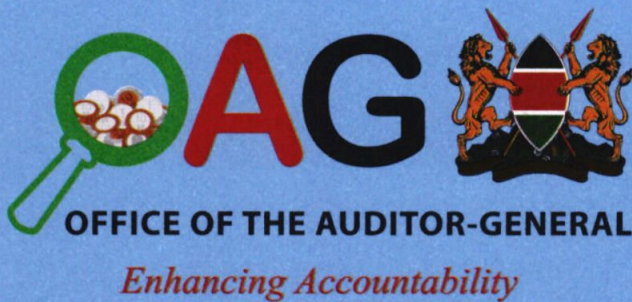
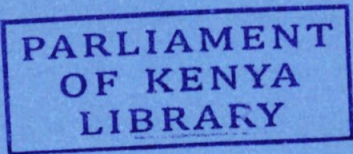


REPUBLIC OF KENYA



REPORT




OF

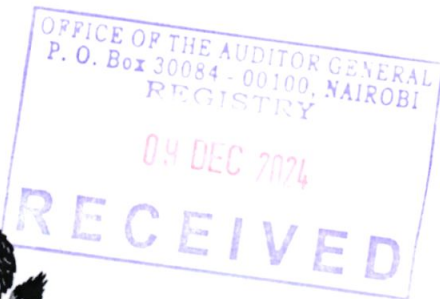
THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR SPORTS

**FOR THE YEAR ENDED
30 JUNE, 2024**

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	09 APR 2025 DAY: Wednesday
TABLED BY:	Hon. Sijal Vanda as govt MP Majority Party Whip
CLERK AT THE TABLE:	A. Shibusko



STATE DEPARTMENT FOR SPORTS
ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2024

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Table of Contents	Page
1. ACRONYMS AND GLOSSARY OF TERMS	II
2. KEY ENTITY INFORMATION AND MANAGEMENT	III
3. STATEMENT OF GOVERNANCE	IX
4. STATEMENT BY THE CABINET SECRETARY	XV
5. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER ...	XVII
6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE FY 2023/2024	XXII
7. MANAGEMENT DISCUSSION AND ANALYSIS	XXVI
8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING	XXVIII
9. STATEMENT OF MANAGEMENT RESPONSIBILITIES	XXXI
10. REPORT OF THE INDEPENDENT AUDITORS OF THE FINANCIAL STATEMENTS FOR THE STATE DEPARTMENT FOR SPORTS	XXXIII
11. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE 2024	1
12. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30 TH JUNE 2024	2
13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 TH JUNE 2024	3
14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY 2023-2024	4
15. NOTES TO THE FINANCIAL STATEMENTS	8
16. ANNEXES	29

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

2. KEY ENTITY INFORMATION AND MANAGEMENT

a) Background information

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

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

1.1 Vision and Mission of the State Department

i. Vision

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

ii. Mission

To develop and promote the sports industry by providing world-class sports facilities, nurturing sports talent and enhancing clean, competitive sports for socio-economic development.

1.2 Strategic Objectives of the State Department

- (i) To undertake policy, legal and institutional reforms to facilitate the implementation of the State Department mandate and functions.
- (ii) To promote sporting activities for national pride, integration and cohesion.
- (iii) To harness, develop, preserve and promote Kenya's sporting heritage.

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

(iv) To build adequate capacity to enhance the provision of quality and efficient services and enhance the image of the state department.

1.3 Mandate of the State Department

According to Executive Order No. 2 of November 2023, the mandate of the State Department is 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;

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.
- 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 honestly, impartially, fairly and transparently.
- 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 and innovative performance and embraces change.

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

- 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 30th June 2024 and who had direct fiduciary responsibility were:

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

d) Fiduciary Oversight Arrangements

I. Audit Committee

The committee is responsible and instrumental in:

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

The State Department for Sports during the year under review was involved in the recruitment process of the members of audit committee. The list of nominees was forwarded to the cabinet secretary for appointment.

The main functions of the audit committee include:

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

II. Budget Implementation Committee

This is the committee charged with implementing 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;

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

- To review the utilization of the donor funds voted for by the State Department;
- To advise the Accounting Officer on the challenges related to the budget implementation;
- To review and recommend the reallocation of funds;
- To review and approve the submission of the payment returns, payroll IPPD, pending bills and A-I-A returns for the State Department and recommend actions to be taken;
- To participate in sector working groups;
- To review budgets, supplementary estimates and budget performance 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 K. Tum	Principal Secretary	Chairperson
2	Evans M. Achoki	Secretary Administration	Alternate Chairperson
3	Rose M. Wasike	Sports Registrar	Member
4	Japson G. Gitonga	Director of Sports	Member
5	Anthony N. Njenga	Senior Deputy Accountant General	Member
6	Joseph M. Kimwele	Ag. Chief Finance Officer	Secretary
7	Joseph Mwangi	Principal Planning Officer	Member

e) State Department for Sports Headquarters

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

State Department for Sports' Contacts

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

f) State Department for Sports' Bankers

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

3. STATEMENT OF GOVERNANCE

(a) leadership structure



**Hon. Kipchumba Murkomen ,
EGH
Cabinet Secretary
Ministry of Youth Affairs,
Creative Economy and Sports**

Hon. Kipchumba Murkomen, EGH was appointed Cabinet Secretary for the Ministry of Youth Affairs, Creative Economy, and Sports on August 8, 2024, by H.E. President William Samoei Ruto, having previously served as the Cabinet Secretary for Roads and Transport.

Prior to these appointments, Hon. Murkomen was elected three times as Senator for Elgeyo Marakwet, rising to the position of Senate Majority Leader. His legislative contributions include sponsoring the Urban Areas and Cities Amendment Bill (2017) and the Food Security Bill (2017), among others.

As the inaugural chair of the Senate Standing Committee on Devolution & Intergovernmental Relations, Hon. Murkomen played a key role in the implementation of devolution under the 2010 Constitution. His Senate service extended to several committees, including Agriculture, Energy, and the Senate House Business Committee.




Ahead of his Senate tenure, Hon. Murkomen contributed to national initiatives, including serving on the Kenya Anti-Counterfeit Agency Board and the Task Force on Devolved Government, which drafted essential legislation for devolution.

An Advocate of the High Court of Kenya, Hon. Murkomen holds a Law degree from the University of Nairobi, a Postgraduate Diploma from the Kenya School of Law, and two Master of Laws degrees from American University and the University of Pretoria.

He has lectured at the University of Nairobi, Moi University, and Catholic University, and has participated in leadership programs at institutions like the University of Dar es Salaam and the University of California, Los Angeles (UCLA).



STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

 <p>Eng. Peter K. Tum, CBS Principal Secretary State Department for Sports</p>	<p>Eng. Peter K. Tum, CBS, was appointed by His Excellency President William Ruto to his current position in May 2023 as Principal Secretary, State Department for Sports. Before his current appointment, Eng. Tum served as the Principal Secretary of the Ministry of Labour and Health. He holds a master's degree in energy management from the University of Nairobi, a bachelor's degree in industrial technology from Egerton University, and a postgraduate diploma in medical electronics from the University of London. Eng. Tum has a wealth of experience, having previously served as the Chief Executive Officer of Kenya Medical Training College (KMTC).</p>
 <p>Mr. Evans M. Achoki Secretary Administration</p>	<p>Mr. Evans Achoki joined the State Department for Sports in September 2023 as the Secretary of Administration. He has 33 years of experience, having served as a Regional, County, and District Commissioner in various parts of the country.</p> <p>Mr. Achoki holds a Bachelor of Business Administration and a Master of Business Administration. He is a board member of the Kenya Academy of Sports.</p>
 <p>Anthony N. Njenga Senior Deputy Accountant General</p>	<p>Mr. Anthony N. Njenga joined the State Department for Sports in July 2023 as the Head of the Accounting Unit. He has more than 19 years of experience in auditing and accounting. He holds a Bachelor of Business & Management (Accounting) from Egerton University and a Master of Business Administration (Finance) from the University of Nairobi. He is a Certified Public Accountant of Kenya and a member of ICPAK.</p>

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

 <p>Mr. Joseph K. Kimwele Ag. Chief Finance Officer</p>	<p>Mr. Joseph Kimwele joined the State Department for Sports in January 2024. He has served as a finance officer for more than 15 years in the public service in various State Departments, such as ICT, Small and Medium Enterprises, and cooperatives. He also worked for the World Bank project, the Kenya Youth Employment Opportunities, between 2012 and 2020.</p> <p>Mr. Kimwele holds a Bachelor of Commerce (Accounting) from the University of Nairobi and a Master of Business Administration (Finance) from the same university. He is a Certified Public Accountant of Kenya and a member of ICPAK.</p>
 <p>Mr. Dennis G. Kinyua Director – HRM & D</p>	<p>Mr. Dennis G. Kinyua joined the State Department for Sports on 22nd June 2020 as the Director of HRM & D. He is responsible to the Accounting Officer for the effective Discharge of Human Resource matters. He has over twenty (26) years of experience in Human Resource Management and Development (HRM&D). He holds a Bachelor of Arts Degree from the University of Nairobi and a Postgraduate Diploma in HRM&D. He is a Member of the Institute of HRM.</p>
 <p>Mr. Joseph M. Kamau Director – CPPMU</p>	<p>Mr. Joseph Mwangi Kamau has been the Director of Planning in the State Department for Sports since April 2024. He has served in the Public Service in various capacities. Mr Mwangi started his public career as an economist in the field (district) services and later as a senior economist in the County Government of Laikipia. He has also served as a Senior Principal Finance Officer in other State Departments.</p> <p>As the head of Planning, he is responsible for the economic planning function, Policy Formulation, Performance Management, Monitoring and Evaluation of programmes and projects, Budgeting, Statistics, and the State Department for Sports.</p>

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024



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

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



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

Mr. Japson Gerald Gitonga was appointed as the Ag. Commissioner of Sports on 16th March 2018, a position he held until 25th May 2021, when he was appointed as the Director of Sports. He is responsible to the Accounting Officer for providing technical advice on sports and recreation activities in the country. He holds a Bachelor of Education (Arts) degree from Kenyatta University and an ongoing Master of Science 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.

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

(b) Management Committees established and their roles.

i) Human Resources Management and Development Advisory Committee

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

The committee's duties include:

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

c) Risk management

Mandate and Commitment

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

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

- Endorsing and implementing the Risk Management Framework and Policy and ensuring that these are updated to remain relevant
- Understanding the value added by risk management and communicating this to staff and stakeholders
- Aligning risk management activities with the achievement of organizational objectives
- Ensuring legislative and regulatory compliance
- Assigning accountabilities and responsibilities for risk management at appropriate levels within the organization

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

- 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 improve it continually.

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

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

e) Public participation activities

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

f) Compliance with laws and regulations among others.

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

4. STATEMENT BY THE CABINET SECRETARY

The Kenya Government is implementing various social, economic and political reform programmes in line with the Fourth Medium Term Plan (MTP) 2023-2027 of the Kenya Vision 2030. Under the Bottom-Up Economic Transformation Agenda (BETA), the Government has put premium weight on efficient service delivery to the citizens through the implementation of priority projects during the five-year plan period. The overriding objective is to make Kenya a modern, globally competitive and prosperous Nation where every citizen enjoys a high-quality life.

The State Department for Sports' strategic direction is provided for in the strategic plan covering 2023-2027. The plan stipulates the State Department's mandate, vision, mission, strategic objectives, core values, programs, and projects to be implemented during the plan period. The plan is based on the premise that the Sports sector plays a critical role in national development, cohesion and promotion of Kenya's cultural agenda.

The State Department for Sports, a major contributor to the country's socio-economic development, has aligned the plan with the Kenya Constitution 2010, Vision 2030, MTP IV, BETA, the Sustainable Development Goals (SDGs), and Africa's Agenda 2063, which are the mainstays for development in the Country.

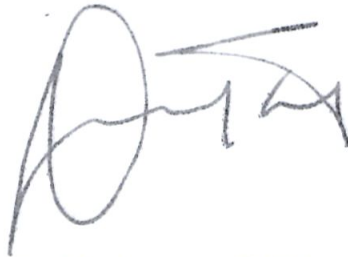
The plan was developed through a consultative process involving the State Department's stakeholders, including the private sector, internal experts, SAGAs, departments, and sports federations / associations, among others. For the State Department for Sports to deliver on the

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

expected outcomes, enhanced collaboration among all the stakeholders is needed to work as one committed team. The departments must translate the targets in the strategic plan into annual work plans to ensure the delivery of tangible results to all Kenyans.

It is my sincere hope that the State Department will deliver on its Mandate through prudent and effective resource utilization as well as efficient service delivery to the Kenyan people.



Hon. Kipchumba Murkomen , EGH

Cabinet Secretary

Ministry of Youth Affairs, Creative Economy and Sports

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

5. STATEMENT BY THE PRINCIPAL SECRETARY / ACCOUNTING OFFICER

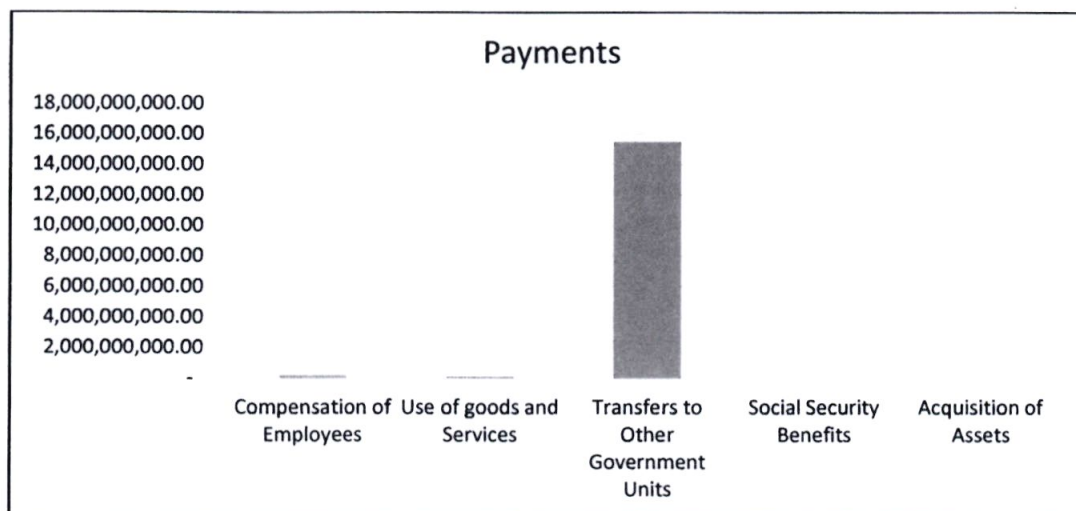
The State Department for Sports falls under the Ministry of Youth Affairs, Creative Economy, and Sports, which was formed via Executive Order No. 2 of 2023 on the Reorganization of the Government of the Republic of Kenya.

The State Department for Sports' budget performance for FY 2023/2024 was favourable. Out of the total budget of Ksh 17M, 7.43% was for recurrent expenses, while the balance of 92.57 % was for development, most of which related to AIA collections being grants from betting taxes. The table below shows the breakdown.

Table: Summary of Budget Performance

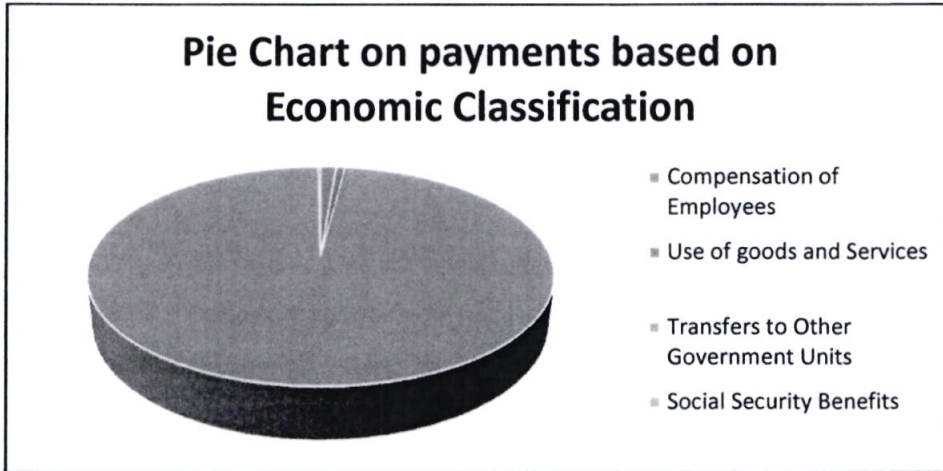
	BUDGET	ACTUAL	VARIANCE
RECEIPTS			
RECURRENT	1,532,758,254	1,414,030,547	118,727,707
DEVELOPMENT	16,079,200,000	14,505,493,869	1,573,706,131
TOTAL	17,611,958,254	15,913,905,588	1,698,052,666
PAYMENTS			
RECURRENT	1,532,758,254	1,406,575,799	126,182,455
DEVELOPMENT	16,079,200,000	14,507,329,789	1,571,870,211
TOTAL	17,611,958,254	15,913,905,588	1,698,052,666

The above budget was spent under various economic classifications. These include employee compensation, use of goods and services, transfer to other Government units, social security benefits, and acquisition of assets. The utilisation is shown in the pie chart and bar chart below.




STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024



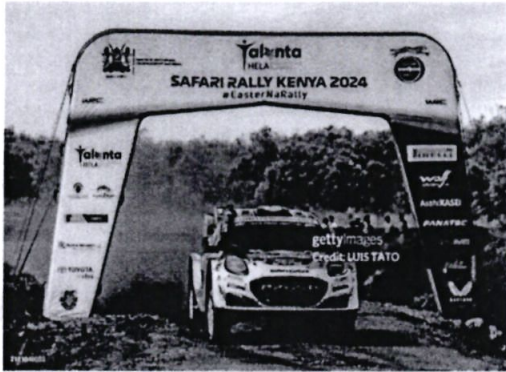
a) The State Department for Sports achieved various milestones during FY 2023/2024. These included the development of sports infrastructure, a successful and economical safari rally, and the facilitation of various sporting events. Some of the achievements have been shown below.

Sports Infrastructure	
	<p>The State Department for Sports started the construction of Talanta City Stadium in FY 23/24. This International Stadium is expected to host AFCON in 2027.</p> <p>The work is still in progress. It will have a capacity of 60,000 people.</p>

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

World Rally Championship



The State Department for Sports organized a successful WRC Safari rally during the Easter holiday in April 2024. The event attracted many viewers worldwide. Beyond providing an opportunity for Kenyans to enjoy their holiday with fun, the event had significant economic benefits for the country.

Sports Games



The State Department facilitated the match played by Harambee Stars Starlet, which made history after qualifying for the FIFA U17 women's World Cup. The team played and won against Burundi in June 2024.

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

b) There are a number of emerging issues related to the State Department for Sports and the sports industry in general necessary to match the fast-growing industry. They include:

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

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

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

d) The State Department for Sports encountered several implementation challenges, as indicated in the table below. The table includes the way forward and specific actions the department is taking to deal with these challenges:

No	Implementation challenges	Way forward/specific actions by the State Department
1	Budgetary rationalization, the allocation for the State Department was reduced within the financial year interfering with its planned activities.	The State Department adjusted its activities to align with the budgetary provisions. Further, the department engaged the private sector for sponsorship for some of its sporting activities such as WRC safari rally. Example of the sponsors included KCB Bank and Safaricom.
2	Few staff	The State Department has requested approvals from the State Department for Public Service for an increase in the number of technical staffs.
3	Staff working from different locations	The State Department has made arrangements to accommodate most of the staff in Talanta Plaza. Office partitioning has been ongoing, and staff will relocate as soon as the works are completed.
4	Disorganised federations	The State Department for Sports has advocated for cohesion and discipline with the various sports federations.



.....
Principal Secretary/ Accounting Officer
State Department for Sports

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

**6. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES
FOR THE FY 2023/2024**

The key strategic objectives as per the performance based budget for financial year 2023/2024 are:

- a) Excellence in Sports Performance;
 - Increased and enhanced Anti-Doping services.
 - Increased participation in international events and competitions.
 - Enhanced Sports talent development services.
 - Enhanced Regulation and Compliance services.
- b) Development and Management of sports facilities;
 - Sports infrastructure developed to international standards.

Progress on the 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. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Outcome/Output	Indicators	Annual Targets	Performance	Comments
Sub Programme: Sports Training and Competitions				
Strategic Objective: Excellence in Sports Performance				
Increased and enhanced Anti-Doping services	No. of intelligence-based tests carried out	950	1,348 intelligence-based tests processed	Target surpassed due to major sports events such Olympics 2024
	No. of Persons sensitized on Anti-Doping issues	12,540	16,512 persons sensitized	Target surpassed due to increase in athletes' attendance during competition outreach programs for scheduled regional and international competitions
Increased participation in international events and competitions	No. of teams presented in international sports competitions	30	68 teams presented in regional and international competitions	Target achieved following collaboration with federations and support from SASDF
	No. of sports competitions hosted	7	Hosted 11 international events: WRC safari rally, Kipkeino Classic Continental Tour, Magical Kenya Open Golf, Magical Kenya Ladies Open Golf, Nairobi City Marathon, Rugby safari 7s and World U-18 CECAFA Championships, Beach volleyball World tour men women, Tong-ill-moo-do International Martial Arts championships 2023, 2 nd deaf athletics championships, Billie Jean King Tennis Cup	Target surpassed due partnerships with private sector and other stakeholders

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Outcome/Output	Indicators	Annual Targets	Performance	Comments
	No. of Sports events for vulnerable groups undertaken	3	12 sports events for persons with disability implemented	Target achieved due to collaboration with Paralympics federations
Enhanced Sports talent development services	No. of athletes enrolled for training in sports academies	3,400	3,983	A total of 3,983 sports persons identified and nurtured through the Kenya Academy of Sports (KAS)
Enhanced Regulation and Compliance services	No. of Sports Organizations registered	200	387	Target surpassed
	No. of new professional sports persons licensed	10	23	Target surpassed
	No. of new Professional sports bodies licensed	3	5	Target surpassed
Sub Programme: Sports infrastructure				
Strategic Objective: Development and Management of sports facilities				
Sports infrastructure developed to international standards	No. of regional stadia completed	6	1 stadium were completed.	Kirigiti Stadium was completed- Kiambu County Upgrade of other regional stadia was ongoing at different levels of completion: a) Wote stadium – 65% complete (Makueni County) b) Karatu Stadium – 70% complete (Kiambu County c) Ruringu Stadium- 80% complete– (Nyeri County)

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Outcome/Output	Indicators	Annual Targets	Performance	Comments
				d) Marsabit Stadium -90% complete– (Marsabit County) e) Bomet Stadium 0% (Bomet County)
	No. of new county stadia completed	2	1 county stadium was completed	Masinde Muliru Stadium was completed – Bungoma County
	No. of national Stadia Upgraded to host international competitions	3	3	Upgrade of the stadia was ongoing at different levels of completion: f) Nyayo National Stadium – 5% complete (Nairobi County) g) Moi International Sports Centre – 20% complete (Nairobi County) h) Kipchoge Keino Stadium – 10% complete (Uasin Ngishu County)
	% Completion of Phase II of the Kenya Academy of Sports Complex	30	0	The project had no budgetary provision during the year
	% completion of Talanta Sports City developed	20	10	Talanta Sports City started in March 2024 and at 10% completion level
	No. of Constituency Academies of Sports	3	0	Academies at initiation level

STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements for the year ended 30th June, 2024

7. MANAGEMENT DISCUSSION AND ANALYSIS

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

Description	2023/2024			2022/2023			2021/2022		
	Approved budget	Actual	% absorption	Approved budget	Actual expenditure	% absorption	Approved budget	Actual expenditure	% absorption
Receipts	17,723,769,939	15,919,524,416	90%	13,918,712,513	12,181,832,178	87	16,474,956,172	15,822,640,801	96
Payments	17,723,769,939	15,913,905,588	90%	13,918,712,513	12,204,472,670	87	16,474,956,172	15,821,732,376	96
Surplus	0	5,618,828		0	(22,640,491)		0	908,425	

Recurrent budget

Economic Classification	Approved Budget Allocation			Actual Expenditure		
	2021/2022	2022/2023	2023/2024	2021/2022	2022/2023	2023/2024
Gross	1,307,164,773	1,897,837,513	1,532,758,254	1,280,929,914	1,746,063,295	1,414,030,547
AIA	141,400,000	215,829,820	218,401,000	141,003,000	92,527,678	119,188,124.00
Net	1,165,764,773	1,682,007,693	1,314,357,254	1,139,926,914	1,653,535,617	1,294,842,423
Compensation to Employees	213,894,363	229,800,000	205,014,970	213,603,418	211,649,101	191,071,101
Transfers	971,640,000	1,533,735,365	1,201,300,000	971,640,000	1,409,563,714	1,102,444,111
Other Recurrent	121,630,410	112,181,509	126,443,284	95,686,496	118,674,392	113,060,588

Development budget

Description	Approved Budget			Actual Expenditure		
	2021/2022	2022/2023	2023/2024	2021/2022	2022/2023	2023/2024
Gross	15,167,791,399	12,020,875,000	16,079,200,000	14,540,725,554	10,435,768,883	14,505,493,869
GOK	167,791,399	20,875,000	79,200,000	164,550,000	8,250,000	75,530,960
Local AIA	15,000,000,000	12,000,000,000	16,000,000,000	14,376,175,554	10,427,518,883	14,429,962,909

STATE DEPARTMENT FOR SPORTS*Annual Report and Financial Statements for the year ended 30th June, 2024*

State Department for Sports' 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 to International standards	The overall Completion Status is at 5%.	GOK	1,156,371,142.20	1,066,650,688.12
Upgrade of Moi International Sports Complex-Kasarani Stadium to International standards	The overall Completion Status is at 20%.	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
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 70%	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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

a) Sustainability strategy and profile

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

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

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

The State Department for Sports organised annual tree planting exercises at Moi International Sports Centre Kasarani and in Bungoma County prior to Madaraka day 2024 celebrations; as per the presidential directive on planting trees.

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

c) Employee welfare

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

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

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

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

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

d) Operational practices/Marketplace practices

The organization ensures the following:

i) Responsible competition practice

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

bribery and corrupt practices. Any winner for the tenders is approved, and his/her contract is 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

Sports organizations can promote sustainable practices both on and off the field, such as using eco-friendly equipment and uniforms, reducing waste during games and events, and supporting local and organic food options at stadiums.

Consumers (clients) are given services on a first-come, first-served basis. Sportsmen and Women who go to participate in competitions are given good, quality sports kits according to specifications. These are given or provided for according to their tastes and preferences.

e) Community Engagements

Engaging with local communities to promote environmental stewardship and resilience to climate change can be a powerful way for sports organizations to make a positive impact. This can include hosting community clean-up events, supporting environmental education programs, and participating in local sustainability initiatives.

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Sports is responsible for the preparation and presentation of the department's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the State Department for Sports accepts responsibility for the department'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's financial statements give a true and fair view of the state of department's transactions during the financial year ended June 30, 2024, and of the department's financial position as at that date. The Accounting Officer in charge of the State Department for Sports further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the department's financial statements, as well as the adequacy of the systems of internal financial control.

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

The Accounting Officer in charge of the State Department for Sports confirms that the department has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the department's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the state department's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The State Department for Sports' financial statements were approved and signed by the Accounting Officer on **18th November, 2024**.



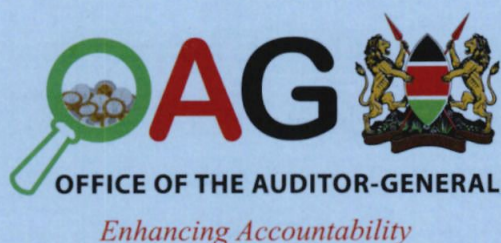
.....
Peter K. Tum, CBS
Accounting Officer



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

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR SPORTS FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

I have audited the accompanying financial statements of State Department for Sports set out on pages 1 to 28, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of

cash flows and the 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 effect of the matters described in the Basis for Qualified Opinion section, the financial statements present fairly, the financial position of the State Department for Sports as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Long Outstanding Pending Accounts Payable

Note 17.2 and Annex 1 to the financial statements reflects pending accounts payable totalling to Kshs.331,992,227 which had been brought forward from the previous year. However, Management did not explain why the bills were not settled in the financial year they occurred.

In the circumstances, the completeness and accuracy of the pending accounts payable totalling Kshs.331,992,227 could not be confirmed.

2. Long Outstanding Rent for Leased Offices

Analysis of the Annex 1 to the financial statements revealed expenditure totalling Kshs.108,504,939 in respect of rent for office spaces in various buildings. However, the amounts have been outstanding for more than one year as detailed below:

Payee	Invoice Date	Description	Amount Owed (Kshs)
Kenya Development Corporation Limited	June, 2024	Rent - Uchumi House	6,900,649
National Social Security Fund	June, 2024	Rent for NSSF Offices	12,470,959
Regent Management Limited	June, 2024	Rent for Kencom House	25,209,687
Maktaba Kuu Building	June, 2024	Rent for offices leased Maktaba Kuu Building	63,923,644
Total			108,504,939

In the circumstances, the accuracy and completeness of the outstanding rents totalling Kshs.108,504,939 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 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 budget and actual amounts reflects final receipts budget and on actual and comparable basis of Kshs.17,611,958,254 and Kshs.15,919,524,416 respectively, resulting to an underfunding of Kshs.1,692,433,838 or 10% of the approved budget. Similarly, the State Department spent an amount of Kshs.15,913,905,588 against the actual receipts of Kshs.15,919,524,416 resulting to an under expenditure of Kshs.5,618,828 the approved budget.

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

2. Contingent Liability

Review of legal documents revealed that the State Department for Sports is involved in a legal dispute with Telkom Kenya Limited who is claiming Kshs.317,015,000 as at 30 June, 2024. The court case is in regard to ownership of land LR.No. 7656 and LRNo.27269 situated along Ngong Road where Jamuhuri Sports Ground is located. The case is pending in court and the outcome has not been determined.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, a number of paragraphs were raised. However, Management has not resolved the prior year matters and has not explained the delay in resolving the issues as at 30 June, 2024.

Other Information

Management is responsible for the other information set out on page ii to xxxii which comprise of entity information and overall performance, statement of governance, statement of the Cabinet Secretary, statement of the Principal Secretary, management

discussion and analysis, statement of performance against predetermined objectives, environmental and sustainability reporting and statement of management responsibilities. The Other Information does not include the financial statements and my audit report thereon.

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN 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. Anomaly in Construction of Jamuhuri Posta Sports Ground

Review of documents revealed that the State Department awarded three (3) contracts totalling Kshs.1,200,290,692 for the construction of proposed Jamuhuri Posta Sports Ground in Nairobi County. The construction was undertaken in two phases with a cost of Kshs.609,610,710 for phase 1 and Kshs.406,361,187 for phase II and additional works of Kshs.184,318,795. The scope of work included the construction of three football fields, one rugby pitch, as well as access roads and landscaping.

However, physical site inspection conducted in September, 2024 revealed that Talanta Stadium, which will host the AFCON 2027 championships, is now under construction on the same grounds. The ongoing construction works resulted in the demolition of two football pitches, two restrooms, and access roads which had been constructed earlier. In addition, the street lights erected were not functioning and the chain link fence built around the property was vandalized.

In the circumstances, the value for money to be realized from the expenditure of Kshs.1,200,290,692 could not be confirmed.

2. Unoccupied Office Space at Maktaba Kuu Building

The State Department signed a contract with a contractor on 20 April, 2022 for partition of first, second, and third floors of the Maktaba Kuu Building in Nairobi to house the State Department's offices. The contract amount was Kshs.98,912,315 with the expected contract duration of 24 weeks. The work was completed in the month of August, 2023.

However, a site inspection done in September, 2024 revealed that the State Department has not occupied the offices, instead the Cabinet Secretary and Permanent Secretary relocated to Talanta Plaza. Further, Kshs 63,923,644 was billed to the State Department as rent arrears for the unoccupied space. No satisfactory explanation was given for the State Department's failure to utilize the office space.

In the circumstances, the regularity and value for money to be realized from the expenditure of Kshs.98,912,315 could not be confirmed.

The audit was conducted in accordance with ISSAI 3000 and ISSAI 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, 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. This is contrary to the provisions of the Regulation 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 internal audit function as well as oversight from the audit committee.

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 accessibility in case of a disaster.

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal controls, risk management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

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

Those charged with governance are responsible for overseeing the State Department's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards for Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 December, 2024

STATE DEPARTMENT FOR SPORTS**Annual Report and Financial Statements for the year ended 30th June, 2024**

11. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024

Description	Note	2023/2024 Kshs	2022/2023 Kshs
RECEIPTS			
Exchequer Releases	1	1,370,373,383	1,661,785,617
Proceeds from Betting Tax	2	14,429,962,909	10,427,518,883
Other Revenues	3	119,188,124	92,527,678
TOTAL REVENUES		15,919,524,416	12,181,832,178
PAYMENTS			
Compensation of Employees	4	191,071,101	211,649,101
Use of goods and services	5	111,294,017	96,322,088
Transfers to Other Government Units	6	15,584,407,020	11,874,149,177
Social Security Benefits	7	1,571,626	22,352,304
Acquisition of Assets	8	25,561,824	-
TOTAL PAYMENTS		15,913,905,588	12,204,472,670
SURPLUS/DEFICIT		5,618,828	(22,640,491)

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Sports' financial statements were approved on 18th November, 2024 and signed by:



.....
Peter K. Tum, CBS
Accounting Officer



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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

12. STATEMENT OF FINANCIAL ASSETS AND FINANCIAL LIABILITIES AS AT 30TH JUNE 2024

Description	Note	2023-2024 Kshs	2022-2023 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9a	124,086,348	165,598,331
Cash Balances	9b	-	
Total Cash and Cash Equivalents		124,086,348	165,598,331
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	-	108,303
TOTAL FINANCIAL ASSETS		124,086,348	165,706,634
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	11	118,453,787	161,070,643
NET FINANCIAL ASSETS		5,632,561	4,635,991
REPRESENTED BY			
Fund balance b/fwd.	12	4,635,989	1,024,701
Prior year adjustments	13	(4,622,256)	26,251,780
Surplus/Deficit for the year		5,618,828	(22,640,491)
NET FINANCIAL POSITION		5,632,561	4,635,991

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18th November, 2024 and signed by:



.....
Peter K. Tum, CBS
 Accounting Officer



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

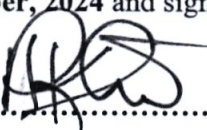
STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024


13. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE 2024

Description	Note	2023/2024 Kshs	2022/2023 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Exchequer Releases	1	1,370,373,383	1,661,785,617
Proceeds from Betting Tax	2	14,429,962,909	10,427,518,883
Other Revenues	3	119,188,124	92,527,678
		15,919,524,416	12,181,832,178
Payments for operating expenses			
Compensation of Employees	4	191,071,101	211,649,101
Use of goods and services	5	111,294,017	96,322,088
Transfers to Other Government Units	6	15,584,407,020	11,874,149,177
Social Security Benefits	7	1,571,626	22,352,304
		15,888,343,764	12,204,472,670
Adjusted for:			
Changes in receivables	14	108,303	900,338
Changes in payables	15	(42,616,856)	(62,285,651)
Adjustments during the year	13	(4,622,256)	26,251,780
Net cashflow from operating activities		(15,950,157)	(57,774,025)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(25,561,824)	-
Net cash flows from Investing Activities		(25,561,824)	-
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			-
NET INCREASE IN CASH AND CASH EQUIVALENT		(41,511,981)	(57,774,025)
Cash and cash equivalent at BEGINNING of the year		165,598,331	223,372,354
Cash and cash equivalent at END of the year		124,086,348	165,598,330

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department for Sports' financial statements were approved on 18th November, 2024 and signed by:


.....

Peter K. Tum, CBS
Accounting Officer


.....

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

14. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY 2023-2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Tax Receipts	16,000,000,000	0	16,000,000,000	14,429,962,909	1,570,037,091	90%
Exchequer releases	1,505,368,939	(111,811,685)	1,393,557,254	1,370,373,383	23,183,871	98%
Other Receipts	218,401,000	0	218,401,000	119,188,124	99,212,876	55%
Total Receipts	17,723,769,939	(111,811,685)	17,611,958,254	15,919,524,416	1,692,433,838	90%
PAYMENTS						
Compensation of Employees	220,014,970	(15,000,000)	205,014,970	191,071,101	13,943,869	93%
Use of goods and Services	171,204,283	(46,650,827)	124,553,456	111,294,017	13,259,439	89%
Transfers to Other Government Units	17,285,300,000	(32,000,000)	17,253,300,000	15,584,407,020	1,668,892,980	90%
Social Security Benefits	1,571,686	0	1,571,686	1,571,626	60	100%
Acquisition of Assets	45,679,000	(18,160,858)	27,518,142	25,561,824	1,956,318	93%
GRAND TOTAL	17,723,769,939	(111,811,685)	17,611,958,254	15,913,905,588	1,698,052,666	90%
Surplus/Deficit	0	0	0	5,618,828	(5,618,828)	

Notes

1. The 11% underutilization of use of goods and services was caused some delays in receipt of invoices from suppliers.
2. The adjustments were caused by budget rationalization.
3. The 45% under other receipts was caused by under performance of SAGAs due to renovations of stadia.

The State Department for Sports' financial statements were approved on 18th November, 2024 and signed by:



Peter K. Tum, CBS
Accounting Officer



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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

14 (a) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: RECURRENT FOR FY 2023-2024

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Tax Receipts	-		-	-	-	
Exchequer releases	1,376,168,939.00	(61,811,685.00)	1,314,357,254.00	1,294,842,423.40	19,514,830.60	99%
Other Receipts	218,401,000		218,401,000.00	119,188,124.00	99,212,876.00	55%
Total	1,594,569,939	(61,811,685)	1,532,758,254	1,414,030,547	118,727,707	92%
PAYMENTS						
Compensation of Employees	220,014,970	(15,000,000)	205,014,970	191,071,101	13,943,869	93%
Use of goods and Services	171,204,283	(46,650,827.00)	124,553,456	111,294,017	13,259,439	89%
Transfers to Other Government Units	1,201,300,000	0	1,201,300,000	1,102,444,111	98,855,889	92%
Social Security Benefits	1,571,686	0	1,571,686	1,571,626	60	100%
Acquisition of Assets	479,000	(160,858.00)	318,142	194,944	123,198	61%
Total	1,594,569,939	(61,811,685)	1,532,758,254	1,406,575,799	126,182,455	92%


Notes

- 1.11% under expenditure was caused by delays in processing goods and services.
2. 39% under expenditure was caused by delays in processing acquisition of assets payments documents.
3. The adjustments were caused by budget rationalization within the financial year.
4. The 45% under other receipts was caused by under performance of SAGAs due to renovations of stadia.

The State Department for Sport's financial statements were approved on 18th November, 2024 and signed by:



Peter K. Tum, CBS
 Accounting Officer



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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

14 (b) STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS: DEVELOPMENT FOR FY 2023-2024

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS			0			
Tax Receipts	16,000,000,000		16,000,000,000	14,429,962,909	1,570,037,091	90%
Exchequer releases	129,200,000	(50,000,000.00)	79,200,000	75,530,960	3,669,040	95%
Total	16,129,200,000	(50,000,000)	16,079,200,000	14,505,493,869	1,573,706,131	90%
Payments						
Transfers to Other Government Units	16,084,000,000	(32,000,000)	16,052,000,000	14,481,962,909	1,570,037,091	90%
Acquisition of Assets	45,200,000	(18,000,000)	27,200,000	25,366,880	1,833,120	93%
Total	16,129,200,000	(50,000,000)	16,079,200,000	14,507,329,789	1,571,870,211	90%

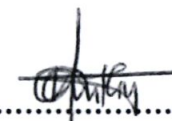
Note:

The adjustments were caused by budget rationalization within the financial year.

The State Department for Sports' financial statements were approved on 18th November, 2024 and signed by:



.....
Peter K. Tum, CBS
Accounting Officer



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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

14 (c) BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES FOR FY 2023-2024

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2023/2024		2023/2024	2023/2024	
	Kshs			Kshs	Kshs
Sports - 0901000000	17,555,510,286	111,811,685	17,611,958,254	15,913,905,588	1,698,052,666
0901010000 - Sports Training and Competitions	127,229,994	-	773,001,724	764,269,548	8,732,176
0901020000 - Development and Management of Sports Facilities	17,186,516,597	111,811,685	16,619,000,000	14,966,772,087	1,652,227,913
0901030000 -	410,023,348		219,956,530	182,863,953	37,092,577
Total	17,723,769,939	111,811,685	17,611,958,254	15,913,905,588	1,698,052,666

15. NOTES TO THE FINANCIAL STATEMENTS

1. Statement of Compliance and Basis of Preparation

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

2. Reporting Entity

The financial statements are for the State Department for Sports. The financial statements encompass the reporting entity as specified under Section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Reporting Currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Government and all values are rounded to the nearest Kenya Shilling.

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by State Department for Sports for all the years presented.

a) Recognition of Receipts

The State Department for Sports 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 State Department for Sports.

(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 entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment. During the year ended 30th June 2024, 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.

Significant Accounting Policies (Continued)

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) 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 2 to the financial statements.*

Significant Accounting Policies (Continued)

vi) In-kind contributions

In-kind contributions are donations that are made to the Entity in the form of actual goods and/or services rather than in money or cash terms. These donations May include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the State Department for Sports 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 entity'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.

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 2024, this amounted to Kshs 118,453,787 compared to Kshs 161,070,643 in prior period as indicated on note 11. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

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.

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

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

was approved by Parliament in *June 2023 for the period 1st July 2023 to 30th June 2024* as required by Law and there were two 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-entity 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 *30th June 2024*.

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 entity and another entity 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 entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities May arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Sports does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Note 17.3** and **Annex 5** of this financial statement is a register of the contingent liabilities in the year.

STATE DEPARTMENT FOR SPORTS*Annual Report and Financial Statements for the year ended 30th June, 2024***Notes to the Financial Statements****1 Exchequer releases**

Description	2023-2024	2022-2023
	Kshs	Kshs
Total Exchequer Releases for quarter 1	213,131,635	271,768,180
Total Exchequer Releases for quarter 2	445,296,498	401,170,566
Total Exchequer Releases for quarter 3	229,263,734	240,559,711
Total Exchequer Releases for quarter 4	482,681,516	748,287,160
TOTAL	1,370,373,383	1,661,785,617

2 Tax Revenues

Description	2023-2024	2022-2023
	Kshs	Kshs
Taxes on Goods and Services	14,429,962,909.00	10,427,518,883.25
TOTAL	14,429,962,909	10,427,518,883

3 Miscellaneous Receipts

Other Receipts	2023-2024	2022-2023
	Kshs	Kshs
Other Property Income collected as AIA	-	-
Administrative Fees and Charges collected as AIA	119,188,124	92,527,678
Receipts from Sale of Incidental Goods	-	-
TOTAL	119,188,124	92,527,678

4 Compensation to Employees

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic salaries of permanent employees	125,115,844.40	138,575,241.00
Basic wages of temporary employees	3,854,719.00	2,014,737.00
Personal allowances paid as part of salary	62,100,537.65	71,059,122.70
TOTAL	191,071,101	211,649,101

STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements for the year ended 30th June, 2024

Notes to the Financial Statements (continued)

5 Use of Goods and Services

Description	2023-2024 Kshs	2022-2023 Kshs
Utilities, supplies and services	-	582,100
Communication, supplies and services	4,318,578	863,096
Domestic travel and subsistence	15,379,205	16,218,858
Foreign travel and subsistence	4,665,640	1,698,088
Printing, advertising and information supplies & services	3,060,212	358,113
Rentals of produced assets	43,061,815	43,361,434
Training expenses	3,185,920	377,200
Hospitality supplies and services	9,370,390	6,945,890
Insurance Costs	-	-
Specialised materials and services	5,072,434	5,026,475
Office and general supplies and services	4,665,797	3,179,201
Fuel Oil and Lubricants	6,982,249	7,459,850
Other operating expenses	5,721,363	3,840,760
Routine maintenance – vehicles and other transport equipment	3,704,254	4,263,185
Routine maintenance – other assets	2,106,161	2,147,837
Exchange Rate Losses	-	-
TOTAL	111,294,017	96,322,088

6 Grants and Transfers to other Government Entities

Description	2023-2024 Kshs	2022-2023 Kshs
Transfers to National Government entities		
Current grants to government agencies and other level of government	1,102,444,111	1,409,563,714
Capital grants to government agencies and other level of government	14,481,962,909	10,464,585,463
TOTAL	15,584,407,020	11,874,149,177

STATE DEPARTMENT FOR SPORTS*Annual Report and Financial Statements for the year ended 30th June, 2024***Notes to the Financial Statements (Continued)****6 a: Transfers to self – reporting entities in the year***The above transfers were made to the following self-reporting entities in the year:*

DESCRIPTION	RECURRENT Kshs	DEVELOPMENT Kshs	TOTAL 2023-2024 Kshs	2022-2023 Kshs
Transfers to SAGAs and SCs				
Kenya Academy of Sports	277,999,998	52,000,000	329,999,998	253,993,499
Sports Kenya	313,349,998	-	313,349,998	201,853,749
World Rally Championship - Safari Rally Project	-	17,185,000	17,185,000	-
Anti Doping Agency	297,174,121	-	297,174,121	280,078,250
Kenya National Sports Council	5,919,997	-	5,919,997	5,919,999
Kenya National Library Services			-	196,480,044
Kenya Cultural Centre	-	-	-	20,199,999
Kenya Film Classification Board	-	-	-	80,140,000
Kenya Film Commission	-	-	-	75,899,999
Kenya Film School	-	-	-	9,648,800
Sports and Arts Development Fund	-	14,412,777,909	14,412,777,909	202,039,999
Sports and Arts Development Fund - Secretariat	207,999,997		207,999,997	10,453,750,766
TOTAL	1,102,444,111	14,481,962,909	15,584,407,020	11,780,005,102

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

STATE DEPARTMENT FOR SPORTS
Annual Report and Financial Statements for the year ended 30th June, 2024

Notes to the Financial Statements (Continued)

7 Social Security Benefits

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Pension and Retirement Benefits	1,571,626	22,352,304
Total	1,571,626	22,352,304

8 Acquisition of Assets

Description	2023-2024	2022-2023
	Kshs	Kshs
Refurbishment of Buildings	-	-
Purchase of Vehicles and Other Transport Equipment	-	-
Purchase of Office Furniture and General Equipment	119,944	-
Purchase of Specialised Plant, Equipment and Machinery	25,441,880	-
Rehabilitation of Civil Works		
Sub Total	25,561,824	-
TOTAL	25,561,824	-

9 Cash and Bank Accounts

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank Accounts (Note 9 A)	124,086,348	165,598,331
Total	124,086,348	165,598,331

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Notes to the Financial Statements (Continued)

9 a: Bank Accounts

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit etc.	2023-2024	2022-2023
		Kshs	Kshs
Central Bank of Kenya, 1000385658, KShs	Recurrent	2,101,519	45,256,777
Central bank of Kenya ,1000404892, Kshs	SASDF - Recurrent	2,770,627	2,770,627
Central Bank of Kenya, 1000385669, KShs	Development	746,680	-
Central Bank of Kenya, 1000404868, KShs	SASDF - Development	-	-
Central Bank of Kenya, 1000404671, KShs	SASDF Collection	-	-
Central Bank of Kenya, 1000385677, KShs	Deposit	118,453,787	117,557,192
Central Bank of Kenya, 1000394005, KShs	World Youth Championships -2017	13,735	13,735
Total		124,086,348	165,598,331

9 b: Cash in Hand

Description	2023-2024	2022-2023
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
TOTAL	-	-

Description	2023-2024	2022-2023
	Kshs	Kshs
Headquarters, Kencom Hse Building, Cash office	-	-
Location 1		
TOTAL	-	-

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Notes to the Financial Statements (Continued)

10 Imprests and Advances

<i>Description</i>	2023-2024 Kshs	2022-2023 Kshs
Salary advances	-	108,303
TOTAL	-	108,303

10 a: Imprests and advances Aging analysis

Description	Current FY 2023-2024	% of the total	Comparative FY 2022-2023	% of the total
Under one year	0	0%	108,303	100%
Total	0		108,303	

11 Third party deposits and retention

Description	<i>Current FY 2023-2024</i>		<i>FY 2022-2023</i>	
	Kshs		Kshs	
Retention	0		0	
Deposits	118,453,787		161,070,643	
Total	118,453,787		161,070,643	
Ageing analysis:	Current FY	% of the Total	Prior FY	% of the Total
Under one year	118,453,787	100%	161,070,643	100%
Total	118,453,787		161,070,643	

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Notes to the Financial Statements (Continued)

12 Fund Balance Brought Forward

Description	2023-2024 Kshs	2022-2023 Kshs
Bank accounts	165,598,331	223,372,354
Cash in hand	-	-
Receivables - Outstanding Imprests	108,303	1,008,641
Payables - Deposits	(161,070,643)	(223,356,294)
SASDF		
TOTAL	4,635,991	1,024,701

13 Prior Year Adjustments

Description of the error	Balance b/f from previous year as per audited financial statements Kshs	Adjustments during the year relating to prior periods Kshs	Adjusted ** Balance b/f Current Year Kshs
Bank Account Balances	165,598,331	(4,513,953)	161,084,378
Cash in Hand	-	-	-
Imprests and advances	108,303	(108,303)	-
Third party deposits and retention	161,070,643	-	161,070,643
Others (<i>Specify</i>)	-	-	-
TOTAL	4,635,991	(4,622,256)	13,735

Kshs. 4,513,953 relates to fund transferred back to the National Treasury at the beginning of the financial year 2023-2024; while Kshs. 108,303 relates to a decrease in advances.

14 (Increase)/ Decrease in Advances and Imprests

Description	2023-2024 Kshs	2022-2023 KShs
Receivables as at 1 st July (a)	108,303	-
Receivables as at 30 th June (b)	-	108,303
Increase)/ Decrease in Receivables (c=(b-a))	(108,303)	108,303

STATE DEPARTMENT FOR SPORTS*Annual Report and Financial Statements for the year ended 30th June, 2024**Notes to the Financial Statements (Continued)***15 Increase/ (Decrease) in Retention and Third-Party Deposits**

Description	2023-2024	2022-2023
	Kshs	Kshs
Payables as at 1 st July	161,070,643	223,356,294
Payables as at 30 th June	118,453,787	161,070,643
Increase/ (Decrease) in payables	(42,616,856)	(62,285,651)

16 Related Party Disclosures

The following comprise of related parties to the State Department for Sports:

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

Transfers to other State Corporations and Semi-Autonomous Government Agencies amounted to Kshs 15,584,407,020

17 Other Important Disclosures**17.1 Related party transactions:**

Description	2023-2024	2022-2023
	Kshs	Kshs
Key Management compensation	-	-
Transfers to other State Corporations and Semi-Autonomous Government Agencies	15,584,407,020	11,780,005,102

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Notes to the Financial Statements (Continued)

17.2 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 Goods	47,303,369.00	19,768,900.00	0	67,072,269.00
Supply of Services	105,214,459.00	159,705,499.25	0	264,919,958.25
Total	152,517,828.00	179,474,399.25	0	331,992,227.25

17.3 Contingent Liabilities

Contingent liabilities	Euro Rate as at 17 th September, 2024	2023-2024	2022-2023
	Kshs	Kshs	Kshs
Court case against the State Department for Sports – Euros 2,232,500	143.74	320,899,550	317,015,000
The dispute revolves around the ownership of LR No 7656 and 27269 I.N.O situated along Ngong Road where Jamhuri Sports Ground. The Parties involved include Telkom Kenya Ltd Vs Ministry of Sports.		15,000,000	
Total		335,899,550	317,015,000

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Notes to the Financial Statements (Continued)

17.4 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>	2024/2025
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>	2024/2025
1288	Unresolved prior years			
1289	Construction of Wanguru Stadium in Kirinyanga County. 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>	2024/2025
1290	Construction of Kiringiti Stadium in Kiambu County. The contract documents, work programs, site meeting minutes and project status	The contracts documents, work programs and project status reports and	<i>Not Resolved</i>	2024/2025

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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)
	reports were not provided and the project was incomplete.	completion certificates were provided for review.		
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.	Not Resolved	2024/2025
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.	Not Resolved	2024/2025
2023/2024	<p>Construction of Wanguru Stadium in Kirinyanga County</p> <p>a) Unsupported variations documents for first contract.</p> <p>b) Unjustified direct procurement for second contract.</p> <p>c) Delays in project handing over.</p>	<p>a) The variations were supported by approval from the Accounting Officer State Department for public works.</p> <p>b) Direct procurement was done due to strict time deadlines and for purposes of uniformity and standardization.</p> <p>c) The project has since been handed over to the State Department for Sports.</p>	Not Resolved	2024/2025

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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)
2023/2024	<p>Construction of Jamhuri Posta Grounds in Nairobi County</p> <p>a) Unjustified direct procurement for the second and third contracts.</p> <p>b) The second and third contracts exceed engineer's estimates.</p> <p>c) Delays in electricity connections and handing over of the project.</p>	<p>a) The use of direct procurement was necessary since there was a contractor on site undertaking the proposed work and for standardization purposes.</p> <p>b) The engineer estimates acted as a guide. However, the negotiations that resulted in the contract prices took into account the market conditions.</p> <p>c) The issue of electricity has since been sorted and project handed over to the State Department for Sports.</p>	<i>Not Resolved</i>	2024/2025
2023/2024	<p>Upgrading of Jomo Kenyatta Show Ground Stadium in Kisumu County</p> <p>a) Delays in handing over the project.</p> <p>b) Vandalism was noted in some areas.</p>	<p>a) Measures have since been taken into account to hand over the project to the client.</p> <p>b) There is a police post within the stadium for security purposes.</p>	<i>Not Resolved</i>	2024/2025

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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)
2023/2024	<p>Construction of Kirigiti Stadium in Kiambu County</p> <p>a) Lack of variations approval documents for the first contract.</p> <p>b) Unjustified direct procurement for the second contract.</p> <p>c) Incomplete phase 2 and the project had stalled due on-payment to the contractor.</p>	<p>a) The variations were supported by approval from the Accounting Officer and financial appraisal from the State Department for Public Works.</p> <p>b) The use of direct procurement was necessary since there was a contractor on site undertaking the proposed work and for standardization purposes.</p> <p>c) Measures are underway to ensure that the project is completed and all claims settled.</p>	<i>Not Resolved</i>	2024/2025
2023/2024	<p>Undisclosed accumulated rent</p> <p>Undisclosed rent of Kshs. 84,162,347 in the financial statement</p>	<p>Part of the outstanding rent has been disclosed but the full amount was disclosed by the pending bill verification committee's report.</p>	<i>Not Resolved</i>	2024/2025

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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)
2023/2024	Budgetary Control and Performance Under funding of Kshs. 1,736,880,335 and under expenditure of Kshs. 1,714,239,843	The underfunding and under expenditure was occasioned by lack of exchequer from the National Treasury.	<i>Not Resolved</i>	2024/2025
2023/2024	Pending Accounts Payables Unsettlement of pending accounts payable during the year when they occurred	The unsettlement of pending accounts payable was caused by lack of exchequer from the National Treasury.	<i>Not Resolved</i>	2024/2025
2023/2024	Lack of an Audit Committee Non-establishment of an audit committee	The State Department for Sports is at an advanced stage of establishing the audit committee.	<i>Not Resolved</i>	2024/2025
2023/2024	Lack of an offsite Data Storage Facility, Continuity Plan and a Disaster Recovery Plan Lack of secure offsite storage facility for its data, an ICT continuity plan and a disaster recovery plan.	Consultations have been made to the State Department for ICT since this would require an overall government policy.	<i>Not Resolved</i>	2024/2025



Accounting Officer



Head of Accounting Unit

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
				a	b	c	d=a+b+c
PRIOR YEAR GOODS							
M/S Winiffer Enterprises	4 th Nov, 2020.	Purchase of Tyres	-	300,000.00	-	-	300,000.00
M/S Nattyna Enterprises	24 th May, 2021.	Purchase of Tyres	-	224,000.00	-	-	224,000.00
M/S Graceplus Gen. Supplies	26 th May, 2021.	Purchase of Tyres	-	677,800.00	-	-	677,800.00
M/S Fredrisia General Merchants	27 th May, 2021.	Purchase of Tyres	-	794,350.00	-	-	794,350.00
M/S Kentolnard Enterprises	17 th Jan, 2022.	Purchase of Tyres	-	280,000.00	-	-	280,000.00
M/S Jenmea Enterprises	7 th Jun, 2021.	Supply of office stationery for the department	-	354,787.00	-	-	354,787.00
M/S Tania Systems Management Limited	16 th Aug, 2021	Supply of Branded Maasai Shukas	-	10,500,000.00	-	-	10,500,000.00
M/S Netco Limited	29 th July, 2021	Supply of 600VA SMART UPS	-	1,120,000.00	-	-	1,120,000.00
M/S CBM International Ltd	11 th Aug, 2021	Supply of ICT Equipment	-	2,039,722.00	-	-	2,039,722.00
M/S Tania Systems Management Limited	25 th Oct, 2021.	Furniture to furnish the Chief Finance Officer's Office	-	662,000.00	-	-	662,000.00
M/S Gowon Enterprises	18 th May, 2022.	Office Equipment and Stationery for the Ministry	-	769,650.00	-	-	769,650.00
M/S Gowon Enterprises	18 th May, 2022.	Office Equipment and Stationery for the Ministry	-	562,900.00	-	-	562,900.00
M/S Gowon Enterprises	19 th May, 2022.	Office Equipment and Stationery for the Ministry	-	659,760.00	-	-	659,760.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 Ratipo Investment	16 th June, 2022	Office equipment for Planning department	-	1,259,805.00	-	-	1,259,805.00
M/S Joyceb Investments	14 th Dec, 2021	Supply of Furniture for PS's Office at KNLS 5 TH Floor	-	4,280,000.00	-	-	4,280,000.00
M/S Graspek Limited	10 th Dec, 2021.	Supply of Furniture for PS's Office at KNLS 5 TH Floor	-	1,000,000.00	-	-	1,000,000.00
M/S SaMarach Enterprises	8 th Dec, 2022.	Supply of Media Equipment	-	2,289,000.00	-	-	2,289,000.00
M/S Hadafric Enterprises	19 th Dec, 2022	Supply of Gift Bag	-	174,000.00	-	-	174,000.00
M/S Afidi Solutions	21 st Dec, 2022	Supply of Laptops & Accessories	-	1,138,240.00	-	-	1,138,240.00
M/S Sabse Investments Ltd	13 th Jan, 2023.	Office Supplies and Equipment	-	100,800.00	-	-	100,800.00
M/S Badeq Supplies Ltd	12 th Jan, 2023.	Supply of Mikasa Footballs	-	392,500.00	-	-	392,500.00
M/S Tsalach Brands	14 th Feb, 2023	Supply of Banners and Shirts	-	2,626,820.00	-	-	2,626,820.00
M/S Cruzona Investments	15 th Feb, 2023	Supply of Office Equipment	-	2,202,000.00	-	-	2,202,000.00
M/S Lamalik Investment	17 th Feb, 2023	Supply of Stationery & Paintings	-	753,000.00	-	-	753,000.00
M/S Dupleap African Ltd	11 th April, 2023	Supply of Toners	-	250,000.00	-	-	250,000.00
M/S Vansco Enterprise	11 th April, 2023	Supply of Toners	-	414,600.00	-	-	414,600.00
M/S Lewix General Supplies	11 th April, 2023	Supply of Toners	-	390,200.00	-	-	390,200.00
M/S Joely General Supplies	11 th April, 2023	Supply of Toners	-	751,600.00	-	-	751,600.00
M/S Dupleap African Ltd	11 th April, 2023	Supply of Toners	-	379,400.00	-	-	379,400.00
M/S Four Afrique Ventures	27 th April, 2023	Supply of Office Stationery	-	505,060.00	-	-	505,060.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 Jomafric General Supplies	26 th May, 2023	Supply of Office Equipment	-	998,425.00	-	-	998,425.00
M/S Nairobi Sports House Ltd	26 th May, 2023	Supply of Flags	-	157,700.00	-	-	157,700.00
M/S Arystone Works Ltd	Jun-23	Supply of Photocopier	-	2,581,000.00	-	-	2,581,000.00
M/S Irengo Investments Ltd	Jun-23	Supply of Computers and Printers	-	5,329,200.00	-	-	5,329,200.00
M/S Aventenn Enterprises	26 th Jun, 2020.	Procurement of utensils for the department	-	164,520.00	-	-	164,520.00
M/S Jenmea Enterprises	25 th Jun, 2020	Procurement of utensils for the department	-	68,800.00	-	-	68,800.00
M/S Tenestone Ltd	7 th May, 2021	Supply of office stationery for the department	-	151,730.00	-	-	151,730.00
SUB-TOTAL							47,303,369.00
FY 2023-2024 GOODS							
M/s nairobi sports house		Flags	-	-	142,500.00	-	142,500.00
M/s kingeley agencies	29th Feb 2024	Uniforms	-	-	61,500.00	-	61,500.00
M/s wanja kenya ltd	16th Jun 2023	Uniforms	-	-	280,100.00	-	280,100.00
M/s pm high view enterprises kenya ltd	1st Aug 2023	Branded merchandize	-	-	3,030,000.00	-	3,030,000.00
M/s timo chem general supplies	12th Oct 2023	Stationaries	-	-	2,114,300.00	-	2,114,300.00
M/s joely general supplies	9th Nov 2023	Assorted stationaries and tonners	-	-	1,283,400.00	-	1,283,400.00
M/s tech business units limited	25th Oct 2023	Stationaries	-	-	786,000.00	-	786,000.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 nancmu enterprises	29th Nov 2023	Tonnors	-	-	564,000.00	-	564,000.00
M/s bongo petro tech	2nd Aug 2023	Uniforms	-	-	2,970,000.00	-	2,970,000.00
M/s pasimma services ltd		Uniforms	-	-	2,992,450.00	-	2,992,450.00
M/s fast choice ltd		Delivery of office equipment for cfo	-	-	243,630.00	-	243,630.00
M/s judymo investments		Supply of assorted stationery and tonners	-	-	1,399,500.00	-	1,399,500.00
M/s zweek investments		Supply of assorted stationery and tonners	-	-	1,385,400.00	-	1,385,400.00
M/s phybs enterprises		Supply of assorted stationery and tonners	-	-	1,037,600.00	-	1,037,600.00
M/s honewell limited		Supply of as sorted stationery and tonners for use in the department	-	-	257,520.00	-	257,520.00
M/s felicita enterprises		Supply of a 9-door metallic cabinet for cs's office	-	-	148,500.00	-	148,500.00
Cruzone investments		Supply and delivery of car flags/cabinet secretary's business cards, executive folders, business card holders, staff identification and branded notebooks	-	-	1,072,500.00	-	1,072,500.00
SUB-TOTAL							19,768,900.00
PRIOR YEAR SERVICES							
M/S Turkenya Tours & Safaris Ltd	16 th July, 2021.	Return Air Ticket from Nairobi to Mombasa for CS Amani Mohammed and Mr. Boniface Bwina	-	113,785.00	-	-	113,785.00
M/S Turkenya Tours & Safaris Ltd	21 st July, 2021.	Return Air Ticket from Nairobi to Mombasa for CS Amina and four officials	-	264,000.00	-	-	264,000.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Safaris Ltd	28 th July, 2021.	Return Air Ticket from Nairobi to Vipingo for CS Amani Mohammed and Mr. Boniface Bwina	-	72,000.00	-	-	72,000.00
M/S Turkenya Tours & Safaris Ltd	10 th Sep, 2021.	Return Air Ticket from Nairobi to 33isumu for Maureen Nasimiyu Wekesa	-	46,000.00	-	-	46,000.00
M/S Turkenya Tours & Safaris Ltd	2 nd Oct, 2021.	Return Air Ticket from Helsinki to Nairobi for CS Amina Mohamed, Gabriel Warigi and Omar Nur	-	2,431,690.00	-	-	2,431,690.00
M/S Turkenya Tours & Safaris Ltd	22 nd Oct, 2021.	Return Air Ticket from Nairobi to Amsterdam for Omar Yussuf Nur	-	296,000.00	-	-	296,000.00
M/S Turkenya Tours & Safaris Ltd	30 th Dec, 2021.	Return Air Tickets For CS Amina Mohamed and Seven Pax to Vipingo	-	464,000.00	-	-	464,000.00
M/S Turkenya Tours & Safaris Ltd	31 st Jan, 2022.	Return Air Ticket for CS. Amina Mohamed and Six Sports Officials to Mombasa	-	400,820.00	-	-	400,820.00
M/S Turkenya Tours & Safaris Ltd	13 th Feb, 2022.	Return Air Tickets For CS Amina Mohamed and Nine Sports Officials to Mombasa	-	570,100.00	-	-	570,100.00
M/S Turkenya Tours & Safaris Ltd	14 th Feb, 2022.	Return Air Ticket from Nairobi to Dubai for CS Amina Mohamed, Gabriel Warigi, Mr. Bakari Mwafujo, Benjamin Simiyu and Edward Kiunjuri	-	2,113,290.00	-	-	2,113,290.00
M/S Turkenya Tours & Safaris Ltd	21 st Feb, 2022.	Return Air Ticket from Nairobi to Capetown for CS Amina	-	2,033,800.00	-	-	2,033,800.00
M/S Turkenya Tours & Safaris Ltd	28 th Feb, 2022.	Return Air Tickets For CS Amina Mohamed and Four Sports Officials to Kisumu	-	257,300.00	-	-	257,300.00
M/S Turkenya Tours & Safaris Ltd	5 th Mar, 2022.	Return Air Ticket from Nairobi to 33isumu for CS Amina Mohamed and Mr. Bakari Mwafujo	-	117,420.00	-	-	117,420.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Safaris Ltd	5 th Mar, 2022.	Return Air Tickets For CS Amina Mohamed and Five Sports Officials to Mombasa	-	344,840.00	-	-	344,840.00
M/S Turkenya Tours & Safaris Ltd	21 st Apr, 2022.	Return Air Tickets for CS Amina Mohamed and Five Sports Officials to Venice	-	4,486,400.00	-	-	4,486,400.00
M/S Turkenya Tours & Safaris Ltd	17 th May, 2022.	Return Air Tickets For Mr. Bakari Mwafujo and Mr. Benjamin Wafula to Zurich	-	850,500.00	-	-	850,500.00
M/S Turkenya Tours & Safaris Ltd	28 th May, 2022.	Return Air Tickets for CS. Amina Mohamed and Mr. Omar Yusuuf Sheikh to Mombasa	-	109,860.00	-	-	109,860.00
M/S Turkenya Tours & Safaris Ltd	2 nd Jun, 2022.	Return Air Tickets for CS Amina Mohamed and Mr. Bakari Mwafujo to Stockholm	-	1,736,000.00	-	-	1,736,000.00
M/S Turkenya Tours & Safaris Ltd	23 rd Jun, 2022.	Return Air Ticket for Babacar Sene Dakar-Nairobi	-	260,045.00	-	-	260,045.00
M/S Turkenya Tours & Safaris Ltd	28 th Jun, 2022.	Return Air Tickets for CS Amina Mohamed and Three Sports Officials to Paris	-	2,664,800.00	-	-	2,664,800.00
M/S Turkenya Tours & Safaris Ltd	12 th Jul, 2022.	Return Air Ticket from Nairobi to Mombasa for CS Amani Mohammed and Mr. Boniface Bwina	-	165,250.00	-	-	165,250.00
M/S Turkenya Tours & Safaris Ltd	6 th Aug, 2022.	Return Air Ticket from Nairobi to Senegal for Mr. Babacar Gaye	-	250,000.00	-	-	250,000.00
M/S Turkenya Tours & Safaris Ltd	9 th Aug, 2022.	Return Air Ticket from Nairobi to 34isumu for Jane Mudenyoo	-	52,900.00	-	-	52,900.00
M/S Turkenya Tours & Safaris Ltd	9 th Aug, 2022.	Return Air Ticket from Nairobi to Dubai for CS Amina Mohamed and to Amsterdam	-	1,720,900.00	-	-	1,720,900.00
M/S Turkenya Tours & Safaris Ltd	11 th Aug, 2022.	Return Air Ticket from Nairobi to Senegal for Mr. Babacar Gaye	-	296,800.00	-	-	296,800.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Safaris Ltd	15 th Aug, 2022.	Return air ticket from Nairobi to Dubai for Mr. Gabriel Muthuma and Visa processing for Dubai	-	693,200.00	-	-	693,200.00
M/S Turkenya Tours & Safaris Ltd	23 rd Aug, 2022.	Return Air Ticket from Nairobi to Lusaka for CS Amina and Gilbert Mkuu	-	773,100.00	-	-	773,100.00
M/S Turkenya Tours & Safaris Ltd	21 st Sep, 2022.	Return Air Ticket from Nairobi to New York for Mr. Gabriel Muthuma	-	1,354,000.00	-	-	1,354,000.00
M/S Turkenya Tours & Safaris Ltd	23 rd Sep, 2022.	Return Air Ticket from Nairobi to Amsterdam for CS Amina Mohamed, Gabriel Warigi and Omar Nur	-	1,180,900.00	-	-	1,180,900.00
M/S Turkenya Tours & Safaris Ltd	25 th Sep, 2022.	Return Air Ticket from Nairobi to Mombasa for CS Amani Mohammed and Bakari Mwafujo	-	116,125.00	-	-	116,125.00
M/S Turkenya Tours & Safaris Ltd	27 th Oct, 2022.	Return Air Ticket from Nairobi London for CS Amina Mohamed, Gabriel Warigi and Benjamin Simiyu	-	3,704,575.00	-	-	3,704,575.00
M/S Turkenya Tours & Safaris Ltd	28 th Oct, 2022.	Return Air Ticket from Nairobi to Canada for CS Amani Mohammed	-	1,890,000.00	-	-	1,890,000.00
M/S Turkenya Tours & Safaris Ltd	16 th Dec, 2022.	Return Air Ticket for Benjamin Wachira and Dokatu Wako to Mombasa	-	108,220.00	-	-	108,220.00
M/S Turkenya Tours & Safaris Ltd	5 th Jan, 2022	Return Air Tickets for Fifteen ministry officials to Ukunda	-	750,000.00	-	-	750,000.00
M/S Turkenya Tours & Safaris Ltd	5 th Jan, 2022	Return Air Tickets for Five ministry officials to Ukunda	-	250,000.00	-	-	250,000.00
M/S Turkenya Tours & Safaris Ltd	5 th Jan, 2022	Return Air Tickets for 10 ministry officials to Ukunda	-	500,000.00	-	-	500,000.00
M/S Turkenya Tours & Safaris Ltd	22 nd July, 2021.	Return Air Ticket For Six Ministry Officials To Kisumu	-	252,000.00	-	-	252,000.00
M/S Turkenya Tours & Safaris Ltd	6 th Aug, 2021.	Return Air Ticket For Beatrice Apende From Nairobi To Kisumu	-	42,000.00	-	-	42,000.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Safaris Ltd	12 th Aug, 2021.	Return Air Ticket For JoSephine Onunga To Kisumu.	-	42,000.00	-	-	42,000.00
M/S Turkenya Tours & Safaris Ltd	19 th Sep, 2021.	Return Air Ticket For JoSephine Onunga To Kisumu.	-	48,000.00	-	-	48,000.00
M/S Turkenya Tours & Safaris Ltd	26 th Aug, 2021.	Return Air Ticket For Four Ministry Officials To Eldoret.	-	174,800.00	-	-	174,800.00
M/S Turkenya Tours & Safaris Ltd	3 rd Nov, 2021.	Return Air Tickets To Amsterdam For Sports Officials	-	2,598,428.00	-	-	2,598,428.00
M/S Turkenya Tours & Safaris Ltd	8 th Nov, 2021.	Return Air Tickets For Twenty Seven Sports Officials to Kisumu.	-	1,321,650.00	-	-	1,321,650.00
M/S Turkenya Tours & Safaris Ltd	8 th Nov, 2021.	Return Air Tickets For Three Technical Officers from Public Works to Kisumu	-	144,600.00	-	-	144,600.00
M/S Turkenya Tours & Safaris Ltd	8 th Nov, 2021.	Return Air Tickets To Mombasa For Budget committee	-	857,500.00	-	-	857,500.00
M/S Turkenya Tours & Safaris Ltd	19 th Nov, 2021.	Return Air Ticket For Eight Sports Officials to Kisumu	-	384,000.00	-	-	384,000.00
M/S Turkenya Tours & Safaris Ltd	12 th Dec, 2021.	Return Air Ticket for Ms. JoSephine Onunga to Kisumu	-	48,600.00	-	-	48,600.00
M/S Turkenya Tours & Safaris Ltd	9 th Mar, 2022	Return Air Ticket to Riyadh – Saudi Arabia For Mr. Joel Atuti.	-	280,600.00	-	-	280,600.00
M/S Turkenya Tours & Safaris Ltd	22 nd Apr, 2022.	Return Air Ticket to Accra For Mr. Douglas Ratemo.	-	348,500.00	-	-	348,500.00
M/S Turkenya Tours & Safaris Ltd	25 th Jun, 2022.	Return Air Tickets For Ten Sports Officials to Mombasa	-	480,000.00	-	-	480,000.00
M/S Turkenya Tours & Safaris Ltd	14 th Jul, 2022.	Return Air Tickets to Seychelles for Mr. Festus Njera and Mr. Douglas Ratemo.	-	1,126,192.00	-	-	1,126,192.00
M/S Turkenya Tours & Safaris Ltd	8 th Aug, 2022.	Return Air Tickets To Kisumu For JoSephine Onunga	-	48,680.00	-	-	48,680.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Safaris Ltd	13 th Nov, 2022.	Return Air Ticket For Hon. Ababu Namwamba And Three Ministry Officials To Kisumu.	-	202,040.00	-	-	202,040.00
Turkenya Tours & Safaris Ltd	7 th Dec, 2022.	Return Air Ticket For Hon. Ababu Namwamba And Two Ministry Officials To Kisumu.	-	150,000.00	-	-	150,000.00
Turkenya Tours & Safaris Ltd	3 rd Feb, 2023.	Return Air Ticket To France For Ms. Caroline Muthoni	-	461,985.00	-	-	461,985.00
Turkenya Tours & Safaris Ltd	28 th Jan, 2023.	Return Air Ticket For Five Pax To Vipingo.	-	241,000.00	-	-	241,000.00
Turkenya Tours & Safaris Ltd	29 th Jan, 2023.	Air Tickets From Eldoret To Nairobi For Two Pax.	-	47,100.00	-	-	47,100.00
Turkenya Tours & Safaris Ltd	10 th Feb, 2023.	Return Air Tickets To Kisumu For Hon. Ababu Namwamba And Two Ministry Officials	-	154,640.00	-	-	154,640.00
Turkenya Tours & Safaris Ltd	27 th Jan, 2023.	Return Air Ticket For Hon. Ababu Namwamba And Three Ministry Officials To Kisumu.	-	207,200.00	-	-	207,200.00
Turkenya Tours & Safaris Ltd	18 th Jan, 2023.	Return Air Tickets To Paris For Hon. Ababu Namwamba And Three Ministry Officials	-	3,199,815.00	-	-	3,199,815.00
Turkenya Tours & Safaris Ltd	13 th Jan, 2023.	Return Air Ticket To Eldoret For Harriet Tergat And Caroline Kariuki.	-	85,200.00	-	-	85,200.00
Turkenya Tours & Safaris Ltd	12 th Jan, 2023.	Return Air Ticket For Hon. Ababu Namwamba And For Ministry Officials To Kisumu.	-	240,920.00	-	-	240,920.00
Turkenya Tours & Safaris Ltd	14 th Feb, 2023.	Return Air Ticket To Kisumu For Hon. Ababu Namwamba And Four Ministry Officials.	-	252,900.00	-	-	252,900.00
Turkenya Tours & Safaris Ltd	6 th Feb, 2023.	Return Air Ticket To Mombasa For Ms. Pauline Sheghu And Harriet Tergat.	-	90,240.00	-	-	90,240.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Safaris Ltd	3 rd Feb, 2023.	Return Air Ticket To Mombasa For Hon. Ababu Namwamba And Three Ministry Officials.	-	199,220.00	-	-	199,220.00
Turkenya Tours & Safaris Ltd	30 th Dec, 2022.	Return Air Ticket To Kisumu For Hon. Ababu Namwamba And Five Ministry Officials.	-	312,000.00	-	-	312,000.00
Turkenya Tours & Safaris Ltd	21 st Dec, 2022.	Return Air Ticket To Kisumu For Hon. Ababu Namwamba And Six Ministry Officials.	-	370,260.00	-	-	370,260.00
Turkenya Tours & Safaris Ltd	16 th Dec, 2022.	Return Air Ticket To Doha For Hon. Ababu Namwamba And Three Ministry Officials.	-	2,156,620.00	-	-	2,156,620.00
Turkenya Tours & Safaris Ltd	24 th Nov, 2022.	Return Air Ticket To Nairobi, Dubai And Ivory Coast For Cs. Ababu Namwamba And Three Ministry Officials.	-	6,609,070.00	-	-	6,609,070.00
Turkenya Tours & Safaris Ltd	27 th Dec, 2022.	Return Air Ticket To Mombasa For Cs. Ababu Namwamba And Three Ministry Officials.	-	199,720.00	-	-	199,720.00
Turkenya Tours & Safaris Ltd	21 st Jan, 2023.	Return Air Ticket For Three Ministry Officials To Mombasa	-	135,000.00	-	-	135,000.00
Turkenya Tours & Safaris Ltd	25 th Nov, 2022.	Return Air Ticket To Kisumu For Mr. Jacob Tom .	-	36,980.00	-	-	36,980.00
Turkenya Tours & Safaris Ltd	26 th Oct, 2022.	Return Air Ticket To Kisumu For Isaac Kimisoi .	-	42,600.00	-	-	42,600.00
Turkenya Tours & Safaris Ltd	4 th Feb, 2023.	Air Ticket From Mombasa, Eldoret And Nairobi For Elizabeth Yatich.	-	32,000.00	-	-	32,000.00
Turkenya Tours & Safaris Ltd	20 th Nov 2022	Return Air Tickets To Dubai For Jerotich Tergat And Elisha Obuyu.	-	868,960.00	-	-	868,960.00
Turkenya Tours & Safaris Ltd	9 th March 2023	Return Air Tickets To Kisumu For CS Ababu Namwamba And Four Staff	-	274,320.00	-	-	274,320.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Safaris Ltd	22 nd March 2023	Return Air Ticket To Kisumu For Godfrey Osibo.	-	48,960.00	-	-	48,960.00
Turkenya Tours & Safaris Ltd	22 nd March 2023	Return Air Ticket To Kisumu For John Musungu.	-	48,960.00	-	-	48,960.00
Turkenya Tours & Safaris Ltd	22 nd March 2023	Return Air Ticket To Kisumu For Godfrey Obayi.	-	48,940.00	-	-	48,940.00
Turkenya Tours & Safaris Ltd	18 th April 2023	Return Air Ticket To Kisumu For Mr Godfrey Obayi.	-	48,610.00	-	-	48,610.00
Turkenya Tours & Safaris Ltd	18 th April 2023	Return Air Ticket To Houston For Mr Felix Omondi	-	379,090.00	-	-	379,090.00
Turkenya Tours & Safaris Ltd	18 th April 2023	Return Air Ticket To Kisumu For Mr Godfrey Obayi.	-	49,775.00	-	-	49,775.00
Turkenya Tours & Safaris Ltd	18 th April 2023	Return Air Ticket To Ukunda For PS Jonathan Mueke And Erick Meitamei.	-	117,220.00	-	-	117,220.00
Turkenya Tours & Safaris Ltd	18 th April 2023	Return Air Ticket To Mombasa For PS Jonathan Mueke And Erick Mutembei	-	117,470.00	-	-	117,470.00
Turkenya Tours & Safaris Ltd	1 st May 2023	Air Ticket To Nairobi For CS Ababu Namwamba	-	49,255.00	-	-	49,255.00
Turkenya Tours & Safaris Ltd	7 th May 2023	Return Air Ticket To Kisumu For Godfrey Obayi.	-	56,000.00	-	-	56,000.00
Turkenya Tours & Safaris Ltd	30 th May 2023	Return Air Ticket To Kisumu For CS Ababu Namwamba And Three Staff Officials	-	224,985.00	-	-	224,985.00
Turkenya Tours & Safaris Ltd	3 rd June 2023	Return Air Ticket To Kisumu For Jonah Rotich	-	46,220.00	-	-	46,220.00
Turkenya Tours & Safaris Ltd	12 th June 2023	Return Air Ticket To Kisumu For CS Ababu Namwamba And Three Staff	-	240,170.00	-	-	240,170.00
Turkenya Tours & Safaris Ltd	20 th June 2023	Return Ticket To Kisumu For Rose Wasike And Conrad Oduori	-	93,700.00	-	-	93,700.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Safaris Ltd	20 th June 2023	Return Air Tickets To Entebbe For CS Ababu Namwamba And Three Staff	-	1,103,165.00	-	-	1,103,165.00
Turkenya Tours & Safaris Ltd	20 th June 2023	Return Air Ticket To Kisumu For Godfrey Abayi.	-	63,850.00	-	-	63,850.00
Turkenya Tours & Safaris Ltd	20 th June 2023	Return Air Ticket To Kisumu For CS Ababu Namwamba And Three Staff	-	222,300.00	-	-	222,300.00
Turkenya Tours & Safaris Ltd	20 th June 2023	Air Ticket From Kisumu To Nairobi For Cs.Ababu Namwamba	-	25,645.00	-	-	25,645.00
Turkenya Tours & Safaris Ltd	22 nd June 2023	Return Air Ticket To Kisumu For CS Ababu Namwamba And Two Staff	-	170,880.00	-	-	170,880.00
Turkenya Tours & Safaris Ltd	22 nd June 2023	Return Air Ticket To Addis Ababa For CS.Ababu Namwamba And Three Staff	-	1,227,850.00	-	-	1,227,850.00
Turkenya Tours & Safaris Ltd	30 th June 2023	Return Air Ticket To Baku For Mr Jaxon Indakwa.	-	494,820.00	-	-	494,820.00
Turkenya Tours & Safaris Ltd	3 rd May 2023	Return Air Ticket To Mombasa For Nasimiyu Wekesa And Godfrey Obayi	-	116,000.00	-	-	116,000.00
Turkenya Tours & Safaris Ltd	5 th March 2023	Return Air Ticket To Kisumu For CS.Ababu Namwamba	-	88,310.00	-	-	88,310.00
Turkenya Tours & Safaris Ltd	10 th May 2023	Return Air Tickets To Harare For Douglas Ratemo And Margaret Wambura	-	651,790.00	-	-	651,790.00
Turkenya Tours & Safaris Ltd	10 th May 2023	Return Air Tickets To Kisumu For Mike Kimoko And Godfrey Obayi	-	116,930.00	-	-	116,930.00
Turkenya Tours & Safaris Ltd	3 rd May 2023	Return Air Tickets To Mombasa For Four Staff Officials	-	232,000.00	-	-	232,000.00
Turkenya Tours & Safaris Ltd	28 th Feb 2023	Return Air Tickets To Kisumu For CS Ababu Namwamba And Four Staff	-	324,600.00	-	-	324,600.00
Turkenya Tours & Safaris Ltd	21 st March 2023	Return Ticket To Eldoret For Harriet Tergat.	-	48,250.00	-	-	48,250.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Safaris Ltd	20 th March 2023	Return Air Ticket To Kisumu For Ms Nasimiyu Wekesa.	-	48,230.00	-	-	48,230.00
Turkenya Tours & Safaris Ltd	9 th Jan 2023	Return Air Ticket For Jonah Rotich And Ajiambo Hudson	-	96,000.00	-	-	96,000.00
Turkenya Tours & Safaris Ltd	21 st June 2023	Return Air Ticket To Mombasa For PS Peter Kiplagat And Eight Staff Officials.	-	605,685.00	-	-	605,685.00
Turkenya Tours & Safaris Ltd	29 th May 2023	Return Air Ticket To Kisumu For CS Ababu Namwamba And Two Staff	-	195,720.00	-	-	195,720.00
Turkenya Tours & Safaris Ltd	8 th May 2023	Return Air Ticket To Kilimanjaro For Maureen Nasimiyu	-	279,710.00	-	-	279,710.00
Turkenya Tours & Safaris Ltd	15 th May 2023	Return Tickets To Bunjumbura For CS Ababu Namwamba And Other Staff	-	725,695.00	-	-	725,695.00
Turkenya Tours & Safaris Ltd	30 th April 2023	Return Air Tickets To Mombasa For Six Staff Officials	-	345,060.00	-	-	345,060.00
Turkenya Tours & Safaris Ltd	17 th March 2023	Return Air Tickets To Kisumu For CS Ababu Namwamba And Five Staff	-	252,000.00	-	-	252,000.00
Turkenya Tours & Safaris Ltd	11 th May 2023	Return Air Tickets To Panama For CS. Ababu Namwamba And Two Staff	-	4,198,700.00	-	-	4,198,700.00
Turkenya Tours & Safaris Ltd	10 th May 2023	Return Air Ticket To Panama For Michael Pundo	-	1,187,545.00	-	-	1,187,545.00
Turkenya Tours & Safaris Ltd	10 th May 2023	Return Air Ticket To Paris For CS. Ababu Namwamba And Staff Official	-	1,371,440.00	-	-	1,371,440.00
Seven Four Eight Air Services	2 nd June, 2021	Return tickets to Kisumu for 3 pax on 26 th May, 2021.	-	32,100.00	-	-	32,100.00
Seven Four Eight Air Services	2 nd June, 2021	Return tickets to Kisumu for 2 pax on 29 th May, 2021.	-	21,400.00	-	-	21,400.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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
Seven Four Eight Air Services	2 nd June, 2021	Return tickets to Kisumu for 5 pax on 29 th May, 2021.	-	53,500.00	-	-	53,500.00
Seven Four Eight Air Services	2 nd June, 2021	Return ticket to Kisumu for 1 pax on 30 th May, 2021.	-	10,700.00	-	-	10,700.00
Seven Four Eight Air Services	2 nd June, 2021	Ticket from Kisumu to Nairobi for 1 pax on 2 nd June, 2021.	-	5,350.00	-	-	5,350.00
Seven Four Eight Air Services	2 nd June, 2021	Return tickets to Kisumu for 21 pax on 20 th May, 2021.	-	112,350.00	-	-	112,350.00
Pago airways travel ltd	22 nd Oct, 2021.	Tickets Msa-Nbi & Nbi-Eld for Simon Kachapin	-	31,205.00	-	-	31,205.00
Pago airways travel ltd	26 th Oct, 2021.	One way ticket from Eldoret to Nairobi for Simon Kachapin	-	15,180.00	-	-	15,180.00
Pago airways travel ltd	10 th Nov, 2021.	Return ticket to Eldoret for Simon Kachapin	-	23,000.00	-	-	23,000.00
Pago airways travel ltd	23 rd Nov, 2021.	Return ticket to Eldoret for Simon Kachapin	-	31,500.00	-	-	31,500.00
Pago airways travel ltd	24 th Nov, 2021.	One way ticket from Nairobi to Eldoret for Simon Kachapin	-	17,800.00	-	-	17,800.00
Pago airways travel ltd	30 th Nov, 2021.	Return tickets & travel insurance for Simon Kachapin, Michael Achoko & Donato Longal to Daresalaam	-	391,665.00	-	-	391,665.00
M/S Government Advertising Agency (People Daily	13 th Jan, 2021.	Vacancy Advertisement for Audit Committee on 11/01/2021	-	205,045.00	-	-	205,045.00
M/S Government Advertising Agency	9 th Nov, 2021.	Tender Invitation for Proposed office partitioning of 1 st , 2 nd & 3 rd floor at KNLS on 9/11/2021.	-	233,669.00	-	-	233,669.00
M/S Government Advertising Agency	16 th Nov, 2021.	Tender Addendum Notice for Proposed office partitioning of 1 st , 2 nd & 3 rd floor at KNLS on 16/11/2021	-	146,079.00	-	-	146,079.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 Nation Media Group PLC	28 th Dec, 2021.	Cancellation of Tender Invitation for Proposed Construction of Stadiums in Machakos & Nyamira County on 28/12/2021	-	236,808.00	-	-	236,808.00
M/S The Standard Group PLC	28 th Dec, 2021.	Cancellation of Tender Invitation for Proposed Construction of stadiums in Machakos & Nyamira County on 28/12/2021	-	261,958.00	-	-	261,958.00
M/S Government Advertising Agency	4 th Jan, 2022.	Tender Invitation for Proposed Construction of Stadiums in Machakos & Nyamira County on 21/12/2021	-	233,669.00	-	-	233,669.00
M/S Nation Media Group PLC	17 th Jan, 2022.	Job Advertisement for SASDEF Chief Executive Officer on 17/01/2022	-	420,734.00	-	-	420,734.00
M/S The Standard Group PLC	17 th Jan, 2022.	Job Advertisement for SASDEF Chief Executive Officer on 17/01/2022	-	363,828.00	-	-	363,828.00
M/S Government Advertising Agency (The Standard)	19 th Jan, 2022.	Job Advertisement for SASDEF Chief Executive Officer on 18/01/2022	-	401,164.00	-	-	401,164.00
M/S Government Advertising Agency (The Daily Nation)	2 nd Feb, 2022.	Tender Invitation for Proposed Construction of Stadiums in Machakos & Nyamira County on 01/02/2022	-	401,164.00	-	-	401,164.00
M/S Nation Media	10 th Jun, 2022.	Advertisement	-	196,070.00	-	-	196,070.00
M/S Government Advertising Agency (The Daily Nation)	12 th Oct, 2022.	Advertisement for Leasing of Stalls at Jamhuri Sports Ground on 11/10/2022	-	205,045.00	-	-	205,045.00
M/S Government Advertising Agency (The People Daily)	24 th Oct, 2022.	Cancellation of Advertisement for Leasing of Stalls at Jamhuri Sports Ground on 18/10/2022	-	205,045.00	-	-	205,045.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 Kenya Pipeline Co. Ltd	16 th March, 2021	Day Conference	-	99,000.00	-	-	99,000.00
/S Camn Auto Garage & Repairs	26 th May, 2021	Repair & Service of GK A165M, GK A377P & GK A372P	-	717,917.00	-	-	717,917.00
/S Camn Auto Garage & Repairs	26 th May, 2021	Repair & Service of GK A117U, GK A712G & GK A717G	-	429,564.00	-	-	429,564.00
/S Camn Auto Garage & Repairs	26 th May, 2021	Repair & Service of GK A159L, GK A368N & GK 330D	-	1,017,614.00	-	-	1,017,614.00
/S Camn Auto Garage & Repairs	26 th May, 2021	Repair & Service of GK A983L	-	97,200.00	-	-	97,200.00
M/S Sports Kenya	12 th Nov, 2021	Provision of Tea & Snacks and Provision of Lunch from 4 th – 11 th Nov	-	83,752.00	-	-	83,752.00
M/S Lake Naivasha Resort	5 th Nov, 2021.	Full day conference for 5 days for 24 pax	-	523,500.00	-	-	523,500.00
M/S Afritycoon Limited	6 th Dec, 2021	Provision of Internet connection at PS Office KNLS 5 TH Floor	-	140,000.00	-	-	140,000.00
M/S Elvitigo General Supplies Limited	20 th Dec, 2021.	Partitioning of PS's Office at KNLS 5 TH Floor	-	3,418,118.00	-	-	3,418,118.00
M/S Sparky Intergrated Solutions	17 th Feb, 2022	Installation of control station for the Principal Secretary's office at KNLS	-	123,800.00	-	-	123,800.00
M/S Kithu Enterprises	21 st Feb, 2022.	Installation of Landlines at PS Office KNLS 5 TH Floor	-	398,000.00	-	-	398,000.00
M/S Color Kite Enterprise	26 th Mar, 2022.	Window Graphics branding, gold Perspex plaque , vinyl cut & window tinting at PS's office at KNLS	-	59,200.00	-	-	59,200.00
M/S Safari Park Hotel	25 th March, 2022	Banquet for 30pax on 25 th March 2022 during the Jamhuri Stadium Launch	-	112,640.00	-	-	112,640.00
/S Toyota Kenya Ltd	28 th June, 2022	Repair, maintenance and service of GK B853V	-	28,997.00	-	-	28,997.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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	15 th Dec, 2022	Provision of Printing services	-	1,755,000.00	-	-	1,755,000.00
M/S Tania Systems Management Ltd	19 th Dec, 2022	Provision of Painting services	-	396,320.00	-	-	396,320.00
M/S Jumeirah Safaris Ltd	9 th Jan, 2023	Hire of Vehicles in Mombasa	-	145,000.00	-	-	145,000.00
M/S Jumeirah Safaris Ltd	19 th Jan, 2023	Hire of Vehicles in Kisumu	-	25,000.00	-	-	25,000.00
M/S MME Car Hire Services	30 th Jan, 2023	Hire of vehicles in Vipingo during the MKO Ladies Open	-	180,000.00	-	-	180,000.00
M/s Alphamin Co. Group Ltd	17 th Feb, 2023	Décor for Kenya Rugby Union Reception	-	384,151.00	-	-	384,151.00
M/S Golden Years Supplies	31 st Jan, 2023	Cleaning Services at Maktaba Kuu Jan	-	220,737.00	-	-	220,737.00
M/S Golden Years Supplies	28 th Feb, 2023	Cleaning Services at Maktaba Kuu Feb	-	220,737.00	-	-	220,737.00
M/S Golden Years Supplies	31 st Mar, 2023	Cleaning Services at Maktaba Kuu Mar	-	220,737.00	-	-	220,737.00
M/S Golden Years Supplies	28 th April, 2023	Cleaning Services at Maktaba Kuu Apr	-	220,737.00	-	-	220,737.00
M/S Golden Years Supplies	29 th May, 2023	Cleaning Services at Maktaba Kuu May	-	220,737.00	-	-	220,737.00
M/S Golden Years Supplies	2 nd June, 2023	Cleaning Services at Maktaba Kuu Jun	-	220,737.00	-	-	220,737.00
M/S First Fit Auto Care Ltd	10 th May, 2022	Repair & service of GK B500S	-	361,920.00	-	-	361,920.00
M/S First Fit Auto Care Ltd	15 th May, 2022	Repair & service of GK B825S	-	573,040.00	-	-	573,040.00
M/S First Fit Auto Care Ltd	15 th May, 2022	Repair & service of GK B368N	-	502,840.00	-	-	502,840.00
M/S Bigisell Supplies & Services	30 th June, 2023	Repair & Service of GK B853V	-	230,260.00	-	-	230,260.00
Kenya Development Corporation Ltd	Jun-23	Rent for Uchumi House 11 th Floor	-	7,203,375.00	-	-	7,203,375.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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
National Social Security Fund	Jun-23	Rent for NSSF Offices	-	4,165,130.00	-	-	4,165,130.00
Regent Management Ltd	Jun-23	Rent for Kencom House	-	2,495,181.00	-	-	2,495,181.00
SUB-TOTAL							105,214,459.00
FY 2023-2024 SERVICES							
Turkenya Tours & Travel Ltd	12th Mar 2024	One Way Air Tickets To Eldoret For Cynthia Rabach And Michelle Rabach	-	-	63,200.00	-	63,200.00
Turkenya Tours & Travel Ltd	14th Mar 2024	Return Air Ticket Change For Mohamed, Michael, Sophia	-	-	38,640.00	-	38,640.00
Turkenya Tours & Travel Ltd	2nd Apr 2024	Return Air Tickets To London For Sarah Bureti Tum	-	-	359,655.00	-	359,655.00
Turkenya Tours & Travel Ltd	2nd Apr 2024	Return Air Tickets To Nairobi For Samson, Precious, Mary, Asanet, Caleb, Patrick	-	-	315,000.00	-	315,000.00
Turkenya Tours & Travel Ltd	19th Apr 2024	Return Air Tickets To Paris For Mr Peter Kiplagat, Mr Dhidha Twahaa, Ms Harriet Jerotich	-	-	2,320,770.00	-	2,320,770.00
Turkenya Tours & Travel Ltd	12th June 2024	One Way Air Tickets To Nairobi For Mr Peter Kiplagat Tum	-	-	29,600.00	-	29,600.00
Turkenya Tours & Travel Ltd	12th June 2024	Return Air Tickets To New York For Osolo Phyllis Atieno	-	-	612,260.00	-	612,260.00
Turkenya Tours & Travel Ltd	12th June 2024	Return Air Tickets To Lilongwe For Mr. Henry Kariuki Thuo	-	-	387,960.00	-	387,960.00
Turkenya Tours & Travel Ltd	12th June 2024	One Way Air Tickets To Nairobi For Cs. Ababu Namwamba And Two Staff Officials	-	-	131,180.00	-	131,180.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Travel Ltd	15th June 2024	One Way Air Tickets To Nairobi For Godfrey Obayi	-	-	34,230.00	-	34,230.00
Turkenya Tours & Travel Ltd	15th June 2024	One Way Air Tickets To Mombasa For Evans Mongare Achoki	-	-	35,670.00	-	35,670.00
Turkenya Tours & Travel Ltd	22nd June 2024	One Way Air Tickets To Nairobi For Godfrey Osimbo	-	-	28,300.00	-	28,300.00
Turkenya Tours & Travel Ltd	25th June 2024	Return Air Ticket To Madrid For Hon Ababu Namwamba, Ms Maureen Nasimu Wekesa And Mr Nebert Mwole Ababu	-	-	2,338,380.00	-	2,338,380.00
Turkenya Tours & Travel Ltd	25th June 2024	Return Air Ticket To Madrid For Hon Ababu Namwamba, Ms Maureen Nasimu Wekesa And Mr Nebert Mwole Ababu	-	-	3,107,985.00	-	3,107,985.00
Turkenya Tours & Travel Ltd	26th June 2024	Return Air Ticket To Mombasa For Alvin Owino And Beatrice Njuguna	-	-	107,790.00	-	107,790.00
Turkenya Tours & Travel Ltd	26th June 2024	Return Air Ticket To Istanbul For Mr Givinal Ejilo And Mr Vincent Achilles Sitati Ejilo	-	-	751,380.00	-	751,380.00
Turkenya Tours & Travel Ltd	28th Mar 2024	Return Air Ticket To Eldoret For Jackson Indakwa And Mr Solomon Mbogo	-	-	97,360.00	-	97,360.00
Turkenya Tours & Travel Ltd	30th June 2024	Return Air Ticket To Kisumu For Ababu Namwamba, Jonah Rotich, Evan Mutai And Godfrey Obayi	-	-	277,440.00	-	277,440.00
Turkenya Tours & Travel Ltd	8th Mar 2024	One Way Air Tickets To Nairobi For Mr Peter Tum	-	-	26,270.00	-	26,270.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Travel Ltd	21st Feb 2024	Return Air Ticket To Mombasa For Evans Mutai, Caleb Shitoshe And Hon Pius Ababu Namwamba	-	-	241,640.00	-	241,640.00
Turkenya Tours & Travel Ltd	23rd May	Return Air Ticket To Kisumu For Hon Ababu Namwamba, Protus Odecho, John Modline, Evans Kibet Mutai, Pauline Shnegh Uand Godfrey Obayi	-	-	365,030.00	-	365,030.00
Turkenya Tours & Travel Ltd	22nd Feb 2024	Return Air Ticket To Kigali For Thomas Mugabe, Peter Otieno Ang'inya, Evans Mutai, Hon. Pius Ababu Namwamba, Nebert Ababu	-	-	1,608,390.00	-	1,608,390.00
Turkenya Tours & Travel Ltd	31st May 2024	Return Air Ticket To Kisumu For Rizpha Mukonyo David Andms Rose Murenga Wasike	-	-	127,990.00	-	127,990.00
Turkenya Tours & Travel Ltd	30th May 2024	Return Air Ticket To Eldoret For Mutai Evans, Pauline Sheghu And John Modline Musungu	-	-	146,790.00	-	146,790.00
Turkenya Tours & Travel Ltd	30th May 2024	Return Air Ticket To Eldoret For Mr Peter Tum And Josiah Kirorei	-	-	103,300.00	-	103,300.00
Turkenya Tours & Travel Ltd	30th June 2024	Return Air Ticket To Mombasa For Dhidha Twahaa Maro	-	-	65,350.00	-	65,350.00
Turkenya Tours & Travel Ltd	30th June 2024	Return Air Ticket To Kisumu For Martin Njoroge	-	-	52,640.00	-	52,640.00
Turkenya Tours & Travel Ltd	31st May 2024	Return Air Ticket To Eldoret For Peter K Tum, Isaac Kimisoi, Bertha Rotich, Hellen Chelimo, Silah Sabulei And Josiah Kirorei	-	-	336,780.00	-	336,780.00
Turkenya Tours & Travel Ltd	2nd May 2024	Re-Issue Ticket To Nairobi For Ms Harriet Jerotich Tergat	-	-	96,480.00	-	96,480.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 & Travel Ltd	14th Mar 2024	Return Air Ticket To Eldoret For Hon.Pius Ababu Namwamba, Evans Mutai, Elisha Obuyu And Godfrey Obayi	-	-	223,440.00	-	223,440.00
Turkenya Tours & Travel Ltd	2nd Oct 2023	Return Air Ticket (Economy Class-Nbo-Mba-Nbo)	-	-	3,953,600.00	-	3,953,600.00
Turkenya Tours & Travel Ltd	2nd Oct 2023	Return Air Ticket (Business Class Ticket)	-	-	3,103,500.00	-	3,103,500.00
Turkenya Tours & Travel Ltd	10th Oct 2023	Return Air Ticket (Business Class And Economy Class)	-	-	2,991,640.00	-	2,991,640.00
M/S Alusi Tours and Travels Ltd	16th Apr 2024	Air Ticket To Eldoret For Hon. Peter.K. Tum	-	-	14,800.00	-	14,800.00
M/S Alusi Tours and Travels Ltd	16th Apr 2024	Air Ticket To Eldoret For Valary Rabach	-	-	14,800.00	-	14,800.00
M/S Alusi Tours and Travels Ltd	16th Apr 2024	Air Ticket To Eldoret For Caroline Kariuki	-	-	14,100.00	-	14,100.00
M/S Alusi Tours and Travels Ltd	11th Apr 2024	Return Air Ticket To Kitale For Mercyline Banchiri Mecha	-	-	30,680.00	-	30,680.00
M/S Alusi Tours and Travels Ltd	16th Apr 2024	Return Air Ticket To Ukunda For Twahaa Maro	-	-	32,600.00	-	32,600.00
M/S Alusi Tours and Travels Ltd	16th Apr 2024	Return Air Ticket To Mombasa For Rose Wasike,Judith Kiprop And Rizper Mukonyo	-	-	111,012.00	-	111,012.00
M/S Alusi Tours and Travels Ltd	16th Apr 2024	Return Air Ticket To Mombasa For Elizabeth Wamalwa And Jackson Indakwa	-	-	85,804.00	-	85,804.00
M/S Alusi Tours and Travels Ltd	16th Apr 2024	Return Air Ticket To Mombasa For Twahaa Maro	-	-	41,555.00	-	41,555.00
M/S Alusi Tours and Travels Ltd	16th Apr 2024	Return Air Ticket To Mombasa For Hon. Peter.K. Tum	-	-	68,905.00	-	68,905.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 Alusi Tours and Travels Ltd	24th Apr 2024	Return Air Ticket To Mombasa For Twahaa Maro	-	-	44,095.00	-	44,095.00
M/S Alusi Tours and Travels Ltd	16th Apr 2024	Return Air Ticket To Kisumu For Leonida Juma Madanga,Xholani Chiwo And Alice Katete	-	-	143,400.00	-	143,400.00
M/S Alusi Tours and Travels Ltd	7th May 2024	Air Ticket From Kisumu To Nairobi For Peter Talam	-	-	16,800.00	-	16,800.00
M/S Alusi Tours and Travels Ltd	7th May 2024	Return Air Ticket To Mombasa For Twahaa Maro	-	-	29,170.00	-	29,170.00
M/S Alusi Tours and Travels Ltd	24th Apr 2024	Return Air Ticket To Kisumu For Givinal Ejilo	-	-	35,320.00	-	35,320.00
M/S Alusi Tours and Travels Ltd	29th May 2024	Return Air Ticket To Nairobi To Mombasa To Eldoret	-	-	40,900.00	-	40,900.00
M/S Alusi Tours and Travels Ltd	29th May 2024	Return Air Ticket To Myd For Timothy Ejilo	-	-	13,800.00	-	13,800.00
M/S Alusi Tours and Travels Ltd	31st May 2024	Return Air Ticket To Mombasa For Judy Kanyara	-	-	35,100.00	-	35,100.00
M/S Alusi Tours and Travels Ltd	11th Mar 2024	Return Air Ticket To Accra For Twahaa Maro	-	-	175,795.00	-	175,795.00
M/S Alusi Tours and Travels Ltd	11th Mar 2024	Return Air Ticket to Nairobi to Accra To London For Hon. Peter. K. Tum	-	-	1,232,500.00	-	1,232,500.00
M/S Lusona Events Ltd	10th Jan 2024	Provision for chairs	-	-	182,700.00	-	182,700.00
M/S Lusona Events Ltd	1st Feb 2024		-	-	220,400.00	-	220,400.00
M/S Lusona Events Ltd	31st Jan 2024	Provision of food	-	-	80,040.00	-	80,040.00
M/S Lusona Events Ltd	30th Jan 2024	Provision of food	-	-	91,640.00	-	91,640.00
M/S Lusona Events Ltd	9th Jan 2024	Provision of food	-	-	673,032.00	-	673,032.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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 Lusona Events Ltd	23rd Apr 2024	Provision of food	-	-	122,960.00	-	122,960.00
M/S Lusona Events Ltd	22nd Mar 2024	Provision of food	-	-	447,296.00	-	447,296.00
M/S Lusona Events Ltd	4th Mar 2024	Provision of food	-	-	977,300.00	-	977,300.00
M/S Lusona Events Ltd	28th Oct 2023	Provision of chairs	-	-	2,745,140.00	-	2,745,140.00
M/S Lusona Events Ltd	28th Oct 2023	Provision of Decoration	-	-	2,424,400.00	-	2,424,400.00
M/S Hotel Hylise	7th Oct 2023	Provision of conference services	-	-	210,000.00	-	210,000.00
M/S Garden Hotel	19th Apr 2024	Provision of conference services	-	-	163,500.00	-	163,500.00
M/S Government Advertising Agency	15th Aug 2023	Registration of suppliers	-	-	292,106.25	-	292,106.25
M/S Merica Hotel	3rd Aug 2023	Provision of conference services	-	-	198,000.00	-	198,000.00
M/S Jumeirah Safaris Ltd	21st Aug 2023	Provision of transport services	-	-	105,000.00	-	105,000.00
M/S Machakos University	19th Oct 2023	Provision of conference services	-	-	412,000.00	-	412,000.00
M/S Enashipai Resort & Spa	7th July 2023	Accommodation	-	-	300,000.00	-	300,000.00
M/S Kenya Agricultural And Livestock	29th Sep 2023	Provision of conference services	-	-	342,896.00	-	342,896.00
M/S Elite Sounds Ltd		Media services	-	-	2,757,000.00	-	2,757,000.00
M/S Elite Sounds	12th Aug 2023	Media services	-	-	3,477,680.00	-	3,477,680.00
Ravishing Radish		Catering services	-	-	1,565,950.00	-	1,565,950.00
M/S Joyceb Investments		Milestones score card	-	-	2,336,000.00	-	2,336,000.00

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

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
Golden Years Supplies	Jun-24	Cleaning Services	-	-	4,414,744.00		4,414,744.00
Kenya Development Corporation Ltd	Jun-24	Rent – Uchumi House 11th Floor	-	-	6,900,649.00		6,900,649.00
National Social Security Fund	Jun-24	Rent for NSSF Offices	-	-	12,470,959.00		12,470,959.00
Regent Management Ltd	Jun-24	Rent for Kencom House	-	-	25,209,687.00		25,209,687.00
Kenya National Library Services	Jun-24	Rent – Maktaba Kuu Building	-	-	63,923,644.00		63,923,644.00
SUB-TOTAL							159,705,499.25
GRAND TOTAL							331,992,227.25

STATE DEPARTMENT FOR SPORTS*Annual Report and Financial Statements for the year ended 30th June, 2024*

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical cost b/f (kshs) 2022/2023	Additional during the year (kshs)	Disposal during the year (kshs)	Transfers in/(out) during the year	Historical cost c/f (kshs) 2023/2024
Buildings and structures	0	0	0	0	0
Office equipment, furniture and fittings	11,117,167	119,944	0	0	11,117,167
ICT Equipment	470,431	25,441,880	0	0	25,912,311
Purchase of vehicles and other transport equipment	7,480,000	0.00	0	0	7,480,000
Purchase of specialized equipment and machinery	201,400	0.00	0	0	210,400
Total	19,268,998	25,561,824	0	0	44,830,822

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Annex 3 – List of Projects implemented by State Department for Sports

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	Charles Gacheru	Yes

STATE DEPARTMENT FOR SPORTS***Annual Report and Financial Statements for the year ended 30th June, 2024***

Annex 4 – List of SCs, Sagas and Public Funds Under State Department for Sports

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter-State Department for Sports reconciliations done? (yes/no)
1	Kenya Academy of Sports	329,999,998.35	Yes
2	Sports Kenya	313,349,998.35	Yes
3	Anti-Doping Agency	297,174,120.60	Yes
4	Kenya National Sports Council	5,919,996.70	Yes
5	Sports, Arts and Social Development Fund	14,412,777,909.00	Yes
6	Sports, Arts and Social Development Fund Secretariat	207,999,996.65	Yes
7	World Rally Championship Project	17,185,000.00	Yes
	TOTAL	15,584,407,019.65	

STATE DEPARTMENT FOR SPORTS*Annual Report and Financial Statements for the year ended 30th June, 2024*

Annex 5 – Contingent Liabilities Register

Contingent liabilities	Euro Rate as at 17th September, 2024	2023-2024	2022-2023
	Kshs	Kshs	Kshs
Court case against the State Department for Sports – Euros 2,232,500	144.35	320,899,550	317,015,000
The dispute revolves around the ownership of LR No 7656 and 27269 I.N.O situated along Ngong Road where Jamhuri Sports Ground. The Parties involved include Telcom Kenya Ltd Vs Ministry of Sports.		15,000,000	
Total		335,899,550	317,015,000

STATE DEPARTMENT FOR SPORTS

Annual Report and Financial Statements for the year ended 30th June, 2024

Annex 6 – Inter-Entity Funds Transfers confirmations



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

SASDF PLAZA
Tel: +254-020-2251164/005, 2250576
Fax: +254-020-316187
When replying please quote:

P.O. Box 49849-00100
Nairobi, Kenya

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

11th July, 2024

Chief Executive Officer
Kenya Academy of Sports
NAIROBI



INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2023/2024

The State Department for Sports wishes to confirm the amounts disbursed to your institution as at 30th June, 2024 as indicated on the table overleaf. Please compare the amounts disbursed with the amounts received by the institution and populate them on column E of the table.

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

Peter K. Tum, CBS
PRINCIPAL SECRETARY

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

Confirmation of amounts received by Kenya Academy of Sports as at 30 June 2024

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2024				Amount Received by Kenya Academy of Sports as at 30 June 2024 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (D)=(A+B+C) (Kshs)		
FT232378GDP8	25-Aug-23	23,166,666.65	-	-	23,166,666.65	23,166,666.65	0
FT232517C3ZK	08-Sep-23	23,166,666.70	-	-	23,166,666.70	23,166,666.70	0
FT23285K518X	12-Oct-23	23,166,666.50	-	-	23,166,666.50	23,166,666.50	0
FT23304Y0JXD	31-Oct-23	23,166,666.50	-	-	23,166,666.50	23,166,666.50	0
FT23340F7LJ5	06-Dec-23	23,166,666.00	-	-	23,166,666.00	23,166,666.00	0
FT2336310FP3	29-Dec-23	23,166,666.00	-	-	23,166,666.00	23,166,666.00	0
FT24039FHGR5	08-Feb-24	23,166,666.00	-	-	23,166,666.00	23,166,666.00	0
FT24071LB2NK	11-Mar-24	23,166,666.00	-	-	23,166,666.00	23,166,666.00	0
FT24099B1RPX	08-Apr-24	23,166,666.00	-	-	23,166,666.00	23,166,666.00	0
FT24124PHMD2	03-May-24	23,166,666.00	-	-	23,166,666.00	23,166,666.00	0
FT24163LM09H	11-Jun-24	23,166,668.00	-	-	23,166,668.00	23,166,668.00	0
FT24179P3RJ7	27-Jun-24	23,166,668.00	-	-	23,166,668.00	23,166,668.00	0
FT233313BQ40	27-Nov-23	-	21,000,000.00	-	21,000,000.00	21,000,000.00	0
FT24172CR2ZL	20-Jun-24	-	31,000,000.00	-	31,000,000.00	31,000,000.00	0
Total		277,999,998.35	52,000,000.00	-	329,999,998.35	329,999,998.35	0

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

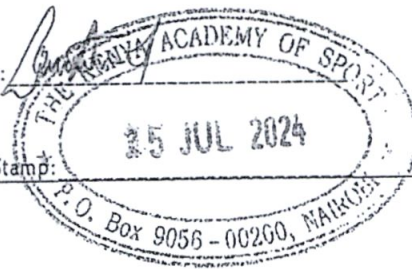
Head of Accounts Department

Name: Raphael Abonyo

Signature:

Date: 25/07/2024

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 (56)

5th August, 2024

Peter K. Tum, CBS
Principal Secretary
State Department for Sports
Ministry of Youth Affairs, Creative Economy and Sports
P.O Box 49489-00100
NAIROBI

Dear *PS,*

**RE: INTER-ENTITY FUNDS TRANSFER CONFIRMATION – FY
2023/2024**

The above subject refers.

As per your letter Ref: MOYACES/SDS/AC/7 VOL.1/ (12) dated 11th July, 2024,
we wish to confirm that Sports Kenya received Recurrent Grant amounting to
Kshs.202,999,998.35 as shown overleaf.

We thank you for your continued support.

Yours *Sincerely,*

JAPHET KAUNYU
FOR: DIRECTOR GENERAL

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

Confirmation of amounts received by Sports Kenya as at 30th June 2024

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 th June 2024			Total Kshs (D)=(A+B+C)	Amount Received by Sports Kenya as at 30 th June 2024 (Kshs) (E)	Difference (KShs) (F)=(D-E)
		Recurrent Kshs (A)	Development Kshs (B)	Inter Ministerial Kshs (C)			
FT23237N3K1O	25 Aug 2023	16,916,666.65			16,916,666.65	16,916,666.65	-
FT23251Q8G9P	08 Sep 2023	16,916,666.70			16,916,666.70	16,916,666.70	-
FT23285ZTV3B	12 Oct 2023	16,916,666.50			16,916,666.50	16,916,666.50	-
FT2330496HBS	31 Oct 2023	16,916,666.50			16,916,666.50	16,916,666.50	-
FT23340FGDV6	06 Dec 2023	16,916,666.00			16,916,666.00	16,916,666.00	-
FT23363998WK	29 Dec 2023	16,916,666.00			16,916,666.00	16,916,666.00	-
FT24039P62CW	08 Feb 2024	16,916,666.00			16,916,666.00	16,916,666.00	-
FT24071DQG7L	11 Mar 2024	16,916,666.00			16,916,666.00	16,916,666.00	-
FT2409922NLS	08 Apr 2024	16,916,666.00			16,916,666.00	16,916,666.00	-
FT241249XWDR	03 May 2024	16,916,666.00			16,916,666.00	16,916,666.00	-
FT2416334HP1	11 Jun 2024	16,916,668.00			16,916,668.00	16,916,668.00	-
FT24179Q4D76	27 Jun 2024	16,916,668.00			16,916,668.00	16,916,668.00	-
Total		202,999,998.35			202,999,998.35	202,999,998.35	

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

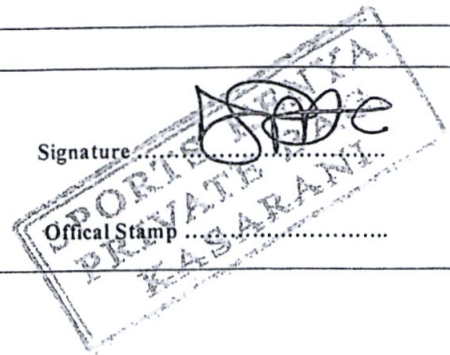
Head of Accountants department of beneficiary Entity:

Name JAPHET M. KAUUNYU

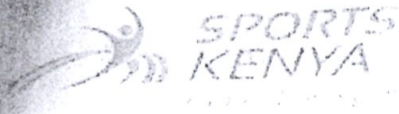
Date 27/8/2024

Signature [Signature]

Official Stamp



	600	602	700
	35,740		
	224,167		



P.O. Box Private Bag, Kasarani
Tel: +254 (20) 239 0500, 239 0501
Fax: +254 (20) 211 3135
info@sportkenya.go.ke
www.sportkenya.go.ke

26th August 2024

REF: SK/GFM/145 VOL.V (57)

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

Attention: Mr. Njengu, Head of Accounts Unit

RE: APPROPRIATION IN AID FOR FY 2023/24

The above subject-matter refers.

Sports Kenya earned Kshs. 110,350,000 as Appropriation In Aid in the Financial Year 2023/2024 and utilized it on various expenditure items as planned.

This is submitted for information and record.

J. M. Keunyu
For Director General



**ANTI-DOPING
AGENCY
OF KENYA**

Hau.

Stay Clean, Win Right

817 25 JUL 2024

STATE DEPARTMENT FOR SPORTS
P.O. Box 45950 NAIROBI

67

When replying please quote:

Ref No: ADAK/FIN/2/Vol.1 (6)

Date: 25th July 2024

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

Attn: Head of Accounting Unit

RE: INTER-ENTITY TRANSFER CONFIRMATION

In line with National Treasury end-year closing procedures and making reference to your letter Ref. MOYACES/SDS/AC/7/Vol.1(13), The Anti-Doping Agency of Kenya wishes to confirm the amounts disbursed by you as of 30th June 2024 as indicated below.

Confirmation of Amounts Received by the ANTI-DOPING AGENCY OF KENYA as at 30th June 2024							
Reference No	Date Disbursed	Amounts Disbursed by the State Department of Sports				Amount Received by SAGA as at 30th June 2024	Difference
		Recurrent	Development	Inter-Ministerial	TOTAL		
		Kshs.	Kshs.	Kshs.	Kshs.		
FT23237LFFVNY	25-Aug-23	24,031,666.65	-	-	24,031,666.65	24,031,666.65	-
FT23251FXQJP	8-Sep-23	24,031,666.65	-	-	24,031,666.65	24,031,666.65	-
FT23285QVLGO	12-Oct-23	24,031,666.65	-	-	24,031,666.65	24,031,666.65	-
FT23304HPWS4	30-Oct-23	24,031,666.65	-	-	24,031,666.65	24,031,666.65	-
FT23340XD994	6-Dec-23	24,031,666.00	-	-	24,031,666.00	24,031,666.00	-
FT23363ZSCP7	29-Dec-23	24,031,666.00	-	-	24,031,666.00	24,031,666.00	-
FT24039MD6JM	8-Feb-24	24,031,666.00	-	-	24,031,666.00	24,031,666.00	-
FT240719YDVM	11-Mar-24	24,031,666.00	-	-	24,031,666.00	24,031,666.00	-
FT24099JZ927	8-Aug-24	24,031,666.00	-	-	24,031,666.00	24,031,666.00	-
FT241248TV2C	3-May-24	24,031,666.00	-	-	24,031,666.00	24,031,666.00	-
FT24163CQ8RH	11-Jun-24	24,031,667.00	-	-	24,031,667.00	24,031,667.00	-
FT2417988521M	27-Jun-24	24,031,667.00	-	-	24,031,667.00	24,031,667.00	-
TOTAL		288,379,996.60	-	-	288,379,996.60	288,379,996.60	-

I therefore hereby confirm the amounts indicated above as the correct total grants received as of the period ending 30th June 2024.

Saraha
Sarah I Shibusse
CHIEF EXECUTIVE OFFICER

29 AUG 2024



**ANTI-DOPING
AGENCY
OF KENYA**

When replying please quote:

Ref No: ADAK/FIN/3/Vol.1 (11)

Date: 28th August 2024



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

① CFO
Pke the
AS
29/8/2024

Attention: Head of Accounting Unit

REF: A-I-A COLLECTION FOR THE FY2023/2024

The above subject matter refers.

This letter serves to confirm that the Agency A-I-A collection for the Financial Year ended 30th June 2024 was Kshs. 8,794,124.00.

② HAU
This is for your
action.
29/8/24

Sarah I. Shibutse
CHIEF EXECUTIVE OFFICER



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

SASDF PLAZA
Tel: +254-020-2251164/005, 2250576
Fax: +254-020-316187
When replying please quote:

P.O. Box 49849-00100
Nairobi, Kenya

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

11th July, 2024

Administrative Secretary
Kenya National Sports Council
Riadha House
NAIROBI

INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2023/2024

The State Department for Sports wishes to confirm the amounts disbursed to your institution as at 30th June, 2024 as indicated on the table overleaf. Please compare the amounts disbursed with the amounts received by the institution and populate them on column E of the table.

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

Peter K. Tum, CBS
PRINCIPAL SECRETARY

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

Confirmation of amounts received by Kenya National Sports Council as at 30 June 2024

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2024				Amount Received by Kenya National Sports Council as at 30 June 2024 (Kshs) (E)	Differences (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)=(A+B+C)		
FT23237N2T25	25-Aug-23	493,333.35	-	-	493,333.35	493,333.35	0
FT23251P61GX	08-Sep-23	493,333.35	-	-	493,333.35	493,333.35	0
FT2328590PXY	12-Oct-23	493,333.00	-	-	493,333.00	493,333.35	0
FT233047T3CR	31-Oct-23	493,333.00	-	-	493,333.00	493,333.35	0
FT23340YJ8W9	06-Dec-23	493,333.00	-	-	493,333.00	493,333.35	0
FT24004Q0571	04-Jan-24	493,333.00	-	-	493,333.00	493,333.35	0
FT240399G8NB	08-Feb-24	493,333.00	-	-	493,333.00	493,333.35	0
FT24071YV782	11-Mar-24	493,333.00	-	-	493,333.00	493,333.35	0
FT240998ZNHZ	08-Apr-24	493,333.00	-	-	493,333.00	493,333.35	0
FT24124LTR4B	03-May-24	493,333.00	-	-	493,333.00	493,333.35	0
FT241638QJ67	11-Jun-24	493,333.00	-	-	493,333.00	493,333.35	0
FT2417904F2F	27-Jun-24	493,333.00	-	-	493,333.00	493,333.35	0
Total		5,919,996.70	-	-	5,919,996.70	5,919,996.70	0

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

Head of Accounts Department

Name: JAMES AKAMA

Signature: 

Date: 24.07.2024

Official Stamp:





Talanta Plaza, Upper Hill, Nairobi
P.O.Box 4644 - 00200 Nairobi, Kenya.
Tel: +254 720110088/ 789110088
E-mail: info@sasdef.go.ke
Website: www.sasdef.go.ke

REF: SASDF/FIN/2/VOL.II/162

Date: 31st July, 2024

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

**RE: INTER-ENTITY FUNDS TRANSFER CONFIRMATION –FY
2023/2024**

We refer to your letter Ref No. MOYACES/SDS/AC/7 VOL.1/(15) dated 11th July 2024 relating to inter-entity funds transfer from the State Department for Sports for the Financial Year 2023/24.

The Sports, Arts and Social Development Fund wishes to confirm that we received Kshs 207,999,996.65 as recurrent grants and Kshs. 14,412,777,909 as development grants for the financial year 2023/24.

Please find the attached breakdown to support the aforementioned grants.

Thank you for your continued support.

NUH M. IBRAHIM
FUND ADMINISTATOR/CHIEF EXECUTIVE OFFICER

Attach:

CONFIRMATION OF AMOUNTS RECEIVED BY SPORTS, ARTS AND SOCIAL DEVELOPMENT FUND AS AT 30TH JUNE 2024

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 th June 2024				Amount Received by Sports, Arts and Social Development Fund as at 30 th June 2024 (Kshs) E	Difference (Kshs) (F)= (D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) ©	Total (Kshs) (D)=(A+B+C)		
FT232378b82N	25-Aug-23	17,333,333.30	-	-	17,333,333.30	17,333,333.30	-
FT23251YH78S	08-Sep-23	17,333,333.35	-	-	17,333,333.35	17,333,333.35	-
FT23285KMF95	12-Oct-23	17,333,332.00	-	-	17,333,332.00	17,333,332.00	-
FT2330487B2M	31-Oct-23	17,333,332.00	-	-	17,333,332.00	17,333,332.00	-
FT23340MR3LR	06-Dec-23	17,333,332.00	-	-	17,333,332.00	17,333,332.00	-
FT23363845S4	29-Dec-23	17,333,332.00	-	-	17,333,332.00	17,333,332.00	-
FT24039R9DNL	08-Feb-24	17,333,332.00	-	-	17,333,332.00	17,333,332.00	-
FT24071N5PRK	11-Mar-24	17,333,332.00	-	-	17,333,332.00	17,333,332.00	-
FT24099LTPSB	08-Apr-24	17,333,332.00	-	-	17,333,332.00	17,333,332.00	-
FT24124G20JS	03-May-24	17,333,332.00	-	-	17,333,332.00	17,333,332.00	-
FT24163BCFP8	11-Jun-2024	17,333,337.00	-	-	17,333,337.00	17,333,337.00	-
FT24179ZQ5XP	27-Jun-24	17,333,337.00	-	-	17,333,337.00	17,333,337.00	-
FT23306ZY9Z6	02-Nov-23	-	2,385,235,170.00	-	2,385,235,170.00	2,385,235,170.00	-
FT2334263RFV	08-Dec-23	-	3,390,860,903.00	-	3,390,860,903.00	3,390,860,903.00	-
FT240364QWCB	05-Feb-24	-	2,183,877,771.00	-	2,183,877,771.00	2,183,877,771.00	-
FT24121F3JXN	30-Apr-24	-	2,690,653,534.00	-	2,690,653,534.00	2,690,653,534.00	-
FT24145723DK	24-May-24	-	1,232,371,502.00	-	1,232,371,502.00	1,232,371,502.00	-
FY24187POXDN	09-Jul-24	-	2,529,779,029.00	-	2,529,779,029.00	2,529,779,029.00	-
TOTAL		207,999,996.65	14,412,777,909.00	-	14,620,777,905.65	14,620,777,906.65	-

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

Head of Accounts Department

Name: David Mwasa Mwasa Signature: [Signature]

Date: 31-07-2024

Official Stamp:



H.O.
Kindly Ack.
15/07/24

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

SASDF PLAZA
Tel: +254-020-2251164/005, 2250576
Fax: +254-020-316187
When replying please quote:

P.O. Box 49849-00100
Nairobi, Kenya

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

11th July, 2024

Chief Executive Officer
WRC Safari Rally Project
Kencom House
NAIROBI



INTER-ENTITY FUNDS TRANSFER CONFIRMATION - FY 2023/2024

The State Department for Sports wishes to confirm the amounts disbursed to your institution as at 30th June, 2024 as indicated on the table overleaf. Please compare the amounts disbursed with the amounts received by the institution and populate them on column E of the table.

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

Peter K. Tum, CBS
PRINCIPAL SECRETARY


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

Confirmation of amounts received by WRC Safari Rally Project as at 30 June 2024

Reference Number	Date Disbursed	Amounts Disbursed by State Department for Sports as at 30 June 2024				Amount Received by WRC Safari Rally Project as at 30 June 2024 (Kshs) (E)	Differences (Kshs) (F) = (D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D) = (A+B+C)		
FT2322053H3D	08-Aug-23	-	17,185,000.00	-	17,185,000.00		

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

Head of Accounts Department

Name: Henry Thuo Signature: 

Date: 15.07.2024 Official Stamp: