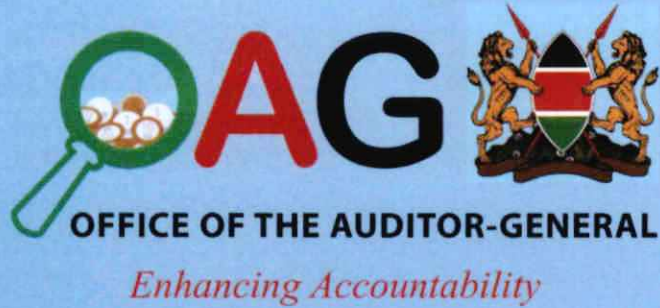
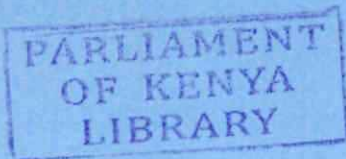


REPUBLIC OF KENYA



# REPORT



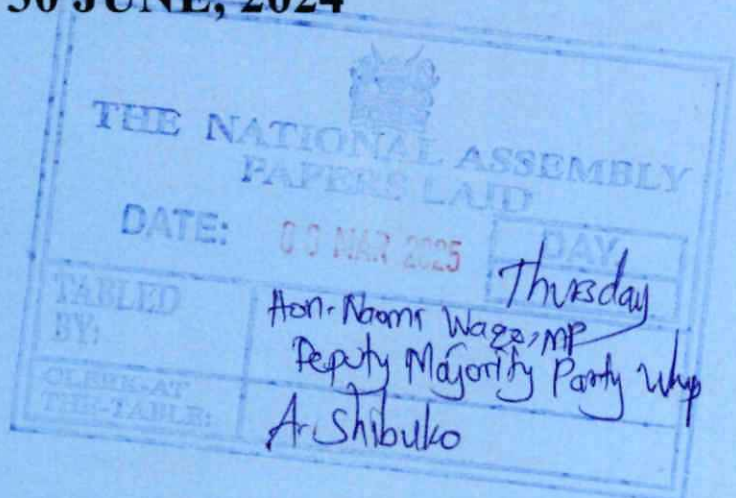
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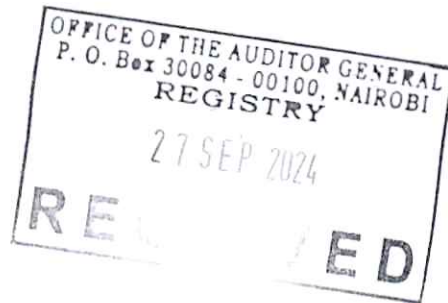
**THE AUDITOR-GENERAL**

ON

**ANTI-DOPING AGENCY OF KENYA**

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





*Stay Clean, Win Right*

**ANTI-DOPING  
AGENCY  
OF KENYA**

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**ANTI-DOPING AGENCY OF KENYA**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDING  
30 JUNE 2024**

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

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**1. ACRONYMS, ABBREVIATIONS AND GLOSARY OF TERMS**

**A: ACRONYMS AND ABBREVIATIONS**

AAF	Adverse Analytical Finding
ABP	Athletes Bios Passport
ADAK	Anti-Doping Agency of Kenya
ADAMS	Anti-Doping Administration Management System
ADO	Anti-Doping Organization
ADR V	Anti-Doping Rules Violation
AIU	Athletic Integrity Unit
AK	Athletics Kenya
ATF	Atypical Finding
CAS	Court of Arbitration for Sports
CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICS	Institute of Certified Secretaries
ICPAK	Institute of Certified Public Accountants of Kenya
INADO	Institute of National Anti-Doping Organizations
ISTI	International Standard for Testing and Investigation
IPSAS	International Public Sector Accounting Standards
KICD	Kenya Institute for Curriculum Development
MD	Managing Director
NADO	National Anti-Doping Organization
NSF	National Sports Fund
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PS	Principal Secretary
PSASB	Public Sector Accounting Standards Board
RADO	Regional Anti-Doping Organization

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SAGAs	Semi-Autonomous Government Agencies
SASDF	Sports Arts and Social Development Fund
SCAC	State Corporation Advisory Committee
SC	State Corporations
TUE	Therapeutic Use Exemption
WADA	World Anti-Doping Agency
WADC	World Anti-Doping Code
WB	World Bank
VC	Vice Chancellor

**B: GLOSSARY OF TERMS**

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

**Comparative Year-** Means the prior period.

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**2. KEY ENTITY INFORMATION AND MANAGEMENT**

**(a) Background information**

The Anti-Doping Agency of Kenya was formed under section 5 on 22<sup>nd</sup> April 2016 through the Anti-Doping Act No. 5 of 2016. At cabinet level, the Anti-Doping agency of Kenya is represented by the Cabinet Secretary for Youth Affairs, the Arts and Sports who is responsible for the general policy and strategic direction of the Agency.

**(b) Principal Activities**

The principal activity/mission/ mandate is: -

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

**(c) Key Management**

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

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

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**(d) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2024 and who had direct fiduciary responsibility were:

<b>S.NO</b>	<b>Designation</b>	<b>Name</b>
1.	Chief Executive Officer	Ms. Sarah Idieva Shibusse
2.	Director Standards and Compliance	Ms. Peninah Wangare Wahome
3.	Principal Research & Development Officer	Dr. Martin Sisa Yauma
4.	Principal Legal Officer	Mr. Bildad Kamwele Rogoncho
5.	Manager-Human Capital	Ms. Edna Jepkoech Koitie
6.	Manager Internal Auditor	Mr. Kennedy Gicheha Mungai
7.	Principal Accountant	Mr. Simon Mutungi Katee
8.	Senior Supply Chain Management Officer	Ms. Betty Kitawa Chege

**e) Fiduciary Oversight Arrangements**

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

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

**Audit and Risk Management Committee.**

The audit and risk Management committee comprises of four members with diverse knowledge and experience. The committee oversee the internal and external audit function, examine internal and external Auditors' findings and recommendations for the improvement of the internal controls. It also monitors management's response to and implementation of internal control recommendations, review the quality and effectiveness of the external audit process, carry out risk assessment and analysis develop a risk management plan, review the implementation of the risk management framework, approve the necessary policies for Audit, Governance and Risk Management functions, make recommendations to the Board on any other issue related to Audit, Governance & Risk Management among others.

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**Human Capital Management Board Committee.**

This committee make recommendations to the Board on any issues related to human capital. It approves the necessary policies for human capital functions, ensure there is a clear organizational structure for the agency, recommend to the Board the approval of staff appointments; oversee staff development and training, considering charges and evidence on staff disciplinary cases and advise board action to be taken. It examines the format and the contents of the Agency Statutes and make appropriate recommendations to the Board, recommend the Board improvements in the job grading classification as the Committee may consider appropriate, review, and make recommendations to the Board on Terms and Conditions of Service as and when necessary or when directed to do so by the Board from time to time among others.

**Finance and General-Purpose Committee**

The committee oversees the finance and general-purpose functions of the agency and provides progress reports to the Board. It recommends to the Board the approval of annual estimates and expenditure, authorizes expenditure for all maintenance work, considers and make recommendations to the Board on acquisition of new fixed assets including land and to advise the Board on utilization of such assets and land. It considers and make recommendation to the Board, on the application of the Agency's seal to documents, provide leadership in Resource Mobilization, approve the annual procurement plan which is aligned to the annual budget, approve the necessary policies for Finance and Resource functions, among others.

**Strategy, Planning and Corporate Governance Committee**

The committees' mandate is to ensure good leadership and strategic management, ensure transparency and disclosure within the board and the agency, ensure compliance with various relevant laws and regulations, safeguard proper communication with stakeholders, ensure the agency's independence and governance, provide guidance on the Board's systems and procedures, ensuring stakeholders participation and satisfaction, provide guidance on Corporate Social Responsibility among others.

## ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

Meetings held by the committees within the year are provided below.

STRATEGY, PLANNING & CORPORATE GOVERNANCE									
NAMES	DATES								TOTAL
	12.9.2023	22.11.2023	26.3.2024	28.5.2024					
Amb. Cleland Leshore	X	X	X	X	-	-	-	-	4
Dr. Angela Koech	X	X	X	X	-	-	-	-	4
Mr. George Murila	-	-	-	-	-	-	-	-	0
Ms. Joyce Wesonga	-	-	-	-	-	-	-	-	0
Mr Samuel Mugambi	-	-	-	-	-	-	-	-	0
Ms. Caroline Amondi	X	X	X	X	-	-	-	-	4
Mr. Isaac Odek	-	X	X	X	-	-	-	-	4
Ms. Josephine Kulundu	X	X	X	X	-	-	-	-	1
FINANCE & GENERAL PURPOSE									
NAME	14.9.2023	26.9.2023	19.10.2023	20.11.2023	1.12.2023	9.1.2024	8.4.2024		TOTAL
Dr. Angela Koech	X	X	X	X	X	X	X	-	7
Mr. Samuel Mugambi	-	-	-	-	-	-	-	-	0
Ms. Joyce Wesonga	-	-	-	-	-	-	-	-	0
Ms. Kathyryne Maundu	X	X	X	X	X	X	X	-	7
Ms. Isaac Odek	-	-	-	-	X	X	-	-	2
Ms. Carol Amondi	X	X	X	-	X	X	X	-	6
Ms. Josephine Kulundu	X	X	X	X	X	X	X	-	7
HUMAN CAPITAL MANAGEMENT BOARD COMMITTEE									
NAME	5.6.2023	5.9.2023	17.10.2023	7.11.2023	9.1.2024	9.2.2024	9.4.2024	6.6.2024	TOTAL
Ms. Kathyryne Maundu	X	X	X	X	X	X	X	X	8
Mr. George Murila	X	X	X	X	X	X	X	X	8
Ms. Christine Oyugi	X	X	X	X	X	X	X	X	8
Ms. Josephine Kulundu	X	X	X	X	X	X	X	X	8
Mr. Isaac Odek	X	-	X	X	X	X	-	-	5
Ms. Carol Amondi	-	-	X	-	-	-	X	X	3

AUDIT AND RISK MANAGEMENT BOARD COMMITTEE								
Name	27.09.2023	19.12.2023	14.03.2024	4.06.2024				
Mr. George Murila	x	x	x	x	-	-	-	4
Ms. Christine Oyugi	x	x	x	x	-	-	-	4
Ms. Josephine Kulundu	x	x	x	x	-	-	-	4
Mr. Isaac Odek	-	x	-	x	-	-	-	2
Amb. Cleland Leshore	x	x	x	x	-	-	-	4
Ms Carol Amondi	-	x	x	x	-	-	-	3

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**f) Entity Headquarters**

P O. Box 66458-00800  
Parklands Plaza, 6<sup>th</sup> Floor  
Muthithi Road, Chromo Lane  
Nairobi, KENYA

**g) Entity Contacts**

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

**h) Entity Bankers**

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

**i) Independent Auditors**

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

**j) Principal Legal Adviser**

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

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**3.THE BOARD OF DIRECTORS**

**1. Amb. Daniel Makdwallo – Chairman ADAK Board.**



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

He served as the Kenya’s Ambassador in Egypt.

He is an independent non-executive director, and Chairs ADAK Full Board

Mr Makdwallo DOB is 2<sup>nd</sup> January 1961

**2. Dr. Angela Koech Lesan**

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



Dr. Koech serves as the chairlady to the Finance and General-Purpose Committee. She is also a member of Strategy, Planning and Corporate Governance Committee. She is an independent non-executive director. Dr Koech DOB is 19<sup>th</sup> September 1959

**3. Mr. George Murila**



Mr. Murila holds a Bachelor of Commerce in Accounting from the University of Nairobi. He is currently the CEO of Kakamega Forest Heritage Foundation. He has served in various capacities having been with Kenbright Insurance brokers as the Managing Director, Marketing Manager with Petro Oil Kenya Limited, and similar management, and coordinator position with Caltex Oil Kenya. This bestows to him over 20 years' experience in sales and marketing, advertising, and public relations. He chairs the Audit & Risk Management committee and is a member of the Strategy, Planning and Corporate Governance Committee. He is an independent non-

executive Director born on 21<sup>st</sup> March 1954

**4. Ms. Kathryn Maundu**

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



She Chairs the Human Capital Board Committee and is a Member of Finance and General-Purpose Committee. Director Kathryn was born on 3<sup>rd</sup> November 1978

**5. Amb. Cleland Leshore**

Amb. Leshore is an independent non-executive director with a master's degree in international relations and diplomacy from the University of Nairobi and a Bachelor of Arts Degree in international relations from Washington International University USA. Amb. Leshore is a specialist in Public Administration and Security with diverse work experience. He previously served as Kenya's Ambassador in South Sudan. He was appointed at ADAK board on 26<sup>th</sup> January 2022 and chairs the strategy, planning and governance committee, and sits as a member in the audit and risk management committee. He was born on 1<sup>st</sup> June 1961.



**6. Ms. Christine Oyugi**

Ms Oyugi is an Advocate of the High Court of Kenya with over fourteen (14) years' post admission practice. She holds a Bachelor of Laws (LLB) Degree from Makerere University Kampala, Uganda, a Post-Graduate Diploma in Law from Kenya School of Law and is currently pursuing a master's degree in public policy and administration at Kenyatta University.

She has a Certificate in Senior Management Course and Strategic Leadership Development Program both from the Kenya School of Government.

She is a Principal State Counsel at the Office of the Attorney General and Department of Justice attached to the Civil Litigation Department, specializing in Employment and Labor Relations matters. Ms Oyugi represents the Honorable Attorney General at ADAK board. She sits as a member in the Audit and Risk Management Committee and Human Capital Board Committee. Her DOB is 22<sup>nd</sup> January 1979.



**ANNUAL REPORT AND FINANCIAL STATEMENTS  
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**7. Ms. Caroline Amondi**

Ms. Caroline Amondi Oloo is an advocate of the High Court of Kenya and holds a L.L.B degree from Mangalore University and L.L.M degree in International Constitutional and Human Rights Law from



Pondicherry University-India. She has over 20 years experience and exposure in various fields, including in the Public Service as a State counsel, in policy administration, legal aid, leadership and management, corporate governance and audit of management systems; and in the Private Sector as a legal practitioner, pro bono lawyer and a mediator. She has been a part-time law lecturer and volunteer Kenyan Sign Language teacher.

She has also been the chair of the East Africa Legal Aid Network, comprising state and non-state agencies from 7 countries in the East Africa region, and currently serves as the Head of Legal-Ministry of Youth Affairs, the Arts and Sports. Director Caroline is a member of the Finance and General purpose committee and Strategy and corporate governance.

**8. Ms Josephine Kulundu**

Ms. Kulundu has more than 8 years' experience in financial sector policy research, analysis and strategies, preparing quarterly and annual reports, data collection and analysis. In addition to the work experience, she has undertaken short term training in financial services and market regulation, financial inclusion and policy making process. She currently is the coordinator for Digital Finance Flagship project under the Third Medium Term Plan.

Ms Kulundu is a member of the Audit Risk Management committee and Human Capital Management Board Committee. She is an alternate director representing the PS, National Treasury in ADAK Board. Her DOB is 19<sup>th</sup> November 1979.



**ANNUAL REPORT AND FINANCIAL STATEMENTS  
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**9. Ms. Sarah Idieva Shibutse – Chief Executive Officer.**



Ms. Shibutse has a master's degree in international studies (Development Cooperation). In addition to her Masters, she also has a Bachelor of Arts degree in Community Development and has undergone various sports administration trainings. She worked as a Sports Officer at the Department of Sports, Ministry of Sports, Culture & Heritage for 18 years up to 2015 when she was seconded to the Anti-Doping Agency of Kenya. Since 2015, she has benefitted a lot from various trainings and collaboration meetings through the World Anti-Doping Agency (WADA), institute of National Anti-Doping Organizations and other partners in the Anti-Doping fraternity. Ms. Shibutse has served as a joint secretary to the Anti-Doping Taskforce that was set up by the Ministry of Sports to investigate the extent of doping in Kenya. She has also briefly worked at the Africa Zone V RADO and while there gained a lot of experience working with the various countries affiliated to the RADO. She is committed to ensuring that athletes compete on a fair and level playing field and do so clean. Her DOB is 9<sup>th</sup> July 1972.

**10. Mr. Bildad Rogoncho Kamwele - Principal Legal Officer.**

Mr. Rogoncho is an Advocate of the High Court of Kenya. He has over sixteen (16) years post admission experience. He holds a bachelor's degree in law from the Moi University-Eldoret, obtained in 2006. He has a Postgraduate Diploma in Laws from the Kenya School of Law, earned in 2007. He had served in various capacities before joining the Anti-Doping Agency of Kenya in 2018. He has previously practiced as a litigation counsel, handling both civil and criminal matters. He served in the Office of the Director of Public Prosecutions (ODPP) as the prosecution counsel at the Kericho High Court and as a Resident Magistrate at the Wajir Law Courts. He has also worked with the National Gender and Equality Commission as a Senior Legal Officer. He is currently pursuing a Master of Arts in Leadership at the Pan Africa Christian University. DOB is 25<sup>th</sup> January 1983.



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**4. MANAGEMENT TEAM**

**1. Ms. Sarah Idieva Shibutse – Chief Executive Officer**

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



Ms Shibutse took over the leadership of the Anti-Doping Agency of Kenya in an acting capacity in January 2022, having served as the Director, Standards, and compliance with the Agency. She pioneered and steered the department of standards and compliance by putting in place structures and standard operating procedures in accordance with International Standards of Testing (IST) Since 2015, she has benefitted a lot from various trainings and collaboration meetings through the World Anti-Doping Agency (WADA), institute of National Anti-Doping Organizations and other partners in the Anti-Doping fraternity. Ms. Shibutse has served as a joint secretary to the Anti-Doping Taskforce that was set up by the Ministry of Sports to investigate the extent of doping in Kenya. She has also briefly worked at the Africa Zone V RADO and while there gained a lot of experience working with the various countries affiliated to the RADO. She is committed to ensuring that athletes compete in a fair and level playing field and do so clean.

**2. Ms. Peninah Wangari Wahome, Director – Standards and Compliance**

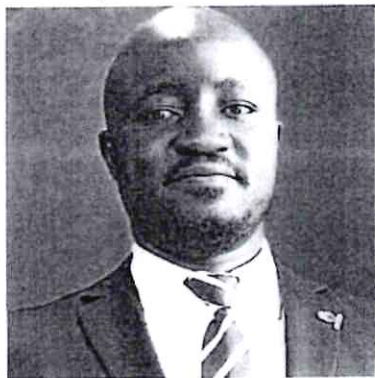
Ms Peninah Wahome is a career Sports Administrator with over 28 years of experience; She holds a master’s degree in physical education and Sport from Kenyatta University. She is currently serving as Acting Director, Standards and Compliance Department. Before this the appointment, she has been serving as Manager Compliance and Testing where she has been in charge of implementing of Compliance and Testing programs.



Prior to joining the Agency in 2017, Peninah had served as Director Sports and Games Department at Kenyatta University for eight years. She has also over the time been involved in consultancy and research work in the field of Sport.

**3. Dr Martin Yauma, Principal Research and Development Officer**

He is a Sports Scientist with a Doctor of Philosophy in Sports Science at Kenyatta University. Has



a Master's degree in Sports Medicine from the United States Sports Academy (Alabama). Martin is currently working with athletes in Kenya, educating them on Anti-Doping and giving them alternative acceptable ways of competing clean including but not limited to Injury prevention and rehabilitation. He's also a renowned researcher on doping issues in Kenya. Martin previous worked as county director of sports in Mandera and as a high performance trainer for the National Rugby Teams both

Sevens and Fifteen's in 2015 where both teams exemplary excelled in performance. He has been a sports medicine lecturer in 4 universities, Kenyatta University, Masinde Muliro University, Laikipia University and Mt Kenya University.

Dr. Martin is deeply committed to the vision of a doping-free sports world. His work is driven by a passion for science, a dedication to athlete health and well-being, and an unwavering belief in the values of fairness and integrity in sports. He continues to inspire and lead the next generation of researchers and educators in the relentless pursuit of clean competition.

**4. Mr. Bildad Rogoncho Kamwele - Principal Legal Officer**



Mr. Rogoncho is an Advocate of the High Court of Kenya. He has over sixteen (16) years post admission experience. He holds a bachelor's degree in law from the Moi University-Eldoret, obtained in 2006. He has a Postgraduate Diploma in Laws from the Kenya School of Law, earned in 2007. He had served in various capacities before joining the Anti-Doping Agency of Kenya in 2018. He has previously practiced as a litigation counsel, handling both civil and criminal matters. He served in

the Office of the Director of Public Prosecutions (ODPP) as the prosecution counsel at the Kericho High Court and as a Resident Magistrate at the Wajir Law Courts. He has also worked with the National Gender and Equality Commission as a Senior Legal Officer. He is currently pursuing a Master of Arts in Leadership at the Pan Africa Christian University.

**5. Ms. Edna J. Koitie – Manager, Human Capital and Administration.**

CHRP, Edna J. Koitie is the Manager-Human Capital and Administration with over 10 years' experience in the public service.

She is responsible for the management and operations of the Human Capital and Administration Department for effective implementation of the organizational strategies, policies, and procedures on people's management.



She holds a Master of Business Administration-Strategic Management Option (UON), Bachelor of Business Administration (KEMU), National Higher Diploma in HRM (KNEC) and a Diploma in Business Administration (KEMU).

She is a licensed Human Resource Management Practitioner and an active member of the Institute of Human Resource Management (Kenya). She is a Certified Professional Trainer and a trained workplace counsellor.

**6. CPA. Kennedy Gicheha Mungai, Manager Internal Audit**

CPA Kennedy Mungai has over Thirteen years' experience in audit and assurance gained mainly in the public sectors. Currently he is the Manager, Internal Audit at Anti-Doping Agency of Kenya.



He was previously a County Schools Auditor in Murang'a County under the Ministry of Education, where he played a key role in transforming the Directorate of Schools Audit Services.

He holds a Master of Science Degree in Finance and Accounting from Jomo Kenyatta University of Agriculture and Technology, a Bachelor of Commerce Degree (Accounting Option) from Africa Nazarene University and a Diploma in Technical Education (Accounting Option) from Kenya Technical Trainers College. He is also a Certified Public

Accountant of Kenya (CPA-K), Certified Information Systems Auditor (CISA) and Certified in Risk and Information System Control (CRISC) He is an active member of the Institute of Certified Public Accountants of Kenya (ICPAK), Institute of Internal Auditors (IIA) and Information Systems Audit & Control Association (ISACA)

**7. CPA. Simon Mutungi Katee – Principal Accountant**

CPA Simon Katee is a seasoned Accountant with vast experience in finance and accounts build over a period of 18 years serving in various institutions. He has served as a Financial Accountant with learning Institutions (Pan African High School, Nairobi Upper Hill Junior Academy & Webzz Tuition Center Ltd), Administrative Finance Officer and Finance Controller with The Centre for Victims of Torture an International NGO, Senior Auditor with Nicholas and Company CPA. Mr Simon Katee currently chairs UNESCO taskforce on the review of WADA Funding formular by State Parties. He has diverse practice and expertise in Fund and Grants Management for both public and private sector. He has hand on experience in fund raising, budgeting, financial management, and financial reporting in the private sector, NGO's and Public Sector. He has a good command and understanding of International Financial Reporting Standards (IFRS), International Accounting Standards (IAS) and International Public Sector Accounting Standards (IPSAS). He holds a Master of Business Administration in Finance from Kenyatta University, and Bachelor of Commerce Degree (Accounting) from Mount Kenya University. He has also undertaken a course in Strategic Leadership and Development Programme (SLDP) with Kenya School of Government (KSG), and other short courses on financial management and reporting with Deloitte and The National Treasury.



Mr. Katee is a Professional Accountant with Certified Public Accountant (CPA-K) qualification and a full member of the Institute of Certified Public Accountants in Kenya (ICPAK) in good standing. He is a Certified ISO 9000:2015 QMS Internal Auditor.

**8. Ms. Betty Kitawa Chege – Senior Supply Chain Management Officer**

Ms. Betty Kitawa is a Supply Chain Specialist with adept ICT skills with over 14 years' experience. She is a licensed Supplies Practitioner, full member of KISM and Chartered Institute of Purchasing



and Supply (CIPS, UK). She has expertise in implementing innovative procurement solutions, strategic procurement thinking and improving procurement processes.

She manages the procurement and supply functions that contribute to the achievement of the overall organizational strategy and is well versed in the Public Procurement and Asset Disposal Act (PPADA) 2015 and Public Procurement and Asset Disposal Regulations 2020.

Ms. Kitawa holds a bachelor's in science business information technology and a Master of Science degree in Procurement and Logistics both from Jomo Kenyatta University of Agriculture and Technology.

## ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

### 5. CHAIRMAN'S STATEMENT

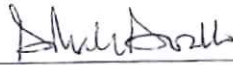
On behalf of Board of the Anti-Doping Agency of Kenya (ADAK), it is my pleasure to present the Annual Report and Financial Statements for the Financial Year 2023/2024. As an Agency, we have realized great milestones which have helped us achieve our mandate even through the challenges we continued to experience in this period.

The field of Anti-Doping is extremely dynamic, and this demands that Anti-Doping Organizations (ADOs), ADAK included, to be updated on developments and new trends of doping both locally and internationally. Currently, the 2021 World Anti-Doping Code is in effect since 1<sup>st</sup> January 2021. The new Code introduces new International Standards meant to inject an added impetus to the fight against doping, but which introduces additional responsibilities to the ADOs, and inevitably additional costs.

In the year under review, ADAK continued to absorb allocated grant from Government of Kshs 288,380,000/=, a budget which is enhanced compared to the previous Year 2022/23. This comes at a time when the Agency is poised to expand its programs, as envisaged in the Strategic Plan, and as per the expectations of the World Anti-Doping Agency, and the changing circumstances in the Anti-Doping field. We appreciate the injection of Kshs 532,000,000/= from the Sports, Arts and Social Development Fund to enhance Anti-Doping program that is implemented in collaboration with Athletics Kenya and Athletics Integrity Unit a representative of World Athletics to eradicate doping in Kenya. This project is expected to run for five years starting July 2023.

In this regard, ADAK will strive to ensure compliance with the World Anti-Doping Code and the respective international standards.

Signed: \_\_\_\_\_



Date 11<sup>th</sup> SEPTEMBER 2024

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

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## 6. REPORT OF THE CHIEF EXECUTIVE OFFICER

FY2023/24 posed great challenges to the Agency. ADAK faced a looming crisis with the exponential rise in the number of doping cases in the country. The Staff together with its leadership and immense support from the National Government through the office of His Excellency the President, assisted by the Cabinet Secretary for Youth Affairs, the Arts and Sports, were able to surmount this hurdle. His Excellency the President, through the Cabinet Secretary for Sports, committed five million dollars per annum for five years to curb the rising number of doping cases in Kenya. This project is well underway, and we look forward to presenting positive figures within the first year of implementation.

ADAK has continued to grow in leaps and bounds. It is a leading National Anti-Doping Organization [NADO] in the region and across Africa. We have invested heavily in the continuous capacity building of our staff to enable them cope with the dynamic world of Anti-Doping. The staff are trained both locally and internationally, through various conferences, retreats, and workshops. It is our realization that staff empowerment must be in tandem with succession management and projections.

It is important to note that ADAK's Performance Contracting Score for FY2022/23 stood at 2.8. We are hopeful that we will surpass this Score in the evaluation for FY2023/24. The Agency implemented a Performance Improvement Plan which led to remarkable results and thus an improved scoreline is inevitable. The performance of the Agency has been due to the support of the Parent Ministry and the ADAK Board through the leadership of the Board Chairman.

We note to report that we received a total of Shs. 288,380,000 from the National Treasury as the budget for FY2023/24 being an enhanced funding compared to the previous FY2023/24, in which the Agency received Kshs 280,078,250/=. In addition, we received Kshs 532,000,000/= from SASDF for an enhanced Anti-Doping Programme in a bid to combat the doping menace in the country.

Lastly, we appreciate the collaboration created with both our local and international stakeholders. We wish to recognize, the Sports, Arts and Social Development Fund [SASDF], the National Federations, the National Olympic Committee, the National Paralympic Committee, the National Intelligence Service, the Directorate of Criminal Investigations, the Pharmacy and Poisons Board, the Judiciary [through the Sports Disputes Tribunal], the Department of Immigration among others. Internationally, we applaud the support extended by the World Anti-Doping Agency [WADA], the Institute of

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National Anti-Doping Organizations (iNADO), Africa Zone V RADO, Anti-Doping Norway among others. We look forward to a continued working relationship with a view to eradicating doping among our athletes



**SARAH IDIEVA SHIBUTSE**

**CHIEF EXECUTIVE OFFICER**

**Date. 11<sup>th</sup> September 2024**

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**7. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR THE FY2023/2024**

The Anti-Doping Agency of Kenya has four strategic pillars and objectives within the current Strategic Plan for the FY 2023/24 out of which three are key programme pillars and one is administrative. These strategic pillars are as follows:

- i. Carry out the fight against Doping in sports through Anti-Doping Education programmes.
- ii. To protect clean athletes through effective intelligence-based tests
- iii. Administer Anti-Doping rules violation (ADRVs)
- iv. Institutional strengthening.

The Agency develops its annual work plans based on the above four pillars. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The Agency achieved its performance targets set for the FY 2023/2024 period for its three strategic pillars, as indicated in the diagram below:

***GOK Funded Anti-Doping Programme***

Strategic Pillar/Theme/Issues	Objective	Key Performance Indicators	Activities	Achievements
Anti-Doping Education	To sensitize 13,340 persons on Anti-Doping Issues	No of persons sensitised	Education awareness and outreach programs, values-based education and information sharing.	17,085 persons sensitized.
Intelligence based Test	Collect and test 950 Samples	No. of intelligence-based testing conducted	Intelligence based testing	1,285 intelligent based tests conducted
Results Management	Anti-Doping Rules violations resolved 100%	%Result management on Anti-Doping rules violation	Resolution of ADRVs and criminal cases arising therein.	All Anti-Doping rules violations resolved fully

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
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*SASDF Funded Enhanced Anti-Doping Programme*

<b>Strategic Pillar/Theme/Issues</b>	<b>Objective</b>	<b>Key Performance Indicators</b>	<b>Activities</b>	<b>Achievements</b>
Anti-Doping Education	To sensitize 8,500 persons on Anti-Doping Issues	No of persons sensitised	Education awareness and outreach programs, values-based education and information sharing.	12,893 persons sensitized.
Intelligence based Test	3500 to be tested	No. of intelligence-based testing conducted	Intelligence based testing	4,161 intelligent based tests conducted
Results Management	Anti-Doping Rules violations resolved 100%	%Result management on Anti-Doping rules violation	Resolution of ADRVs and criminal cases arising therein.	All Anti-Doping rules violations resolved fully

## 9. CORPORATE GOVERNANCE STATEMENT

### Introduction

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

### Vision:

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

### Mission:

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

### Composition, size, and representation of Board Members:

The composition and size of Anti-Doping Agency of Kenya (ADAK) Board provided a fair representation of both genders (3 males and 5 females) with competencies and skills required for the effective leadership of the organization. The Board is led by a chairman who is assisted by four (4) substantive Board members and three (3) members who each represent the Office of the Attorney General, The National Treasury and the Ministry Youth Affairs, the Arts and Sports respectively. The Chief Executive Officer sits as the Secretary to the Board.

### Current Board

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

	FROM	TO:
Chairman	6 <sup>th</sup> October, 2021	5 <sup>th</sup> October, 2024
Other Board members	30 <sup>th</sup> March, 2022	29 <sup>th</sup> March 2025

During the FY2023/24, Dr Somane Ismail resigned from the Board. A replacement appointment is yet to be made.

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### **Roles and functions of the Board**

The ADAK Board is composed of competent, diverse, and qualified members, capable of exercising objective and independent judgement. The Board exercised its role collectively and ensured that the strategy of the organization was aligned to the long-term goals and sustainability of the organization. The Board provided the much-needed strategic leadership to the Agency. The Board continued to guide the Agency to achieve its mission and vision.

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

- Transparency
- Independent Oversight
- Accountability
- Effective communication

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

### **Process of appointment of the Board**

The appointment of the Board was made in line with Article 27 of the Constitution of Kenya and Section 10 of Anti-Doping Act No. 5 of 2016. The Board Chairman was appointed by His Excellency the President. The substantive Board members were appointed by the Parent Ministry being the Ministry of Sports.

All the Board members were gazetted upon appointment. They were all appointed on a three-year term limit, renewable once. Two (2) of the four (4) substantive Board members are serving their second terms.

## ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

The current Chief Executive Officer (CEO) was competitively recruited and appointed by the Board on 23<sup>rd</sup> August 2022. The CEO was appointed for a term of three (3) years, but she is eligible for re-appointment for a further one term.

### **Removal of the Board**

Section 12 of the Anti-Doping Act provides for the grounds for removal of any of the Board members. The grounds include violation of the provisions of Chapter 6 of the Constitution, incapacitation due to prolonged physical or mental illness which renders the member unable to discharge the duties of his/her office, absenteeism without the permission of the Chairperson or the Cabinet Secretary in the case of the Chairperson, from three consecutive meetings of the Board or if a member is convicted of an offence and imprisoned for a term of more than six months, among others. Every member shall be accorded an opportunity to be heard before he/she is removed under this section.

In the reporting period, none of the ADAK Board members was so removed.

### **Existence of a Board Charter**

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

### **Conflict of Interest**

During the reporting period all the Board members recorded No conflict of interest always except the CEO who had to step out of the Board meeting where the aspect of appointment of the Acting CEO and subsequent recruitment process was an Agenda.

### **Registering of gifts**

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

### **Board Committees**

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

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

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### **Board induction and training**

There was no Board induction undertaken in liaison with the State Corporations Advisory Committee (SCAC) and Institute of Certified Secretaries of Kenya (ICS) during the year under review.

### **Board Self-Evaluation**

The Board undertook the Annual Board Self-Evaluation of its performance as guided by Mwongozo. The evaluation covered the Board as a whole, its committees, individual members, the chairman, the Chief Executive Officer, the Internal Auditor, and the Company Secretary. This exercise was conducted and steered by officials from State Corporations Advisory Committee on **6<sup>th</sup> August 2024**. It was facilitated by ADAK and the outcome shared with SCAC and the Principal Secretary, State Department of Sports.

The current Board was appointed on 30<sup>th</sup> March 2022 and was evaluated on 4<sup>th</sup> July 2023.

### **Board remuneration**

The members of the Board are paid an allowance as guided by the Salaries and Remunerations Commission. Measures were taken to ensure that Board members were fairly, ethically, and responsibly remunerated.

### **Ethics and Conduct**

Good corporate governance starts with a clear strategy for the organization. To maintain its legitimacy and credibility the Board rendered its decisions and resolutions in line with the above parameters.

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### Board Meetings held and attendance - 2023/2024 FY.

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

BOARD MEMBERS	SPECIAL BOARD-EVALUATION 4/7/2023	SPECIAL BOARD-APPROVAL OF THE ENHANCED ATHLETICS ANTI-DOPING PROGRAM 13/7/2023	37 <sup>th</sup> FULL BOARD – 3/10/2023	SPECIAL BOARD-RECEIVING NATIONAL TREASURY AUDIT REPORT 4/10/2023	SPECIAL BOARD-DELIBERATION ON THE NATIONAL TREASURY AUDIT REPORT 30/11/2023	38 <sup>th</sup> FULL BOARD – 11/1/2024	39 <sup>th</sup> FULL BOARD – 15/4/2024	SPECIAL BOARD-APPROVAL OF THE ENHANCED ATHLETICS ANTI-DOPING PROGRAM'S STRATEGIC PLAN 24/5/2024	TOTAL
Amb Daniel Makdwallo - Chairman	✓	✓	✓	✓	✓	✓	✓	✓	8
Dr Angela Koech - Member	✓	✓	✓	✓	✓	✓	✓	✓	8
Amb Cleland Leshore - Member	✓	✓	✓	✓	✓	✓	✓	✓	8
Mr. George Muriu - Member	✓	✓	✓	✓	✓	✓	✓	✓	8
Ms. Carol Amondi - Member/ P.S Sports Rep	✓	✓	✓	✓	✓	✓	✓	✓	8
Ms. Kathyne Maundu - Member	✓	✓	✓	✓	✓	✓	✓	✓	8
Ms. Christine Oyugi - Member/Attorney General Rep-Virtual	✓	✓	✓	✓	✓	✓	✓	✓	8
Ms. Josephine Kulundu - Member/P. S National Treasury Rep	✓	✓	✓	✓	✓	✓	✓	✓	8

## 9. MANAGEMENT DISCUSSION AND ANALYSIS

### Operational Performance

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

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

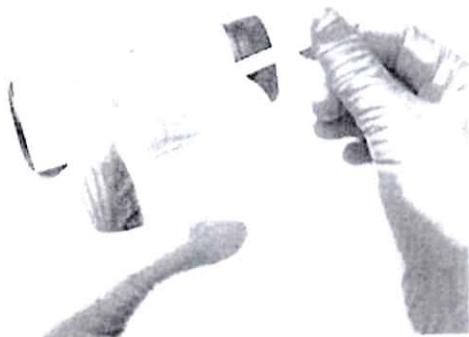
#### i) The Department of Standards and Compliance

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

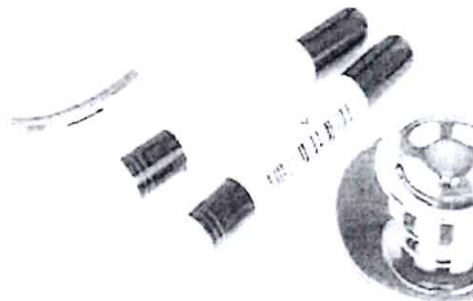
#### In-Competition and Out-of-Competition Testing

This involves planning for intelligent and effective Testing, both In-Competition and Out-of-Competition, and to maintain the integrity and identity of the Samples collected from the point the Athlete is notified of the test to the point the Samples are delivered to the laboratory for analysis.

In and out of competition testing is aimed at deterring doping practices among athletes and hence fair play for all athletes.



Urine Sample



Blood Sample.

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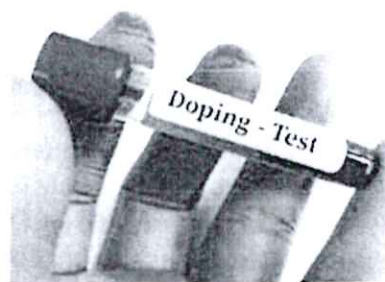


During the **Financial Year 2023/2024**, the department had targeted to carry out **950 tests** from various sports disciplines. The department managed to collect **1,285 samples**.

Upon completion of sample collection, the Urine and Blood serum samples were shipped to WADA accredited Laboratories in South Africa or Qatar for

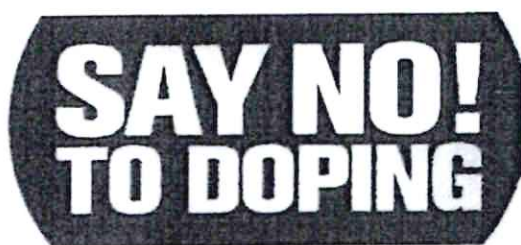
analysis. Samples for Blood Athlete Biological passport (ABP) were however analysed at the WADA approved Pathologists Lancet Kenya laboratory in Nairobi.

The Agency used DHL (K) Ltd for all overseas shipment of the samples since it's the only courier service that accepts to transport human specimen in Kenya.



**Results Management**

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

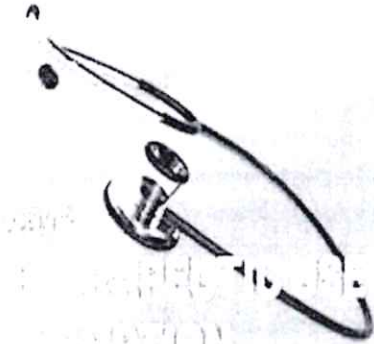


INTERNATIONAL  
STANDARD

2021

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

### Therapeutic Use Exemption



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

During the financial year under review, the Agency did not receive applications for therapeutic use exemption.

### Initial Review

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

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

**Therapeutic Use Exemptions (TUE)**

**WHAT?**  
Approval for use of a prohibited substance or method by an athlete who has a legitimate medical condition.

**WHY?**  
A TUE ensures that athletes are able to obtain treatment for a legitimate medical condition using medication that contains a prohibited substance(s) or method.

**WHO?**  
Any athlete who requires treatment using medication that contains a prohibited substance(s) or method.

**WHEN?**  
An application must be made at least 30 days before taking part in a competition, in exceptional cases or emergencies, a TUE may be approved retrospectively.

**30 DAYS BEFORE COMPETITION**

ADAK ANTI-DOPING AGENCY OF KENYA

**Compliance**

**a) Investigations and Intelligence Gathering**



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

**b) Compliance by sports Federation**

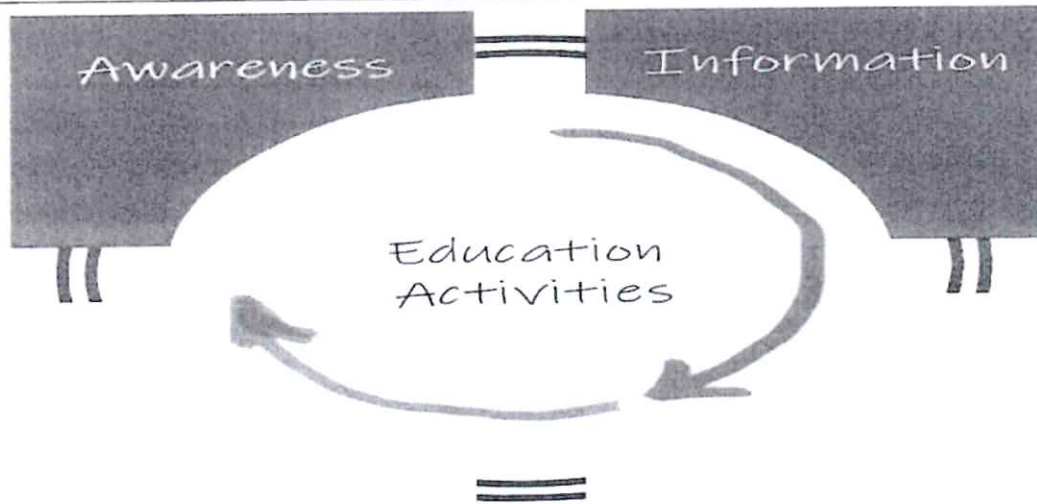
All sports federations and by extension sports persons are expected to comply with the ADAK Anti-Doping Rules and the World Anti-Doping Code (WADC). Compliance audits are carried out on the various federations to ensure that they are adhering to the Rules. Where one is found to be non-compliant then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



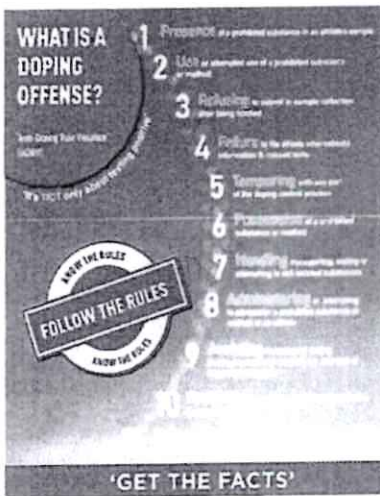
**ii) The Department of Anti-Doping Education and Research.**

The Department of Anti-Doping Education and Research is bestowed with the responsibility of carrying out Anti-Doping values-based education, sensitization and awareness campaigns through Anti-Doping information sharing workshops, outreach, and values-based programs. In addition, the department also carries out research on doping issues which provides guidance in undertaking evidence-based intervention both in Anti-Doping education and testing.

The Department carries out Anti-Doping Education and Research programs through the following activities.



**Awareness Raising Program**



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

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

**Anti-Doping Education** This program is a more deliberate move to share anti-doping information with athletes, Athletes’

support personnel and other stakeholders. Structured workshops are organized, and specialized training offered to specific target groups. The program is aimed at developing participants’ competence in anti-doping issues for the purpose of making informed decisions. Topics covered include Anti-Doping Program Overview, Roles and Responsibilities of various stakeholders, Consequences of Doping, Anti-Doping Rule, Violations (ADRVs), Results Management, The Prohibited List, Food Supplements, Sports Nutrition, Therapeutic Use Exemptions (TUE), sample collection process, and Athletes’ Whereabouts, Principles and values associated with clean sport, Athletes Anti-Doping Rights and Speak about Doping in Sport.



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During the financial year 2023/2024 the agency was able to reach out to 17,085 individuals for awareness campaign against the target of 13,340 thereby surpassing the target for the year.



*Athlete Whereabouts filing in Session.*

**Values-Based Education**

The Directorate organizes sporting activities that promote the spirit of sports values for the young and upcoming athletes during school holidays and/or weekends. The program is aimed at enabling the participants have the ability to demonstrate their understanding of the values which promote the spirit of sport. These values include.

- Health, Ethics, Fair play, and Honesty.
- Athletes' rights as set out in the World Anti-Doping Code
- Excellence in performance
- Character and Education
- Fun and Joy
- Teamwork, dedication, and commitment

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- Respect for rules and laws.
- Respect for self and other participants
- Courage
- Community and solidarity.

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

Values -based education aims at prevention rather than deterrence of doping practices. The Agency has partnered with Kenya Institute of Curriculum Development (KICD) to ensure that values-based education is entrenched in both primary and secondary schools curricular.

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



**Kenya and INADO Collaboration.**

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**Values-based activity Program.**

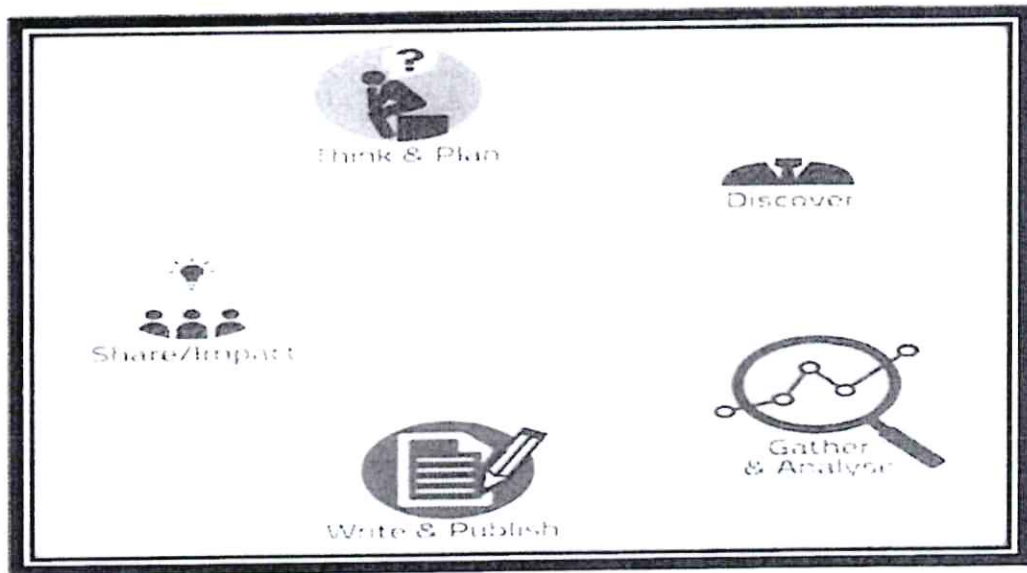
**Information Provision.**

Through this program the Department provides up-to-date Information, Education and Communication (IEC) materials to participants. This is aimed at ensuring stakeholders have access to accurate. UpToDate content related to clean sport. These materials are always provided during Values Based Education, Outreach and Workshop programs.

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**Research on Doping Issues**

Research on doping issues is conducted for the purpose of informing and guiding both Departments of Education and Research and, Standards and Compliance in conducting effective programs respectively. This is meant to ensure that the programs carried out are evidence-based.

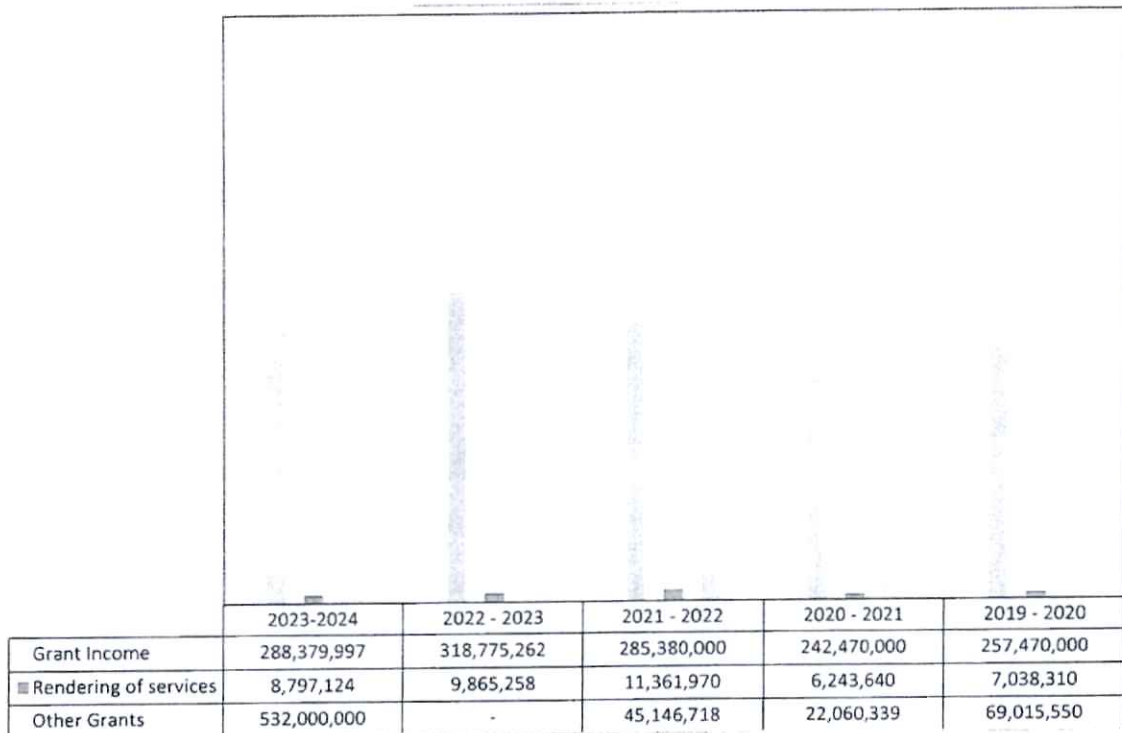


**ANNUAL REPORT AND FINANCIAL STATEMENTS  
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**Financial Performance.**

**REVENUE TREND**

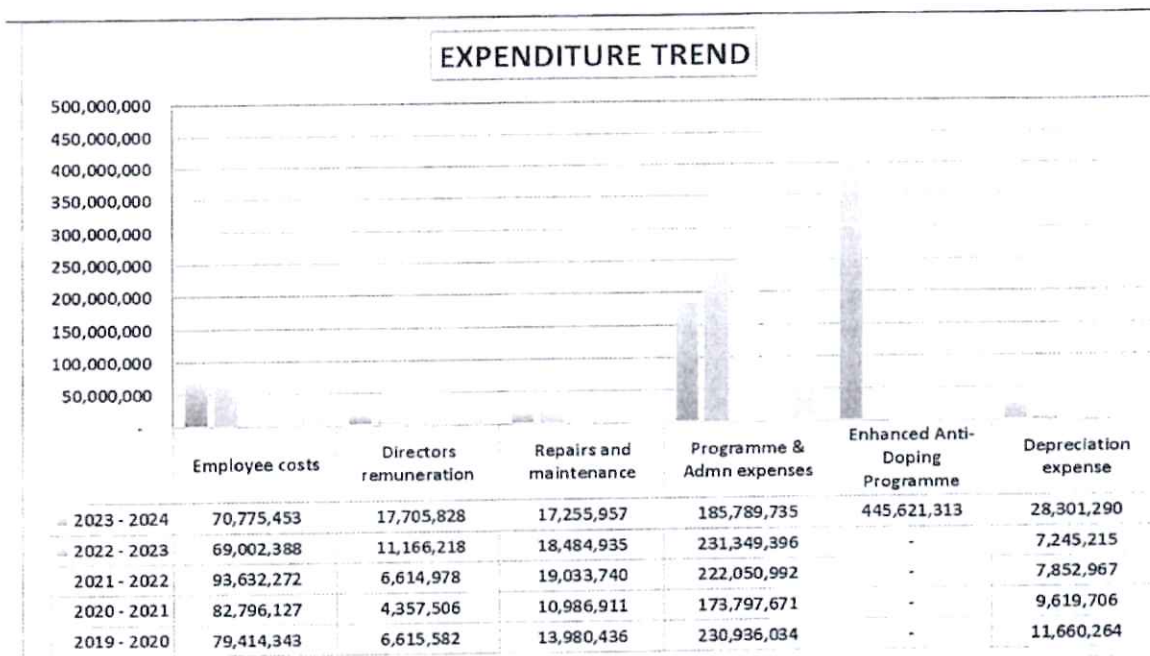


The Total Grant Income exhibit a mixed trend in which a progressive increase is depicted in FY2023/24 and FY2022/23 compared to the previous year 2021/22. Further, the outer years 2020/21 and 2019/20 presents a similar trend comprising decrease and increase as shown above.

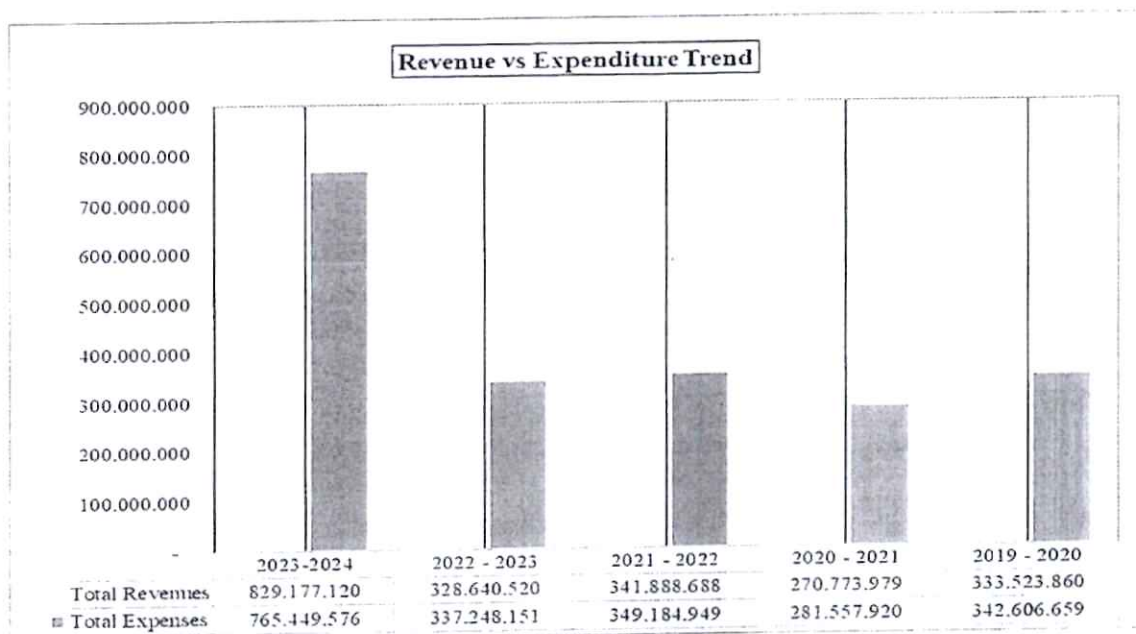
Incomes realised from rendering of services depict a decrease in the FY2023/24 and FY2022/23 compared to FY2021/22. However, this reflects an increase compared to the FY2020/21 and the prior years. It should be noted that maximising income from rendering of Anti-Doping Testing is not in line with ADAK mandate since its operations are meant to be solely funded by the government of Kenya.

Incomes realised from rendering of services are pure reimbursement of cost billed to respective private sponsor of private events and is meant to pay on their behalf cost of testing equipment's, Sample collection cost, DHL Courier services to the laboratories outside Africa, Laboratory Analysis, among other incidental costs.

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Total program expenditure presents an increase due to enhanced budgetary allocation and funding for the Enhanced Anti-Doping Programme undertaken in partnership with Athletics Integrity Unit(AIU), Athletics Kenya (AK), Ministry of Youth Affairs, Creative Economy and Sports and funded by the Sports, Arts and Social Development Fund (SASDF)



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

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### **Key projects and investment decisions the entity is planning/implementing**

In the meanwhile, the Agency is fully funded by the National Government through the National Treasury and is focusing on service delivery. At the same time, The government through the Ministry of Youth Affairs, the Arts and Sports has committed to enhance Anti-Doping programmes with an injection of Shs. 600,000,000 in the FY2023/24 and an equivalent financing for the next five years. The project is to be implemented in partnership with Athletics Kenya (AK), and Athletics Integrity Unit (AIU).

### **Entity's compliance with statutory requirements**

#### **Income Tax Act**

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

#### **NHIF & NSSF Acts**

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

#### **The PFM Act.**

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

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

### **Major risks facing the entity**

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

- Maintaining a balance between allocated government grant and WADA requirement has always remained a challenge for the Agency.
- Increased cases of doping by some athletes in international competitions and allegations in the media waters down the great efforts that produced exemplary performance by clean athletes at the global stage.
- Technological advancement in the use of prohibited substances by some athletes seems to be ahead of Anti-Doping measures.
- Lack of an accredited laboratory in Kenya has made it very expensive to analyze human specimen hence low coverage in testing.
- Rulings made at the tribunal are independent and at arm's length. Challenging of such rulings have always had a cost implication as increased appeals results to high arbitration costs that are

## ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

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not budgeted for.

- Only DHL provides courier services for human specimens, hence reduced options for the Agency.

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

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

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

### **Material arrears in statutory/financial obligations**

Arrears in respect of Payroll deduction amounting to **Shs.4,411,593.00** were reported as at the end of the year. This is however to be cleared within the stipulated dates in the month following the Payroll Period.

### **The entity's financial probity and serious governance issues**

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

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**10. ENVIROMENTAL AND SUSTAINABILITY REPORTING**

The Agency exists to transform lives of athletes in Kenya and other stakeholders. This is our purpose; “Stay clean, win right” the driving force behind everything we do. It’s what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organisation’s policies and activities that promote sustainability.

**i) Sustainability strategy and profile**

The management aims at developing a world class Anti-Doping Agency by protecting clean athletes and promoting fair play. This is achieved through a well-coordinated national education and awareness programme, testing and promoting integrity for doping free sport.

**ii) Environmental performance**

The Agency is committed to ensuring clean air, water, and an environment free from toxic substances. In so doing, the Agency disposes sample collection equipment’s and syringes through incineration carried out at main hospitals such KNH, MTRH among others. Food wastes and other



## ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

recyclable materials are disposed directly through the premises arrangement with Parklands Plaza. During the year under review, the Agency had two tree planting events one in Kakamega County (Kakamega Forest) and another in Elgeyo Marakwet County (Msesekwa Forest). A total of 3200 trees were planted against a projected figure of 1260 Trees.

### **iii) Employee welfare**

The Agency has endeavoured to provide safe working environment for its employees. In this regard, the Agency has developed and adopted human capital policy documents which details hiring process, considering gender, and marginalised communities as well as people with disability. At the same time, the Agency has continued to support staff continual development through staff training and capacity building. The Agency policies are reviewed every three years to incorporate emerging issues. The Human capital policy documents also provide career guidelines for career progression and has in place performance management systems. The Agency has provided for the formal engagement of stake holders through both physical and ICT platforms. In addition, the organisation has disclosed the policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA) which is displayed in strategic place for access by all.

### **iv) Market place practices**

The Agency ensures fair play in the marketplace. This is achieved through: -

#### **a) Responsible competition practice.**

The Agency ensures that all tender invitations to bid are advertised through ADAK website, PPIP portal and on newspapers where applicable. Procurement processes are subjected to the relevant requirements of PPAD Act 2015 and PPAR Regulations 2020 that ensures transparency, fairness, equity, and accountability of all processes.

#### **b) Responsible Supply chain and supplier relations**

The Agency has credit contracts for 30days with its suppliers. Payment for goods and services is done within the 30days. Supplier's contracts are monitored by the supply chain management division that also conduct regular sensitization for its suppliers. The Agency's annual procurement spend 31% was taken up the special groups (Youth, Women and PWDs). Local content procurement was achieved as well.

## **ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024**

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All tender bidders are given a chance to publicly attend opening of bids exercise and are notified the results both successful and regrets. There are mechanisms put in place to seek for further information and redress where applicable as detailed in the bid document.

### **c) Responsible marketing and advertisement**

The Agency primarily advertises through the government advertisement Agency for invitations to tender and vacant of position. In addition, the Agency holds exhibitions to advertise its activities, hold breakfast shows for purposes of sensitization and information sharing.

### **d) Product stewardship**

The Agency has in place an e-learning education portal and ADAMS systems for athletes to share and obtain information.

### **v) Corporate Social Responsibility / Community Engagements**

During the year under review, the Agency planted 150 trees at the Kenya Academy of Sports complex. This is in a bid to assist conserve the environment.

## ANNUAL REPORT AND FINANCIAL STATEMENTS FOR THE YEAR ENDED JUNE 30, 2024

### 11. REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2024, which show the state of the Anti-Doping Agency of Kenya affairs

#### Principal activities

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

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

#### Results

The results of the Agency for the year ended June 30, 2024, are set out on page 1-6 of this report.

#### Directors

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

They include -

- a Amb. Daniel Makdwallo -Chairman
- b. Ms. Kathryne Maundu
- c Dr Angela Koech
- d. Mr George Murila
- e Ambassador Cleland Leshore
- f Ms. Christine Oyugi
- g. Ms Josephine Kulundu
- h. Ms. Caroline Amond
- i Mr Isaak Odek (ISC)

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

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**Dividends/Surplus remission**

In accordance with Section 219 (2) of the Public Financial Management Act regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. The Agency reported a surplus of Shs. 63,727,544 during the year FY 2023/24 which intended for acquisition of motor vehicles and other Property Plants and Equipment's necessary for supporting the enhanced Anti-Doping programme. This was undertaken during the year and therefore the Agency made no remittance to the Consolidated Fund.

**Auditors**

The Auditor General is responsible for the statutory audit of the Agency in accordance with Article 229 of the Constitution of Kenya. The Auditor General may appoint any Certified Public Accountants to carry out the audit of the Agency for the year/period ended June 30, 2024, in accordance with section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

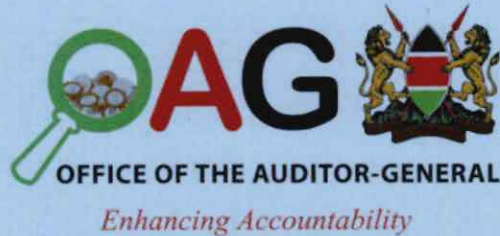
**By Order of the Board**



**Corporate Secretary  
Anti-Doping Agency of Kenya.  
Date: 11<sup>th</sup> September 2024**

# 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 ANTI-DOPING AGENCY OF KENYA FOR THE YEAR ENDED 30 JUNE, 2024

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### PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that 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

#### Opinion

I have audited the accompanying financial statements of Anti-Doping Agency of Kenya set out on pages 1 to 43, which comprise the statement of financial position as at 30 June, 2024 and the statement of financial performance, statement of changes in net assets, statement of

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Anti-Doping Agency of Kenya 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 (Accrual Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

### **Other Matter**

### **Unresolved Prior Year Matters**

In the audit report of the previous year, a number of paragraphs were raised. However, management has not resolved the prior year matters and has not explained the delay in resolving the issues.

### **Other Information**

Management is responsible for the other information set out on page ii to xviii which comprise of key entity information and overall performance, Board of Directors, key management team, Chairman's statement, report of the Chief Executive Officer, statement of performance against predetermined objectives, corporate governance statement, management discussion and analysis, environmental and sustainability reporting, report of the directors 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 Anti-Doping Agency of Kenya 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 the 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 effects of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### **Basis for Conclusion**

#### **1. Irregular Engagement of External Legal Counsels**

The statement of financial performance and Note 6 to the financial statements reflects programme and administrative expenses of Kshs.185,789,735. Included in the balance is Kshs.10,068,748 in respect of legal services and results management which further includes amounts totalling Kshs.5,365,300 which was paid to external legal counsels. However, review of legal documentations revealed that the service level agreement did not specify the scope of the services and the legal matters to be handled.

In the circumstances, the regularity and value for money realized from the expenditure of Kshs.5,365,300 could not be confirmed.

#### **2. Delay in Completion of Implementation of Navision ERP Software**

During the year, the Agency entered into contract with consultant for installation, implementation, testing, commissioning and support of Navision ERP software solution at cost of Kshs.39,276,768. The contract was entered on 7 May, 2024 to be implemented in two phases. However, physical verification done during the audit in November, 2024, revealed that the project's scheduled timelines was behind schedule due to unavailability of staff to be trained during the implementation stages since most of the time they are undertaking field work outside the head office.

In the circumstances, the value for money to be realized from the expenditure of Kshs.39,276,768 could not be confirmed.

The audit was conducted in accordance with ISSAIs 3000 and 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 matter 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

### **Board Members Sitting in More than Two Committees**

Review of Board documents revealed that three Board Members were engaged in more than two (2) Board Committees without approval of the respective Cabinet Secretary in consultation with State Corporations Advisory Committee. Further, the three Board Committee Members had served in the same Committees without rotations after every twelve (12) months contrary to Section B part 4 of the Management of State Corporation Circular Ref No OP/CAB.9/1A dated 11 March, 2020, which stipulates that a member can only sit in only two (2) Committees at a time.

In the circumstances, the effectiveness of governance system could not be confirmed.

### **Basis for Conclusion**

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

### **Responsibilities of 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 (Accrual Basis) and for maintaining effective internal controls as the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

Those charged with governance are responsible for overseeing the Agency's financial reporting process, reviewing the effectiveness of how the 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 INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires 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 IFPP 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 also 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**

**30 December, 2024**

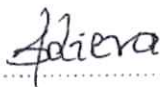
**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**

**14. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024**

	Notes	2023 - 2024 Kshs	2022 - 2023 Kshs
<b>Incomes</b>			
<b>Revenues from Non-exchange Transaction</b>			
Transfers from other government entities			
Government Grants	1	288,379,996	318,775,262
Other Grants	1b)	532,000,000	38,697,012
<b>Sub-Total</b>		<b>820,379,996</b>	<b>318,775,262</b>
<b>Revenues from exchange Transactions</b>			
Rendering of services	2	8,797,124	8,809,201
<b>Sub-Total</b>		<b>8,797,124</b>	<b>8,809,201</b>
<b>Total Revenues</b>		<b>829,177,120</b>	<b>327,584,463</b>
<b>Expenses</b>			
Employees Costs	3	70,775,453	69,002,388
Remuneration of Directors	4	17,705,828	12,135,018
Repairs and Maintenance	5	17,255,957	18,548,814
Programme & Administrative Expenses	6	185,789,735	230,380,596
Depreciation and amortization expense	10	28,301,290	7,237,230
Enhanced Anti-Doping Programme Expenses	14	445,621,313	-
<b>Total Expenses</b>		<b>765,449,576</b>	<b>337,304,045</b>
<b>Surplus/Deficit for the Year</b>	12	<b>63,727,544</b>	<b>(9,719,582)</b>

The notes set out on pages to 7 - 35 form an integral part of these Financial Statements.

CHIEF EXECUTIVE OFFICER  
SARAH I. SHIBUTSE



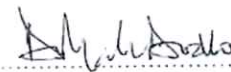
Date. 11<sup>th</sup> September 2024

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



Date. 11<sup>th</sup> September 2024

CHAIRMAN OF THE BOARD  
AMB. DANIEL MAKDWALLO



Date. 11<sup>th</sup> September 2024

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**
**15. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2024**

	NOTES	2023 - 2024 Kshs	2022 - 2023 Kshs
<b>Assets</b>			
<b>Current Assets</b>			
Cash and cash equivalents	7	116,673,590	324,591,723
Receivable from non-exchange transactions	8	179,809	285,260
Prepayments	9	-	-
		<b>116,853,399</b>	<b>324,876,983</b>
<b>Non -Current Assets</b>			
Property Plants and Equipment	10	88,627,692	30,550,294
<b>TOTAL ASSETS</b>		<b>205,481,091</b>	<b>355,427,278</b>
<b>Liabilities</b>			
<b>Current Liabilities</b>			
Accounts Payable	11	92,693,182	6,366,914
Deferred Income	13	-	300,000,000
<b>TOTAL LIABILITIES</b>		<b>92,693,182</b>	<b>306,366,914</b>
<b>Total Net Assets</b>		<b>112,787,909</b>	<b>49,060,364</b>
<b>Accumulated surplus</b>	12	<b>112,787,909</b>	<b>49,060,364</b>
<b>TOTAL NET ASSETS AND LIABILITIES</b>	12	<b>112,787,909</b>	<b>49,060,364</b>

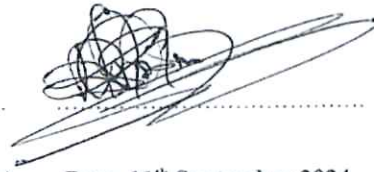
The Financial Statements set out on pages 1 to 6 were signed on behalf of the Board of Directors by:

CHIEF EXECUTIVE OFFICER  
SARAH I. SHIBUTSE



Date. 11<sup>th</sup> September 2024

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



Date. 11<sup>th</sup> September 2024

CHAIRMAN OF THE BOARD  
AMB. DANIEL MAKDWALLO



Date. 11<sup>th</sup> September 2024

**ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024**
**16. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2024**

	Accumulated Surplus	Asset Replacemen t Reserve	Capital	Total
			Fund (PPE)NBV	
	Shs	Shs	Shs	Shs
At June 30, 2021	66,076,208	-	-	66,076,208
At July 1, 2021	66,076,208	-	-	66,076,208
Surplus for the Period	(7,296,262)	-	-	(7,296,262)
Adjustment for the year	-	-	-	-
At June 30, 2022	58,779,947	-	-	58,779,947
At July 1, 2022	58,779,947	-	-	58,779,947
Surplus for the Period	(9,719,582)	-	-	(9,719,582)
Adjustment for the year	-	-	-	-
At June 30, 2023	49,060,364	-	-	49,060,364
At July 1, 2023	49,060,364	-	-	49,060,364
Surplus for the Period	63,727,544	-	-	63,727,544
Transfer to asset replacement reserve	(24,160,216)	24,160,216	-	-
Transfer to Capital Fund (PPE)	(88,627,692)	-	88,627,692	-
At June 30, 2024	-	24,160,216	88,627,692	112,787,909

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024




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

	NOTES	2023 - 2024 Kshs	2022 - 2023 Kshs
<b>Cash flows from operating activities</b>			
<b>Receipts</b>			
Transfers from other government Agencies	1	820,379,996	318,775,262
Rendering of services	2	8,797,124	8,809,201
		<b>829,177,120</b>	<b>327,584,463</b>
<b>Payments</b>			
Employees costs	3	70,775,453	69,002,388
Remuneration of Directors	4	17,705,828	12,135,018
Repairs and Maintenance	5	17,255,957	18,548,814
Programme & Administrative Expenses	6	185,789,735	230,380,596
Enhanced Anti-Doping Programme Expenses	14	445,621,313	-
<b>Operating Income before working capital changes</b>		<b>737,148,286</b>	<b>330,066,815</b>
<b>Changes in working capital balances</b>			
Decrease in current receivables	8	105,452	705,727
Decrease in prepayments	9	-	853,496
Increase in current payables	11	86,326,268	(27,837,292)
Increase in deferred Income	13	(300,000,000)	287,259,388
		<b>(213,568,280)</b>	<b>260,981,318</b>
<b>Net cash flows from operating activities</b>		<b>(121,539,446)</b>	<b>258,498,965</b>
<b>Net cash flows used in Investing activities</b>			
Purchase of Property Plants and Equipment	10	(86,378,688)	(3,904,360)
<b>Net cash flows used in investing activities</b>		<b>(86,378,688)</b>	<b>(3,904,360)</b>
<b>Net decrease in cash &amp; cash equivalents</b>		<b>(207,918,133)</b>	<b>254,594,605</b>
Cash and cash equivalents b/f 1 <sup>st</sup> July 2023	7	324,591,723	69,997,118
<b>Net decrease in cash &amp; cash equivalents</b>		<b>(207,918,133)</b>	<b>254,594,605</b>
<b>Cash and cash equivalents as at 30<sup>th</sup> June 2024</b>	<b>7</b>	<b>116,673,590</b>	<b>324,591,723</b>

The Statement of Cashflow has been prepared using the direct method – IPSAS 2 (Public Sector Accounting Standard Board prescribes the direct method of cash flow presentation for all entities under the IPSAS Accrual basis of accounting)

ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED JUNE 30, 2024

18. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS  
FOR THE YEAR ENDED 30 JUNE 2024

 ANTI-DOPING AGENCY OF HENYA							
STATEMENT OF BUDGET AND ACTUAL COMPARISON							
	Original Budget	Adjustments	Final Budget	Actual Performance	Performance Difference	%ge Variation	material variances
	Shs	Shs	Shs	Shs	Shs		
<b>Revenues</b>							
Transfer from government agencies	288,380,000	-	288,380,000	288,379,996	(4)	0%	
Rendering of services	10,000,000	-	10,000,000	8,797,125	(1,202,875)	-12% a)	
Sports Art and Social Development Fund	-	532,000,000	532,000,000	532,000,000	-	0%	
<b>Total Revenues</b>	<b>298,380,000</b>	<b>532,000,000</b>	<b>830,380,000</b>	<b>829,177,121</b>	<b>(1,202,879)</b>	<b>-12%</b>	
<b>Expenses</b>							
Employees cost	78,857,788	(10,469,825)	68,387,963	70,775,453	2,387,490	3% b)	
Remuneration of Directors	10,216,427	7,969,825	18,186,252	17,705,828	(480,424)	-3% c)	
Repairs and Maintenance	18,750,000	-	18,750,000	17,255,957	(1,494,043)	-8% d)	
Programme & Administrative Expenses	190,555,785	2,500,000	193,055,785	185,789,735	(7,266,050)	-4% e)	
Enhanced anti-Doping Programme Expenses	-	532,000,000	532,000,000	445,621,313	(86,378,687)	-16% f)	
Depreciation expense	-	-	-	28,301,290	28,301,290		
<b>Total Expenses</b>	<b>298,380,000</b>	<b>532,000,000</b>	<b>830,380,000</b>	<b>765,449,576</b>	<b>(64,930,424)</b>	<b>-27%</b>	
Property plants and Equipments	0	-	0	63,727,545	63,727,544		
<b>Surplus for the Period</b>	<b>(0)</b>	<b>-</b>	<b>(0)</b>	<b>0</b>	<b>0</b>		

Budget notes – IPSAS 24

The actual Total Expenses for the year were budget at Shs. 830,380,000 against actual spending of Shs. 765,449,576 the difference owing to provision for acquisition of items of property plants and equipment's.

There are instances where there exists a difference in total expenses in the statement of financial performance and the statement of comparison of budget and actual expenses as a result of a difference in accounting policy. The statement of financial performance being prepared using the accrual method while the statement of comparison of budget is prepared using the cash method. A reconciliation of the total expenses as reported in the statement of financial performance and the statement of comparison of budget should be provided.

1.	Total expenses as per statement of financial performance	765,449,576
2.	Total expenses as per the statement of comparison of budget	765,449,576
3.	Difference	-

- *There was no difference between the statement and the statement of comparison of budget and actual performance.*

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- a) Under-collection is as result of slow sporting events owing to slowed economic activities in the country
- b) Over-absorption arises from gratuity for Senior Records Officer who exited in the financial year
- c) Under-absorption is as a result of PAYE Tax on Sitting allowances accounted under employees cost
- d) Under-utilization arises from acquisition of three new motor vehicles which have been allocated to undertake the better part of the programmes
- e) Under-absorption owes to budgeted depreciation expenses for GOK property plants and equipment which is a non-cash item
- f) Under-absorption owes funds allocated for acquisition of motor vehicles, computers and equipment's, software programmes among other forms of property plants and equipment's.

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**19. NOTES TO THE FINANCIAL STATEMENTS**

**1. GENERAL INFORMATION**

The Anti-Doping Agency of Kenya is established by and derives its authority and accountability from the Anti-Doping Act 2016 amended in 2020. It is wholly owned by the Government of Kenya and is domiciled in Kenya.

The entity's principal activities are: -

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

**2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION**

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

The financial statements have been prepared on accrual basis of accounting in accordance with, and conformity with International Public Sector Accounting Standards (IPSAS). This allows for the use of estimates and assumptions. It also requires the management to exercise professional judgement in the process of applying the Agency accounting policies. The areas involving higher degree of professional Judgement or complexity or where assumptions and estimates are significant to the financial statement are disclosed in Note No. 10. The accounting policies have been consistently applied to all years presented.

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

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

3. ADOPTION OF NEW AND REVISED STANDARDS

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

Standard	Effective date and impact:
IPSAS 43	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p>The Agency does not have leased asset or property that would necessitate the application of this standard.</p>
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The Standard requires,</p> <p>Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and:</p> <p>Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.</p> <p>The Agency does not hold assets under this class as at the reporting date.</p>
IPSAS 45- Property Plant and Equipment	<p><b>Applicable 1<sup>st</sup> January 2025</b></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.</p> <p>The Agency takes note of the proposed application period for consideration.</p>

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Standard	Effective date and impact:
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1<sup>st</sup> January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> <li>i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used.</li> <li>ii. Clarifying transaction costs guidance to enhance consistency across IPSAS;</li> <li>iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures.</li> </ul> <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p> <p>The Agency takes note for application when this period is due.</p>
<p>IPSAS 47- Revenue</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p>The Agency takes note for application when this period is at hand.</p>
<p>IPSAS 48- Transfer Expenses</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p>The Agency takes note for application when this period comes</p>
<p>IPSAS 49- Retirement Benefit Plans</p>	<p><i>Applicable 1<sup>st</sup> January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p>The Agency takes note for application when this period comes</p>

iii. Early adoption of standards – IPSAS 33

The entity did not early – adopt any new or amended standards in year FY ending June 2024.

4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

a) Revenue recognition

i) Revenue from non-exchange transactions - IPSAS 23.

**Fees, taxes and fines**

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

**Transfers from other government entities**

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services, and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the Entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds. The primary source of the Agency revenues is the Kenya Government grant being a Non-Commercial and Regulatory Semi-Autonomous Government Agency. This grant has been awarded in the form of recurrent expenditure grant (transfers) and is administered as guided in the Public Finance Management Act 2012. The Agency did not carry out any Development/capital projects in the FY2022/2023

ii) Revenue from exchange transactions -IPSAS 47

**Rendering of services**

The Entity recognizes revenue from rendering of services by reference to the stage of completion when the outcome of the transaction can be estimated reliably. The stage of completion is measured by reference to labour hours incurred to date as a percentage of total estimated labour

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hours. Where the contract outcome cannot be measured reliably, revenue is recognized only to the extent that the expenses incurred are recoverable.

During the FY2023/2024, the Agency carried out Anti-Doping Tests upon request by private sponsors of events such as the Eldoret City Marathon, beyond zero marathon, and other NADOs for which a reimbursement of cost incurred on testing kits, laboratory analysis, DCOs, BCOs and chaperones allowances as well as courier services to the laboratory is charged.

**Dividends**

Dividends or similar distributions must be recognized when the shareholder's or the Entity's right to receive payments is established. No dividends were realised during the year under review.

**Rental income**

Rental income arising from operating leases on investment properties is accounted for on a straight-line basis over the lease terms and included in revenue. No rental Income was realised during the year under review.

**Sale of goods**

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

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

**Interest income**

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

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

**a) Budget information - IPSAS 24**

The original budget for FY 2023-2024 was approved by the National Assembly in June 2023. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations

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are added to the original budget by the entity upon receiving the respective approvals to conclude the final budget.

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

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

**b) Taxes - IAS 12**

***Current income tax***

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

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

***Deferred tax***

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

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

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

extent that it is probable that the temporary differences will reverse in the foreseeable future and taxable profit will be available against which the temporary differences can be utilized.

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

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

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

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

#### **Sales tax**

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

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

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

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

#### **c) Investment property - IPSAS 16**

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

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

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

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

During the FY2023/2024 the Agency did not have any investment property and thus nothing was reporting in the financial statements

**d) Property, plant, and equipment - IPSAS 45**

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

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

Annual depreciation rate in use during the year are: -

<b>Asset</b>	<b>Depreciation Rate</b>
Office Equipment	12.5%
Furnitures and Fittings	12.5%
Computers	30.0%
Motor Vehicles	25.0%

**e) Leases - IPSAS 13**

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

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

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

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

**f) Intangible assets -IPSAS 31**

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

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

<b>Asset</b>	<b>Amortization Rate</b>
Software's	30%

**g) Research and development costs**

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

- The technical feasibility of completing the asset so that the asset will be available for use or sale
- Its intention to complete and its ability to use or sell the asset
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset
- The ability to measure reliably the expenditure during development.

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

**h) Financial instruments – IPSAS 29.**

***Financial assets***

***Initial recognition and measurement***

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

***Loans and receivables***

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

costs that are an integral part of the effective interest rate. Losses arising from impairment are recognized in the surplus or deficit.

#### *Held-to-maturity*

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

#### *Impairment of financial assets – IPSAS 21*

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

- The debtors or a entity of debtors are experiencing significant financial difficulty
- Default or delinquency in interest or principal payments
- The probability that debtors will enter bankruptcy or other financial reorganization
- Observable data indicates a measurable decrease in estimated future cash flows (e.g. changes in arrears or economic conditions that correlate with defaults)

#### *Financial liabilities*

##### *Initial recognition and measurement*

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

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

##### *Loans and borrowing*

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

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

**i) Inventories – IPSAS 12**

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

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

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

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

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

For purposes of financial reporting during the FY2023/2024, Inventories are recognized as an expense at the point of acquisition unlike when they are deployed for utilization or consumption in the ordinary course of operations of the Agency. They are therefore expensed at the point of acquisition and recognised in the statement of comprehensive income. As at 30<sup>th</sup> June 2024, the Agency held various items of inventories worth Shs.1,257,525.25.

**j) Provisions – IPSAS 19.**

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

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

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

***Contingent liabilities- IPSAS 19***

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

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*Contingent assets – IPSAS 19*

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

**k) Nature and purpose of reserves**

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

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

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

**m) Employee benefits – IPSAS 39**

**Retirement benefit plans**

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

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

**n) Foreign currency transactions – IPSAS 4**

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

**o) Borrowing costs – IPSAS 5**

Borrowing costs are capitalized against qualifying assets as part of property, plant, and equipment.

Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

**p) Related parties – IPSAS 20**

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

**q) Service concession arrangements – IPSAS 32.**

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

**r) Cash and cash equivalents**

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

**s) Comparative figures**

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

**t) Subsequent events – IPSAS 14**

There have been no events after the financial year end with a significant impact on the financial statements for the year ended June 30, 2024.

**3 SIGNIFICANT JUDGMENTS AND SOURCES OF ESTIMATION UNCERTAINTY –  
IPSAS 1**

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

**Estimates and assumptions.**

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

**IPSAS 1.140: Useful lives and residual values**

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

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

**Provisions -IPSAS 19**

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

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

In the FY 2023/2024, no provisions were made and thus there were non-reported in the financial statements.

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1. Transfers from Government entities

Description	2023-2024	2022-2023
Unconditional Grants	Kshs	Kshs
Operational Grant (GOK)	288,379,996	280,078,250
<b>Total Grant Transfers received</b>	<b>288,379,996</b>	<b>280,078,250</b>

The Agency GOK funding was enhanced by Ksh.8,301,750 and thus increased from 280.078M to Shs. 288.379M.

1.b). Other Grants

Description	2023-2024	2022-2023
Unconditional Grants	Kshs	Kshs
Other Grants (SASDF)	532,000,000	38,697,012
<b>Total Other Grants Received</b>	<b>532,000,000</b>	<b>38,697,012</b>

Other grants from the Sports Arts and Social Development Fund primarily targeted to deal with the doping menace in Athletics in Kenya. In this regard, the Government pledged **Ksh 3 billion to be spread within a 5-year period** and put in place measures to deal with the doping menace in Kenya athletes.

The Enhanced Athletics Anti-Doping Program(EAP) in Kenya running for the period 2023-2028 is a comprehensive initiative aimed at reinforcing the country's commitment to fair play, integrity, and the eradication of doping in athletics.

b) Transfers from Ministries, Departments and Agencies (MDAs)

Name of the entity sending the grant	Amount recognized to Statement of Financial performance.	Amount deferred under deferred income.	Amount recognised in capital fund.	Total transfers 2023-24	Prior year 2022-2023
	KShs	KShs	KShs	KShs	KShs
State Department of Sports	288,379,996	-	-	288,379,996	280,078,250
Sports Arts and Social Development Fund	532,000,000	-	-	532,000,000	38,697,012
<b>Total</b>	<b>820,379,996</b>	<b>-</b>	<b>-</b>	<b>820,379,996</b>	<b>318,775,262</b>

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2. Rendering of Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Reimbursement of Anti-Doping Test	8,795,124	8,809,201
Other Receipts	2,000	-
<b>Total Income from Rendering of Services</b>	<b>8,797,124</b>	<b>8,809,201</b>

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

3. Employees Cost

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic Salaries	35,061,490	35,693,060
House Allowances	9,488,167	9,788,000
Commuter Allowances	2,439,533	2,612,000
Other Allowances	2,439,044	2,158,861
Leave Allowance	220,000	228,000
Gratuity	2,852,330	2,230,826
Medical Insurance	12,529,521	11,623,752
NSSF Contribution-Employer	497,880	388,800
Pension Contribution-Employer	4,499,129	4,279,089
Housing Levy	737,359	-
NITA Levy	11,000	-
<b>Total Employers Cost</b>	<b>70,775,453</b>	<b>69,002,388</b>

4. Remuneration of Directors

Description	2023-2024	2022-2023
	Kshs	Kshs
Chairman Honoraria	960,000	960,000
Board Allowances	16,745,282	11,175,018
<b>Total Board Expenses</b>	<b>17,705,828</b>	<b>12,135,018</b>

Remuneration of directors increased during the year following resumption of physical meetings as well.

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5. Repairs and Maintenance

Description	2023-2024	2022-2023
	Kshs	Kshs
Repairs & maintenance -Equipment's	-	4,083,165
Equipment & Vehicle General Insurance	2,151,659	1,354,703
Vehicle maintenance expenses	5,000,000	6,213,412
Vehicle Fuel	2,176,712	5,263,935
ICT Operating	7,927,586	1,633,600
	<b>17,255,957</b>	<b>18,548,814</b>

ICT operating expenses relates to operating cost incurred by the ICT unit in supporting ICT infrastructure, e-learning quiz development and testing, and Anti-Doping programmes support.

6. Program and Administrative expenses

Description	2023-2024	2022-2023
	Kshs	Kshs
Office Cleaning	-	1,307,565
Branding and Communication (Corporate communication)	3,666,280	4,300,000
Utilities	925,839	1,835,914
Office Operating Expenses	5,523,120	10,394,536
Training Expenses & Capacity building	4,500,884	1,971,440
Anti-Doping Education	20,334,236	46,299,814
Research	-	6,400,000
Doping Test and Compliance	54,139,545	94,871,926
Purchase of Testing Equipment's	4,849,018	8,263,069
Intelligence and Investigation	2,712,300	5,300,000
Legal services & results Management	10,068,748	19,995,098
Office Rent Expense	22,125,840	22,357,260
Domestic & foreign Travels	20,063,733	2,200,000
Finance and Administration	4,403,730	3,175,137
Audit and Assurance	2,172,270	1,708,837
Contracted Services	14,632,327	-
Conferences	13,965,400	-
Uniforms	1,706,466	-
	<b>185,789,735</b>	<b>230,380,596</b>

Overall, programme and administrative expenses reduced during the year since funding for preparation of team Kenya participating in Paris Olympics was undertaken through the enhanced Athletics Anti-Doping programme reported in note 14 here under.

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7. Cash and Cash Equivalents

Description	A/C No.	2023-2024 Kshs	2022-2023 Kshs
Current Accounts		116,673,590	324,591,723
<b>Total Cash and cash Equivalent's</b>		<b>116,673,590</b>	<b>324,591,723</b>

Cash and Cash equivalents represented Cash held at the bank which had been committed to against financial obligations reported under note 11 below.

7. (b) Detailed Cash and Cash Equivalents

Financial institution	Account number	2023-2024 KShs	2022-2023 KShs
<b>Current account</b>			
Kenya Commercial Bank (Kes)	120 077 5058	42,687,475	22,079,807
Kenya Commercial Bank (Kes)	128 666 8964	73,971,114	301,323,697
Kenya Commercial Bank (USD)	128 667 6339	15,001	1,188,219
<b>Total cash &amp; cash equivalents</b>		<b>116,673,590</b>	<b>324,591,723</b>

The amounts reported under cash and cash equivalents represents operational disbursements received on 29<sup>th</sup> June 2024 for the GOK anti-Doping programmes and operational balances for the enhanced Athletics Anti-Doping Programme. During the period ending June 2024, the Agency held USD 115.82 whose equivalent was Shs. 15,001.

8. Receivables from Non-Exchange Transactions

Description	2023-2024 Kshs	2022-2023 Kshs
Salary Advances Receivable	179,809	91,462
Pension receivable	-	32,400
Pension Recoverable	-	149,617
PAYE Tax Payable	-	-
Helb Loan Payable	-	11,781
<b>Total Receivables</b>	<b>179,809</b>	<b>285,260</b>

The Agency did not have un-surrendered imprest as at the end of June 2024. Also, Higher Education Loans Board is yet to give clearance for offsetting overpaid contributions as of June 2024 pending as at the end of the FY.

9. Prepayments

Description	2023-2024 Kshs	2022-2023 Kshs
Prepaid Fuel	-	-
Prepaid Vehicle Insurance	-	-
<b>Total Prepayments</b>	<b>-</b>	<b>-</b>

There were no prepayments held as at 30<sup>th</sup> June 2024.

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10. Depreciation and Amortization expense

Description	2023-2024	2022-2023
Property plant & equipment	Kshs	Kshs
Furniture and fittings	1,019,774	1,165,456
Computers	4,992,111	1,850,788
Other Equipment	2,048,730	1,352,660
Software's	7,833,181	-
Motor vehicles	12,407,495	2,868,326
<b>Total Depreciation -PPE</b>	<b>28,301,290</b>	<b>7,237,230</b>

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10(b) Property Plants and Equipment's

PROPERTY PLANT AND EQUIPMENT SCHEDULE AS AT 30TH JUNE 2024												
	Furniture and fittings		Computers		Other Equipments		Softwares		Motor Vehicle		Total Cost	
	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs	Shs
<b>10. Property, plant and equipment</b>												
Cost												
At end of June 2021	18,001,474	18,001,474	9,508,070	9,508,070	19,459,370	19,459,370	61,621,244	61,621,244	61,621,244	61,621,244	108,590,158	1,154,470
Additions	-	-	955,970	955,970	198,500	198,500	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-
At end of June 2022	18,001,474	18,001,474	10,464,040	10,464,040	19,657,870	19,657,870	-	-	61,621,244	61,621,244	109,744,628	3,904,360
Additions	-	-	3,274,360	3,274,360	630,000	630,000	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-
At end of June 2023	18,001,474	18,001,474	13,738,400	13,738,400	20,287,870	20,287,870	26,110,604	26,110,604	61,621,244	61,621,244	113,648,988	86,378,688
Additions	-	-	12,321,864	12,321,864	6,921,220	6,921,220	-	-	-	-	-	-
Disposals	-	-	-	-	-	-	-	-	-	-	-	-
At end of June 2024	18,001,474	18,001,474	26,060,264	26,060,264	27,209,090	27,209,090	26,110,604	26,110,604	102,646,244	102,646,244	200,027,675	-
<b>Depreciation and impairment</b>												
At 30 June 2021	7,345,877	7,345,877	6,328,423	6,328,423	8,010,694	8,010,694	-	-	46,323,504	46,323,504	68,008,497	-
Depreciation	1,331,950	1,331,950	1,240,685	1,240,685	1,455,897	1,455,897	-	-	3,824,435	3,824,435	7,852,967	-
On Disposals	-	-	-	-	-	-	-	-	-	-	-	-
At 30 June 2022	8,677,826	8,677,826	7,569,108	7,569,108	9,466,591	9,466,591	-	-	50,147,939	50,147,939	75,861,464	-
Depreciation	1,165,456	1,165,456	1,850,788	1,850,788	1,352,660	1,352,660	-	-	2,868,326	2,868,326	7,237,230	-
On Disposals	-	-	-	-	-	-	-	-	-	-	-	-
At 30 June 2023	9,843,282	9,843,282	9,419,896	9,419,896	10,819,251	10,819,251	-	-	53,016,265	53,016,265	83,098,693	-
Depreciation	1,019,774	1,019,774	4,992,111	4,992,111	2,048,730	2,048,730	7,833,181	7,833,181	12,407,495	12,407,495	28,301,290	-
On Disposals	-	-	-	-	-	-	-	-	-	-	-	-
At 30 June 2024	10,863,056	10,863,056	14,412,006	14,412,006	12,867,981	12,867,981	7,833,181	7,833,181	65,423,760	65,423,760	111,399,984	-
<b>Net book values</b>												
At 30 June 2024	7,138,418	7,138,418	11,648,258	11,648,258	14,341,109	14,341,109	18,277,423	18,277,423	37,222,484	37,222,484	88,627,692	-
At 30 June 2023	8,158,192	8,158,192	4,318,504	4,318,504	9,468,619	9,468,619	-	-	8,604,979	8,604,979	30,550,294	-

Property Plant and Equipment's are recorded at historical cost less accumulated depreciation and impairment loss. Asset have been depreciated on reducing balance method.

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**11. Accounts Payables**

Description	2023-2024	2022-2023
	Kshs	Kshs
Audit Fees -Provision	550,000	550,000
Employees Payroll obligation	4,411,593	371,362
RADO Zone V Receipts	2,456,249	2,456,249
RADO Subscription Payable	624,000	624,000
Anti-Doping Education Payables	8,326,980	-
Supplies payable	14,435,463	-
ICT Payables	33,134,256	-
Standard Payables	24,353,961	-
Research Payable	-	590,000
Legal Fees Payable	1,444,694	-
Miscellaneous Payable	2,000	2,000
Board Expenses Payable	2,515,586	80,000
Corporate communication payable	438,400	1,693,300
<b>Total Accounts Payable</b>	<b>92,693,182</b>	<b>6,366,914</b>

The Agency had provided a holding account for Regional Anti-Doping Organization (RADO) in which Shs. 2,456,249 was held as of 30<sup>th</sup> June 2024.

Employees payroll obligation, Anti-Doping Education Payable, ICT Payables, Standards Payables, Legal fees payables and Board Expenses Payable are outstanding on account of the Enhanced Anti-Doping Programme.

**11. B. Employees Obligation**

Description	2023-2024	2022-2023
	Kshs	Kshs
Net Salaries Payable	2,049,799	86
PAYE Tax	503,346	203,102
Housing Payable	7,500	6,000
SACCO Contribution	373,897	102,499
Insurance premiums	47,160	33,003
KENASA	400	200
Loans Payable	698,166	26,472
NSSF Payable	51,752	-
NHIF Payable	47,450	-
HELB Payable	8,474	-
Pension Payable	505,750	-
Housing levy tax	117,900	-
<b>Total Employees Obligation</b>	<b>4,411,593</b>	<b>371,362</b>

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

The Agency also contributes the statutory National Social Security Fund (NSSF). This is a defined contribution scheme registered under the National Social Security Act 2013. The Agency's obligation under the scheme is limited to specific contributions legislated from time to time and is currently at Kshs.1,080 per employee per month.

**12. Accumulated Surplus**

Description	2023-2024	2022-2023
	Kshs	Kshs
Accumulated Surplus b/f	49,060,364	58,779,947
Surplus/Deficit for the Year	63,727,544	(9,719,582)
<b>Total Accumulated Surplus/Deficit</b>	<b>112,787,909</b>	<b>49,060,364</b>

**13. Deferred Income**

Description	2023-2024	2022-2023
	Kshs	Kshs
Sports Arts & Social Development Fund	-	300,000,000
<b>Total deferred income</b>	<b>-</b>	<b>300,000,000</b>

Deferred income represents unearned revenues related to the enhanced Athletics Anti-Doping programme.

**14. Enhanced Anti- Doping Programme**

Description	2023-2024	2022-2023
	Kshs	Kshs
Basic Salaries	2,049,713	-
Branding and Communication (Corporate communication)	3,644,200	-
Office Operating Expenses	9,535,016	-
Training Expenses & Capacity building	396,000	-
Anti-Doping Education	69,325,410	-
Doping Test and Compliance	271,005,721	-
Purchase of Testing Equipment's	12,501,321	-
Intelligence and Investigation	7,960,770	-
Legal services & results Management	23,233,847	-
Office Rent Expense	2,250,980	-
Domestic & foreign Travels	3,084,250	-

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Supply Chain Management	1,424,700	-
Finance and Administration	906,720	-
Board Expenses	6,763,538	-
Vehicle Fuel	3,098,800	-
Audit and Assurance	4,575,971	-
Repairs and Maintenance- Office	7,867,420	-
Vehicle maintenance	2,516,353	-
ICT Equipment and Maintenance	1,675,160	-
ICT Operating	6,743,407	-
Sports Regulation WG	3,131,259	-
Steering Committee expenses	1,930,757	-
	<b>445,621,313</b>	<b>-</b>

**15. Inventories**

The Agency recognizes supply of consumables as expendables and are expensed in the financial statement at the point of acquisition and upon receipt. However, during the year ended 30<sup>th</sup> June 2024, The Agency held in stores some inventories consisting of consumables and office equipment whose value is **Shs. 1,257,525**. This have been recognised and accounted for appropriately in the statement of financial performance and the statement of financial position.

**16. Cash Generated from Operations**

		2023-2024 "KSHS"	2022-2023 "KSHS"
Surplus for the Year before tax	12	63,727,544	(9,719,582)
<b>Adjusted for:-</b>			
Depreciation	10	28,301,290	7,237,230
Contributed Assets	10	(86,378,688)	(3,904,360)
<b>Working Capital Adjustment</b>			
Increase in current receivables	8	105,452	705,727
Decrease in Prepayments	9	-	853,496
Decrease in Current Payables	11	86,326,268	(27,837,292)
Decrease in Deferred Income	13	(300,000,000)	287,259,388
<b>Cash flows generated from operations</b>		<b>(207,918,133)</b>	<b>254,594,605</b>
Cash and Cash equivalent b/f	7	324,591,723	69,997,118
Cash and cash equivalent c/d	7	<b>116,673,590</b>	<b>324,591,723</b>

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

## 17. Financial and Risk Management

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

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

### (i) Credit risk

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

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

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

	Total amount Kshs	Fully performing Kshs	Past due Kshs	Impaired Kshs
<b>At 30 June 2024</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	179,809	179,809	-	-
Bank balances	116,673,590	116,673,590	-	-
<b>Total</b>	<b>116,853,399</b>	<b>116,853,399</b>	-	-
<b>At 30 June 2023</b>				
Receivables from exchange transactions	-	-	-	-
Receivables from non-exchange transactions	285,260	285,260	-	-
Bank balances	324,591,723	324,591,723	-	-
<b>Total</b>	<b>324,876,983</b>	<b>324,876,983</b>	-	-

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

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(ii) Liquidity risk management

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

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

	Less than 1 month	Between 1- 3 months	Over 5 months	Total
	Kshs	Kshs	Kshs	Kshs
<b>At 30 June 2024</b>				
Deferred income	-	-	-	-
Employee benefit obligation	4,411,593	-	-	4,411,593
<b>Total</b>	<b>4,411,593</b>	<b>-</b>	<b>-</b>	<b>4,411,593</b>
<b>At 30 June 2023</b>				
Deferred income	-	300,000,000	-	300,000,000
Employee benefit obligation	371,362	-	-	371,362
<b>Total</b>	<b>371,362</b>	<b>300,000,000</b>	<b>-</b>	<b>300,371,362</b>

(iii) Market risk

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

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

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

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

**a) Foreign currency risk -IPSAS 3**

The Agency has transactional currency exposures. Such exposure arises through purchases of goods and services that are done in currencies other than the local currency. Invoices denominated in foreign currencies are paid after 30 days from the date of the invoice and conversion at the time of payment is done using the prevailing exchange rate.

The carrying amount of the entity's foreign currency denominated monetary assets and monetary liabilities at the end of the reporting period was at 115.82 USD the equivalent of Shs. 15,001.

**Foreign currency sensitivity analysis**

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

	Change in currency rate	Effect on Profit before tax	Effect on equity
	Kshs	Kshs	Kshs
<b>2024</b>			
Euro	10%	-	-
USD	10%	-	-
<b>2023</b>			
Euro	10%	-	-
USD	10%	-	-

**b) Interest rate risk**

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

***Management of interest rate risk***

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

***Sensitivity analysis***

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

Fair value of financial assets and liabilities

*a) Financial instruments measured at fair value*

Determination of fair value and fair values hierarchy

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

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

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

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iv) Capital Risk Management

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

	2023-2024	2022-2023
	Kshs	Kshs
Revaluation reserve	-	-
Retained earnings	63,727,544	(9,719,582)
Capital reserve	-	-
<b>Total funds</b>	-	-
Total borrowings	-	-
Less: cash and bank balances	116,673,590	324,591,723
Net debt/(excess cash and cash equivalents)	-	-
<b>Gearing</b>	%	%

18. Related Party Balance – IPSAS 20

Nature of related party relationships

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

Government of Kenya

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

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

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Description	2023-2024	2022-2023
	Kshs	Kshs
<b>Transactions with related parties</b>		
<b>a) Grants from the Government</b>		
Transfers from Government Agencies (GOK)	288,379,996	280,078,250
Transfers from Government Agencies (SASDF)	532,000,000	25,965,400
<b>Total</b>	<b>820,379,996</b>	<b>306,043,650</b>
<b>b) Expenses incurred on behalf of related party</b>		
Payments of salaries and wages for employees	70,775,453	69,002,388
Programme and Administrative expenses	732,054,715	229,656,096
<b>Total</b>	<b>802,830,168</b>	<b>298,658,484</b>
<b>c) Key management compensation</b>		
Directors' emoluments	17,549,828	11,166,218
Compensation to key management	26,543,469	20,909,814
<b>Total</b>	<b>44,093,297</b>	<b>32,076,760</b>

**19. Dividends/Surplus remission**

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

The Agency reported a surplus of **Sh. 63,727,544** as reflected in the statement of financial performance during the year. This had been utilised for acquisition of property plants and equipment's reported under note 10(b) in the financial statement and therefore no remittance were made to the Consolidated Fund.

**20. Taxation – IAS 12**

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

**21. Events after the reporting period – IPSAS 14**

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

**22. Ultimate and Holding Entity**

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

**23. Currency**

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

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**20. APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<b>2022/2023</b>					
1.1	<b>Lack of provision of Assets replacement Sinking Fund</b> The management has not established an asset sinking fund for replacement of depreciating assets	The Agency has established a reserve for asset replacement sinking fund.	The CEO/Principal Accountant	Resolved	30 <sup>th</sup> June 2024
2.0	<b>Irregular Board meetings</b> The Agency Board and committee conducted 7 special meetings without approval by the cabinet secretary	The board to strictly adhere to the provisions of Mwongozo code of governance 2015	CEO/Board	Resolved	30 <sup>th</sup> June 2024
<b>2021/2022</b>					
1.1	<b>Unsupported General Expenses. Shs. 28,947,756.</b> Various components of General and administrative expenses not provided for audit. Payment vouchers not provided for audit.	Payment vouchers to be provided for audit once availed to the Management	CEO/Senior Accountant/As s. Manager Internal Audit./Board	Not Resolved	30 <sup>th</sup> September 2024
1.2	<b>Irregular Payment of Parking Spaces.</b> Parking spaces not provisioned in the Lease agreement. Expenditure was supported by offer letter dated 04 May 2017.	Parking licences have been provided for in parking licenses agreement between the Agency and the Land Lord as guided by Ministry of Housing. To be provided for audit.	Supply Chain Management Officer/Principal Legal Officer/CEO	Resolved	30 <sup>th</sup> June 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.3	<p><b>Irregular Expenditure Repairs and Maintenance.</b> Shs. 12,853,881 had been spend while budget provision was Shs. 3,557,018 resulting to unapproved and unreconciled spending of Shs. 9,296,863.</p> <p><b>Over-of and</b></p>	<p>The Agency absorbed prepaid Fuel Shs. 4,472,645. This had not been reflected in the budget which is costed to the last coin using the Cash basis. However, the financial statements are prepared on accrual basis of accounting hence the difference. Further, The Agency board term lapsed in February 2021 and thus the management could not present a reallocation of budget in the period Shs. 4,824,218. However Anti-Doping Programmes could not be stalled by lack of vehicle Fuel which support Anti-Doping Education, Collection and transportation of samples and prosecution of ADRV. The Agency had to ensure that overall expenditure is within approved budget. The management to ensure any necessary reallocation are approved by the board henceforth.</p>	Senior Accountant/CEO	Resolved	30 <sup>th</sup> June 2022

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.4	<b>Irregular Issuance of Imprest.</b> Imprest amounting to Shs. 9,187,981 issued to staff to carry out different assignments outside the duty station without formal application of imprest through imprest warrants.	Imprest issued to SCP and Educators who are non -ADAK staff. However, the respective support schedules for work done were used to support payments made via mobile banking. Management to ensure imprest issued is supported by formal imprest warrants	Senior Accountant/CE O	Resolved	June 2023
1.5	<b>Failure to maintain Memorandum Cashbook.</b> The Agency did not maintain memorandum cashbook to record all receipts and payments made for standing imprest	The Management to maintain memorandum cashbook for receipts and payments of standing imprest.	Senior Accountant/CE O	Resolved	June 2023
1.6	<b>Irregular engagement of officers.</b> 67 officers drawn from Doping Control blood collection and chaperones are engaged using open ended contracts which omitted details for engagement including salaries and allowances, period of engagement, termination of contracts among other details.	The Agency contacted PSC and SRC on the said matter in order to establish the appropriate titles for this engagement, appropriate remunerations among other. This has been addressed and an advisory by SRC provide. SRC approved the rate adopted by the Agency which had been approved by the Board.	Manager HCA/Director Standards and Compliance/Principal Legal Officer/CEO	Resolved	30th September 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.7	<b>Failure to Automate Financial and operational functions.</b> The Agency has not automated financial and operational systems including payroll. This makes it prone to errors and manipulation.	The Agency is in the process of automating it processes by procuring an ERP to manage financial and operational functions	Senior Accountant/Senior ICT Officer	Not resolved	30th September 2023
1.8	<b>Under-staffing.</b> A review of the Agency staffing level reveals it has only 35 employees across different departments which is not in line with ADAK HC Policy Document of 2018 which provides for an optimal staffing level of 68 employees resulting to a shortfall of 33 employees	The Agency is in the process of reviewing the human capital Policy Manuals with PSC. Upon competition, the Agency shall act as appropriate while considering WADA requirement on 70:30 ratio of resources allocation.	CEO/HCA Manager/PSC	Not resolved	30 <sup>th</sup> September 2023
<b>2020/21</b>					
1.1	<b>Irregular Payment of DSA Shs. 11,461,212 – to Casuals</b>  Agency paid casuals outside of the SRC Provision.	The Agency engages DCO volunteers to carry out sample collection and chaperone. This have been termed by the Audit team as casual. The Agency developed and received approval of FPPM in October 2021 explaining the remuneration to SCP/DCO. The Agency to seek further approval from NT and apply rates	Director Standards and compliance/Human capital Management	Resolved	June 2023

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		approved by the board.			
1.0	<b>Failure to establish a sinking Fund</b> Agency has not provided for sinking fund to replace depreciating Assets	The Agency holds within the Accumulated surplus for the period Funds intended for replacement of aging Assets. The Agency to review the manual and put in place a sinking Fund	Head of Finance	Not resolved	June 2023
2.0	<b>Irregular procurement of conference facilities</b> Procurement of conference facilities carried out via RFQ outside/without a prequalified list of suppliers	Since the Agency conducts Anti-Doping Education across the country, the management will ensure a market survey is carried out every year to cure this matter	SCMO	Resolved	December 2022
1.2	<b>Irregular Payment of Parking Space – Sh. 2,280,000</b> Parking fees for 20 bays not included in lease agreement	The Agency to engage the Landlord and incorporate within the Lease Agreement Payment for parking spaces	Human Capital Management/ SCMO	Resolved	December 2022
<b>PRIOR YEAR ISSUES</b>					
<b>2019/2020</b>					
1.1	<b>Un-supported casual Wages Shs. 463,555</b> Engagement of casuals without conducting need analysis, Advertisement, interviews.	The Agency has regularized the process of engaging casuals to ensure adherence to processes and procedures	Human capital Management	Resolved	June 2021
1.2	<b>Unsupported Medical Expenses- Cost of Shs 10,164,761 to extend contract for 4mnts.</b>	The Agency was billed Shs. 10,164,761 at a rate of 60%. This is in line with the Service	Human Capital/Procur ement	Resolved	June 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Medical premiums paid at 22,914,428, at an increased cost of 8,634,473. Previous year premiums were paid at Shs.14,279,955	providers policy. With the increasing cost trend, the Agency prequalified for the service in June 2020 and engaged a more cheaper service provider at Shs. 14,201,199			
3.0	<b>Unsupported Board Expenses Sh. 6,615,582- Lack of terms of service for Board Members</b> Renewal letters for representatives of various ministries missing.	The management to fast track with the relevant government offices for regularization of appointment. Action overtaken by expiry of term of the Board	CEO	Resolved	30 <sup>th</sup> June 2022
4.2	<b>Unexplained Shs. 782,200 in-regard to Repairs and Maintenance</b> Securing of web-domain overpaid by 782,200 (979,200 paid instead of 197,200)	Contract attached had been corrected though not replaced in payment voucher. Contract regularised.	ICT/Legal/CEO	Resolved	June 2021
5.1	<b>Un supported Anti-Doping education and test expenditure –</b> Lack of a policy document to guide engagement and remuneration of Doping control personnel and educators	The Agency to develop policies to guide the process of engagement and remuneration	Department of Standards and compliance/Education and Finance	Resolved	October 2021
5.2	<b>Engagement of Private Law Firm without Authority.</b> The Agency did not seek approval from the	The Agency has sought for post Factor Approval from the AG. Office. The said circular nullified in	CEO	Resolved. Process halted by nullification of circular	30 <sup>th</sup> June 2020

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	office of the AG. Contrary to Circular No. AG6/D/144/Vol. II of April 2017	June 2019 just before completion of this process.		during a court ruling in June 2019	
5.3	<b>Outstanding Imprests</b> Outstanding imprest of Sh. 1,020,268 not surrendered long after the due dates	Imprest surrendered	Accountant	Resolved	30 <sup>th</sup> June 2021
6.1	<b>Withdrawal of petty cash to meet Agency programs</b>	The said withdrawals were used to pay for Daily and Subsistence Allowances as well as sample collection Allowances while carrying out Doping tests, Anti-Doping Education awareness and Intelligence Investigations. The Agency has since adopted online/internet banking for all payments.	CEO/ Accountant	Resolved	30 <sup>th</sup> June 2020
<b>2018/2019</b>					
1.	<b>Unsupported Assets Transfer</b> The Agency holds Assets transferred from the Ministry, but detailed inventory of transfers is Missing	Agency to seek formal transfer with the Ministry as soon as possible	SCMO	Not resolved	30 <sup>th</sup> June 2023
2.	<b>Research and Education</b> Payments made to volunteers carrying out Anti-Doping programs.	Agency to develop a FPPM detailing remuneration to volunteers carrying out Anti-Doping	Head of Finance/Directors- Anti-Doping Education and	Resolved.	30 <sup>th</sup> June 2022



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**APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY**

**Projects**

The Agency carries out Anti-Doping Testing and Education programmes to ensure that only clean athletes compete. This is a recurrent budget programme and thus no development projects implemented by the Agency.

**Status of Projects completion**

The Agency does not implement development projects

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APPENDIX III: INTER-ENTITY TRANSFERS

ENTITY NAME:		ANTI-DOPING AGENCY OF KENYA.		
Breakdown of Transfers from the State Department of Sports Development.				
FY 2023/2024				
a.	Recurrent Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		25-Aug-23	24,031,666.65	FY2023/2024
		8-Sep-23	24,031,666.65	FY2023/2024
		12-Oct-23	24,031,666.65	FY2023/2024
		30-Oct-23	24,031,666.65	FY2023/2024
		6-Dec-23	24,031,666.00	FY2023/2024
		29-Dec-23	24,031,666.00	FY2023/2024
		8-Feb-24	24,031,666.00	FY2023/2024
		11-Mar-24	24,031,666.00	FY2023/2024
		8-Aug-24	24,031,666.00	FY2023/2024
		3-May-24	24,031,666.00	FY2023/2024
		11-Jun-24	24,031,667.00	FY2023/2024
		27-Jun-24	24,031,667.00	FY2023/2024
		<b>Total</b>	<b>288,379,996.60</b>	
b.	Development Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		<b>Total</b>	<b>Nil</b>	
c.	Direct Payments			
	Other recurrent	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
				FY2023/2024
				FY2023/2024
				FY2023/2024
				FY2023/2024
		<b>Total</b>		
d.	Donor Receipts			
		<u>Bank Statement Date</u>	<u>Amount (Kshs)</u>	<u>Indicate the FY to which the amounts relate</u>
		<b>Total</b>	<b>Nil</b>	

Head of Finance and Accounts

Sign

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ANTI-DOPING  
AGENCY  
OF KENYA

APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES

	Date received	Nature: Recurrent/ Development/Others	Total Amount - KES	Where Recorded/recognized					Total Transfers during the Year
	As per bank statement			Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Youth Affairs, the Arts and Sports.	25/08/2023	Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
Ministry of Youth Affairs, the Arts and Sports.	08/09/2023	Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
Ministry of Youth Affairs, the Arts and Sports.	12/10/2023	Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
Ministry of Youth Affairs, the Arts and Sports.	30/10/2023	Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
Ministry of Youth Affairs, the Arts and Sports.	06/12/2023	Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
Ministry of Youth Affairs, the Arts and Sports.	22/12/2023	Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
Sports, Art, and Social Development Fund	08/02/2024	Other Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
Sports, Art, and Social Development Fund	11/03/2024	Other Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667

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Sports, Art, and Social Development Fund	02/04/2024	Other Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
Ministry of Youth Affairs, the Arts and Sports	02/05/2024	Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
SASDF For Enhanced Anti-Doping Programme	14.05.2024	SASDF	232,000,000	232,000,000					232,000,000
Ministry of Youth Affairs, the Arts and Sports.	11/06/2024	Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
Ministry of Youth Affairs, the Arts and Sports	25/06/2024	Recurrent	24,031,667	24,031,667	-	-	-	-	24,031,667
<b>Total</b>			<b>520,379,996.60</b>	<b>520,379,996.60</b>	<b>=</b>	<b>0.00</b>	<b>=</b>	<b>=</b>	<b>520,379,996.60</b>