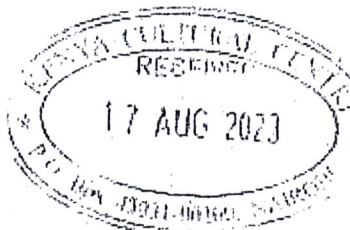
Tel: +254-020-2251164/005, 2250576

Fax: +254-020-316187

When replying please quote:

P.O. Box 49849-00100

Nairobi, Kenya



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

16<sup>th</sup> August, 2023

Chief Executive Officer  
Kenya Cultural Centre  
Nairobi

INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023

The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga

For: PRINCIPAL SECRETARY

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

Confirmation of amounts received by Kenya Cultural Centre as at 30 June 2023

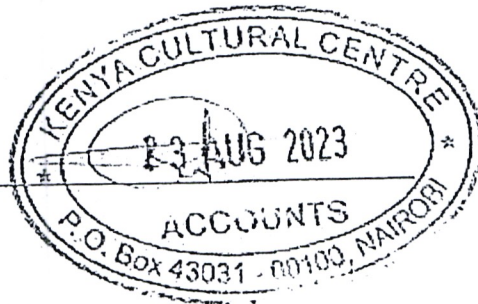
Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Total (Kshs) (D)=(A+B+C)	Amount Received by Kenya Cultural Centre as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
FT231288NGND	08-May-23	6,733,333.30	-	-	6,733,333.30	6,733,333.30	-	
FT231441QING	24-May-23	-	224,257,114.00	-	224,257,114.00	224,257,114.00	-	
FT231605ORSP	09-Jun-23	6,733,333.50	-	-	6,733,333.50	6,733,333.50	-	
FT231814WNGV	30-Jun-23	6,733,332.00	-	-	6,733,332.00	6,733,332.00	-	
Total		20,199,998.80	224,257,114.00	-	244,457,112.80	244,457,112.80	-	

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

Head of Accounts Department

Name: Monica Oduor

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



Date: 23/08/2023

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

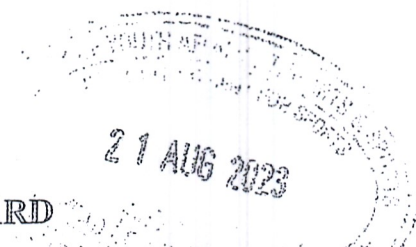


**KENYA FILM CLASSIFICATION BOARD**

Office of the Chief Executive Officer

Mobile: +254 0711 222 204  
Website: www.kfcb.go.ke  
Email: info@kfcb.go.ke

Office Tel: (020) 2250600/+254 2241804  
P.O. Box 44226-00100 NAIROBI, KENYA  
Uchumi House, 15th Floor.



KFCB/HQS/RD/48 Vol.1 (143)

17<sup>th</sup> August 2023

Principal Secretary  
State Department for Sports  
Ministry of Youth Affairs, The Arts and Sports

NAIROBI

Attention: Anthony N. Njenga

**DISBURSEMENT OF FUNDS TO THE SAGAS FOR FINANCIAL YEAR 2022/2023**

Reference is made to your letter dated 16<sup>th</sup> August, 2023 Ref. No. MOYAAS/SDS/AC/7 Vol.1/ (7) on the above subject matter.

Please see populated information as per your request:

Confirmation of amounts received by Kenya Film Classification Board as at 30th June, 2023							
Reference No	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30th June 2023				Amount Received by Kenya Film Classification Board Kshs (E)	Difference (Kshs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=C+B+A		
FT231242TXGG	04/05/2023	34,228,333	-	-	34,228,333	34,228,333	-
FT23160TSSFF	09/06/2023	34,228,333.50	-	-	34,228,333.50	34,228,333.50	-
FT23181MDQKT	30/06/2023	11,683,333	-	-	11,683,333	11,683,333	-
		80,139,999.50	-	-	80,139,999.50	80,139,999.50	-

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

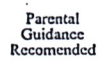
Head of Accounts Department:

Name: Pauline N. Opiyo Sign: [Signature] Date: 17/08/23

Yours [Signature]

[Signature]

Joel Wamalwa  
Ag. Chief Executive Officer



Protecting Children from Exposure to Harmful Content





Kenya Film Commission · 2<sup>nd</sup> Floor Jumua Place II, Lenana Road, · P.O. Box 76417 – 00508 Nairobi, Kenya  
· Tel: +254 20 2714073/4, · Mobile +254 729 407497, +254 733 650068 · Fax: +254 20 2714075  
Email: [info@filmingkenya.go.ke](mailto:info@filmingkenya.go.ke) · Website: [www.kenyafilmcommission.go.ke](http://www.kenyafilmcommission.go.ke)

REF: KFC/FIN/CORR/VOL.II (83)

12<sup>th</sup> September 2023

Principal Secretary  
State Department of Sports,  
Ministry of Youth Affairs, Arts and the Sports  
**Nairobi**



**RE: INTER-ENTITY CONFIRMATION LETTER**

The above subject refers.

The Kenya Film Commission Wishes to confirm the amounts disbursed to us as at 30<sup>th</sup> June 2023 as indicated in the table below.

Confirmation of amounts received by KFC as at 30 <sup>th</sup> June 2023							
Reference Number	Date Disbursed	Amounts Disbursed by KFC (Kshs) as at 30th June 2023				Amount Received b (Kenya Film Commission)	
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Inter-Ministerial (C)	Entity] (Kshs) as at 30 <sup>th</sup> June 2023 (E)	Difference (Kshs) (F)=(D-E)
	04.05.2023	25,300,000	-	-	25,300,000	25,300,000	-
	09.06.2023	25,300,000	-	-	25,300,000	25,300,000	-
	30.06.2023	25,299,999	-	-	25,299,999	25,299,999	-
	7.07.2023	1,200,000	-	-	1,200,000	1,200,000	-
	-	77,099,999.00	-	-	77,099,999.00	77,099,999.00	-

**Timothy Owase**  
CHIEF EXECUTIVE OFFICER

I confirm that the amounts shown above are correct as of the date indicated and are as included in the financial statements.

Head of Accountants State Department of Sports,

Name.....JOSEPH O. YAMO..... Signature.......... Date.....13/09/2023.....



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi  
Tel: +254-020-2251164/005, 2250576  
Fax: +254-020-316187  
When replying please quote:

P.O. Box 49849-00100  
Nairobi, Kenya

Ref: MOYAAS/SDS/AC/7 VOL. I/ (9)

16<sup>th</sup> August, 2023

Director General  
National Museums of Kenya  
Nairobi

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga  
**For: PRINCIPAL SECRETARY**

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

Confirmation of amounts received by National Museums of Kenya as at 30 June 2023

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Amount Received by National Museums of Kenya as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT22257FPFCO	14-Sep-22	-	16,733,276.50	-	16,733,276.50	16,733,276.50	-
FT2232199TRV	17-Nov-22	-	16,471,521.50	-	16,471,521.50	16,471,521.50	-
FT22342WP498	08-Dec-22	-	5,585,434.80	-	5,585,434.80	5,585,434.80	-
Total		-	38,790,232.80	-	38,790,232.80	38,790,232.80	-

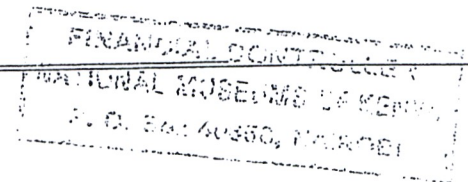
I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department

Name: Elizabeth Mwangi Signature: [Signature]

Date: 23/8/23

Official Stamp:





**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi

Tel: +254-020-2251164/005, 2250576

Fax: +254-020-316187

When replying please quote:

Ref: MOYAAS/SDS/AC/7 VOL. I/ (11)

P.O. Box 49849-00100

Nairobi, Kenya

11<sup>th</sup> August, 2023

The Chief Executive Officer  
World Rally Championship Project  
Nairobi

*Handwritten signature and initials*

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request in the spaces provided and return it to us.

*Handwritten signature*

Anthony N. Njenga

**For: PRINCIPAL SECRETARY**


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

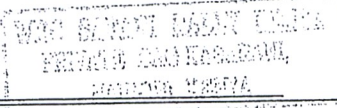
Confirmation of amounts received by Word Rally Championship (WRC) Project as at 30 June 2023

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Total (Kshs) (D)=(A+B+C)	Amount Received by Word Rally Championship (WRC) Project as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
FT222630315V	20-Sep-22	-	300,000,000.00	-	300,000,000.00	300,000,000.00	-	
FT23117LXNY4	27-Apr-23	-	100,000,000.00	-	100,000,000.00	100,000,000.00	-	
Total		-	400,000,000.00	-	400,000,000.00	400,000,000.00	-	

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

Head of Accounts Department

Name: Steve Entonga Signature: 

Date: 17/08/2023 Official Stamp: 



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi

P.O. Box 49849-00100

Tel: +254-020-2251164/005, 2250576

Nairobi, Kenya

Fax: +254-020-316187

When replying please quote:

Ref: MOYAAS/SDS/AC/7 VOL. I/ (10)

16<sup>th</sup> August, 2023

The President  
Athletics Kenya  
Riadha House, Aérodroome Rd, Nairobi West  
Nairobi

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

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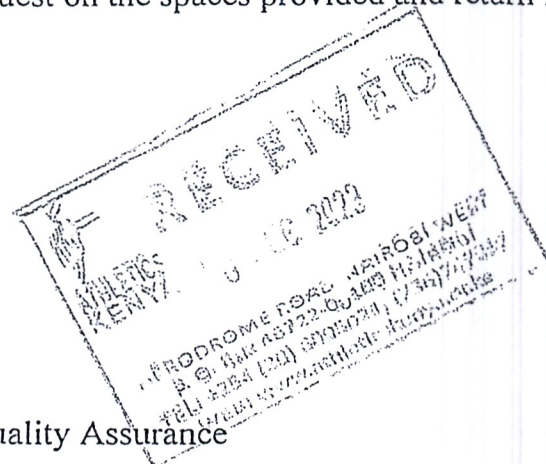
The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga

**For: PRINCIPAL SECRETARY**

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



**Confirmation of amounts received by Athletics Kenya as at 30 June 2023**

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Total (Kshs) (D)=(A+B+C)	Amount Received by Athletics Kenya as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
FT2227898HS6	05-Oct-22	-	100,000,000.00	-	100,000,000.00			
FT23142R4COH	22-May-23	-	318,365,396.00	-	318,365,396.00			
<b>Total</b>		-	418,365,396.00	-	418,365,396.00			

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

Head of Accounts Department

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

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



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi  
Tel: +254-020-2251164/005, 2250576  
Fax: +254-020-316187  
When replying please quote:

P.O. Box 49849-00100  
Nairobi, Kenya

Ref: MOYAAS/SDS/AC/7 VOL. I/ (18)

25<sup>th</sup> September, 2023

Principal Secretary  
Ministry of Health  
State Department for Medical Services  
Nairobi

Attn: HEAD OF ACCOUNTS UNIT

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

The State Department for Sports wishes to confirm the amounts disbursed to your institution as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to your institution with the amounts you received and populate them in column E of the table.

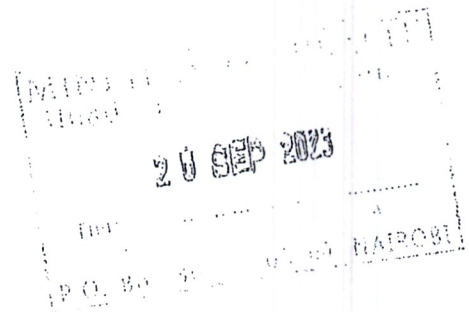
Thereafter, please sign and stamp this request on the spaces provided and return it to us on or before 28<sup>th</sup> September, 2023

  
Joseph O. Yamo

Joseph O. Yamo

**For: PRINCIPAL SECRETARY**

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



**Confirmation of amounts received by The Ministry of Health as at 30 June 2023**

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Amount Received by Ministry of Health as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT22214P4ZF2	02-Aug-22	-	79,500,000.00	-	79,500,000.00		

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

Head of Accounts Department

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

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



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

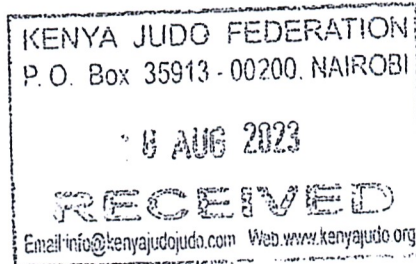
Telegrams: "HERITAGE", Kencom Hse, Nairobi  
Tel: +254-020-2251164/005, 2250576  
Fax: +254-020-316187  
When replying please quote:

P.O. Box 49849-00100  
Nairobi, Kenya

Ref: MOYAAS/SDS/AC/7 VOL. I/ (15)

16<sup>th</sup> August, 2023

The President  
Kenya Judo Federation  
P O Box 35913 - 00200  
Nairobi



**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

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The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga

**For: PRINCIPAL SECRETARY**

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

Confirmation of amounts received by Kenya Judo Federation as at 30 June 2023

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Amount Received by Kenya Judo Federation as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT22259NQ0JR	16-Sep-22	-	70,000,000.00	-	70,000,000.00		

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

Head of Accounts Department

Name: Brian Chesigo Signature: [Signature]

Date: 18/08/2023 Official Stamp: KENYA JUDO FEDERATION P.O. Box 35913 - 00200 NAIROBI

REPUBLIC OF KENYA



MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS  
STATE DEPARTMENT FOR YOUTH AFFAIRS & THE ARTS

Telegraphic address: "Personnel", Nairobi  
Telephone: Nairobi 020-2240068  
Telex: 23125  
Fax: 243620  
*When Replying please quote*

P.O. Box 34303 – 00100  
Nairobi,  
Kenya.

Date: 27<sup>th</sup> September 2023

Ref. No .MYAA&S/SDY/ACCTS/46

The Principal Secretary  
State Department for Sports  
P.O. Box 49848-00100  
**NAIROBI, KENYA**

Attention: Head of Accounts Unit

**RE: INTER-ENTITY FUNDS TRANSFER CONFIRMATIONN – FY 2022/2023**

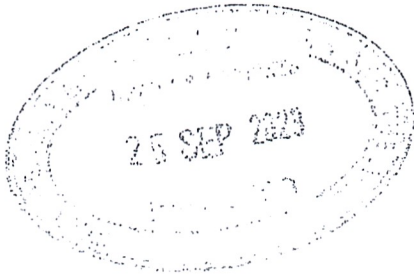
Reference is made to your letter Ref. MOAYAAS/SDS.AC/7 Vol.1/(19) dated 25<sup>th</sup> September 2023.

This is to confirm that the State Department received Kshs.224,257,114.00 from the State Department for Sports on 5<sup>th</sup> May 2023 and returned the same on 15<sup>th</sup> May 2023 as per attached document.

Kindly confirm receipt of the same.

A handwritten signature in black ink, appearing to read 'Robert Asumani', written over a horizontal line.

Robert Asumani  
**FOR; PRINCIPAL SECRETARY**



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi

P.O. Box 49849-00100

Tel: +254-020-2251164/005, 2250576

Nairobi, Kenya

Fax: +254-020-316187

When replying please quote:

Ref: MOYAAS/SDS/AC/7 VOL. I/ (19)

25<sup>th</sup> September, 2023

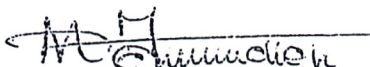
Principal Secretary  
State Department for Youth Affairs & the Arts  
Nairobi

**Attn: HEAD OF ACCOUNTS UNIT**

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

The State Department for Sports wishes to confirm the amounts disbursed to your institution as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to your institution with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us on or before 28<sup>th</sup> September, 2023.

  
Joseph O. Yamo

**For: PRINCIPAL SECRETARY**

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

**Confirmation of amounts received by State Department for Youth Affairs & the Arts as at 30 June 2023**

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Amount Received by State Department for Youth Affairs & the Arts as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT23125001L7	05-May-23	-	224,257,114.00	-	224,257,114.00		

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

Head of Accounts Department

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

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





**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi

Tel: +254-020-2251164/005, 2250576

Fax: +254-020-316187

When replying please quote:

P.O. Box 49849-00100

Nairobi, Kenya

Ref: MOYAAS/SDS/AC/7 VOL. I/ (13)

16<sup>th</sup> August, 2023

The President  
Football Kenya Federation  
P O Box 46437 - 00100  
Nairobi

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

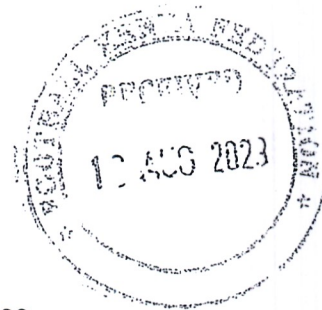
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The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga

**For: PRINCIPAL SECRETARY**



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

**Confirmation of amounts received by Football Kenya Federation as at 30 June 2023**

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Amount Received by Deaflympic Federation of Kenya as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT22263FC337	20-Sep-22	-	48,765,724.35	-	48,765,724.35		

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

Head of Accounts Department

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

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



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi

Tel: +254-020-2251164/005, 2250576

Fax: +254-020-316187

When replying please quote:

Ref: MOYAAS/SDS/AC/7 VOL. I/ (16)

P.O. Box 49849-00100

Nairobi, Kenya

16<sup>th</sup> August, 2023

The Chief Executive Officer  
St John House, St John Lane Off Parliament Road,  
Ground Floor, National Headquarters Building  
P O Box 41469 - 00100  
Nairobi

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

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The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga

**For: PRINCIPAL SECRETARY**

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

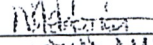


Confirmation of amounts received by St. John Council for Kenya as at 30 June 2023

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Amount Received by St. John Council for Kenya as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT22259Z5VHR	16-Sep-22	-	50,000,000.00	-	50,000,000.00	50,000,000	-

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

Head of Accounts Department

Name: MARGARET WAIROMU Signature: 

Date: 17<sup>th</sup> AUGUST 2023 Official Stamp: ST. JOHN AMBULANCE OF KENYA

P.O. Box 41469 - 00100, NAIROBI  
TEL: 0733 930 000 / 0721 611 555

020-340 274



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi

P.O. Box 49849-00100

Tel: +254-020-2251164/005, 2250576

Nairobi, Kenya

Fax: +254-020-316187

*When replying please quote:*

Ref: MOYAAS/SDS/AC/7 VOL. I/ (20)

25<sup>th</sup> September, 2023

Chief Executive Officer  
The President's Award Scheme – Kenya  
P O Box 62185 - 00200  
Nairobi

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

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The State Department for Sports wishes to confirm the amounts disbursed to your institution as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to your institution with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us on or before 28<sup>th</sup> September, 2023.

Joseph O. Yamo

**For: PRINCIPAL SECRETARY**

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

**Confirmation of amounts received by The President's Award Scheme - Kenya as at 30 June 2023**

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Amount Received by The President's Awards Scheme - Kenya as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT22263TZ554	20-Sep-22	-	100,000,000.00	-	100,000,000.00	100,000,000	—

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

Head of Accounts Department

Name: Grace Mwangi Signature: 

Date: 26/09/2023 Official Stamp: \_\_\_\_\_



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi

Tel: +254-020-2251164/005, 2250576

Fax: +254-020-316187

When replying please quote:

P.O. Box 49849-00100

Nairobi, Kenya

Ref: MOYAAS/SDS/AC/7 VOL. I/ (21)

27<sup>th</sup> September, 2023

The Chief Executive Officer  
24<sup>th</sup> Summer Deaflympics Championships  
Nairobi

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga

**For: PRINCIPAL SECRETARY**

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

**Confirmation of amounts received by the 24th Summer Deaflympics (Brazil) Secretariat as at 30 June 2023**

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Total (Kshs) (D)=(A+B+C)	Amount Received by the 24th Summer Deaflympics (Brazil) Secretariat as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
FT22257FKM97	14-Sep-22	-	46,000,000.00	-	46,000,000.00	46,000,000.00	NIL	
<b>Total</b>		-	46,000,000.00	-	46,000,000.00			

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

Head of Accounts Department

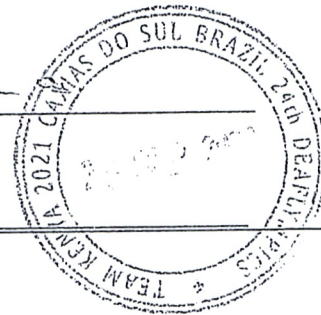
Name: SILVIA N. KAMAEI

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



Date: 29/11/2023

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





**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi

P.O. Box 49849-00100

Tel: +254-020-2251164/005, 2250576

Nairobi, Kenya

Fax: +254-020-316187

When replying please quote:

Ref: MOYAAS/SDS/AC/7 VOL. I/ (22)

27<sup>th</sup> September, 2023

The Chief Executive Officer  
Africa Deaflympics Ball Games Qualifiers Secretariat  
Nairobi

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga

**For: PRINCIPAL SECRETARY**

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

Confirmation of amounts received by Africa Deaflympic Ball Games Qualifiers Secretariat as at 30 June 2023

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Total (Kshs) (D)=(A+B+C)	Amount Received by Africa Deaflympic Ball Games Qualifiers Secretariat as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
FT22257187NF	14-Sep-22	-	36,768,000.00	-	36,768,000.00			
<b>Total</b>		-	<b>36,768,000.00</b>	-	<b>36,768,000.00</b>			

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

Head of Accounts Department

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

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



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS,  
STATE DEPARTMENT FOR SPORTS**

Telegrams: "HERITAGE", Kencom Hse, Nairobi

Tel: +254-020-2251164/005, 2250576

Fax: +254-020-316187

When replying please quote:

Ref: MOYAAS/SDS/AC/7 VOL. I/ (14)

P.O. Box 49849-00100

Nairobi, Kenya

16<sup>th</sup> August, 2023

The Secretary General  
National Olympic Committee of Kenya  
Olympic House Upper Hill, Kenya Road  
P O Box 46888 - 00100  
Nairobi

**INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2022/2023**

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The State Department for Sports wishes to confirm the amounts disbursed to you as at 30<sup>th</sup> June, 2023 as indicated in the table overleaf. Please compare the amounts disbursed to you with the amounts you received and populate them in column E of the table.

Thereafter, please sign and stamp this request on the spaces provided and return it to us.

Anthony N. Njenga

**For: PRINCIPAL SECRETARY**



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

Confirmation of amounts received by National Olympic Committee of Kenya (NOCK) as at 30 June 2023

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2023				Total (Kshs) (D)=(A+B+C)	Amount Received by National Olympic Committee of Kenya (NOCK) as at 30 June 2023 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)				
FT222590CSSQ	16-Sep-22	-	279,245,453.00	-	279,245,453.00			

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

Head of Accounts Department

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

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