

**REPUBLIC OF KENYA**



**MINISTRY OF YOUTH AFFAIRS, CREATIVE ECONOMY AND SPORTS**

**STATE DEPARTMENT FOR SPORTS**

**SUB-SECTOR REPORT 2026/27 – 2028/29**

**SEPTEMBER, 2025**

## Acronyms and Abbreviations

ADAK	Anti-Doping Agency of Kenya
ADR	Alternative Dispute Resolution
ADRVs	Anti-Doping Rule Violations
AIA	Appropriation in Aid
AFCON	African Cup of Nations
BETA	Bottom-Up Economic Transformation Agenda
CABOS	Common Wealth Advisory body on Sports
CAF	Confederation of African Football
CBE	Competency-Based Education
CBET	Competency-Based Education and Training
CECAFA	Council for East and Central Africa Football Associations
CHAN	African Nations Championship
FIFA	Fédération Internationale de Football Association (International Federation of Association Football)
FY	Financial Year
GDS	Government Delivery Services
GOK	Government of Kenya
ICT	Information and Communication Technology
IOS	International Olympic Committee
ISMIS	Integrated Sports Management Information System
KAS	Kenya Academy of Sports
KICD	Kenya Institute of Curriculum Development
KPI	Key Performance Indicator
LOC	Local Organizing Committee
MDAs	Ministries, Departments and Agencies
MISC	Moi International Sports Centre
M&E	Monitoring and Evaluation
MOD	Ministry of Defense
MTEF	Medium - Term Expenditure Framework
MTP	Medium Term Plan
NACOSTI	National Commission for Science, Technology and Innovation
NGCDF	National Government Constituencies Development Fund
NHIF	National Hospital Insurance Fund
NNS	Nyayo National Stadium
NSSF	National Social Security Fund
O&M	Operations & Maintenance
RADO	Regional Anti-Doping Organization
SAGA	Semi-Autonomous Government Agency
SASDF	Sports, Arts and Social Development Fund
SK	Sports Kenya

TVET	Technical Vocational Education and Training
UNES	University of Nairobi Enterprise Services
VVIP	Very Very Important Person
WA	World Athletics
WADA	World Anti-Doping Agency
WRC	World Rally Championship

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## EXECUTIVE SUMMARY

The State Department comprises the Directorate of Sports and Recreation, the Office of the Sports Registrar, General Administration, Planning, and Support Services, as well as four Semi-Autonomous Government Agencies (SAGAs) namely: Anti-Doping Agency of Kenya (ADAK), Sports, Arts, and Social Development Fund (SASDF), Kenya Academy of Sports (KAS), and Sports Kenya (SK).

The Sub Sector report comprises six chapters. Chapter one covers the introduction with a brief background and description of the sub-sector mandate, strategic objectives, vision, mission, the functional areas including the semi-autonomous government agencies and the role of the stakeholders. Chapter two provides information on programme and performance review for the period 2022/23 – 2024/25. Chapter three focuses on medium term priorities and the financial plan for the MTEF period 2026/27 – 2028/29. Chapter four presents the cross – sector linkages, challenges and emerging issues in the sub sector while chapters five and six present information on the conclusion and recommendations respectively.

The State Department’s recurrent budget allocation was KSh. 1.9 billion in FY 2022/23, KSh. 1.5 billion in FY 2023/24, and KSh. 3.0 billion in FY 2024/25. The absorption rates were consistently high at 91% in both FY 2022/23 and FY 2023/24, rising further to 97% in FY 2024/25, indicating improved utilization efficiency. Similarly, the development budget allocation increased from KSh. 12.0 billion in FY 2022/23 to KSh. 16.1 billion in FY 2023/24, and slightly to KSh. 16.5 billion in FY 2024/25. The absorption levels also improved steadily, from 87% in FY 2022/23 to 90% in FY 2023/24, and 92% in FY 2024/25, reflecting enhanced capacity to implement development programmes.

During the review period, Kenya finalized preparations for CHAN 2024 and AFCON 2027 through major infrastructure upgrades, including the refurbishment of Moi International Sports Centre and Nyayo National Stadium, and the 50% completion of Talanta Sports City. Kenyan athletes delivered exceptional results, winning 131 medals across global competitions such as the Commonwealth Games (ranked 1st in Africa), World Cross Country Championships (world champions), World Athletics Championships, the 2024 Paris Olympics (11 medals), and the Special Olympics. The country also strengthened its profile as a global sporting hub by successfully hosting 35 international competitions, including the WRC Safari Rally, Kipkeino Classic, Magical Kenya Open, Nairobi City Marathon, and Rugby Safari 7s.

Institutional development was reinforced through the registration of 760 sports organizations, licensing of 12 professional bodies and 60 professionals, oversight of 52 elections and 68 inspections, and expanded anti-doping outreach that reached 68,870 athletes with 10,536 intelligence-based tests conducted.

Infrastructure growth saw the completion of Jomo Kenyatta Stadium additional works -Kisumu, Kinarini Stadium-Kwale, Moi Stadium-Embu, Chuka Stadium-Tharaka Nithi, Marsabit Phase 1 Stadium-Marsabit, and Kiprugut Chumo Stadium-Kericho. Karatu-Kiambu, Wote-Makueni, and Masinde Muliro Stadium-Bungoma, are ongoing while Kamariny-Elgeiyo Marakwet, Bukhungu-Kakamega, and Ruringu-Nyeri were re-tendered. Phase I of the Kenya Academy of Sports Complex was completed while Phase IB reached 85% completion. Capacity building trained nearly 7,000 athletes and 3,700 officials, while two international sports conferences enhanced knowledge sharing. Beyond sports, the creative sector was

strengthened through the Poetry Theatre Development Project, which supported 450 poets across 11 counties, established an audio-visual studio, and recognized 37 theatre artists and productions.

The implementation of the budget was constrained by a number of challenges during the review period. Key among them was the inadequate funding of sports programmes, which limited the scope and effectiveness of planned activities. Budget rationalization amidst implementation also posed a significant challenge, as it disrupted the implementation of policies, projects, and programmes. In addition, limited implementation frameworks between the National Government and County Governments in managing sports functions hindered the efficient delivery of sports facilities. Delays in exchequer releases also negatively affected service delivery.

In the FY 2026/27 and the Medium-Term period, the State Department will scale up delivery of its mandate through its directorates and SAGAs. Key priorities include hosting 26 international sports competitions and facilitating the participation of 143 Kenyan teams in major global events.

The Office of the Sports Registrar will strengthen governance through enforcement of the Sports Act, registration of 1,050 sports organizations, licensing of 64 professionals, and digitization of services. The Kenya Academy of Sports will complete Phase IB of its Sports Complex, construct 60 constituency academies, enroll 11,400 athletes, and train 5,200 technical personnel.

Sports Kenya will upgrade 14 regional stadiums and 23 community sports and arts across various counties. The Anti-Doping Agency of Kenya will scale up compliance with the 2021 World Anti-Doping Code by conducting 13,050 tests and sensitizing 76,000 personnel.

General Administration, Planning, and Support Services will review the National Sports Policy and the Sports Act, strengthen monitoring and evaluation of projects, and enhance programme coordination. Meanwhile, the Sports, Arts, and Social Development Fund (SASDF) will continue to provide critical financing for sports, arts, and cultural programmes, including training, infrastructure development, and preservation of national heritage.

In order to implement the above priorities, the Sub Sector requires KSh.26.92 billion in FY 2026/27, KSh.19.57 billion in FY 2027/28 and KSh.19.79 billion in FY 2028/29. The Sub Sector will work in collaboration and support of other Sectors.

## **CHAPTER ONE: INTRODUCTION**

### **1.1 Background**

The State Department for Sports is one of the State Departments in the Ministry of Youth Affairs, Creative Economy, and Sports as per the Executive Order No. 1 of 2025.

The State Department comprises the Directorate of Sports and Recreation, the Office of the Sports Registrar, General Administration, Planning, and Support Services, as well as four Semi-Autonomous Government Agencies (SAGAs) namely: Sports Kenya (SK), Kenya Academy of Sports (KAS), Anti-Doping Agency of Kenya (ADAK), the Sports, Arts, and Social Development Fund (SASDF).

### **1.2 Sub-Sector Vision and Mission**

#### **Vision**

A leader in promotion and development of sports.

#### **Mission**

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

### **1.3 Strategic Goals and Objectives**

The strategic goals guiding the mandate and of the subsector include:

- i. Enabling policy, legal and regulatory framework for sports development;
- ii. Sustainable sports financing frameworks;
- iii. Integrity in clean sporting events and sports talents in Kenya;
- iv. Enabling sport tourism for enhanced revenue and socio-economic development;
- v. Standard sports infrastructure and recreational facilities for enhanced access and participation;  
and
- vi. Effective institutional capacity for enhanced service delivery.

The objectives guiding the mandate of the subsector include:

- i. To develop, review and enforce sports policies, laws and regulations for sports development and promotion
- ii. To identify, nurture develop and monetize sports talents
- iii. To leverage on private and external funding in sports development

- iv. To promote clean sport, fair play and protect athletes right to participate in a free doping sport
- v. To develop sports tourism in Kenya
- vi. To position Kenya as a sports destination
- vii. To achieve increased access to sports facilities and participation in sports competitions
- viii. To develop sports governance structures and systems for enhanced efficiency in service delivery
- ix. To enhance institutions service delivery capacity for customer satisfaction

#### **1.4 Mandate of the Sub- Sector**

The Mandate of the State Department under the Executive Order No. 1 of 2025 and as stipulated in the Sports Act 2013 includes Development, Management, and Implementation of the Sports Policy; Enforcement and Implementation of the World Anti-Doping Code and Convention Against Doping; Promotion and Coordination of Sports Training and Education; Regulation of Sports; Expansion of Sports Industry for Sustainable Livelihoods; Development and Management of Sports Facilities and Establishment and Management of Sports Academies to Nurture Talent.

The State Department is composed of two technical Directorates namely; Directorate of Sports and Recreation; and the Office of the Sports Registrar. The Directorate of Sports and Recreation is the technical arm of the State Department whose mandate is to advise on all matters relating to sports and recreational activities in the country. The Directorate also coordinates and initiates formulation and implementation of policy and legal framework for sports. The Office of the Sports Registrar is established under Section 45 of the Sports Act No. 25 of 2013. The mandate of the office is to regulate sports organizations, professional sports bodies and persons through registration of sports organizations, licensing of professional sports bodies and persons, arbitration of disputes arising from registration and licensing, inspection of sports organizations to ensure compliance to the Sports Act and any other relevant law and keeping and maintaining records relating to sports organizations and professional sports bodies and persons among others.

#### **1.5 Semi-Autonomous Government Agencies**

There are four Semi-Autonomous Government Agencies in the State Department whose overall contribution in executing the sub-sector mandate is highlighted below:

##### **Sports Kenya (SK)**

Sports Kenya is established by the Sports Act, 2013 as a body corporate. The mandate of SK is to promote, coordinate and implement national and international sports programmes; establish, manage, develop and

maintain sports facilities as well as convention centres, indoor sporting and recreational facilities in Kenya; and participate in promotion of sports tourism among others.

### **Kenya Academy of Sports (KAS)**

The Academy is also established by the Sports Act, 2013 as a body corporate. The mandate of KAS is to pursue elite sports performance through talent identification and development, training of sports technical and administration personnel as well as conducting research in sports.

### **Anti – Doping Agency of Kenya (ADAK)**

The Anti-Doping Agency of Kenya is established by the Anti – Doping Act, No. 5 of April 2016 (Revised in 2020) as a fulfillment of the Copenhagen Convention on the fight against doping in sport that was held in 2005. The key mandate for the Agency is to carry out the fight against doping in sport through anti-doping values-based education, sensitization and awareness campaigns; protecting the “clean athlete” through effective doping tests; and upholding the integrity of sport through intelligence gathering, investigations and results management of anti-doping rules violations.

### **Sports, Arts and Social Development Fund (SASDF)**

The Fund is established under the Public Finance Management (Sports, Arts and Social Development Fund) Regulations, 2018 with the mandate of providing funding support to sports, the arts and promote social development programmes.

### **1.6 Role of Sub-Sector Stakeholders**

The sub-sector has a wide range of stakeholders who contribute to the achievement of its goals as follows:

<b>Stakeholder</b>	<b>Role</b>
The National Treasury and Planning	Budgetary support for the development and recurrent activities. Further, it provides special guidelines on tax rebate and waivers to deserving groups and organizations. Guidance on all aspects of national development planning.
The Ministry of Interior and Co-ordination of National Government	Security to individuals, government facilities and development programmes
Ministry of Defense	Project management for CHAN 2024 and AFCON 2027
Ministry of Health	Providing preventive mechanisms on public health risks and medical services to sports persons and participants.
Other Ministries	Policy guidelines, technical support and other resources for implementation of the programmes

	Technical advice on infrastructure projects
Judiciary	Arbitrating and resolving sports disputes
Parliament	Review and approval of policies and enactment of bills relevant to the sub-sector. Parliamentary Committee on Sports and Culture offers advisory and lobbying for resources to the State Department Appropriation of funds to various MDAs
County Governments	Provide services at grass root level and compliment national government functions
Development partners, Foreign Missions and private sector	Financial, technical and material support to various programmes in the sub-sector.
Media	Advocacy and dissemination of information for programmes in the sub-sector and giving regular and timely reporting.
Education/Research Institutions and Science Foundations	Provide technical support for promotion and transfer of research, science, technology, knowledge and innovations
International /regional partners e.g. World Anti – Doping Agency (WADA), Regional Anti-Doping Organization (RADO), Common Wealth Advisory Body on Sports (CABOS), Africa Academy of Sciences, Africa Union, International Court of Arbitration in Sports	Policy development and technical support.
International and National Sports Federations and Associations e.g International Olympic Committee (IOC), FIFA, CAF, WA, World Rugby.	Collaboration in sports management, mobilize resources, search and develop talent and organize national and international competitions
Corporate organizations e.g. Safaricom, KCB, Cooperative Bank of Kenya, ABSA Bank, Communication Authority of Kenya and Betting Companies among others.	Supporting development ventures as well as sponsorship to sports teams and investment in sports facilities
Office of the Attorney General and Department of Justice	Legal advice
Government Delivery Service (GDS)	Coordinating the monitoring and reporting of ongoing Presidential Directives and Flagship Projects
The Public	Hold Government accountable and advocate for their priorities

## CHAPTER TWO: PROGRAMME AND PERFORMANCE REVIEW FINANCIAL YEARS 2022/23-2024/25

### 2.0 Overview

This section relates to Sub-Sector programmes performance review for the period 2022/23-2024/25 Financial Years. The programmes are implemented through various sub programmes as indicated in the table below:

#### Programmes and Sub Programmes

<b>Programme</b>	<b>Sub-Programmes</b>
Sports	Sports training and competitions
	Development and management of sports facilities
	General Administration, Planning and Support Services
The Arts	Film Services
	Performing Arts
	Promotion of Kenyan Music and Dance
Library Services	Library Services

## 2.1 Review of Sub Sector Programmes Performance in terms of delivery of outcomes, outputs, KPIs, and target attainment

**Table 2.1: Analysis of Programme Targets and Actual Achievements**

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
<b>Name of Programme Outcome: Excellence in Sports Performance</b>										
<b>Sub Programme</b> 1.1 Sports training and competitions	Directorate of Sports	National and International Sports programs and events held	No. of teams presented in regional and international sports competitions.	55	25	35	35	35	45	Targets for FY2022/23 were not achieved due to insufficient funding during the transition period. In the FY23/24 the target surpassed due to enhanced collaboration with sports federations, combined with crucial financial support from SASDF. Kenya was also aiming to qualify more teams to the 2024 Paris Olympic Games. In FY 24/25 target was surpassed, an achievement attributed to the financial support received from the

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										SASDF and the timely submission of budget requests by federations and associations.
			No. of competitions hosted	8	8	10	11	11	13	Targets were surpassed due to robust partnerships between the Government, sports federations, global sports bodies, private sector and other relevant stakeholders.
			No. of Sports Programmes organized for vulnerable groups	8	10	10	5	12	12	FY 2022/23 were not achieved due to the cancellation and postponement of events during the transition period; Target for FY2023/24 surpassed due to a concerted effort to qualify more athletes and teams for the 2024 Paris Paralympic Games. This was largely driven by

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										a strong collaboration with the Kenya Paralympic Committee and additional funding from the SASDF; In FY 24/25 Target surpassed, a direct result of the government's deliberate and focused effort to support sports programs for vulnerable populations.
	Office of the Sports Registrar	Regulation and Compliance services	No. of sports organizations registered	200	200	300	212	287	261	In FY 22/23 and 23/24 targets were surpassed due to an enhanced understanding of the legal and administrative procedures required to register a sports organization. In FY 24/25 target was not achieved due to a decrease in the submission of registration forms and disruption of office operations

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										attributed to rental arrears.
			No. of new professional sports persons licensed	17	10	25	17	33	10	In FY 22/23 target achieved due to the continued and effective implementation of sensitization campaigns;  FY 23/24 target surpassed attributed to a successful campaign that continuously sensitized sports professionals about the importance of being licensed, which in turn encouraged a significant increase in

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										applications; in FY24/25 The target was not achieved due to due to a decline in the number of submitted registration forms and a significant disruption to office operations at the NSSF attributed to rental arrears.
			No. of Professional sports bodies licensed	5	3	4	4	5	3	FY2022/23 target were not met attributed to prevailing fees that discouraged professional bodies from participating;  FY 2023/24 target was surpassed due to a continued focus on sensitizing sports organizations about the requirements for licensing

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										professional sports bodies;  In FY 24/25 target was not met due to a reduction in the submission of registration forms and the interruption of office operations at the NSSF attributed to rental arrears.
			No. of Sports elections observed	10	10	10	11	23	18	Target surpassed due to the successful completion of delayed elections by sports organizations and their enhanced compliance with regulations.
			No. of Sports organizations inspected	5	20	10	32	36	0	FY 2022/23 and FY23/24 target surpassed which was attributed to the critical funding support received from the Anti-Doping

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										Agency of Kenya (ADAK); FY 24/25 the target was not achieved due to insufficient funding for field operations and non-revision of targets in line with the revised budget.
			% of Court Cases managed and handled	100	100	100	100	100	100	The target was achieved by submitting comprehensive instructions to the Attorney General's Office and by embracing the Alternative Dispute Resolution (ADR) mechanism, in accordance with the Sports Act
	Anti-Doping Agency of Kenya	Anti-Doping Services	No. of persons sensitized on anti-doping issues	10,400	13,340	4,500	15,516	17,085	10,576	In FY 2022/23 and FY23/24 the target was surpassed due to an increase in participants in

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										<p>outreach programs, which was a direct result of adopting a hybrid training model that combined both physical and virtual sessions.</p> <p>In FY2024/25 the target was not achieved due delayed disbursement of funds, which hindered the completion of planned activities.</p>
			No. of intelligence-based tests carried out.	1,000	950	1,000	1,425	1,285	732	<p>The target was surpassed in both the FY2022/2023 and FY2023/2024, as a result of the extensive anti-doping tests conducted on team Kenya in preparation for the 2024 Paris Olympic Games.</p>

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										FY2024/25 target was not achieved due to delayed disbursement of funds to implement the planned activities
			% on results management on Anti-doping rule violations	100	100	100	100	100	100	Target achieved. All ADRVs cases were prosecuted successfully.
	Kenya Academy of Sports	Sports talent development services	No. of athletes enrolled for training in sports academies	1,100	2,050	2,500	1,633	2,112	3,215	The targets were surpassed as a result of enhanced funding through the Talanta Hela Initiative and strategic partnerships with corporate organizations
			No. of sports technical and administration personnel trained	400	1,247	1,200	722	1,509	1,452	The targets were surpassed as a result of strategic partnerships with several entities such as Ministry of Education, NG-CDFs, and National federations to facilitate the

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										training of coaches and referees in select constituencies
			No. of Sports academies established	0	30	37	0	0	0	Target not achieved attributed to delayed procurement process and hand over of sites to contractors.
<b>Sub Programme 1.2: Development and management of sports facilities</b>	Sports Kenya	Sports infrastructure developed to international standards	No. of new national stadia developed and upgraded to international standards	1	1	4	1	1	2	Jomo Kenyatta Stadium was completed in FY 2022/23 and met CAF standards for CECAFA 23 while Posta Grounds at Jamhuri was completed in FY 2023/24 and met standards for World Rugby and CAF. In FY 2024/25 both MISC &NNS were completed and certified by the Confederation of African Football (CAF) to

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										host the Africa Nations Championship (CHAN). However, Talanta Sports City was behind schedule due to its phased development focusing on foundational and structural work, while Kipchoge Keino Stadium faced delays at the resource mobilization stage and handover of site to the contractors.
			No. of regional and county stadia constructed and upgraded to international standards	2	2	5	1	2	6	The construction of Kinarini Stadium, Raila Odinga Stadium, Police Sacco, Ulinzi Sports Complex, and MISC lower and MISC upper pitches were completed in FY 2024/25.

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										Kiprugut Chumo & Masinde Muliro Stadium were completed in FY 2023/24 while Moi stadium, Embu was completed in FY 2022/23.
			Percentage development of draft regulations on sports and recreational facilities	70	100	100	70	70	70	Target not achieved due to policy bottlenecks. The finalization of regulations was anchored on completion of reviewed National Sports Policy and the Sports Act that were ongoing.
	Kenya Academy of Sports		Percentage completion of Phase 1B of the Kenya Academy of Sports	100	-	70	100	-	85	In FY 2022/23, the target was achieved, whereas in FY 2023/24, no targets were established due to lack of budgetary provision.  In FY2024/2025 the target was

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										surpassed due to the successful and timely delivery of equipment and their installation (lifts, boilers and laundry machines).
	Sports, Arts and Social Development Fund	Sports, Arts and Social Development Funding Services	No. of sports programmes for institutions and organizations funded	80	65	65	89	185	126	Target surpassed across the years as a result of funding for Qualifiers for Para and Olympic Games; Talanta Hela Grassroots Football Programme, Education Programmes and CHAN 2024.

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
			No. of Sports and recreational facilities funded	28	14	14	2	11	14	Targets not achieved in the FY 2022/23 because there was a special audit that halted disbursements of funds for stadia. Target not achieved in FY 2023/24 because funding was done based on certified works from Public Works.  Target achieved in FY 2024/25
			No. of programmes funded to facilitate talent development, training and capacity building for technical personnel	3	2	2	3	12	5	Targets surpassed as a result of the expansion of the scope of "Talanta Hela" Initiative, its decentralization to the county level and strategic partnerships.

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
<b>Sub Programme 3:</b>  <b>General Administration, Planning and Support Services</b>	Legal Unit	Policies and bills reviewed/developed	Number of policies and bills developed /reviewed	2	2	2	0	0	2	Targets for both FY 2022/23 and FY 2023/24 were not achieved due to lack of funding and non-revision to align with the revised budget.  The Draft Sports Policy and a corresponding Draft Amendment Bill were completed on review of National Sports Policy 2005 & Sports Act 2023.
	Central Planning and Project Monitoring Department	M&E reports	No. of quarterly M&E reports	4	4	4	0	0	4	Targets for both FY 2022/23 and FY 2023/24 were not achieved due to lack of budgetary allocation and non- revision of the targets to align with the revised budget.

Programme: Sports	Delivery Unit	Key Outputs	Key Performance Indicators	Planned Targets			Achieved Target			Remarks
				2022/23	2023/24	2024/25	2022/23	2023/24	2024/25	
										The targets for the FY2024/2025 were achieved as planned.

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## 2.2 Expenditure Trend Analysis – Approved budget vs actual expenditure for FY 2022/23-2024/25

**Table 2.2: Analysis of Recurrent Expenditure (KSh. Million)**

Sector: Social Protection Culture and Recreation						
Vote: 1132 State Department for Sports						
Economic Classification	Approved Budget Allocation			Actual Expenditure		
	2022/2023	2023/2024	2024/2025	2022/2023	2023/2024	2024/2025
<b>Gross</b>	<b>1,897.84</b>	<b>1,532.76</b>	<b>3,034.95</b>	<b>1,726.83</b>	<b>1,391.24</b>	<b>2,939.62</b>
AIA	215.83	218.40	485.30	91.56	119.14	396.97
Net	1,682.01	1,314.76	2,549.65	1,635.27	1,272.09	2,542.65
Compensation to Employees	229.80	205.01	203.78	211.06	175.49	203.14
Transfers	1,533.74	1,201.30	2,737.42	1,399.70	1,102.44	2,646.31
Other Recurrent	134.30	126.44	93.75	116.08	113.30	90.17
<i>Of Which:</i>						
<i>Utilities</i>	0.74	0.10	0.12	0.58	-	0.09
<i>Rent</i>	50.57	50.55	50.41	43.36	43.92	49.45
<i>Insurance</i>	-	-	-	-	-	-
<i>Subsidies</i>	-	-	-	-	-	-
<i>Gratuity</i>	22.12	1.57	2.67	22.35	1.57	2.66
<i>Contracted guards and cleaners' services</i>	2.73	3.36	3.49	2.38	3.35	3.49
<i>Others</i>	58.15	70.86	37.07	47.40	64.46	34.48

The approved budget allocation was KSh. 1.898 billion, KSh. 1.533 billion and KSh. 3.035 billion for FY 2022/23, FY 2023/24 and FY 2024/25 respectively. The corresponding expenditure was KSh. 1.727 billion, KSh. 1.391 billion and KSh. 2.940 billion respectively. This translates to absorption rates of 91% in FY 2022/23, 91% in FY 2023/24, and 97% in FY 2024/2025.

There was a 19% decrease in the approved gross budget allocation in FY 2023/2024 as compared to FY 2022/2023. This was occasioned by austerity measures implemented by the National Treasury where non critical recurrent items were subjected to 25% cuts. The 98% increment from KSh. 1.533 billion in FY 2023/24 to KSh. 3.035 billion in FY 2024/25 was occasioned by a one-off allocation of KSh. 1.682 billion to cater for the CHAN 2024 hosting fees.

**Table 2.3: Analysis of Development Expenditure (KSh. Million)**

Sector Name: Social Protection Culture and Recreation							
Vote and Vote Details	Description	Approved Budget Allocation			Actual Expenditure		
		2022/2023	2023/2024	2024/2025	2022/2023	2023/2024	2024/2025
1132	Gross	12,020.88	16,079.20	16,506.00	10,466.28	14,507.33	15,259.03
State	GoK	20.88	79.20	42.00	20.77	77.37	42.00
Department	Loans	-	-	-	-	-	-
for Sports	Grants	-	-	-	-	-	-
	Local AIA	12,000.00	16,000.00	16,464.00	10,445.52	14,429.96	15,217.03

In the period under review, the State Department had an allocation of Ksh. 12.0 billion, Ksh.16.0 billion, and Ksh.16.5 billion against an expenditure of Ksh. 10.5 billion, Ksh. 14.5 billion and Ksh. 15.3 billion. The corresponding absorption level was 87%, 90%, and 92% for FY 2022/23, FY 2023/24, and FY 2024/25 respectively. Out of the total development budget a massive component was from SASDF local AIA.

**Table 2.4: Analysis of Programme Expenditure (KSh. Million)**

Programme	Approved Budget Allocation			Actual Expenditure		
	2022/2023	2023/2024	2024/2025	2022/2023	2023/2024	2024/2025
<b>Programme 1: Sports</b>						
1.1 Sports Training and Competitions	674.65	773.00	2,147.73	640.34	764.27	2,146.50
1.2 Development and Management of Sports Facilities	12,534.89	16,619.00	17,188.52	10,938.08	14,951.31	15,850.44
1.3 General Administration, Planning & Support Services	233.98	219.96	204.70	218.49	182.98	201.72
<b>Total Programme 1</b>	<b>13,443.52</b>	<b>17,611.96</b>	<b>19,540.95</b>	<b>11,796.91</b>	<b>15,898.57</b>	<b>18,198.65</b>
<b>Programme 2: The Arts</b>						
1.1 Film Services	196.20	-	-	174.25	-	-
1.2 Performing Arts	44.94	-	-	20.40	-	-
1.3 Promotion of Kenyan Music and Dance	4.70	-	-	4.26	-	-
<b>Total Programme 2</b>	<b>245.84</b>	<b>-</b>	<b>-</b>	<b>198.91</b>	<b>-</b>	<b>-</b>
<b>Programme 3: Library Services</b>						
1.1 Library Services	229.36	-	-	197.31	-	-

<b>Total Programme 3</b>	<b>229.36</b>	<b>-</b>	<b>-</b>	<b>197.31</b>	<b>-</b>	<b>-</b>
<b>TOTAL VOTE 1132</b>	<b>13,918.71</b>	<b>17,611.96</b>	<b>19,540.95</b>	<b>12,193.12</b>	<b>15,898.57</b>	<b>18,198.65</b>

The State Department implemented one programme except in FY 2022/23 where there were three programmes. The Sub-programme on Development and Management of Sports Facilities had the highest allocation throughout the review period mainly contributed by local AIA from SASDF.

**Table 2.5: Analysis by Category of Expenditure: Economic Classification (KSh. Million)**

Economic Classification	Approved Budget Allocation			Actual Expenditure		
	2022/2023	2023/2024	2024/2025	2022/2023	2023/2024	2024/2025
<b>Programme 1: Sports</b>						
<b>Current Expenditure</b>	<b>1,428.52</b>	<b>1,532.76</b>	<b>3,034.95</b>	<b>1,336.16</b>	<b>1,391.24</b>	<b>2,939.62</b>
Compensation of Employees	229.80	205.01	203.78	211.06	175.49	203.14
Use of Goods and Services	121.97	126.13	90.95	107.77	113.11	87.51
Grants and Other Transfers	1,076.64	1,201.30	2,737.42	1,017.33	1,102.44	2,646.31
Other Recurrent	0.11	0.32	2.80	-	0.19	2.66
<b>Capital Expenditure</b>	<b>12,015.00</b>	<b>16,079.20</b>	<b>16,506.00</b>	<b>10,460.74</b>	<b>14,507.33</b>	<b>15,259.03</b>
Acquisition of Non-Financial Assets	-	27.20	-	-	25.37	-
Capital Transfers to Government Agencies	12,015.00	16,052.00	16,506.00	10,460.74	14,481.96	15,259.03
Other Development	-	-	-	-	-	-
<b>Total Programme 1</b>	<b>13,443.52</b>	<b>17,611.96</b>	<b>19,540.95</b>	<b>11,796.91</b>	<b>15,898.57</b>	<b>18,198.65</b>
<b>Programme 2: The Arts</b>						
<b>Current Expenditure</b>	<b>239.96</b>	<b>-</b>	<b>-</b>	<b>193.37</b>	<b>-</b>	<b>-</b>
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	10.84	-	-	7.48	-	-
Grants and Other Transfers	228.93	-	-	185.89	-	-
Other Recurrent	0.19	-	-	-	-	-
<b>Capital Expenditure</b>	<b>5.88</b>	<b>-</b>	<b>-</b>	<b>5.54</b>	<b>-</b>	<b>-</b>
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	5.88	-	-	5.54	-	-

Economic Classification	Approved Budget Allocation			Actual Expenditure		
	2022/2023	2023/2024	2024/2025	2022/2023	2023/2024	2024/2025
Other Development	-	-	-	-	-	-
<b>Total Programme 2</b>	<b>245.84</b>	-	-	<b>198.91</b>	-	-
<b>Programme 3: Library Services</b>						
<b>Current Expenditure</b>	<b>229.36</b>	-	-	<b>197.31</b>	-	-
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	1.19	-	-	0.83	-	-
Grants and Other Transfers	228.17	-	-	196.48	-	-
Other Recurrent	-	-	-	-	-	-
<b>Capital Expenditure</b>	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>Total Programme 3</b>	<b>229.36</b>	-	-	<b>197.31</b>	-	-
<b>TOTAL VOTE 1132</b>	<b>13,918.71</b>	<b>17,611.96</b>	<b>19,540.95</b>	<b>12,193.12</b>	<b>15,898.57</b>	<b>18,198.65</b>

Table 2.5 shows programme expenditure by economic classification. In the Recurrent budget, the bulk of the allocation was mainly under grants and transfers while in the development budget it was under capital grants. The decline in expenditure on compensation to employees in the Sports Programme is due to mandatory retirements and transfers without replacements.

**Table 2.6 Analysis of SAGAs Recurrent Budget and Actual Expenditure (KSh. Million)**

	Approved Budget			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>Sector: Social Protection Culture and Recreation</b>						
<b>Vote: 1132 State Department for Sports</b>						
<b>Name of SAGA: Anti-Doping Agency of Kenya</b>						
<b>Gross</b>	<b>290.80</b>	<b>298.38</b>	<b>201.00</b>	<b>297.19</b>	<b>297.17</b>	<b>201.00</b>
AIA	10.00	10.00	16.00	8.81	8.79	16.00
<b>NET</b>	<b>280.80</b>	<b>288.38</b>	<b>185.00</b>	<b>288.38</b>	<b>288.38</b>	<b>185.00</b>
Compensation of Employees	57.24	79.40	60.23	57.37	58.25	60.31
Other Recurrent	233.56	240.11	140.77	239.82	238.92	140.69
<b>Of Which</b>						

	Approved Budget			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Utilities	1.50	1.30	1.30	1.84	1.20	1.29
Rent	23.00	22.25	22.25	22.36	22.25	22.25
Insurance	13.00	15.00	12.95	12.95	14.68	12.26
Subsidies	-	-		-	-	-
Gratuity	-	-	3.09	-	-	3.08
Contracted Services	1.30	-	1.30	1.31	-	1.30
Others (Core Programs)	194.76	201.56	99.88	201.36	200.79	100.51
<b>Name of SAGA: Sports Kenya</b>						
<b>Gross</b>	<b>332.85</b>	<b>411.00</b>	<b>346.52</b>	<b>283.54</b>	<b>313.35</b>	<b>291.99</b>
AIA	131.00	208.00	131.40	81.69	110.35	76.87
<b>NET</b>	<b>201.85</b>	<b>203.00</b>	<b>215.12</b>	<b>201.85</b>	<b>203.00</b>	<b>215.12</b>
Compensation to Employees	173.00	173.00	189.44	192.04	187.40	188.13
Other Recurrent	159.85	159.85	157.08	91.50	125.95	103.86
<i>Of Which</i>						
Utilities	28.85	28.85	21.41	20.85	30.00	15.40
Rent	-	-	-	-	-	-
Insurance	17.00	17.00	16.97	10.94	16.94	16.97
Subsidies						
Gratuity			4.27			4.27
Contracted Guards & Cleaners Services	53.90	53.90	80.87	53.90	60.58	60.24
Others	60.10	60.10	33.56	5.81	18.43	6.98
<b>Name of SAGA: Sports, Arts &amp; Social Development Fund</b>						
<b>Gross</b>	<b>202.04</b>	<b>208.00</b>	<b>336.00</b>	<b>199.57</b>	<b>203.55</b>	<b>291.42</b>
AIA	-	-	336.00	-	-	291.42
<b>NET</b>	<b>202.04</b>	<b>208.00</b>		<b>199.57</b>	<b>203.55</b>	<b>-</b>
Compensation to Employees	136.91	138.98	139.98	134.46	135.66	127.86
Other Recurrent	65.13	69.02	196.02	65.11	67.89	163.56
<i>Of Which</i>						
Utilities	0.41	7.40	8.64	0.41	7.40	8.64
Rent	23.13	0.00	0.00	23.13	0.00	0.00
Insurance	2.47	19.92	21.20	2.47	19.89	21.20
Subsidies	-	-		-	-	-
Gratuity	-	-		-	-	-
Contracted Guards & Cleaners Services	1.21	8.73	9.78	1.21	8.73	9.78
Others	37.91	32.97	156.40	37.89	31.87	123.94
<b>Name of SAGA: Kenya Academy of Sports</b>						
<b>Gross</b>	<b>245.74</b>	<b>278.00</b>	<b>166.00</b>	<b>245.74</b>	<b>278.00</b>	<b>166.00</b>
AIA	-	-		-	-	
<b>Net</b>	<b>245.74</b>	<b>278.00</b>	<b>166.00</b>	<b>245.74</b>	<b>278.00</b>	<b>166.00</b>
Compensation to Employees	92.00	92.00	87.20	92.00	92.07	87.20

	Approved Budget			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Other Recurrent	<b>153.74</b>	<b>186.00</b>	<b>63.24</b>	<b>153.74</b>	<b>185.93</b>	<b>63.24</b>
<i>Of Which</i>						
Utilities	12.00	12.36	<b>13.95</b>	12.00	12.85	13.95
Rent	-	-		-	-	
Insurance	6.80	9.20	32.29	6.80	9.20	32.29
Subsidies	-	-		-	-	
Gratuity	-	-	6.40	-	-	6.40
Contracted Guards & Cleaners Services	8.40	9.30	10.60	8.40	9.30	10.60
Others	126.54	155.14	15.56	126.54	154.58	15.56
<b>Name of SAGA: Kenya Cultural Centre</b>						
<b>Gross</b>	<b>43.4</b>			<b>20.2</b>		
AIA- Internally Generated Revenue	23.2			0		
<b>Net- Exchequer</b>	<b>20.2</b>			<b>20.2</b>		
Compensation of Employees	9.53			9.5		
Other recurrent						
Insurance	1.5			1.4		
Utilities	3			3		
Rent	-			-		
Contracted services	2.1			1.8		
others	27.3			4.6		
<b>Name of SAGA: Kenya National Library Services</b>						
<b>Gross</b>	<b>228.16</b>			<b>196.48</b>		
AIA- Internally Generated Revenue	31.69					
<b>Net- Exchequer</b>	<b>196.47</b>			<b>196.48</b>		
Compensation of Employees	181.92			162.04		
Other recurrent						
Insurance	-					
Utilities	15.48			11.85		
Rent	0.275			0.275		
Contracted Professional Services	11.45			7.82		
Others	19.03			14.5		
<b>Name of SAGA: Kenya Film Commission</b>						
<b>Gross</b>	<b>75.9</b>			<b>75.6</b>		
AIA	-			-		
<b>Net</b>	<b>75.9</b>			<b>75.6</b>		

	Approved Budget			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Compensation of Employees	26.5			26.5		
Other recurrent						
Insurance	-			-		
Utilities	0.3			0.3		
Rent	0.75			0.55		
Contracted Professional Services	-			-		
Other	44.35			44.25		
<b>Name of SAGA: Africa Audio- Visual Commission</b>						
<b>Gross</b>	<b>1.20</b>			<b>1.20</b>		
AIA- Internally Generated Revenue						
<b>Net- Exchequer</b>	<b>1.2</b>			<b>1.2</b>		
Compensation of Employees						
Others						
Insurance						
Utilities						
Rent						
Contracted Professional Services						
Other	1.2			1.2		
<b>Name of SAGA: Kenya Film School</b>						
<b>Gross</b>	<b>8.75</b>			<b>8.70</b>		
AIA- Internally Generated Revenue						
<b>Net- Exchequer</b>	<b>8.75</b>			<b>8.70</b>		
Compensation of Employees						
Other Recurrent						
Insurance						
Utilities						
Contracted professional services						
Rent						
Others	8.75			8.70		

Under collection of AIA for ADAK for the FY2022/23, and 2023/24 was as a result of low sporting engagement and this eventually affected the absorption under other recurrent expenditure for the period. During the FY2024/2025, AIA collection depicted noticeable improvement. However, under-absorption reported other recurrent such as utilities, insurance, and gratuity. This owes to the fact that ADAK budget was reinstated during supplementary II affecting the performance of the items. The resulting under-utilization was applied to enhanced core Anti-Doping programmes and thus the variation between the budget and actual expenditure for the period.

Sports Kenya's anticipated Appropriations-in-Aid (AIA) revenue of KSh. 208 million for FY 2022/23 was significantly impacted by the closure of Kasarani Main Stadium for renovations to prepare for the 2027 Africa Cup of Nations (AFCON). Additionally, Nyayo National Stadium underwent partial renovations to meet CAF/CHAN standards. These closures reduced the stadiums' revenue-generating capacity, resulting in an AIA shortfall of KSh.110.35 million. Consequently, Sports Kenya was unable to fully fund its approved budget of Ksh 411 million, leading to outstanding recurrent bills. The Board's budget of KSh.173 million, funded by the Government of Kenya, was insufficient to cover employee costs. Additionally, the budget had not factored revised housing levy and National Social Security Fund (NSSF) rates.

Further, the KSh.30 million GOK grant allocated to Sports Kenya for utilities was insufficient to cover the substantial utility bills incurred during the financial year, including historical arrears. The Board had planned to spend a recurrent budget of KSh.411 million but ultimately spent KSh.313.35 million during the financial year. This expenditure included KSh.187.4 million for Compensation of Employees and KSh. 125.95 million for other operating costs. Other expenses totaling Ksh 18.43 million included legal services, Board expenses, information and communication technology (ICT) & Internet, transportation operation, repair and maintenance, office supplies & printing, training expenses, international and local travel and accommodation expenses, bank charges, and commission expenses. In FY2024/25 A.I.A collected amounted to KSh.76.87 due to closure of Nyayo Stadium and Kasarani Main Stadium for preparation of CHAN 2024. In the same year, Sports Kenya suffered a budget cut of KSh.40 million in Supplementary Estimates No. II, yet the funds had already been committed leading to pending bills. The Board had planned to spend a recurrent budget of KSh.346.52 million but ultimately spent KSh.291.99 million during the financial year.

During the financial year 2024/2025, Kenya Academy of Sports had an initial zero allocation on the Printed Estimates for recurrent budget. However, the Agency was granted recurrent allocation of KSh. 166Million in the Supplementary Estimates No. II of FY 2024/2025. This allocation was utilized fully in settling pending salaries, utilities, statutory and contractual obligation as well as board expenses that had accrued during the year.

**ANNEX 4 (C) : PERFORMANCE ANALYSIS OF CAPITAL PROJECTS FY 2022/23-2024/25 (KSH MILLION)**

**Table 2.7 Capital Project Performance Analysis – Status and outcomes of capital projects**

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25					Remarks
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion on status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025	Completion status as at 30th June 2025 (%)	
<b>Ksh Million</b>																			
113210010 1 Phase 1 Kenya Academy of Sports Complex-Kasarani	1,332.30	1,332.30	-	21/03/2013	06/01/2022	8.25	-	1,241.45	100%	52.00	-	1,293.45	100%	-	-	1,293.45	38.85	100%	The Project is complete. (Exchequer funded)
113210010 1 Phase 1 B Kenya Academy of Sports Complex-Kasarani	424.00	424.00	-	04/06/2022	31/05/2025	158.00	-	158.00	50%	-	-	158.00	60%	-	-	158.00	266.00	85%	The project did not receive any allocation in FY 2024/2025 following the rationalization of KSh. 90 Million to zero during FY 2024/2025 Supplementary Estimates No. 1. (Exchequer funded)
113210030 1 Establish an Automation & Digitalization System for Sports Registrar's Office and Records	130.00	130.00	-	19/07/2023	30/06/2026	-	-	-	-	27.20	-	25.30	19%	-	-	25.00	105.00	20%	The project did not receive any allocation in FY 2024/2025 following the rationalization of KSh. 45.2 Million to zero during FY 2024/2025 Supplementary Estimates No. 1 (Exchequer funded)
Construction of Talanta Sports City	44,494.00	44,494.00	-	01/03/2024	01/12/2025	-	-	-	-	-	-	-	-	44,494.00	-	2,000.00	42,494.00	45%	The construction of Talanta Sports City is ongoing as a priority project for the hosting of the 2027 Africa Cup of Nations

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25				Remarks	
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion on status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025		Completion status as at 30th June 2025 (%)
<b>Ksh Million</b>																			
																			(AFCON 27) This project is funded by SASDF through Securitization/Syndicated Loan.
Nyayo National Stadium (AFCON-27)	1,184.00	1,184.00	-	01/03/2024	01/12/2025	-	-	-	-	1,184.00	-	-	20%	1,184.00	-	50.00	1,134.00	85%	This is a CHAN-2024 and AFCON-2027 priority project. The focus of the project is on upgrading changing rooms, medical rooms, lighting, the sound system, and Video Assistant Referee (VAR) equipment) The project is a local AIA funded by SASDF
Refurbishment of Kipchoge Keino, AFCON-27	3,517.00	3,517.00	-	01/07/2024	01/12/2025	-	-	-	-	-	-	-	-	3,517.00	-	300.00	3,217.00	15%	The project is ongoing and earmarked for AFCON-27. Phase I and Phase II were terminated to pave the way for renovations in readiness for AFCON-27). This is a Local AIA Funded Project (SASDF).
<b>Construction of 7 Regional Stadia</b>																			
Ruringu-Nyeri	365.78	365.78	-	16/09/2016	20/12/2024	123.75	-	270.68	84%	21.46	-	307.54	85%	-	-	307.54	58.24	85%	The project contract was terminated. The new works to be undertaken by

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25				Remarks	
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion on status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025		Completion status as at 30th June 2025 (%)
Ksh Million																			
																			MoD and to be completed in June 2026). This is a Local AIA funded project (SASDF)
Kamariny - Iten	287.80	287.80	-	16/09/2016	31/07/2022	206.25	-	81.55	40%	206.25	-	81.55	40%	760.00	-	81.55	206.25	40%	The project contract was terminated at 30% completion level. The scope has integrated the prototype designs developed by the School of TVET. Award of tender was done in May 2025 for completion in May 2026). This is a Local AIA Funded Project(SASDF).
Karatu - Kiambu	290.60	290.60	-	16/09/2016	31/10/2024	110.18	-	167.56	64%	67.70	-	211.00	82%	110.00	-	277.85	12.75	82%	The project is completed and at defect liability period. This is a Local AIA funded Project(SASDF).

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25				Remarks	
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion on status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025		Completion status as at 30th June 2025 (%)
Ksh Million																			
Wote - Makueni	302.63	302.63	-	16/09/2016	20/12/2024	115.66	-	186.97	62%	17.77	-	202.76	67%	29.00	-	226.31	76.32	75%	The project is ongoing. The scope of works involves the construction of a 1,500-seat stadium, a standard football field and an 8-lane track. Extended implementation timelines resulted from the variation of the scope of works due to topographical challenges. This is a Local AIA funded Project (SASDF).
Marsabit phase 1	395.36	395.36	-	16/09/2016	30/05/2022	39.39	-	343.29	92%	20.84	-	364.13	98%	-	-	365.21	30.15	99%	The project scope on southern terraces, pitch works and associated services was completed while additional scope of works requiring Kshs 257 million is expected to complete the Western Pavilion which stalled under the County Government scope for usability of the stadium.

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25					Remarks
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion on status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025	Completion status as at 30th June 2025 (%)	
Ksh Million																			
Marsabit Phase II	257.00	257.00	-	01/04/2025	01/10/2025	-	-	-	-	-	-	-	-	257.00	-	51.00	206.00	20%	Additional scope to the western pavilion and pitch works to render the stadium functional. This was a County Government Phase handed over to National Government for completion.
Chuka-Tharaka Nithi	327.04	327.04	-	16/09/2016	15/02/2022	27.63	-	267.44	100%	-	-	267.44	100%	30.00	-	293.82	33.22	100%	The project is complete; this is a Local AIA funded Project(SASDF).
Regional Stadia Consultancy Services	429.94	429.94	-	16/09/2016	30/06/2025	94.41	-	288.98	95%	40.33	-	329.31	95%	15.87	-	329.31	100.63	95%	To cater for Project Management & supervision_The Consultancy was Consolidated for all Regional Stadia.
Nyayo National stadium	1,178.50	1,178.50	-	18/09/2017	20/03/2020	79.24	-	1099.26	100%	4.08	-	1,099.26	100%	-	-	1,103.34	75.16	100%	Completed upgrade of sports infrastructure to international standard. The contract has been terminated to pave the way for AFCON 2027 upgrading. The final account is being prepared.
Nyayo National Stadium tartan track	82.00	82.00	-	01/04/2025	01/07/2025	-	-	-	-	-	-	-	-	82.00	-	35.00	47.00	70%	The project is ongoing, and expected completion is 31st October 2025.
Moi Stadium Embu	476.63	476.63	-	07/02/2023	31/05/2023	-	-	475.00	100%	-	-	475.00	100%	-	-	475.00	1.63	100%	Complete. Hosted

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25					Remarks
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion on status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025	Completion status as at 30th June 2025 (%)	
Ksh Million																			
																			Madaraka Day in 2023
Construction of Malinya Stadium (changing rooms)	20.00	20.00	-	01/06/2022	01/06/2025	20	-	-	-	-	-	9.27	46%	-	-	20.00	-	100%	The Project has been completed
Seats Installation MISC	107.03	107.03	-	08/02/2023	20/03/2023	-	-	107.03	100%	-	-	107.03	100%	-	-	107.03	-	100%	Complete.
Masinde Muliro Stadium-Kanduyi	799.16	799.16	-	01/03/2024	31/12/2024	-	-	-	-	606.98	-	606.98	76%	61.38	-	668.36	130.80	90%	The Project Phase 1 was completed and hosted Madaraka Day 2024. Outstanding works relate to roofing works which are ongoing.
Kinarini Stadium	569.00	569.00	-	01/08/2024	01/12/2024	-	-	-	-	-	-	-	-	569.00	-	490.00	79.00	100%	The project is completed. However, there are pending certificates amounting to KSh. 79 million awaiting settlement.
Bukhungu Stadium	1,449.00	1,449.00	-	20/02/2024	30/04/2026	-	-	-	-	152.03	-	152.03	20%	1,449.00	-	237.83	1,211.17	22%	The Contract was consolidated with the County Government Scope and handed over to the National Government at a new Sum of KSh.1.449 B. Works are ongoing to complete the consolidated scope.

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25					Remarks
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion on status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025	Completion status as at 30th June 2025 (%)	
Ksh Million																			
Kiprugut Chumo Stadium	408.00	408.00	-	04/08/2023	12/10/2023	-	-	-	-	408.00	-	408.00	100%	-	-	408.00	-	100%	The project was completed.
MISC Renovations (AFCON)	3,189.63	3,189.63	-	21/03/2024	31/12/2024	-	-	-	-	800.00	-	700.00	22%	2,139.30	-	2,839.40	350.23	99%	To host AFCON 2027. In collaboration with MOD. This relates to the contractor's snag list before handing over.
Raila Odinga Stadium(Homabay)	502.38	502.38	-	01/04/2025	01/06/2025	-	-	-	-	-	-	-	-	340.00	-	340.00	162.38	99%	The project is practically completed. However, there are pending certificates of Kshs 162.38 million awaiting settlement.
Police Sacco	714.40	714.40	-	01/07/2024	01/06/2025	-	-	-	-	-	-	-	-	714.40	-	100.00	614.40	98%	The training ground is ready for CHAN24 and AFCON27. The remaining 2% relates to the contractor's snag list.
Ulinzi Sports Complex	1,037.00	1,037.00	-	01/07/2024	01/06/2025	-	-	-	-	-	-	-	-	1,037.00	-	100.00	937.00	100%	The training ground was completed and hosted CHAN 2024 However there are pending bills.
Jomo Kenyatta Stadium-Kisumu-Additional Works	25.02	25.02	-	01/07/2023	30/11/2023	-	-	-	-	25.02	-	25.02	100%	-	-	25.02	-	100%	Complete and hosted CECAFA Dec 2023

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## 2.4 Pending Bills Analysis – Outstanding liabilities over FY 2022/23-2024/25

**Table 2.8: Summary of Pending Bills (Ksh. Million)**

The recurrent pending bills occasioned by non-release of exchequer was KSh. 30.87 for FY 2022/23. The recurrent pending bills that were caused by lack of provision was KSh. 277.47 million, KSh609.83 million and KSh. 250.41 million for FY 2022/23, FY 2023/24 and FY 2024/25 respectively. The development pending bills were KSh. 409.15 million, KSh. 409.15 million and KSh. 430.53 million for FY 2022/23, FY 2023/24 and FY 2024/25 respectively.

**Table 2.8: Summary of Pending Bills (Ksh. Million)**

Type/Nature	Due to Lack of Exchequer			Due to Lack of Provision		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>1. Recurrent</b>	<b>30.87</b>			<b>277.47</b>	<b>609.83</b>	<b>250.41</b>
Use of goods and services e.g utilities, domestic or foreign travel	30.87			71.6	331.99	145.93
Gratuity – Sports Kenya				60.02	51.41	51.41
O&M Sports Kenya				145.85	226.43	199.00
Social benefits e.g NHIF, NSSF						
Other expenses						
<b>2. Development</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>409.15</b>	<b>409.15</b>	<b>430.53</b>
Acquisition of non-financial assets						
Use of goods and services e.g utilities, domestic or foreign travel						
Others- Kinoru Stadium						21.88
<b>-CHAN Stadia</b>						
Gregory International				318.4	318.4	318.4
Phase 1B of Kenya Academy of Sports Complex (Hostels)				90.75	90.75	90.25
<b>Total</b>	<b>30.87</b>			<b>686.62</b>	<b>1,018.98</b>	<b>680.94</b>

## 2.5 Court Awards Analysis - Financial impact of court awards

**Table 2.9: Summary of Court Awards**

<b>Details of the Award</b>	<b>Date of Award</b>	<b>Amount (KSh. millions)</b>	<b>Payment to Date</b>
Court Award on Pending Bill owed to Gregory international (2,232,500 Euros plus accrued interests to be determined by court.)	2022	289.53	-
Court Award on ownership of Posta Sports Ground by Telkom Kenya Limited and others. The courts awarded Telkom Kenya and others in July 2023	2023	15,000.00	-
<b>Total</b>		<b>15,289.53</b>	-

The State Department has two court awards. The first is a court award of KSh.386,222,500 to Gregori International, related to pitch constructions undertaken during preparations for hosting CHAN 2018. The second issue is a land dispute over the Posta Sports Ground with Telkom Kenya Limited. In this matter, the Ministry of Youth Affairs, Creative Economy and Sports disputed the ordered payment of KSh.15 billion as compensation for land hosting the sports grounds.

**CHAPTER THREE: MEDIUM TERM PRIORITIES AND FINANCIAL PLAN FOR THE MTEF  
PERIOD 2026/27 – 2028/29**

**3.1 Prioritization of Programmes and Sub-Programmes**

The State Department implements only one program; the Sports Programme.

**3.1.1 Programmes and their Objectives**

<b>Programme</b>	<b>Objective</b>	<b>Strategic Contribution</b>
Sports Programme	To promote and develop sports at all levels	Fostering social cohesion, livelihoods and contribution to national development as well as global integration.

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### 3.1.2 Programmes, Sub-Programmes, Expected Outcomes, Outputs, and Key Performance Indicators

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29	
<b>Sports</b>		<b>Outcome: Excellence in Sports Performance</b>								
S.P 1.1: Sports Training and Competitions	Anti-Doping Agency of Kenya	Anti-doping services	No. of doping control tests carried out by Gender	M:3,180	2,199	3,060	3,339	3,525	1,103	
				F:2,120	1,466	2,040	2,161	2,275	647	
			% of anti-doping rule violations results managed	100	100	100	100	100	100	
			No. of Persons sensitized on Anti-Doping issues by Gender	M:14,071	17,451	11,460	16,440	18,110	13,000	
	F:8,269	10,210		7,640	10,960	10,490	7,000			
	Department of Sports	Sports Development Services	No. of teams presented in international sports competitions.	35	45	43	45	48	50	
				No. of International sports competitions hosted	6	13	8	8	9	9
				Number of sports programmes for vulnerable groups organized	10	12	12	13	14	15
				No. of Sports Safari events held	4	5	5	5	5	5

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Kenya Academy of Sports	Sports Development Services	No. of athletes enrolled for training in sports academies by sex (Male and Female)	1,250	M: 1,615	1,700	1,800	1,900	2,000
				1,250	F: 1,600	1,700	1,800	1,900	2,000
			No. of sports technical and administration personnel trained	600	M:1,120	900	950	1,000	1,100
				600	F:332	600	650	700	800
		No. of research programmes on sports talent development conducted.	2	3	3	4	5	5	
		No. of Sports disciplines with curriculum and curriculum support materials developed	5	0	5	5	5	5	
		Sport Training Services	% Completion of Phase I B of the Kenya Academy of Sports Complex (hostels)	85	85	90	100	0	0
		No. of sports training academies completed	30	0	37	20	20	20	

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Sports Registrar	Sports Regulation Services	No. of Sports Organizations registered	300	261	287	300	350	400
			No. of professional sports persons licensed by sex (Male and Female)	18	M: 7	16	18	21	25
				7	F: 3	7	7	9	10
			No. of professional sports bodies licensed	6	3	5	6	10	15
			No. of Sports organizations elections observed	10	18	23	10	15	20
			No. of Sports organizations inspected	40	0	36	40	45	50
			% completion of automation and digitization of sports registrar's office services	20	20	20	73	100	
S.P 1.2: Development and Management of Sport Facilities	Sports Kenya	Sports Infrastructure Services	% Completion of Talanta Sports City	80	45	100	-	-	-
			% Completion of upgrade of Moi International Sports Centre-Kasarani to	80	99	100	-	-	-

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
			CAF/ FIFA standards						
			% Completion of upgrade of Nyayo National Stadium to CAF/ FIFA standards	60	85	100	-	-	-
			% Completion of Kipchoge Keino Stadium to CAF/ FIFA standards	50	15	60	100	-	-
			No. of upgraded Regional Stadia	5	2	6	6	5	3
			No. of upgraded Training Grounds to CAF/ FIFA requirements	4	4	3	3	-	-
			No. of sports and recreational facilities maintained	0	0	3	4	6	6
			No. of Community Sports and Arts Grounds upgraded	5	0	6	5	8	10
	Sports, Arts and Social	Sport Funding Services	% of sports, arts and social development programmes funded	100	100	100	-	-	-

Programme	Delivery Unit	Key Outputs	Key Performance Indicators	Target 2024/25	Actual Achievement 2024/25	Target (Baseline) 2025/26	Target 2026/27	Target 2027/28	Target 2028/29
	Development Fund (SASDF)		No. of sports programmes for institutions and organizations funded	65	126	137	142	148	154
			No. of Sports and recreational facilities funded	14	14	17	15	15	13
			No. of programmes funded to facilitate talent development, training and capacity building for technical personnel	2	5	38	20	20	20
S.P 1.3: General Administration Planning and Support Services	Central Planning and Project Monitoring Department	Planning services	No. of M&E conducted and reports prepared	4	4	4	4	4	4
	General Administration	Administrative Services	No. of National events coordinated	3	3	3	3	3	3
			No. of policies and bills developed/reviewed	2	2	3	1	1	2
	ICT Unit	Support Services	Percentage of services digitalized	100	25	30	50	60	70
Finance Unit	Financial Services	Approved Annual Budget	1	1	1	1	1	1	

<b>Programme</b>	<b>Delivery Unit</b>	<b>Key Outputs</b>	<b>Key Performance Indicators</b>	<b>Target 2024/25</b>	<b>Actual Achievement 2024/25</b>	<b>Target (Baseline) 2025/26</b>	<b>Target 2026/27</b>	<b>Target 2027/28</b>	<b>Target 2028/29</b>
			No. of quarterly budget implementation reports prepared	4	4	4	4	4	4
			No. of financial reports prepared	5	5	5	5	5	5

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## Programmes by Order of Ranking

The State Department implements only one programme-Sports.

## Resource Allocation Criteria

The following guidelines issued by the National Treasury will be applied in allocating resources in the subsector:

- i. Contribution to BETA and MTP IV priorities;
- ii. Completion of ongoing and stalled projects;
- iii. Job creation, poverty reduction and core mandates;
- iv. Climate change mitigation and adaptation;
- v. Cost effectiveness, efficiency and sustainability; and
- vi. Constitutional, Presidential and Cabinet directives;

### 3.1.3 Analysis of Subsector Resource Requirement versus Allocation by:

**Table 3.1.3: Subsector Recurrent Requirements /Allocations (KSh. Million)**

Vote Details	Economic Classification	Approved Estimates	Requirement			Allocation		
		2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
1132	<b>Gross</b>	<b>1,626.76</b>	<b>10,035.62</b>	<b>2,768.51</b>	<b>2,987.42</b>			
State	AIA	568.30	621.40	648.97	683.87			
Department	Net	1,058.46	9,414.22	2,119.54	2,303.55			
for	Compensation to Employees	227.50	264.91	272.85	281.04			
Sports	Grants and Transfers	1,223.10	1,774.76	1,850.14	1,923.51			
	Other Recurrent	176.16	7,995.95	645.52	782.87			
	<b>of which:</b>							
	<i>Utilities</i>	0.13	0.20	0.40	0.60			
	<i>Rent</i>	50.41	64.64	64.64	64.64			
	<i>Insurance</i>	-	-	-	-			
	<i>Subsidies</i>	-	-	-	-			
	<i>Gratuity</i>	-	-	-	-			
	<i>Contracted guards &amp; Cleaners Services</i>	3.49	5.30	5.30	5.30			
	<i>Others</i>	122.13	7,925.81	575.18	712.33			

**Remarks on FY 2026/27:** The requirement of KSh.8 billion in the category of 'Other Recurrent' includes AFCON hosting fee of KSh. 3.9 billion (USD 30 Million) and AFCON LOC operations of KSh. 3.5 billion.

**Table 3.1.4: Subsector Development Requirements /Allocations (KSh. Million)**

Description	Approved Budget Allocation	Requirement			Allocation		
	2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
<b>Gross</b>	<b>15,835.00</b>	<b>16,908.88</b>	<b>16,800.00</b>	<b>16,800.00</b>			
GoK	100.00	108.88	-	-			
Loans	-	-	-	-			
Grants	-	-	-	-			
Local AIA	15,735.00	16,800.00	16,800.00	16,800.00			

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**Table 3.1.5: Analysis of Programmes and Sub-Programmes (Current and Capital) Resource Requirements (KSh. Million)**

Programme Details	Approved Budget			Projection (Requirement)								
	2025/26			2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
<b>Programme 1: Sports</b>												
SP1: Sports Training and Competitions	680.44	70.00	750.44	8,466.39	108.88	8,575.27	1,021.47	-	1,021.47	1,058.51	-	1,058.51
SP2: Development and Management of Sports Facilities	737.87	15,765.00	16,502.87	1,004.26	16,800.00	17,804.26	1,047.00	16,800.00	17,847.00	1,100.57	16,800.00	17,900.57
SP3: General Administration, Planning & Support Services	208.45	-	208.45	564.97	-	564.97	700.04	-	700.04	828.33	-	828.33
<b>Total Programme 1</b>	<b>1,626.76</b>	<b>15,835.00</b>	<b>17,461.76</b>	<b>10,035.62</b>	<b>16,908.88</b>	<b>26,944.50</b>	<b>2,768.51</b>	<b>16,800.00</b>	<b>19,568.51</b>	<b>2,987.41</b>	<b>16,800.00</b>	<b>19,787.41</b>
<b>Total Vote 1132</b>	<b>1,626.76</b>	<b>15,835.00</b>	<b>17,461.76</b>	<b>10,035.62</b>	<b>16,908.88</b>	<b>26,944.50</b>	<b>2,768.51</b>	<b>16,800.00</b>	<b>19,568.51</b>	<b>2,987.41</b>	<b>16,800.00</b>	<b>19,787.41</b>

**Table 3.1.6: Analysis of Programmes and Sub-Programmes (Current and Capital) Resource Allocation (KSh. Million)**

Programme Details	Approved Budget			Projection (Allocation)								
	2025/26			2026/27			2027/28			2028/29		
	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total	Current	Capital	Total
<b>Programme 1: Sports</b>												
SP 1: Sports Training and Competitions	680.44	70.00	750.44									
SP 2: Development and Management of Sports Facilities	737.87	15,765.00	16,502.87									
SP 3: General Administration, Planning & Support Services	208.45	-	208.45									
<b>Total Programme 1</b>	<b>1,626.76</b>	<b>15,835.00</b>	<b>17,461.76</b>									
<b>Total Vote 1132</b>	<b>1,626.76</b>	<b>15,835.00</b>	<b>17,461.76</b>									

**Table 3.1.7: Programmes and Sub-Programmes by Economic Classification (KSh. Million)**

Economic Classification	Requirement			Allocation		
	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
<b>Programme 1: Sports</b>						
<b>Current Expenditure</b>	<b>10,035.62</b>	<b>2,768.51</b>	<b>2,987.41</b>			
Compensation to Employees	264.91	272.85	281.04			
Use of Goods and Services	7,905.21	506.16	608.84			
Grants and other Transfers	1,774.76	1,850.14	1,923.51			
Other Recurrent	90.74	139.36	174.02			
<b>Capital Expenditure</b>	<b>16,908.88</b>	<b>16,800.00</b>	<b>16,800.00</b>			
Acquisition of Non-Financial Assets	34.63	-	-			
Capital Grants to Government Agencies	16,874.25	16,800.00	16,800.00			
Other Development	-	-	-			
<b>Total Programme 1</b>	<b>26,944.50</b>	<b>19,568.51</b>	<b>19,787.41</b>			
<b>Sub-Programme 1: Sports Training and Competitions</b>						
<b>Current Expenditure</b>	<b>8,466.39</b>	<b>1,021.47</b>	<b>1,058.51</b>			
Compensation to Employees	103.74	106.85	110.06			
Use of Goods and Services	7,581.11	97.87	111.09			
Grants and other Transfers	770.50	803.14	822.94			
Other Recurrent	11.04	13.61	14.42			
<b>Capital Expenditure</b>	<b>34.63</b>	<b>-</b>	<b>-</b>			
Acquisition of Non-Financial Assets	34.63	-	-			
Capital Grants to Government Agencies	-	-	-			
Other Development	-	-	-			
<b>Total Sub-Programme 1</b>	<b>8,501.02</b>	<b>1,021.47</b>	<b>1,058.51</b>			
<b>Sub-Programme 2: Development and Management of Sports Facilities</b>						
<b>Current Expenditure</b>	<b>1,004.26</b>	<b>1,047.00</b>	<b>1,100.57</b>			
Compensation to Employees	-	-	-			

Economic Classification	Requirement			Allocation		
	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29
Use of Goods and Services	-	-	-			
Grants and other Transfers	1,004.26	1,047.00	1,100.57			
Other Recurrent	-	-	-			
<b>Capital Expenditure</b>	<b>16,874.25</b>	<b>16,800.00</b>	<b>16,800.00</b>			
Acquisition of Non-Financial Assets	-	-	-			
Capital Grants to Government Agencies	16,874.25	16,800.00	16,800.00			
Other Development	-	-	-			
<b>Total Sub-Programme 2</b>	<b>17,878.51</b>	<b>17,847.00</b>	<b>17,900.57</b>			
<b>Sub-Programme 3: General Administration, Planning &amp; Support Services</b>						
<b>Current Expenditure</b>	<b>564.97</b>	<b>700.04</b>	<b>828.33</b>			
Compensation to Employees	161.16	166.00	170.98			
Use of Goods and Services	324.11	408.29	497.75			
Grants and other Transfers	-	-	-			
Other Recurrent	79.70	125.75	159.60			
<b>Capital Expenditure</b>	<b>-</b>	<b>-</b>	<b>-</b>			
Acquisition of Non-Financial Assets	-	-	-			
Capital Grants to Government Agencies	-	-	-			
Other Development	-	-	-			
<b>Total Sub-Programme 3</b>	<b>564.97</b>	<b>700.04</b>	<b>828.33</b>			
<b>Total Vote 1132</b>	<b>26,944.50</b>	<b>19,568.51</b>	<b>19,787.41</b>			

**Table 3.1.8: Analysis of Recurrent Resource Requirement vs Allocation for SAGAs (KSh. Million)**

Economic Classification	Approved Estimates	Requirement			Allocation			Remarks
	2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>NAME OF SAGA: KENYA ACADEMY OF SPORTS</b>								
<b>GROSS</b>	<b>244.69</b>	<b>463.00</b>	<b>476.89</b>	<b>491.20</b>				
AIA	-							
<b>NET</b>	<b>244.69</b>	<b>463.00</b>	<b>476.89</b>	<b>491.20</b>				
Compensation to Employees	89.90	92.60	95.37	98.24				
Other Recurrent	154.79	370.40	381.52	392.96				
<b>of which</b>								
<i>Insurance</i>	32.30	42.00	43.26	44.56				
<i>Utilities</i>	13.96	13.36	13.76	14.17				
<i>Rent</i>	-	-	-	-				
<i>Subscriptions to International Organizations</i>	-	-	-	-				
<i>Subscriptions to Professional Bodies</i>	0.14	0.30	0.31	0.32				
<i>Contracted Professionals (Guards &amp; Cleaners)</i>	10.61	10.23	10.54	10.85				
<i>Gratuity</i>	8.40	6.20	6.39	6.58				
<i>Others (Core mandate and Board Expenses)</i>	89.38	298.31	307.27	316.48				
<b>NAME OF SAGA: SPORTS KENYA</b>								
<b>GROSS</b>	<b>401.87</b>	<b>529.26</b>	<b>552.00</b>	<b>578.57</b>				
AIA	131.40	131.40	137.97	144.87				
<b>NET</b>	<b>270.47</b>	<b>397.86</b>	<b>414.03</b>	<b>433.70</b>				
Compensation of Employees	199.29	213.82	228.53	244.25				
Other Recurrent	202.58	315.44	323.47	334.32				
<b>of which</b>								
<i>Insurance</i>	16.97	17.82	19.04	20.34				
<i>Utilities</i>	64.48	66.16	70.70	75.57				
<i>Rent</i>	-	-	-	-				
<i>Subscriptions to International Organizations</i>	-	-	-	-				
<i>Subscription to Professional Bodies</i>	0.63	0.63	0.66	0.66				
<i>Contracted Professional (Guards &amp; Cleaners)</i>	84.97	89.22	93.68	98.36				
<i>Gratuity</i>	1.47	2.50	2.94	2.94				
<i>Others</i>	34.06	139.12	136.45	136.45				
<b>NAME OF SAGA: ANTI-DOPING AGENCY OF KENYA</b>								
<b>GROSS</b>	<b>240.54</b>	<b>300.00</b>	<b>318.25</b>	<b>323.24</b>				
AIA	10.00	10.00	10.00	10.00				
<b>NET</b>	<b>230.54</b>	<b>290.00</b>	<b>308.25</b>	<b>313.24</b>				
Compensation to Employees	68.40	64.87	77.52	79.84				
Other Recurrent	172.14	235.13	240.73	243.40				

Economic Classification	Approved Estimates	Requirement			Allocation			Remarks
	2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<b>of which</b>								
<i>Insurance</i>	13.48	5.75	14.75	14.75				
<i>Utilities</i>	1.26	1.26	1.26	1.26				
<i>Rent</i>	23.45	23.45	23.45	23.45				
<i>Subscriptions to International Organizations</i>	1.00	1.00	1.00	1.00				
<i>Subscriptions to Professional Bodies</i>	-	-	-	-				
<i>Contracted Professionals (Guards &amp; Cleaners)</i>	2.08	2.08	2.08	2.08				
<i>Gratuity</i>	-	-	-	-				
<i>Others</i>	130.87	201.59	198.19	200.86				
<b>NAME OF SAGA: SPORTS, ARTS AND SOCIAL DEVELOPMENT FUND</b>								
<b>GROSS</b>	<b>425.00</b>	<b>475.00</b>	<b>495.00</b>	<b>522.00</b>				
AIA	425.00	475.00	495.00	522.00				
<b>NET</b>	-	-	-	-				
Compensation of Employees	120.14	128.90	137.77	147.25				
Other Recurrent	304.86	346.10	357.23	374.75				
<b>of which</b>								
<i>Insurance</i>	29.73	31.22	33.35	35.64				
<i>Utilities</i>	7.26	7.45	7.96	8.51				
<i>Rent</i>	-	-	-	-				
<i>Subscription to International Organization</i>	0.65	-	-	-				
<i>Subscription to Professional Bodies</i>	-	-	-	-				
<i>Contracted Professional (Guards &amp; Cleaners)</i>	5.62	24.44	25.66	26.94				
<i>Gratuity</i>	-	-	-	-				
<i>Others</i>	261.59	282.99	290.25	303.66				
<b>NON – SAGA</b>								
<b>NAME OF NON -SAGA: KENYA NATIONAL SPORTS COUNCIL</b>								
<b>GROSS</b>	-	<b>7.50</b>	<b>8.00</b>	<b>8.50</b>				
AIA	-	-	-	-				
<b>NET</b>	-	<b>7.50</b>	<b>8.00</b>	<b>8.50</b>				
Compensation of Employees	-	1.65	1.70	1.75				
Other Recurrent	-	5.85	6.30	6.75				
<b>of which</b>	-							
<i>Insurance</i>	-							
<i>Utilities</i>	-	0.34	0.37	0.39				
<i>Rent</i>	-	1.06	1.08	1.11				
<i>Subscription to International Organization</i>	-							
<i>Subscription to Professional Bodies</i>	-							

Economic Classification	Approved Estimates	Requirement			Allocation			Remarks
	2025/26	2026/27	2027/28	2028/29	2026/27	2027/28	2028/29	
<i>Contracted Professional (Guards &amp; Cleaners)</i>	-	2.27	2.28	2.30				
<i>Gratuity</i>	-							
<i>Others</i>	-	2.18	2.57	2.95				

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## **CHAPTER FOUR: CROSS-SECTOR LINKAGES AND EMERGING ISSUES/ CHALLENGES**

This chapter provides information on the areas the Sports Sub Sector interacts in order to effectively and efficiently undertake its mandate and responsibilities. The chapter also highlights emerging issues and challenges being encountered or expected which need proper risk mitigation measures for continued efficient service delivery by the Sub Sector.

### **4.1 Cross-Sector Linkages**

The following is an outline of the crosscutting linkages that relate to the State Department for Sports with other MDAs:

The Subsector works in collaboration with the Public Administration and International Relations (PAIR) through the National Treasury and Economic Planning in terms of priority setting, resource mobilization and budgeting. In addition, the Cabinet oversees sports related Policy formulation and advises the President on National Development issues. Further, the County Governments promote sports by developing sports infrastructure, nurturing sports talent and organizing sports activities. The Ministry of Foreign and Diaspora Affairs also aids in planning of logistics for teams travelling for international events, facilitates signing of bilateral and multilateral agreements as well as International Protocols and Conventions. The Office of the Prime Cabinet Secretary supports the Sports subsector through coordination of performance contracting and management as well as legislative agenda. The Subsector is also supported by independent Commissions and Offices in realization of its Programmes.

The National Security Sector aids in facilitating travels and work documents for participants in both local and international events. It also offers security services during national and international sporting events and assists in gathering intelligence and investigations. The Ministry of Defense also partners with the Sports Subsector in the design and supervision of strategic sports facilities.

The sub-sector collaborates with the education sector in sourcing, talent development and dissemination of information materials crucial to nurturing of talent, thereby expanding the job market and inculcating positive values in society. The Ministry of Education, through NACOSTI licenses research projects related to sports. KICD provides technical guidance in development of sports curricula. Additionally, the Kenya School of TVET and UNES partners with the Subsector to develop designs for sports infrastructure.

The Environment Protection, Water and Natural Resources Sector supports the Subsector in development of water and irrigation systems for sports stadia and recreation facilities. The subsector works with the Ministry of Environment Climate Change and Forestry to ensure preservation of wildlife and environment.

The Energy, Infrastructure and ICT Sector supports the Subsector in development and supervision of power installation, access roads, and ICT technology for stadia and recreation facilities.

The Health Sector provides medical personnel in supporting the anti-doping programmes and provides emergency response services during sporting events.

The Sub-Sector collaborates with the General Economic and Commercial Affairs Sector to facilitate implementation of the East African Community sports protocols and support of sports apparel, equipment and sports tourism.

The Agriculture, Rural and Urban Development Sector through the Ministry of Lands and Physical Planning provides technical advice on land matters for the development of sports infrastructure. The Sector also supports promotion and development of water sports in main water bodies.

The Governance, Justice, Law and Order Sector supports the Subsector in addressing disputes and enhancing governance in sports organizations. The office of the Attorney General provides legal representation and guidance on formulation and development of sports policies and legal instruments for the sub sector. The Judiciary provides independent, accessible, fair and responsive fora for dispute resolution and development of jurisprudence. State Corporation Advisory Committee provides leadership in development and implementation of systems and procedures for ensuring efficient management of State Corporations.

The Social Protection, Culture and Recreation Sector supports the Subsector by fostering a safe and inclusive sporting environment, to combat gender-based violence in sports. This includes implementing measures to prevent and address such violence, ensuring that all individuals involved in sports feel safe and respected. The Sector works closely with the Subsector in nurturing skills to ensure the well-being and livelihoods of athletes and sports personnel. The Sector also recognizes sports persons as heroes and heroines in Kenya's social economic transformation.

#### **4.2 Emerging Issues**

The Sports subsector has experienced emerging issues that present opportunities and constraints in implementation of priority programmes. These include:

- i. The successful bidding to host AFCON 27 requires a multi-sectoral approach for upgrade of sporting infrastructure and delivery of related amenities like security, transport infrastructure, hospitality, and health facilities.
- ii. Introduction of Competency Based Education (CBE) and Competence Based Training (CBET) in Kenya's education framework has sports as a career pathway. Being a value-based curriculum, it will also impart the values envisaged for curbing vices like doping amongst athletes.
- iii. Emerging new sports disciplines need to be harnessed to unlock the limited know-how and offer opportunities to generate employment and livelihoods. These include, E-sports, skating football, mini football, breakdance sport, walking football, jump rope, para gliding, ringo, curling, kungfu among others.
- iv. Use of advanced technology in developed world in talent identification, nurturing and training of athletes and technical personnel as opposed to conventional methods used in Kenya has led to declining performance in international competitions.

- v. Rapid changes in technology have created innovative and emerging (social media) ICT related occupations that improves communication and transfer of skills, thereby enhancing service delivery in the sub-sector such as on-line jobs.
- vi. Increased gender-based violence on athletes.

### **4.3 Challenges**

The Sports subsector seeks to address challenges that include:

- i. Inadequate funding for sports programmes and related infrastructure.
- ii. Inadequate policies and legal frameworks in the Subsector e.g on accrediting training personnel, support staff in talent identification and linkages between the National Government and County Governments in the implementation of sports programmes.
- iii. Inadequate data in the Subsector to quantify and qualify the socio-economic contribution of Sports which reduces the sub-sector's ability to lobby for more resources.
- iv. Inadequate human capital, particularly among technical personnel due to outdated schemes of service and natural attrition.
- v. High cost of shipping collected samples and analysis; the samples have to be shipped outside the country for analysis due to the absence of a WADA-accredited laboratory in Kenya.
- vi. Unregulated food supplements industry and technological advancements on doping practices makes it difficult for timely detection of use of prohibited substances and methods.
- vii. Inadequate technology to address security/safety issues, access control and ticketing system in sports infrastructure.
- viii. Heavy reliance on conventional methods of talent identification and training hence limiting the ability to nurture and recognize diverse talents has resulted to declining performance in elite sports.

### **4.4 Risks and Opportunities**

The interdependencies within the sports subsector are complex and multifaceted, creating a dynamic environment of both risks and opportunities. These interdependencies exist between various stakeholders, including sports federations and associations, government bodies, commercial sponsors, athletes, media, and fans. When key components like policy and governance are weak, it can create a ripple effect that impacts the entire system.

**Financial mismanagement:** When policies and legal frameworks are weak, it creates an environment where financial mismanagement can thrive. Without strict regulations on financial transparency, auditing, and accountability, sports federations and associations may misappropriate funds. This leads to a loss of public trust and a decrease in corporate sponsorship and investment, as companies are reluctant to associate their brand with unstable or corrupt organizations.

**Athlete welfare and protection:** A weak legal framework often fails to protect athletes, especially young or vulnerable ones, from exploitation, abuse, and unfair contracts. This not only causes direct harm to athletes but also damages the sport's reputation, leading to potential legal and financial liabilities for sports organizations.

**Media and technological disruption:** The media landscape is constantly evolving, with a shift from traditional broadcasting to streaming and digital platforms. This creates the risk of revenue loss if sports bodies fail to adapt their media rights strategies. The rise of social media also means that any scandal or leadership issue can be amplified instantly, making reputational management more challenging than ever.

**Operational and strategic stagnation:** Leadership wrangles paralyze decision-making, halting important strategic plans, event organization, and development projects. This leads to missed opportunities for growth, innovation, and adapting to new trends. It also creates a toxic work environment, which can demoralize staff and volunteers, causing high turnover.

**Erosion of governance and legitimacy:** Public and stakeholder confidence plummets when leadership is unstable and unaccountable. This fragmentation reduces engagement from athletes, clubs, and regional associations, creating a fractured and ineffective ecosystem.

**International sanctions:** Prolonged disputes or poor governance can lead to sanctions from international governing bodies like WADA, FIFA, IAAF or the IOC. These sanctions can result in a national team's ban from international competitions, negatively impacting players, fans, and the sport's financial health.

### **Opportunities from Interdependencies**

Despite the risks, these interdependencies also create significant opportunities for positive change:

**Catalyst for reforms and restructuring:** The failure of a weak system, often highlighted by leadership crises, can be a powerful catalyst for necessary reform. It creates an opportunity to overhaul obsolete structures, implement new bylaws, and introduce independent oversight bodies to restore trust and transparency.

**Attracting new investment through strong governance:** As the risks of weak governance become clear, there's an opportunity to attract Corporate Social Responsibility (CSR) investment from companies that want to support well-managed, ethical organizations. By proactively strengthening governance, sports bodies can attract new revenue streams and rebuild their brand reputation.

**Empowerment of stakeholders:** Crises can force greater collaboration and direct engagement between various subsectors. Athletes and clubs may form stronger unions to advocate for their interests, leading to a more inclusive and resilient ecosystem. Sponsors may also choose to partner directly with specific teams or events that demonstrate strong governance, creating new and more direct commercial models.

### **Mechanisms for Coordinated Responses and Risk Mitigation**

The coordinated response and risk mitigation mechanisms for the State Department for Sports must focus on leveraging the Sports Act (2013) and strengthening the mandated Agencies and the Office of the Sports Registrar to enforce a culture of transparency, accountability, and integrity.

The core strategy for managing financial risk must shift from reactive management to proactive statutory enforcement by the State Department. This necessitates urgently empowering the Office of the Sports Registrar through a review of sports regulations. The Sports Registrar must evolve beyond being a passive custodian of documents to an active regulator with strengthened mandates for inspections, oversight of elections, efficient dispute settlement, and registrations.

To underpin this shift, all national sports federations must be compelled to adhere to a National Sports Governance Framework. This framework will enforce the highest standards of accountability by mandating strict financial disclosures, public transparency of executive salaries, term limits for officials, and regular, public forensic audits. Furthermore, to immediately mitigate fund misappropriation, the State Department must drive the digitalization of the National Sports Fund's allocation and tracking. This will ensure public funds are instantly traceable to specific grassroots programmes and athlete support, effectively preventing money from being lost in opaque bureaucratic or corrupt channels.

To combat operational paralysis resulting from leadership wrangles and governance erosion, the State Department must rigorously enforce the structural provisions of the Sports Act. This means making strict adherence to the National Sports Governance Framework (or Code) a non-negotiable pre-condition for a federation to receive state funding or renew its registration. Crucially, a specialized, independent Sports Tribunal (or similar statutory body) must be established and empowered to swiftly and decisively resolve electoral and administrative disputes within federations. This judicial mechanism is vital to preventing the kind of protracted court battles that paralyze operations and trigger severe penalties, such as past international sanctions (like FIFA bans). Finally, the Department must require all federations to have mandatory, documented succession plans to guarantee continuous operations and strategy implementation during periods of leadership transition.

Given past incidents, athlete protection must be institutionalized and made independent of the very federations being scrutinized. The State Department has taken a crucial step by establishing a Gender Protection Implementation Committee with a clear mandate for confidential reporting, investigation, and adjudication of abuse, exploitation, and Gender Based Violence (GBV) cases, thereby ensuring athlete safety. This mechanism directly aligns with the policy to strengthen the protection of minors in sports. Risk mitigation requires enforcing mandatory vetting and certified training for all coaches and officials, and developing and enforcing a Standard Athlete Contract to protect them from unfair financial and legal exploitation, thereby upholding the reputation of Kenyan sports.

To address the modern risks of media disruption and international sanctions, the State Department must facilitate coordination. This involves guiding federations to diversify revenue by monetizing digital media rights and assisting in establishing a coordinated Crisis Communication Protocol to manage instant reputational damage amplified by social media. Crucially, the State Department must create a dedicated International Relations and Compliance Unit to proactively monitor international standards (IOC, World Athletics, FIFA) and guide federations on compliance reforms, thereby avoiding the institutional embarrassment and financial consequences of prolonged global suspensions.

## CHAPTER FIVE: CONCLUSION

The Sports Sub-Sector plays a critical role in the achievement of the Fourth Medium Term Plan (MTP IV) of the Kenya Vision 2030, the BETA programmes, projects and contributing to the fulfillment of various regional and international obligations including the Sustainable Development Goals and African Union Agenda 2063. To realize this, the sub-sector will continue investing in programmes geared towards clean sports, development of sports infrastructure, diversification of sports programmes, improve elite sports performance through cash awards, job creation, and promotion of sports tourism and healthy lifestyles. This will help stimulate growth, create employment, enhance inclusivity, cohesion, improve livelihoods and reduce poverty levels in the society.

During the Medium-Term Period (2022/23-2024/25), the sub-sector implemented a number of programmes making significant achievements despite facing numerous implementation challenges. The sub-sector was able to achieve most of its set targets and even surpassed some.

Key challenges encountered by the sub-sector during the period include: gaps in policies, legal frameworks, and coordination between the National and County Governments, limiting effective delivery of sports functions. Inadequate data on the socio-economic contribution of sports, human capital gaps, and funding shortfalls further constrained performance and infrastructure development. The absence of a WADA-accredited laboratory, coupled with an unregulated supplements industry and evolving doping methods, increased costs and hindered effective anti-doping measures. Further, limited adoption of modern technologies in security, access control, and ticketing, alongside reliance on traditional talent identification methods, also weakened the sub-sector's ability to nurture diverse talents and sustain elite performance.

Expenditure analysis revealed that the Sub-sector's total recurrent and development approved budget for the period FY 2022/23, FY 2023/24 and FY 2024/25 was KSh. 13.92 billion, KSh. 17.61 billion, and KSh. 19.54 billion respectively. The actual expenditure for the period was KSh. 12.19 billion, KSh. 15.90 billion and KSh.18.20 billion for 2022/23, 2023/24 and 2024/25 financial years respectively, which translated to absorption rates of, 88%, 90% and 93% respectively. Further, during the period under review the sub-sector accumulated pending bills amounting to KSh. 717 million in FY 2022/23, KSh.1,019 million in FY 2023/24 and KSh. 681 in FY 2024/25.

The Sub-sector priorities during the period FY 2026/27 – FY 2028/29 will be given to programmes and projects that will support BETA and MTP IV priorities; completion of ongoing and stalled projects; job creation, poverty reduction and core mandates; climate change mitigation and adaptation; cost effectiveness, efficiency and sustainability; and constitutional, Presidential and Cabinet directives. The total resource requirement for the sub-sector is projected to be KSh 26.92 billion, KSh. 19.57 billion and KSh. 19.79 billion in FY 2026/27, FY 2027/28 and FY 2028/29 respectively.

## CHAPTER SIX: RECOMMENDATIONS

The Sub-Sector presents the following possible actions/remedies to address emerging issues and challenges in Sports. They Include:

1. Improve the Sector ceiling and allocations progressively to adequately address its requirements. This will enable:
  - i. Scaling up of implementation of AFCON projects and programmes.
  - ii. Enhancement of talent development and diversification of sports.
  - iii. Undertaking targeted recruitments to the critical gaps and offering career growth opportunities.
  - iv. Enhancing the Anti-Doping programme to effectively eradicate the doping menace.
2. Adopting modern technology and scientific approaches in sports training and management i.e., set up of Integrated Sports Management Information System (ISMIS), establishment of sports science laboratories, high performance centers in sports etc.
3. The development, periodic review, and effective enforcement of sports policies and the enactment or amendment of sports laws and regulations to address emerging issues and challenges in the sports sector.
4. Adoption of modern technology to enhance safety and security within and around sports facilities to curb encroachment and vandalism to the facilities.
5. The government, through the Ministry of Health to establish a regional laboratory to reduce the high shipment and sample analysis costs.
6. Adoption of a multi-agency approach to curb the supply and consumption of unregulated food supplements among athletes.

**ANNEX 6: PROJECT DETAILS FOR FY 2026/27 AND MEDIUM-TERM PROJECTIONS**

**FY 2026/27 AND MTEF PROJECTIONS**

**STATE DEPARTMENT FOR SPORTS**

**VOTE: 1132**

Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks	
	Estimate d Cost of Project	GO K	Fo rei gn	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign		GOK
<b>KSh. Million</b>																				
1132100101 Phase 1 Kenya Academy of Sports Complex- Kasarani	1,332.00	1,332.00	-	21/03/2013	31/12/2020	1,293.75	38.25	100%	38.25	-	-	-	-	-	-	-	-	-	-	The physical Project is Complete. However, the funds allocated in FY25/26 are meant to settle pending bills on certified works resulting from budget rationalizations in the FY 204/25 (Exchequer funded)
1132100101 Phase 1 B Kenya Academy of Sports Complex- Kasarani	424.00	424.00	-	06/04/2022	31/05/2024	158.00	266.00	85%	191.75	-	74.25	-	-	-	-	-	-	-	-	The project is scheduled for completion in FY 2026/2027. The proposed allocation of KSh. 74 million will cater for street lighting and settle pending certificates. (Exchequer funded)

**FY 2026/27 AND MTEF PROJECTIONS**

**STATE DEPARTMENT FOR SPORTS**

**VOTE: 1132**

Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks
	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed completion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
<b>KSh. Million</b>																			
1132100301 Establish an Automation & Digitalization System for Sports Registrar's Office and Records	130.00	130.00	-	19/07/2023	30/06/2026	25.37	104.63	20%	70.00	-	34.63	-	-	-	-	-	-	-	The funding is required to complete the automation and digitalization system for the Sports Registrar (Exchequer funded)
Constituency Sports Academies	15,980.00	15,950.00	-	01/06/2025	30/06/2029	30.00	15,950.00	20%	2,035.00	-	1,100.00	-	1,100.00	1,100.00	-	1,100.00	-	1,100.00	The initial 37 Constituency Academies are currently 20% complete. The subsequent bunch of 20 Academies to be initiated on availability of funds (SASDF Funded)
Talanta Sports City	44,494.00	44,494.00	-	01/03/2024	31/12/2025	2,000.00	42,494.00	45%	6,290.90	-	6,290.90	-	6,290.90	6,290.90	-	6,290.90	-	23,621.30	Priority to Host AFCON 2027. The scope of works for the medium term includes: 60,000-seater stadium with associated mechanical, electrical and

**FY 2026/27 AND MTEF PROJECTIONS**

**STATE DEPARTMENT FOR SPORTS**

**VOTE: 1132**

Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks
	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed completion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
KSh. Million																			
																			plumbing works - Roofing/jacketi ng of the stadium. Seats installation, access control and ticketing system, and Two annex training pitches. The physical construction is expected to end in FY 2025/26 but the financial obligations are structured as annual payments spread across a 15-year term. (SASDF Funded)
MISC Kasarani-AFCON	3,190.00	3,190.00	-	01/03/2024	31/12/2025	2,939.00	251.00	99%	251.00	-									Priority to Host AFCON 2027 & Hosted CHAN 2024 in 2025. The remaining 1% relates to the

**FY 2026/27 AND MTEF PROJECTIONS**

**STATE DEPARTMENT FOR SPORTS**

**VOTE: 1132**

Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks
	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
KSh. Million																			
																			contractor snag list before hand over. (SASDF Funded)
Nyayo National Stadium-CHAN	1,184.00	1,184.00	-	01/03/2024	31/12/2025	50.00	1,134.00	70%	1,134.00	-									Priority to Host AFCON 2027 & Hosted CHAN 2024 in 2025.The targeted Scope of works in phase 1 includes: Upgrading the floodlighting to achieve 3000 lux, Access control and ticketing system, Upgrading of Changing rooms, Wifi connectivity, LED screens for pitch and Giant Screens, VAR infrastructure, Upgrading Mechanical, Electrical and Plumbing Systems,

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**VOTE: 1132**

Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks
	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
KSh. Million																			
																			Construction of New perimeter wall. Phase 2 relates to roofing/jacketing which has not been contracted (SASDF Funded)
Kipchoge Keino Stadium-AFCON	3,517.00	3,517.00	-	01/08/2024	31/12/2026	300.00	3,217.00	16%	1,072.33	-	1,072.33			1,072.33					Alternate Venue for AFCON 2027. The targeted scope includes: Completing of western and eastern pavilion, Construction of Northern and Southern pavilion, Roofing/jacketing, Upgrading the Mechanical, Electrical and Plumbing Systems, Access Control and Ticketing system,

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Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks
	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed completion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
KSh. Million																			
																			Perimeter wall and Parking facility, Wifi Connectivity, LED Screens for pitch and Giant Screens. (SASDF Funded)
AFCON Consultancy	360.07	360.07	-	01/07/2025	31/12/2025	50.00	310.07	16%	103.36	-	103.36	103.36		103.36					Consultancy for AFCON Bills of Quantities and project management .This was for Design work, Detailed drawings and BOQs prepared by University of Nairobi Enterprise Services (UNES). (SASDF Funded)
AFCON Training Grounds	4,662.20	4,662.20		01/07/2025	31/12/2025	-	4,662.20	0%	50.00	-	1,537.40	1,537.40		1,537.40			1,537.40		This includes Police SACCO- 714.4M, Ulinzi-1,037 million Eldoret 64 -

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Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks
	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
KSh. Million																			
																			551.60Million, Eldoret Polytechnic-450Million, Kapsapet-760 million, KAS1&2-830.80 million and Misc Annex 1&2 - 318.40 million (SASDF Funded)
Ithookwe Stadium	760.00	760.00	-	01/06/2025	31/12/2025	-	760.00	10%	688.70	-	71.30		71.30						The contractor has mobilized to commence scope of works. The 10% relates to Mobilization by the contractor after site handover. (SASDF Funded)
Raila Odinga Stadium	502.00	502.00	-	01/04/2025	30/06/2025	340.00	162.00	99%	41.08	-	120.92		120.92						The project is complete. However, there are pending bills for certified works. KSh 120.92 million relates to

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**VOTE: 1132**

Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks
	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
KSh. Million																			
																			pending certificates. (SASDF Funded)
Siaya Stadium	51.00	51.00	-	01/10/2024	30/06/2026	-	51.00	0%	-	-	51.00	51.00							The scope of works restricted to county government requests for support to Sports Kenya for installation of seats, pitch upgrade and electrical works. (SASDF Funded)
Migori Stadium	845.72	845.72	-	01/07/2025	30/06/2026	-	845.72	0%	-	-	281.91	281.91			281.91			281.91	Works are ongoing from July 2025 after Site Handover. (SASDF Funded)
Masinde Muliro Stadium	799.00	799.00	-	01/03/2024	30/09/2024	658.00	141.00	90%	101.61	-	39.39	39.39							The project is complete. The outstanding Works relates to roofing and is ongoing. (SASDF Funded)

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**STATE DEPARTMENT FOR SPORTS**

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	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
<b>KSh. Million</b>																			
Bukhungu Stadium	1,449.00	1,449.00	-	01/04/2025	30/06/2026	-	1,449.00	2%	174.10	-	174.10	-	174.10	-	174.10	-	-	-	The contractor has mobilized and started the preliminary Works. The scope Includes: 24,000- seater terraces, Associated Mechanical, Electrical and Plumbing works, Pitch works, Roofing, Parking facilities, (SASDF Funded)
Marsabit Phase 2	257.00	257.00	-	2025 April	2025 Oct	51.00	206.00	20%	206.00	-	-	-	-	-	-	-	-	-	This is Additional Scope to complete western pavilion to render the stadium functional. (SASDF Funded)
1132101301 Construction of Malinya	332.00	332.00	-	01/01/2022	30/06/2026	20.00	312.00	6%	-	-	200.00	-	200.00	-	112.00	-	-	-	The allocation in FY 26/27 will be used to complete

**FY 2026/27 AND MTEF PROJECTIONS**

**STATE DEPARTMENT FOR SPORTS**

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Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks	
	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign		
KSh. Million																				
Stadium Phase 2																				Outstanding Scope. The project received exchequer allocation of 20m for completion of changing rooms. However, the Stadium require KSh 312m to complete the entire scope that include: Terraces, Changing Rooms, Football Pitch and track (SASDF Funded)
Nyayo National Stadium Tartan	81.78	81.78	-	01/04/2025	31/07/2025	35.00	46.78	57%	46.78	-										The Project is Ongoing. The scope includes Installation of Synthetic Athletics track and line markings (SASDF Funded)

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	Estimate d Cost of Project	GO K	Fo rein gn	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
<b>KSh. Million</b>																			
Kirigiti Stadium	1,057.00	1,057.00	-	01/01/2017	31/10/2025	900.80	156.20	55%	78.10	-	78.10	78.10							The project is complete but has a pending bill of KSh. 112 million relating to FY 2024/25. (SASDF Funded)
Wote Stadium	303.00	303.00	-	01/09/2016	30/06/2026	226.00	77.00	75%	77.00	-									The project is ongoing. The scope Includes: Athletics track, Pitch works and the remaining pavilion. (SASDF Funded)
Karatu Stadium	293.00	293.00	-	01/09/2016	30/06/2026	278.00	15.00	95%	15.00	-									The project is completed and at defect liability period. The works Included Pitch works, Western pavilion, Perimeter wall, Associated Mechanical, Electrical and Plumbing

**FY 2026/27 AND MTEF PROJECTIONS**

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Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks
	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed completion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
KSh. Million																			
																			works (SASDF Funded)
Kamariny Stadium	760.00	760.00	-	01/05/2025	30/06/2027	-	760.00	0%	-	-	400.00		400.00		360.00				The scope is as per the prototype developed by Kenya School of TVET. Prototypes are design models which can be replicated in different areas of similar nature. (SASDF Funded)
Chuka Stadium (Pavilion)	58.00	58.00	-	01/04/2025	31/07/2025	-	58.00	0%	58.00	-									Construction of the VVIP Pavillion (SASDF Funded)
Othaya Community Ground	52.00	52.00	-	01/06/2025	31/10/2025	-	52.00	20%	52.00	-									The stadium is to be upgraded to a community ground and Works are ongoing. The scope includes a 500-seater Western Pavilion, Pitch

**FY 2026/27 AND MTEF PROJECTIONS**

**STATE DEPARTMENT FOR SPORTS**

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	Estimate d Cost of Project	GO K	Fo rein gn	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
KSh. Million																			
																			works and associated Mechanical, Electrical and Plumbing works, Perimeter Chain links. (SASDF Funded)
Raila Odinga Stadium Additional Works	227.00	227.00	-	01/04/2025	30/06/2025	-	227.00	99%		-					227.00				The project is complete. However, there are pending bills for certified works. (SASDF Funded)
Kapkatet Stadium	760.00	760.00	-	01/05/2025	30/07/2027	-	760.00	5%		-	500.00		500.00		260.00				Preliminary work has been done. The scope includes a KSTVET 10,000-seater terraces, Pitch works, Associated Mechanical, Electrical and Plumbing Works, Perimeter wall

**FY 2026/27 AND MTEF PROJECTIONS**

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Project Code & Project Title	Financing			Timeline		Actual cumulative Expe up to 30th June 2025	Outstandi ng project costs as at 30th June, 2025	Project completi on on Physical % as at 30th June 2025	2025/2026 Approved Budget		Requirement for FY 2026/2027		Allocation for FY 2026/2027		Allocation for FY 2027/2028		Allocation for FY 2028/2029		Remarks
	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
KSh. Million																			
																			(SASDF Funded)
Mumbi Stadium	760.00	760.00	-	01/08/2025	30/06/2027	-	760.00	0%	-	450.00		450.00		310.00					The project is at procurement stage. The scope includes a KSTVET 10,000-seater terraces, Pitch works, Associated Mechanical, Electrical and Plumbing works, Perimeter wall (SASDF Funded)
Isiolo Stadium	697.00	697.00	-	01/08/2025	30/06/2027	-	697.00	0%	-	300.00		300.00		397.00					The project is at procurement stage .The scope includes a KSTVET 10,000-seater terraces, Pitch works, Associated Mechanical, Electrical and Plumbing works, Perimeter wall

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	Estimate d Cost of Project	GO K	Fo rei gn	Start date	Expect ed completion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
<b>KSh. Million</b>																			
																			(SASDF Funded)
Oikalau Stadium-Nyandarua	800.00	800.00	-	01/08/2025	30/06/2029	-	800.00	0%	-					500.00		300.00			The project is yet to begin
Moi Stadium Kisumu	760.00	760.00	-	01/07/2027	30/06/2029	-	760.00	0%	-					500.00		260.00			The project is yet to begin. (SASDF Funded)
Woodley Stadium	760.00	760.00	-	01/07/2027	30/06/2029	-	760.00	0%	-					500.00		260.00			The project is yet to begin. (SASDF Funded)
Bomet Green Stadium	760.00	760.00	-	01/07/2027	30/06/2029	-	760.00	0%	-					300.00		460.00			Presidential Directive but the project has not started. (SASDF Funded)
Maua Stadium	500.00	500.00	-	01/07/2027	30/06/2029	-	500.00	0%	-					300.00		200.00			Presidential Directive but the project has not started. (SASDF Funded)
Kanyonyo Sports Complex	500.00	500.00		01/07/2027	30/06/2029	-	500.00	0%	-					300.00		200.00			Presidential Directive but the project has not started. (SASDF Funded)

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	Estimate d Cost of Project	GO K	Fo reign	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	
KSh. Million																			
Presidential Directive on Community & School Play grounds	1,265.00	1,265.00	-	01/07/2025	30/06/2029	-	1,265.00	0%	-	275.00		275.00		440.00		550.00			These are: Tena Estate Play Ground, Gatina Junior, Bidii Comprehensive, Kanamkener, Gichugu, Nyanturago, Nyilima, Kajjado, Kilifi,Matungulu,Mogotio,Mo yale,Garisa,Tar u,Webuye, Kidundu Vihiga, & Jacaranda Stadium - Nairobi County, Mikinduri-Tigania, National Police Logistics Center-Nairobi, Buuri-Meru, Kibra-Nairobi, London Kihito Settlement - Nakuru, and Makongeni -

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	Estimate d Cost of Project	GO K	Fo rei gn	Start date	Expect ed compl etion date				GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign	GOK	Fore ign		GOK
KSh. Million																				
																				Nairobi. 5 Stadia are to be constructed in FY 2026/27 at a cost of KSh. 55 million per Stadia. (SASDF Funded)

## REFERENCES

1. The Constitution of Kenya 2010
2. Executive Order No. 1 of 2025
3. Kenya Vision 2030
4. Fourth Medium Term Plan 2023-2027
5. The National Treasury Circular No. 8/2025
6. State Department for Sports Strategic Plan 2023-2027
7. The Bottom-Up Economic Transformation Agenda (BETA) 2023-2027
8. SDS Staff Establishment -IPPD
9. Programme Performance Review -2022/23-2024/25
10. Approved Budget FY 2022/23- FY2024/25
11. Appropriation Accounts FY 2022/23- FY2024/25
12. Programme -Performance Based Budget (2024)
13. Printed Estimates FY 2025/26
14. Performance Contract 2024/25 & 2025/26

## APPENDICES

### Appendix A: Sub-Sector budget tables for FY 2022/23 – 2024/25

**Table 2.2: Analysis of Recurrent Expenditure (KSh. Million)**

<b>Sector: Social Protection Culture and Recreation</b>						
<b>Vote: 1132 State Department for Sports</b>						
<b>Economic Classification</b>	<b>Approved Budget Allocation</b>			<b>Actual Expenditure</b>		
	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>
<b>Gross</b>	<b>1,897.84</b>	<b>1,532.76</b>	<b>3,034.95</b>	<b>1,726.83</b>	<b>1,391.24</b>	<b>2,939.62</b>
AIA	215.83	218.40	485.30	91.56	119.14	396.97
Net	1,682.01	1,314.76	2,549.65	1,635.27	1,272.09	2,542.65
Compensation to Employees	229.80	205.01	203.78	211.06	175.49	203.14
Transfers	1,533.74	1,201.30	2,737.42	1,399.70	1,102.44	2,646.31
Other Recurrent	134.30	126.44	93.75	116.08	113.30	90.17
<b><i>Of Which:</i></b>						
<i>Utilities</i>	0.74	0.10	0.12	0.58	-	0.09
<i>Rent</i>	50.57	50.55	50.41	43.36	43.92	49.45
<i>Insurance</i>	-	-	-	-	-	-
<i>Subsidies</i>	-	-	-	-	-	-
<i>Gratuity</i>	22.12	1.57	2.67	22.35	1.57	2.66
<i>Contracted guards and cleaners' services</i>	2.73	3.36	3.49	2.38	3.35	3.49
<i>Others</i>	58.15	70.86	37.07	47.40	64.46	34.48

**Table 2.3: Analysis of Development Expenditure (KSh. Million)**

<b>Sector Name: Social Protection Culture and Recreation</b>							
<b>Vote and Vote Details</b>	<b>Description</b>	<b>Approved Budget Allocation</b>			<b>Actual Expenditure</b>		
		<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>
1132	Gross	12,020.88	16,079.20	16,506.00	10,466.28	14,507.33	15,259.03
State	GoK	20.88	79.20	42.00	20.77	77.37	42.00
Department	Loans	-	-	-	-	-	-
for Sports	Grants	-	-	-	-	-	-
	Local AIA	12,000.00	16,000.00	16,464.00	10,445.52	14,429.96	15,217.03

**Table 2.4: Analysis of Programme Expenditure (KSh. Million)**

<b>Programme</b>	<b>Approved Budget Allocation</b>			<b>Actual Expenditure</b>		
	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>	<b>2022/2023</b>	<b>2023/2024</b>	<b>2024/2025</b>
<b>Programme 1: Sports</b>						
1.1 Sports Training and Competitions	674.65	773.00	2,147.73	640.34	764.27	2,146.50
1.2 Development and Management of Sports Facilities	12,534.89	16,619.00	17,188.52	10,938.08	14,951.31	15,850.44
1.3 General Administration, Planning & Support Services	233.98	219.96	204.70	218.49	182.98	201.72
<b>Total Programme 1</b>	<b>13,443.52</b>	<b>17,611.96</b>	<b>19,540.95</b>	<b>11,796.91</b>	<b>15,898.57</b>	<b>18,198.65</b>
<b>Programme 2: The Arts</b>						
1.1 Film Services	196.20	-	-	174.25	-	-
1.2 Performing Arts	44.94	-	-	20.40	-	-
1.3 Promotion of Kenyan Music and Dance	4.70	-	-	4.26	-	-
<b>Total Programme 2</b>	<b>245.84</b>	<b>-</b>	<b>-</b>	<b>198.91</b>	<b>-</b>	<b>-</b>
<b>Programme 3: Library Services</b>						
1.1 Library Services	229.36	-	-	197.31	-	-
<b>Total Programme 3</b>	<b>229.36</b>	<b>-</b>	<b>-</b>	<b>197.31</b>	<b>-</b>	<b>-</b>
<b>TOTAL VOTE 1132</b>	<b>13,918.71</b>	<b>17,611.96</b>	<b>19,540.95</b>	<b>12,193.12</b>	<b>15,898.57</b>	<b>18,198.65</b>

**Table 2.5: Analysis by Category of Expenditure: Economic Classification (KSh. Million)**

Economic Classification	Approved Budget Allocation			Actual Expenditure		
	2022/2023	2023/2024	2024/2025	2022/2023	2023/2024	2024/2025
<b>Programme 1: Sports</b>						
<b>Current Expenditure</b>	<b>1,428.52</b>	<b>1,532.76</b>	<b>3,034.95</b>	<b>1,336.16</b>	<b>1,391.24</b>	<b>2,939.62</b>
Compensation of Employees	229.80	205.01	203.78	211.06	175.49	203.14
Use of Goods and Services	121.97	126.13	90.95	107.77	113.11	87.51
Grants and Other Transfers	1,076.64	1,201.30	2,737.42	1,017.33	1,102.44	2,646.31
Other Recurrent	0.11	0.32	2.80	-	0.19	2.66
<b>Capital Expenditure</b>	<b>12,015.00</b>	<b>16,079.20</b>	<b>16,506.00</b>	<b>10,460.74</b>	<b>14,507.33</b>	<b>15,259.03</b>
Acquisition of Non-Financial Assets	-	27.20	-	-	25.37	-
Capital Transfers to Government Agencies	12,015.00	16,052.00	16,506.00	10,460.74	14,481.96	15,259.03
Other Development	-	-	-	-	-	-
<b>Total Programme 1</b>	<b>13,443.52</b>	<b>17,611.96</b>	<b>19,540.95</b>	<b>11,796.91</b>	<b>15,898.57</b>	<b>18,198.65</b>
<b>Programme 2: The Arts</b>						
<b>Current Expenditure</b>	<b>239.96</b>	<b>-</b>	<b>-</b>	<b>193.37</b>	<b>-</b>	<b>-</b>
Compensation to Employees	-	-	-	-	-	-
Use of goods and services	10.84	-	-	7.48	-	-
Grants and Other Transfers	228.93	-	-	185.89	-	-
Other Recurrent	0.19	-	-	-	-	-
<b>Capital Expenditure</b>	<b>5.88</b>	<b>-</b>	<b>-</b>	<b>5.54</b>	<b>-</b>	<b>-</b>
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	5.88	-	-	5.54	-	-
Other Development	-	-	-	-	-	-
<b>Total Programme 2</b>	<b>245.84</b>	<b>-</b>	<b>-</b>	<b>198.91</b>	<b>-</b>	<b>-</b>
<b>Programme 3: Library Services</b>						
<b>Current Expenditure</b>	<b>229.36</b>	<b>-</b>	<b>-</b>	<b>197.31</b>	<b>-</b>	<b>-</b>
Compensation to Employees	-	-	-	-	-	-

Economic Classification	Approved Budget Allocation			Actual Expenditure		
	2022/2023	2023/2024	2024/2025	2022/2023	2023/2024	2024/2025
Use of goods and services	1.19	-	-	0.83	-	-
Grants and Other Transfers	228.17	-	-	196.48	-	-
Other Recurrent	-	-	-	-	-	-
<b>Capital Expenditure</b>	-	-	-	-	-	-
Acquisition of Non-Financial Assets	-	-	-	-	-	-
Capital Transfers to Govt. Agencies	-	-	-	-	-	-
Other Development	-	-	-	-	-	-
<b>Total Programme 3</b>	<b>229.36</b>	<b>-</b>	<b>-</b>	<b>197.31</b>	<b>-</b>	<b>-</b>
<b>TOTAL VOTE 1132</b>	<b>13,918.71</b>	<b>17,611.96</b>	<b>19,540.95</b>	<b>12,193.12</b>	<b>15,898.57</b>	<b>18,198.65</b>

**Table 2.6 Analysis of SAGAs Recurrent Budget and Actual Expenditure (KSh. Million)**

	Approved Budget			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>Sector: Social Protection Culture and Recreation</b>						
<b>Vote: 1132 State Department for Sports</b>						
<b>Name of SAGA: Anti-Doping Agency of Kenya</b>						
<b>Gross</b>	<b>290.80</b>	<b>298.38</b>	<b>201.00</b>	<b>297.19</b>	<b>297.17</b>	<b>201.00</b>
AIA	10.00	10.00	16.00	8.81	8.79	16.00
<b>NET</b>	<b>280.80</b>	<b>288.38</b>	<b>185.00</b>	<b>288.38</b>	<b>288.38</b>	<b>185.00</b>
Compensation of Employees	57.24	79.40	60.23	57.37	58.25	60.31
Other Recurrent	233.56	240.11	140.77	239.82	238.92	140.69
<b>Of Which</b>						
Utilities	1.50	1.30	1.30	1.84	1.20	1.29
Rent	23.00	22.25	22.25	22.36	22.25	22.25
Insurance	13.00	15.00	12.95	12.95	14.68	12.26
Subsidies	-	-	-	-	-	-
Gratuity	-	-	3.09	-	-	3.08
Contracted Services	1.30	-	1.30	1.31	-	1.30
Others (Core Programs)	194.76	201.56	99.88	201.36	200.79	100.51
<b>Name of SAGA: Sports Kenya</b>						
<b>Gross</b>	<b>332.85</b>	<b>411.00</b>	<b>346.52</b>	<b>283.54</b>	<b>313.35</b>	<b>291.99</b>
AIA	131.00	208.00	131.40	81.69	110.35	76.87
<b>NET</b>	<b>201.85</b>	<b>203.00</b>	<b>215.12</b>	<b>201.85</b>	<b>203.00</b>	<b>215.12</b>
Compensation to Employees	173.00	173.00	189.44	192.04	187.40	188.13

	Approved Budget			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
Other Recurrent	159.85	159.85	157.08	91.50	125.95	103.86
Of Which						
Utilities	28.85	28.85	21.41	20.85	30.00	15.40
Rent	-	-	-	-	-	-
Insurance	17.00	17.00	16.97	10.94	16.94	16.97
Subsidies						
Gratuity			4.27			4.27
Contracted Guards & Cleaners Services	53.90	53.90	80.87	53.90	60.58	60.24
Others	60.10	60.10	33.56	5.81	18.43	6.98
<b>Name of SAGA: Sports, Arts &amp; Social Development Fund</b>						
<b>Gross</b>	<b>202.04</b>	<b>208.00</b>	<b>336.00</b>	<b>199.57</b>	<b>203.55</b>	<b>291.42</b>
AIA	-	-	336.00	-	-	291.42
NET	202.04	208.00		199.57	203.55	-
Compensation to Employees	136.91	138.98	139.98	134.46	135.66	127.86
Other Recurrent	65.13	69.02	196.02	65.11	67.89	163.56
<i>Of Which</i>						
Utilities	0.41	7.40	8.64	0.41	7.40	8.64
Rent	23.13	0.00	0.00	23.13	0.00	0.00
Insurance	2.47	19.92	21.20	2.47	19.89	21.20
Subsidies	-	-		-	-	-
Gratuity	-	-		-	-	-
Contracted Guards & Cleaners Services	1.21	8.73	9.78	1.21	8.73	9.78
Others	37.91	32.97	156.40	37.89	31.87	123.94
<b>Name of SAGA: Kenya Academy of Sports</b>						
<b>Gross</b>	<b>245.74</b>	<b>278.00</b>	<b>166.00</b>	<b>245.74</b>	<b>278.00</b>	<b>166.00</b>
AIA	-	-		-	-	
Net	<b>245.74</b>	<b>278.00</b>	<b>166.00</b>	<b>245.74</b>	<b>278.00</b>	<b>166.00</b>
Compensation to Employees	92.00	92.00	87.20	92.00	92.07	87.20
Other Recurrent	<b>153.74</b>	<b>186.00</b>	<b>63.24</b>	<b>153.74</b>	<b>185.93</b>	<b>63.24</b>
<i>Of Which</i>						
Utilities	12.00	12.36	<b>13.95</b>	12.00	12.85	13.95
Rent	-	-		-	-	
Insurance	6.80	9.20	32.29	6.80	9.20	32.29
Subsidies	-	-		-	-	
Gratuity	-	-	6.40	-	-	6.40
Contracted Guards & Cleaners Services	8.40	9.30	10.60	8.40	9.30	10.60
Others	126.54	155.14	15.56	126.54	154.58	15.56
<b>Name of SAGA: Kenya Cultural Centre</b>						
<b>Gross</b>	<b>43.4</b>			<b>20.2</b>		

	Approved Budget			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
AIA- Internally Generated Revenue	23.2			0		
<b>Net- Exchequer</b>	<b>20.2</b>			<b>20.2</b>		
Compensation of Employees	9.53			9.5		
Other recurrent						
Insurance	1.5			1.4		
Utilities	3			3		
Rent	-			-		
Contracted services	2.1			1.8		
others	27.3			4.6		
<b>Name of SAGA: Kenya National Library Services</b>						
<b>Gross</b>	<b>228.16</b>			<b>196.48</b>		
AIA- Internally Generated Revenue	31.69					
<b>Net- Exchequer</b>	<b>196.47</b>			<b>196.48</b>		
Compensation of Employees	181.92			162.04		
Other recurrent						
Insurance	-					
Utilities	15.48			11.85		
Rent	0.275			0.275		
Contracted Professional Services	11.45			7.82		
Others	19.03			14.5		
<b>Name of SAGA: Kenya Film Commission</b>						
<b>Gross</b>	<b>75.9</b>			<b>75.6</b>		
AIA	-			-		
<b>Net</b>	<b>75.9</b>			<b>75.6</b>		
Compensation of Employees	26.5			26.5		
Other recurrent						
Insurance	-			-		
Utilities	0.3			0.3		
Rent	0.75			0.55		
Contracted Professional Services	-			-		
Other	44.35			44.25		
<b>Name of SAGA: Africa Audio- Visual Commission</b>						
<b>Gross</b>	<b>1.20</b>			<b>1.20</b>		
AIA- Internally Generated Revenue						

	Approved Budget			Actual Expenditure		
	2022/23	2023/24	2024/25	2022/23	2023/24	2024/25
<b>Net- Exchequer</b>	<b>1.2</b>			<b>1.2</b>		
Compensation of Employees						
Others						
Insurance						
Utilities						
Rent						
Contracted Professional Services						
Other	1.2			1.2		
<b>Name of SAGA: Kenya Film School</b>						
<b>Gross</b>	<b>8.75</b>			<b>8.70</b>		
AIA- Internally Generated Revenue						
<b>Net- Exchequer</b>	<b>8.75</b>			<b>8.70</b>		
Compensation of Employees						
Other Recurrent						
Insurance						
Utilities						
Contracted professional services						
Rent						
Others	8.75			8.70		

**Table 2.7 Capital Project Performance Analysis – Status and outcomes of capital projects**

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25				Remarks	
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion on status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025		Completion status as at 30th June 2025 (%)
<b>Ksh Million</b>																			
<b>Exchequer Funded</b>																			
1132100101 Phase 1 Kenya Academy of Sports Complex- Kasarani	1,332.30	1,332.30	-	21/03/2013	06/01/2022	8.25	-	1,241.45	100%	52.00	-	1,293.45	100%	-	-	1,293.45	38.85	100%	The Project is complete.
1132100101 Phase 1 B Kenya Academy of Sports Complex- Kasarani	424.00	424.00	-	04/06/2022	31/05/2025	158.00	-	158.00	50%	-	-	158.00	60%	-	-	158.00	266.00	85%	The project did not receive any allocation in FY 2024/2025 following the rationalization of KSh. 90 million to zero during FY 2024/2025 Supplementary Estimates No. 1.
1132100301 Establish an Automation & Digitalization System for Sports Registrar's Office and Records	130.00	130.00	-	19/07/2023	30/06/2026	-	-	-	-	27.20	-	25.30	19%	-	-	25.00	105.00	20%	The project did not receive any allocation in FY 2024/2025 following the rationalization of KSh. 45.2 Million to zero during FY 2024/2025 Supplementary Estimates No. 1
<b>SASDF Funded</b>																			

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25				Remarks	
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025		Completion status as at 30th June 2025 (%)
<b>Ksh Million</b>																			
Construction of Talanta Sports City	44,494.00	44,494.00	-	01/03/2024	01/12/2025	-	-	-	-	-	-	-	-	44,494.00	-	2,000.00	42,494.00	45%	The construction of Talanta Sports City is ongoing as a priority project for the hosting of the 2027 Africa Cup of Nations (AFCON 27)
Nyayo National Stadium (AFCON-27)	1,184.00	1,184.00	-	01/03/2024	01/12/2025	-	-	-	-	1,184.00	-	-	20%	1,184.00	-	50.00	1,134.00	85%	This is a CHAN-2024 and AFCON-2027 priority project. The focus of the project is on upgrading changing rooms, medical rooms, lighting, the sound system, and Video Assistant Referee (VAR) equipment
Refurbishment of Kipchoge Keino, AFCON-27	3,517.00	3,517.00	-	01/07/2024	01/12/2025	-	-	-	-	-	-	-	-	3,517.00	-	300.00	3,217.00	15%	The project is ongoing and earmarked for AFCON-27. Phase I and Phase II were terminated to pave way for renovations in readiness for AFCON-27
<b>Construction of 7 Regional Stadia</b>																			

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25				Remarks	
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025		Completion status as at 30th June 2025 (%)
<b>Ksh Million</b>																			
Ruringu-Nyeri	365.78	365.78	-	16/09/2016	20/12/2024	123.75	-	270.68	84%	21.46	-	307.54	85%	-	-	307.54	58.24	85%	The project contract was terminated. The new works to be undertaken by MoD and to be completed in June 2026
Kamariny - Iten	287.80	287.80	-	16/09/2016	31/07/2022	206.25	-	81.55	40%	206.25	-	81.55	40%	760.00	-	81.55	206.25	40%	The project contract was terminated at 30% completion level. The scope has integrated the prototype designs developed by the School of TVET. Award of tender was done in May 2025 for completion in May 2026
Karatu - Kiambu	290.60	290.60	-	16/09/2016	31/10/2024	110.18	-	167.56	64%	67.70	-	211.00	82%	110.00	-	277.85	12.75	82%	The project is completed and at defect liability period

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25				Remarks	
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025		Completion status as at 30th June 2025 (%)
<b>Ksh Million</b>																			
Wote - Makueni	302.63	302.63	-	16/09/2016	20/12/2024	115.66	-	186.97	62%	17.77	-	202.76	67%	29.00	-	226.31	76.32	75%	The project is ongoing. The scope of works involves the construction of a 1,500-seat stadium, a standard football field and an 8-lane track. Extended implementation timelines resulted from the variation of the scope of works due to topographical challenges
Marsabit phase 1	395.36	395.36	-	16/09/2016	30/05/2022	39.39	-	343.29	92%	20.84	-	364.13	98%	-	-	365.21	30.15	99%	The project scope was completed while ongoing works are being carried out by the County Government of Marsabit. However, additional scope of works is expected on terraces, football pitch and pavilions to make the stadium functional

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25				Remarks	
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025		Completion status as at 30th June 2025 (%)
<b>Ksh Million</b>																			
Marsabit Phase II	257.00	257.00	-	01/04/2025	01/10/2025	-	-	-	-	-	-	-	-	257.00	-	51.00	206.00	20%	Additional scope to the western pavilion and pitch works to render the stadium functional
Chuka-Tharaka Nithi	327.04	327.04	-	16/09/2016	15/02/2022	27.63	-	267.44	100%	-	-	267.44	100%	30.00	-	293.82	33.22	100%	The project is complete, however, there are pending bills for certified works awaiting settlement
Regional Stadia Consultancy Services	429.94	429.94	-	16/09/2016	30/06/2025	94.41	-	288.98	95%	40.33	-	329.31	95%	15.87	-	329.31	100.63	95%	To cater for Project Management & supervision
<b>Stadia infrastructure</b>																			
Nyayo National stadium	1,178.50	1,178.50	-	18/09/2017	20/03/2020	79.24	-	1099.26	100%	4.08	-	1,099.26	100%	-	-	1,103.34	75.16	100%	Completed upgrade of sports infrastructure to international standard. The contract has been terminated to pave way for AFCON 2027 upgrading. The final account is being prepared.
Nyayo National Stadium tartan track	82.00	82.00	-	01/04/2025	01/07/2025	-	-	-	-	-	-	-	-	82.00	-	35.00	47.00	70%	Project is ongoing
Moi Stadium Embu	476.63	476.63	-	07/02/2023	31/05/2023	-	-	475.00	100%	-	-	475.00	100%	-	-	475.00	1.63	100%	Complete. Hosted

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25				Remarks	
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025		Completion status as at 30th June 2025 (%)
<b>Ksh Million</b>																			
																			Madaraka Day in 2023
Construction of Malinya Stadium (changing rooms)	20.00	20.00	-	01/06/2022	01/06/2025	20	-	-	-	-	-	9.27	46%	-	-	20.00	-	100%	The Project has been completed
Seats Installation MISC	107.03	107.03	-	08/02/2023	20/03/2023	-	-	107.03	100%	-	-	107.03	100%	-	-	107.03	-	100%	Complete.
Masinde Muliro Stadium-Kanduyi	799.16	799.16	-	01/03/2024	31/12/2024	-	-	-	-	606.98	-	606.98	76%	61.38	-	668.36	130.80	90%	The project is practically completed and hosted Madaraka Day 2024. Phase 2 of the roofing scope is ongoing.
Kinarini Stadium	569.00	569.00	-	01/08/2024	01/12/2024	-	-	-	-	-	-	-	-	569.00	-	490.00	79.00	100%	The project is practically completed with pending certificates awaiting settlements
Bukhungu Stadium	1,449.00	1,449.00	-	20/02/2024	30/04/2026	-	-	-	-	152.03	-	152.03	20%	1,449.00	-	237.83	1,211.17	22%	The Contract was consolidated with the County Scope at a new Sum of KSh.1,449 B
Kiprugut Chumo Stadium	408.00	408.00	-	04/08/2023	12/10/2023	-	-	-	-	408.00	-	408.00	100%	-	-	408.00	-	100%	The project was completed within the timelines given

Project Code & Project Title	Estimate Cost of the Project			Timeline		FY 2022/23				FY 2023/24				FY 2024/25				Remarks	
	Total Est Cost of Project	GOK	Foreign Financed	Start Date	Expected Completion Date	Approved GOK Budget	Approved Foreign Financed Budget	Cumulative Expenditure as at 30th June, 2023	Completion status as at 30th June 2023 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2024	Completion status as at 30th June 2024 (%)	Approved GOK Budget	Approved Foreign Budget	Cumulative Expenditure as at 30th June, 2025	Outstanding Balance as at 30th June 2025		Completion status as at 30th June 2025 (%)
<b>Ksh Million</b>																			
MISC Renovations (AFCON)	3,189.63	3,189.63	-	21/03/2024	31/12/2024	-	-	-	-	800.00	-	700.00	22%	2,139.30	-	2,839.40	350.23	99%	To host AFCON 2027. In collaboration with MOD
Raila Odinga Stadium (Homabay)	502.38	502.38	-	01/04/2025	01/06/2025	-	-	-	-	-	-	-	-	340.00	-	340.00	162.38	99%	The project is practically completed with pending certificates awaiting settlement. Out of the KSh.340M expenditure, KSh.42M was from the exchequer
Police Sacco	714.40	714.40	-	01/07/2024	01/06/2025	-	-	-	-	-	-	-	-	714.40	-	100.00	614.40	98%	Training ground is ready for CHAN24 and AFCON27
Ulinzi Sports Complex	1,037.00	1,037.00	-	01/07/2024	01/06/2025	-	-	-	-	-	-	-	-	1,037.00	-	100.00	937.00	100%	Training ground is ready for CHAN and AFCON
Jomo Kenyatta Stadium-Kisumu-Additional Works	25.02	25.02	-	01/07/2023	30/11/2023	-	-	-	-	25.02	-	25.02	100%	-	-	25.02	-	100%	Complete and hosted CECAFA Dec 2023

## Appendix B: Detailed risk register and mitigation plans

S/No.	Risk Description	Category	Likelihood	Impact	Risk Rating	Mitigation / Control Measures	Responsible Entity
1.	Financial mismanagement and misappropriation of funds due to weak policies, legal frameworks, and lack of financial transparency	Financial / Governance	High	High	Severe	<ul style="list-style-type: none"> <li>- Enforce the sports governance framework mandating financial disclosures and forensic audits.</li> <li>- Empower the Office of the Sports Registrar to conduct regular inspections and audits.</li> <li>- Digitize allocation and tracking of funds for traceability.</li> <li>- Enforce PFM Act to address non-compliance and misappropriation</li> </ul>	State Department for Sports; Sports Registrar; National Treasury
2.	Weak athlete welfare and protection framework exposing athletes to exploitation, abuse, or unfair contracts	Legal / Reputational / Social	Medium	High	High	<ul style="list-style-type: none"> <li>-Operationalize the Gender Protection Implementation Committee for confidential reporting and case handling.</li> <li>- Mandate vetting and certification of all coaches and officials.</li> <li>- Develop and enforce Standard Athlete Contracts and protection policies.</li> <li>- Establish an independent Athlete Welfare Unit within the State Department.</li> <li>- Make adherence to the sports governance framework a pre-condition for funding and registration.</li> </ul>	State Department for Sports; Sports Federations; Gender Protection Committee.
3.	Leadership wrangles and governance paralysis leading to stalled decision-making and disrupted operations	Governance / Operational	High	High	Severe	<ul style="list-style-type: none"> <li>-Sports Tribunal for dispute resolution.</li> <li>- Require federations to maintain succession plans and transparent electoral processes.</li> <li>- Introduce performance contracts for federation leaders.</li> <li>- Implement transparent reporting systems and public disclosure of executive salaries and expenditures.</li> </ul>	State Department for Sports; Sports Registrar; Sports Tribunal

S/No.	Risk Description	Category	Likelihood	Impact	Risk Rating	Mitigation / Control Measures	Responsible Entity
4.	Erosion of public trust and legitimacy due to corruption, poor leadership, and lack of accountability	Governance / Reputational	High	High	Severe	<ul style="list-style-type: none"> <li>-Regularly publish audited reports.</li> <li>- Conduct public engagement and stakeholder forums.</li> <li>- Adopt whistleblower protection mechanisms</li> <li>- Guide federations to diversify revenue streams through digital media rights and streaming services</li> </ul>	State Department for Sports; Sports Federations;
5.	Media and technological disruption leading to revenue loss, poor digital adaptation, and amplified reputational crises	Technological / Reputational	Medium	Medium	Moderate	<ul style="list-style-type: none"> <li>-Develop a crisis communication protocol to manage reputational risks.</li> <li>- Build digital capacity within federations to leverage social media and online branding</li> </ul>	State Department for Sports; Sports Federations; ICT Unit
6.	International sanctions from global bodies (FIFA, IOC, WADA, etc.) due to poor governance, doping violations, or non-compliance	Compliance / Operational / Financial	Medium	High	High	<ul style="list-style-type: none"> <li>- Establish an International Relations and Compliance Unit to monitor global regulations.</li> <li>- Ensure federations comply with international governance and anti-doping standards.</li> <li>- Conduct regular compliance audits and training for sports officials.</li> <li>- Engage proactively with international bodies to resolve emerging issues.</li> </ul>	State Department for Sports; ADAK, All federations
7.	Operational and strategic stagnation from delayed reforms, unclear mandates, or lack of innovation	Strategic / Operational	Medium	Medium	Moderate	<ul style="list-style-type: none"> <li>- Develop a Strategic Implementation and Monitoring Unit within the State Department.</li> <li>- Conduct periodic performance reviews and monitoring of federations.</li> <li>- Foster innovation through partnerships with public and private sector.</li> <li>- Strengthen coordination mechanisms among SAGAs and directorates</li> </ul>	State Department for Sports- Directorate of Sports

S/No.	Risk Description	Category	Likelihood	Impact	Risk Rating	Mitigation / Control Measures	Responsible Entity
						- Institutionalize structured stakeholder engagement forums.	
8.	Fragmentation of stakeholder relationships among federations, sponsors, and the public	Stakeholder / Governance	Medium	Medium	Moderate	-Promote inclusive decision-making involving athletes, sponsors, and fans. - Develop partnership frameworks with private sector and media entities - Strengthen governance and transparency to attract CSR and private investment.	State Department for Sports; Sports Federations; Public & Private Sector Partners
9.	Non-Compliance with the Sports Act (2013) resulting in legal and operational penalties	Legal / Compliance	Medium	High	High	-Enforce penalties for non-compliance and provide compliance training. - Review and update the Sports Regulations to close existing legal gaps.	Office of the Sports Registrar
10	Loss of sponsorship and investment due to corruption, instability, or poor reputation	Financial / Reputational	High	High	Severe	- Develop investor confidence through regular reporting and corporate engagement forums. - Create a Sports Investment Promotion Framework under the State Department.	State Department for Sports; Sports Federations; Private Sector

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