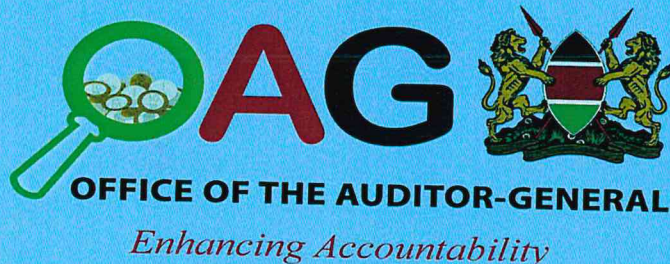


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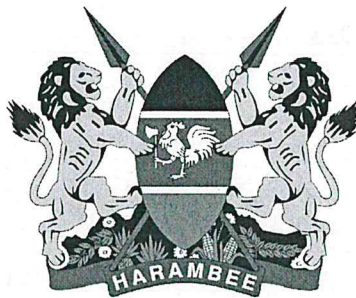
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DATE: 03 FEB 2022	DAY: THUR
TABLED BY: LOM	THE AUDITOR-GENERAL
CLERK-AT THE-TABLE: Leah Mndaura	

ON

**KENYA YOUTH EMPLOYMENT AND
OPPORTUNITIES PROJECT
(IDA CREDIT NO. 5812-KE)**

**FOR THE YEAR ENDED
30 JUNE, 2021**

**STATE DEPARTMENT FOR
YOUTH AFFAIRS**



Project Name: KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT

Implementing Entity: STATE DEPARTMENT FOR YOUTH

PROJECT GRANT/CREDIT NUMBER: 58120-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

Kenya Youth Employment and Opportunities Project (KYEOP)
Reports and Financial Statements
For the financial year ended June 30, 2021

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is Kenya Youth Employment and Opportunities Project,

Objective: The key objective of the project is to increase employment and earning opportunities for the targeted youths.

Address: The project headquarters offices are KENCOM HOUSE, 3rd Floor and Bruce House 3rd floor, North Wing, Nairobi, Kenya.

The address of its registered office is: Nairobi County, Kenya

The project also has offices/branches as follows:

- The Project does not have other offices/branches

Contacts: The following are the project contacts

Telephone: (254)2251674/793060444

E-mail: kyeop@psyg.go.ke

Website: www.mis.kyeop.go.ke

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.2 Project Information

Project Start Date:	The project start date is 20 May 2016
Project End Date:	The project end date is 31 December 2021
Project Manager:	The project manager is Mr Augustine Mayabi
Project Sponsor:	The project sponsor is GoK through a credit from World Bank IDA

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the State Department for Youth in ICT, Innovation and Youth Affairs Ministry.
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PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

Kenya Youth Employment and Opportunities Project (KYEOP)
Reports and Financial Statements
For the financial year ended June 30, 2021

Project number	P151831
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) Enhancing employability through creating jobs and expanding existing ones thus increasing earnings for youth interested in self-employment or wage employment (ii) Enhancing employability of vulnerable youth by providing targeted youth with training and internships in private sector (iii) Enhance access to labour market information (iv) Strengthening youth policy development and project management
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Providing unemployed youth with relevant skills and internships in the private sector (ii) Enhancing capacity of the Ministry for youth policy Planning, Implementation, Monitoring and Evaluation.

<p>Other important background information of the project</p>	<p>The Kenya Youth Employment opportunities Project (KYEOP) is a five-year Safety net project for vulnerable youth funded with a USD150million credit from the World Bank Group and whose development objective (PDO) is” to increase employment and earning opportunities for targeted youths”. The KYEOP is implemented through four government agencies with the Ministry of ICT, Innovation and Youth Affairs (MIIYA) providing overall coordination.</p> <p>The KYEOP has four components as follows:</p> <ol style="list-style-type: none"> 1. Component 1: Improving Youth Employability – being jointly implemented by the National Industrial Training Authority (NITA) and the Ministry of ICT, Innovation and Youth Affairs (MIIYA) – USD75Million. <ul style="list-style-type: none"> o This component aims to address the issue of skills mismatch by providing targeted youth with trainings and internships in the Private Sector. The objective is to enhance youth employability. o The target is to reach over 70,000 youth 2. Component 2: Support for Job Creation – being jointly implemented by the Micro and Small Enterprises Authority (MSEA) and the MIIYA – USD41.5 million. <ul style="list-style-type: none"> o This component aims to address the issue of lack of employment opportunities. The objective is to create jobs and expand existing ones thus increasing earnings for youth interested in self-employment or wage employment. o The target is to reach over 30,000 youth 3. Component 3: Improving Labour Market Information – being implemented by the Ministry of Labour and Social protection (MLSP) – USD 13.5 million <ul style="list-style-type: none"> o This component aims to address the issue of lack of labour market information (LMI). The objective is to enhance access to LMI and ensure availability of quality information in a timely manner. 4. Component 4: Strengthening Youth Policy Development and Project Management – being implemented by the MIIYA– USD 20million. <ul style="list-style-type: none"> o This component aims to enhance the MIIYA ‘s capacity for youth policy formulation, development and monitoring and evaluation as well as support the establishment and operationalization of a project coordination unit. <p>Though MIIYA is the overall coordinator, each implementing agency receives and accounts for funds for the KYEOP separately; with NITA and MSEA receiving/reporting through their respective line ministries i.e. Ministry of Industrialization, Trade & Enterprise Development and the MLSP respectively.</p> <p>The KYEOP is at Cycle 6 of implementation in Training and Internship and has completed training of the same in cycle 5 has been done. 10, 802 youth have been certified for both proficiency and grade 3 certificates. Awarding of Grants and Business Development Services in Cycles 5 and 6 is on-going in 17 counties for youth who qualified to join the project. Business Plan Competition awardee selection is complete and the first tranche has been disbursed to 683 award winners. Informal Sector Skills and Occupations Survey booklet developed and launched (Labour Market Information). Reviewed National Youth Policy was approved, printed and disseminated to youth and stakeholders in the 290 constituencies while capacity building of Youth Development Officers in Monitoring, Evaluation and Policy Review has been done.</p>
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Kenya Youth Employment and Opportunities Project (KYEOP)
Reports and Financial Statements
For the financial year ended June 30, 2021

Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Unemployment amongst out-of-school youth (ii) Lack of quality and up-to-date labour market information (iii) Inadequate Institutional Capacity for Youth Policy Planning, Implementation and Monitoring and Evaluation
Project duration	<p>The project started on 20th May 2016 with the Financing Agreement being signed on 4th July 2016. The Project became effective on 15th December 2016 and is expected to run until 31 December 2021</p>

1.4 Bankers

The following are the bankers for the current year:

- (i) Central Bank of Kenya P.O Box 60000 Nairobi

1.5 Auditors

The project is audited by the Office of The Auditor General

1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Mr. Augustine Mayabi	National KYEOP Coordinator	Deputy Director, Youth Development	Overall Project Coordination
Mr. Peter Muthini	Deputy National Project Coordinator-Technical	Deputy Director, Youth Development	Technical Head of the Project and Coordinator of Life Skills Training
Dr. Joseph Katam	Deputy National Project Coordinator-Administration	Deputy Director, Youth Development	In charge of administrative issues in the project and Transport logistics
Mr. Maxwell Mutuku	Project Accountant	Principal Accountant	In charge of finance and Accounts of the Project
Mr. Evans Keronche	Project Procurement Officer	Project Procurement Officer	In charge of project procurement

There has been a change in management in National Coordinator whereby the Ms Olivia Ouko has been replaced by Mr Augustine Mayabi in the course of the Financial year under review

Kenya Youth Employment and Opportunities Project (KYEOP)
Reports and Financial Statements
For the financial year ended June 30, 2021

1.7 Funding summary

The Project is for duration of 5 years from 2016 to 2021 with an approved budget of US\$ 150 Million equivalent to KShs 15 billion as highlighted in the table below:

Below is the funding summary:

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 th June, 2021)		Undrawn balance to date	
					(30 th June, 2020)	
	Donor currency USD	KShs	Donor currency (USD)	KShs	Donor currency (USD)	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
LOAN SUMMARY						
World Bank(IDA)	53,300,000	5,330,000,000	34,084,046	3,597,700,194	19,215,954	1,732,299,806
Total Loans	53,300,000	5,330,000,000	34,084,046	3,597,700,194	19,215,954	1,732,299,806
Counter Part funds						
Counter Part funds Government of Kenya						
Total Funding Summary	53,300,000	5,330,000,000	34,084,046	3,597,700,194	19,215,954	1,732,299,806

Kenya Youth Employment and Opportunities Project (KYEOP)
Reports and Financial Statements
For the financial year ended June 30, 2021

1.8 Summary of Overall Project Performance:

Budget performance against actual amounts for current year and for cumulative to-date,

Indicate the absorption rate for each year since the commencement of the project.

FY	Amount Received(kshs)	Amount Utilized(kshs)	Percentage
2016/2017	121,363,550.00	27,923,127.00	23%
2017/2018	215,566,770.00	253,104,269.00	117%
2018/2019	749,846,920.00	563,913,315.00	75%
2019/2020	732,301,848.00	937,481,185.00	128%
2020/2021	1,778,621,106.00	1,814,319,536.00	102%
Totals	3,597,700,194.00	3,596,741,432.00	99%

Physical progress based on outputs, outcomes and impacts since project commencement

Carried out monitoring and verification of cycle 4 and 5 Job Specific Skills Training; monitored and verified cycle 4 Trade tests as well as cycle 5 Business Developments Services and Grants.

Finalized awardee selection for innovation challenge award winners.

Completed the second Baseline survey for impact evaluation of the project.

Completed Job Specific Skills Training for youth in cycle 5.

Paid all consultancies and Service Providers for services rendered in Life Skills, Core Business Skills and Job Specific Skills Training during the reporting period.

9000 youth trained successfully on Access to government Procurement opportunities using digital content.

Comment on value-for-money achievements

There was value for money for the activities carried out during this period as service providers were evaluated to ascertain compliance with set guidelines on deliverables and achievement. Consultants would be paid upon attainment of the set deliverables. Goods and equipment were paid for, once delivered and having met the given specifications.

List the implementation challenges and recommended way forward

- System crash (MIS) rendering data unavailable for project planned activities. A duplicate and backup system to installed through purchase of new servers and repair of the crashed ones for data retrieval while at the same time considering system upgrade.

- Reduction of Project Budget by the National Treasury meant some Service Providers and Business Plan Competition Award winners could not be paid. Consultation should be embraced between the National Treasury and Project Management before budget cuts are effected.
- The spread of COVID-19 pandemic has limited project activities especially those involving traveling and gathering of people. Project designs should have a clause on unforeseen risks and budget for the same so as to cushion the project against lost time during such difficult periods.
- High turnover of Procurement officers and Complex procurement processes on on-boarding and renewal of consultancies in the Project. Procurement Officers in the Project to be bonded for a given time and Stakeholders to be continually sensitized on World Bank and GOK procurement guidelines and Laws.

1.9 Summary of Project Compliance:

There were no cases of non-compliance with applicable laws and regulations and essential external financing agreements/covenants. Hence no consequences were suffered or likely to be suffered on account of non-compliance.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the project's 2016-2021 are to:

- Enhancing employability through creating jobs and expanding existing ones thus increasing earnings for youth interested in self-employment or wage employment
- Enhancing employability of vulnerable youth by providing targeted youth with training and internships in private sector
- Enhance access to labour market information
- Strengthening youth policy development and project management

Progress on attainment of Strategic development objectives

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

Project	Objective	Outcome	Indicator	Performance
Kenya Youth Employment and Opportunities Project	To increase employment and earning opportunities for targeted youths in Kenya	Increased employment and earnings among targeted youth through support for job creation and enhanced employability	<p>% Youth completing training and an internship who hold wage employment or who are self-employed six months after the internship</p> <p>Number / Percent of youth employed, including self-employed, at least 6months after receiving a startup grant and/or BDS</p>	<p>In FY 20/21</p> <p>Out of the total youth who went through training and /or internship, 65% are in paid wage and self-employment</p> <p>Eighty percent of youth who received grants are now in either paid wage or self- employment while 46% have employed someone else.</p>

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

1. Sustainability strategy and profile -

During the reference period, the Government has enhanced ownership of the project by promoting sustainable actions in the management of the project. The Government has been instrumental in mobilizing the targeted youth who meet the inclusion criteria in the project and contributed own capacity to oversee the various components of the project. Through component 4, the project continuously trains government staff in policy development and M&E which are vital skills with potential for application in other youth empowerment projects when KYEOP comes to an end. The government through KYEOP has enlisted, M&E, MIS, Communication and Impact Evaluation consultants who also undertake counterpart mentorship (knowledge transfer) which leaves the government technical officers with capacity to not only deliver KYEOP tasks, but also take over specialized roles of the consultants in future. This is a sustainable initiative that enhances cost effectiveness in future projects in the State Department.

The success of cost cutting strategies employed in the project has resulted into some savings over the last 3 cycles. The additional resources are now available to enlist 5,000 more youth in the project in the 2021/2022 financial. This addition is above the original target of 280,500 youth beneficiaries. The dual control of budgeting between the Government and World Bank has contributed to prudent use of resources which ensures that more resources are available to the youth beneficiaries.

In the last cycles the Government has employed results based contracting of service in the delivery of Life Skills Training (LST) and Core business Skills Training (CBST) and Job specific Skills Training (JSST). The Service Providers have been allocated trainees on the basis of scores drawn from analysis of monitoring data. Through this, the Government has been able to retain and motivate Service Providers who deliver for the youth targeted in the project. By delivering training for the youth, the imparted skills not only help them secure employment opportunities, but sustain them in a dynamic market.

2. Environmental performance

Environment performance is not KYEOP area of focus. KYEOP being a capacity building project to train and upgrade skills of unemployed youth does not in any way contribute to adverse environmental risk and impact. Additionally, KYEOP does not knowingly support training areas known to degrade the environment and biodiversity. Besides, the diverse trade areas such as bee-keeping, agricultural value chains are not widespread but have micro-level effects on environmental conservation.

3. Employee welfare

Staff working in the Project undertake one annual international training in their line of assignment funded by the project and are occasionally rewarded in instances where they work beyond normal working hours. Secondly, where stakeholder involvement is deemed necessary an effort is made to achieve a gender ratio of 50:50 (male to female) where an effort is made to include a minimum of 5% People with disability (PWD) as per Constitution of Kenya 2010, where possible. Efforts have also been made to ensure staff work in a clean and safe environment.

4. Market place practices-

Kenya Youth Employment and Opportunities Project (KYEOP)
Reports and Financial Statements
For the financial year ended June 30, 2021

The organization should outline its efforts to:

a) Responsible competition practice.

Recruitment of Project Staff is as per World Bank guidelines and a No Objection is first sought from the Financier before the recruitment process commences. Secondly all vacant positions are declared publicly for all qualified and interested to apply and scoring criteria is also disclosed. No external pressure is accepted whether politically or otherwise and scores are also declared with different teams doing short-listing and interviewing respectively. Competitor's confidential information is never shared with third parties.

b) Responsible Supply chain and supplier relations

Suppliers and Service providers are paid on delivery of their goods and services and whenever challenges are faced in relation to IFMIS, they are guided accordingly.

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

All marketing is done in the leading National Electronic and print media. Additionally, this is also published in the World Bank's website.

d) Product stewardship- outline efforts to safeguard consumer rights and interests

An active grievance mechanism exists to allow Suppliers, Service providers and project beneficiaries articulate issues that affect them. Consultative fora are held to address and resolve emerging issues.

5. Community Engagements-

Communities in areas where project exists are given an opportunity to provide their services for example; training centers are found within communities while trainers are sourced from the communities where project exists. This happens during Life Skills and Core Business Skills Training. The youth being trained in Life Skills dedicate one day (second last of the training) to charity work where they offer free service to the community and especially to most deserving members e.g buying foodstuff for the aged; cleaning local health facilities, unblocking water channels, clearing bushes in residential areas, planting of trees etc. in the 17 Counties where the Project operates.

Kenya Youth Employment and Opportunities Project (KYEOP)
Reports and Financial Statements
For the financial year ended June 30, 2021

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the State Department for Youth and the Project Coordinator for Kenya Youth Employment and Opportunities project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial period ended on June 30th 2021.

This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

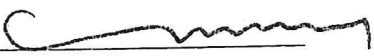
The Principal Secretary for the State Department for Youth and the Project Coordinator for Kenya Youth Employment and Opportunities project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

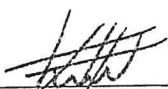
The Principal Secretary for the State Department for Youth and the Project Coordinator for Kenya Youth Employment and Opportunities project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial period ended 30th June, 2020 and of the Project's financial position as at that date. The Principal Secretary for State Department for Youth and the Project Coordinator for Kenya Youth Employment and Opportunities project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.


The Principal Secretary for the State Department for Youth and the Project Coordinator for Kenya Youth Employment and Opportunities project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the *Principal Secretary* for the State Department of Youth Affairs and the *Project Coordinator* for Kenya Youth Employment and Opportunities on _____ 2021 and signed by them.


Principal Secretary
Name : Mr Charles T. Sunkuli, CBS


Project Coordinator
Name: Augustine Mayabi


Project Accountant:
Name: Maxwell Mutuku
ICPAK Member No: 24027

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT (IDA CREDIT NO. 5812-KE) FOR THE YEAR ENDED 30 JUNE, 2021 - STATE DEPARTMENT FOR YOUTH AFFAIRS

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenya Youth Employment and Opportunities Project (Credit No.5812-KE) set out on pages 1 to 20, which comprise of

Report of the Auditor-General on Kenya Youth Employment and Opportunities Project (IDA Credit No.5812-KE) for the year ended 30 June, 2021 - State Department For Youth Affairs

the statement of financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations, which, to the best of my knowledge and belief, were necessary for the purpose of the audit

In my opinion, except for the effects of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Kenya Youth Employment and Opportunities Project as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement Credit No.5812-KE dated 4 July, 2016 between International Development Association and the Republic of Kenya and Public Finance Management Act, 2012.

In addition, the special accounts statements present fairly, the special accounts transactions and the closing balance has been reconciled with book balances.

Basis for Qualified Opinion

1. Consultancy Services on Life Skills Training

The Management entered into a contract MPYG/KYEOP/FBS/01/2017-2018 with a consultant on 30 October, 2018 for delivery of life skills training. The training targeted seventy thousand (70,000) trainees in seventeen (17) counties within four (4) contract packages.

The consultant was paid an amount of Kshs.70,351,900 on 3 February, 2021 being eighty percent (80%) of contract sum for provision of life skills training during Cycle V of the project. However, the following anomalies were noted:

- i. Although the payment voucher was supported with a local purchase order (LPO), no assessment report was provided contrary to the provisions of the framework agreement. In addition, no evidence was provided to show that the consultant provided insurance cover and general facility safety standards to the youth as provided for in the framework agreement.
- ii. Review of Cycle V Training final report showed that all training in the seventeen (17) counties covered were carried out in hired training venues. However, no agreement as provided for in the framework was provided for audit verification.
- iii. The training report further showed that nine thousand one hundred and twenty-six (9,126) trainees successfully attended and completed the training, which is less than nine thousand one hundred and seventy-two (9,172) indicated in invoices

number 576 and 577 both dated 2 December, 2020 resulting in an unexplained overpayment estimated at Kshs.460,000.

In the circumstances, the validity, occurrence and propriety of the expenditure could not be confirmed.

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

Key Audit Matters

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

Other Matter

1. Pending Bills

Note 12 to financial statements reflects pending bills of Kshs.14,803,297 as at 30 June, 2021. Management has not provided reasons for non-payment of the bills even though the Project is at risk of incurring significant interest costs and penalties with the continued delay in making payments. Further, failure to settle bills during the year to which they relate distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

2. Budgetary Control and Performance

The statement of comparative budget and actual amounts for the year ended 30 June, 2020 reflects budgeted receipts and actual on comparable basis amounting to Kshs.2,037,000,000 and Kshs.1,778,621,106 respectively resulting to a shortfall of Kshs.258,378,894 or 13% of the budget. Similarly, the Project's approved expenditure budget was Kshs.2,037,000,000 while the actual expenditure was Kshs.1,814,319,536 resulting to under-expenditure of Kshs.222,680,464 or 11% of the budget.

This under absorption indicates delay in implementation of the project activities as anticipated and thus it is unlikely that the Project will meet its intended objectives.

3. Unresolved Prior Year Audit Issues

Various prior year audit issues remained unresolved as at 30 June, 2021. The included misclassification of expenditure, unconfirmed delivery of goods, Invalid contracts,

unsupported expenditure, failure to comply with the procurement laws and regulations among others, Management has not provided reasons for the delay in resolving the prior year audit issues.

Other Information

The Program Management is responsible for the other information, which comprises Project Information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Corporate Social Responsibility Statement/ Sustainability Reporting and Statement of Project Management Responsibilities.

The other information does not include the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Non- Compliance with Project Implementation Work Plan

During the year under review, the Project had an approved work plan which indicated that an amount of Kshs.1,050,000,000 was to be disbursed in two (2) tranches of Kshs.375,000,000 and Kshs.675,000,000 to one thousand five hundred (1,500) youths through awardees programme described as "Mbelenabiz" Business Plan Competition. The programme, which was launched on 10 July, 2019, is an initiative of the Government of Kenya under the Kenya Employment and Opportunities Project implemented by the Micro and Small Enterprises Authority (MSEA) and the Ministry of ICT, Innovation and Youth Affairs with support from the World Bank.

The programme aim at creating new and expanding existing Youth-led Enterprises by providing them with grants and Business training and award the winners as per the mandate of Ministry of ICT, Innovation and Youth Affairs. However, examination of accounting records maintained by the Project Management shows that during the year only Kshs.343,065,350 was disbursed to the initiative leaving a balance of Kshs.706,934,650.

This is an indication that the activity was not implemented as per the approved budget and which may have negatively impacted on service delivery to the public.

No reason was provided for the failure to adhere to the annual work plan and approved budget.

2. Unconfirmed Delivery of Core Business Skills Training

The Management signed a contract MPYG/KYEOP/FBS/02/2017-2018 on 31 October, 2018 with consultants in a joint venture for delivery of core business skills training.

Examination of sampled payments in respect to the contract revealed the following anomalies:

2.1 Payment for Core Business Skills

The Management paid Kshs.65,631,300 to the consultant on 9 March, 2021 for delivering an eleven-days Cycle V core business skills training to eighty thousand, six hundred and thirty-two (8,632) trainees drawn from ten (10) Counties that took place from 19 October, 2020 to 30 October, 2020. The following anomalies were observed in respect of this payment:

- i. The training report from the consultant submitted on 18 December, 2020 indicated that the training targeted a total of nine thousand and sixty (9,060) trainees but only eight thousand five hundred and thirty-two (8,532) trainees attended the training. However, an invoice raised for payment indicated eight thousand six hundred and thirty two (8,632) youths were trained resulting to an overpayment of Kshs.1,000,000 in respect of the additional 100 trainees.
- ii. The final report from the consultant was submitted on 18 December, 2020 indicated that the training covered twelve (12) counties while the invoice submitted alongside the report reflected 8632 trainees participated from only ten (10) counties. No reason was provided for contradictory information.

In the circumstance, it was not possible to confirm whether the Project received value for money on the expenditure of Kshs.65,631,300 incurred on the training.

2.2 Payment for Life Skills Training

Examination of payment voucher number 278 dated 2 February, 2021, revealed that the Project Management paid a consultant Kshs.40,826,600 for provision of an eleven (11) days Cycle 5 life skills training to five thousand three hundred and sixty-nine (5,369) trainees drawn from ten (10) counties which took place from 05 October, 2020 to 16 October, 2020.

Scrutiny of the documentation in support of the payment voucher revealed the following inconsistencies:

- i. The final training report from the consultant dated 18 December, 2020 indicated that the cycle V life skills training had targeted a total of six thousand six hundred and eighty eight (6,688) trainees. However, only five thousand five hundred and twelve (5,512) youths were trained which again differed from five thousand three hundred and sixty nine (5,369) trainees shown in the invoice attached to the payment voucher. The resultant variance of one hundred and forty three (143) trainees and an amount of Kshs.1,430,000 in respect of the training has not been explained.
- ii. Records also showed that the training ended on 16 October, 2020 but the training report was submitted more than sixty (60) days in December, 2020 contrary to the terms of reference which require final report to be submitted within fourteen (14) days after the end of the training of each cycle. No explanation was provided for the delay.

In the circumstance, it was not possible to confirm whether the Project received value for money on the expenditure of Kshs.40,826,600 incurred on the training.

3. Non-Payment of Trainee Stipends

Field inspection carried out in the Month of October 2021, in Kwale, Mombasa, Kilifi, Kitui, Machakos, Migori, Kisumu, Kisii, Kakamega and Bungoma counties revealed that some youths who underwent the Project training during cycle I to cycle II between early 2019 and July, 2021, did not receive the full amount of stipends of Kshs.36,000 which had been included in the programme. However, interviews conducted during field verification noted that the trainees received stipends allowances ranging from Kshs.3,000 to Kshs.21,000. This has led to massive drop out midway through the training due to inability to pay transport and other upkeep costs.

Management did not provide explanation for the failure to pay trainees the agreed stipends.

4. Non-Payment to Master Craftsmen Fee

Similarly, interviews conducted with the youths trained in Cycle V and VI in the ten counties visited, revealed instances where master craftsmen discontinued training youths undergoing job specific skills training before completion due to nonpayment of craftsmen fee. As a result, of non-payment, Project activities and objectives may not be realized. Further, no records were provided to determine the amount owed to the trainees.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that

govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by International Development Association (IDA) Financing Agreement No.5812-KE dated 4 July, 2016, I report based on my audit, that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and,
- iii. The Project's financial statements agree with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

09 December, 2021

Reports and Financial Statements
For the financial year ended June 30, 2021

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

	Note	FY 2020/21		FY 2019/20		Cumulative to Date
		Receipts and payments controlled by the entity	Receipts and Payments made by third parties	Receipts and payments controlled by the entity	Payments made by third parties	
		Kshs	Kshs	Kshs	Kshs	Kshs
RECEIPTS						
Loan from External Development Partners	1	1,778,621,106	-	732,301,848	-	3,597,700,194
Miscellaneous Receipts		-	-	-	-	-
TOTAL REVENUES		1,778,621,106	-	732,301,848	-	3,597,700,194
PAYMENTS						
Purchase of goods and services	2	1,788,399,336	-	873,068,576	-	3,382,189,712
Acquisition of Non-financial Assets	3	25,920,200	-	64,412,610	-	214,551,720
TOTAL PAYMENTS		1,814,319,536	-	937,481,186	-	3,596,741,432
SURPLUS/DEFICIT		-	-	-	-	958,762

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Principal Secretary

Name: : Mr Charles T. Sunkuli, CBS



Project Coordinator

Name:Mr Augustine Mayabi



Project Accountant

Name:Mr Maxwell Mutuku


ICPAK Member Number:24027


Kenya Youth Employment and Opportunities Project (KYEOP)
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7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

	Note	FY 2020/21	FY 2019/20
		Kshs	Kshs
Bank Balances	4A	958,763	36,657,192
Cash Balances	4B	-	-
Cash Equivalents (Short term deposits)	4C	-	-
Total Cash and Cash equivalents		958,763	36,657,192
Outstanding Imprests & Advances	4C	-	-
TOTAL FINANCIAL ASSETS		958,763	36,657,192
Fund balance b/fwd	5	36,657,192	241,836,530
Surplus / (deficit) for the year		- 35,698,430	- 205,179,338
Prior Year Adjustment	6	-	-
NET FINANCIAL POSITION		958,763	36,657,192

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2021 and signed by:


Principal Secretary
Date


Project Coordinator
Date 13/9/21


Project Accountant
Date 10/09/2021
ICPAK Member No.24027

8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

	Note	2020- 2021	2019- 2020
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Payments for operating expenses			
Use of goods and services	2	- 1,788,399,336	- 873,068,576
		- 1,788,399,336	- 873,068,576
Adjusted for:			
Change in Imprests & Advances		-	2,529,000
Adjustments during the year	6	-	-
Net cashflow from operating activities		- 1,788,399,336	- 870,539,576
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Non-financial Assets	3	- 25,920,200	- 64,412,610
Net cash flows from Investing Activities		(25,920,200)	(64,412,610)
CASHFLOW FROM BORROWING ACTIVITIES			
Loan from External Development Partners	1	1,778,621,106	732,301,848
Net cash flow from financing activities		1,778,621,106	732,301,848
NET INCREASE IN CASH AND CASH EQUIVALENT		- 35,698,430	- 202,650,338
Cash and cash equivalent at BEGINNING of the year		36,657,192	239,307,530
Cash and cash equivalent at END of the year		958,762	36,657,192

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2021 and signed by:



Principal Secretary

Date



Project Coordinator

Date



Project Accountant

Date 18/09/2021

ICPAK Member No:24027

Kenya Youth Employment and Opportunities Project (KYEOP)
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9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS


Consolidated	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilisation Variance	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts/Payments Item						
Receipts						
Loan from External Development Partners	2,237,000,000	- 200,000,000	2,037,000,000	1,778,621,106	258,378,894	87%
Total Receipts	2,237,000,000	- 200,000,000	2,037,000,000	1,778,621,106	258,378,894	87%
Payments						
Use of goods and services	2,187,869,875	- 198,500,000	1,989,369,875	1,788,399,336	200,970,539	90%
Acquisition of Non-financial Assets	49,130,125	- 1,500,000	47,630,125	25,920,200	21,709,925	54%
Total Payments	2,237,000,000	- 200,000,000	2,037,000,000	1,814,319,536	222,680,464	89%

Note: The significant budget utilisation/performance differences in the last column are explained in Annex 1 to these financial statements.



Principal Secretary

Date



Project Coordinator

Date



Project Accountant

Date 10/09/2021

ICPAK Member No:24027

10. SIGNIFICANT ACCOUNTING POLICIES

The principal accounting policies adopted in the preparation of these financial statements are set out below:

10.1. Basis of Preparation

10.2. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

10.3. Reporting Entity

The financial statements are for the Kenya Youth Empowerment and Opportunities Project under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

10.3.1 Reporting currency

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

10.4. Significant Accounting Policies

a) Recognition of receipts

The Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received by the Government.

i) Transfers from the Exchequer

Transfer from Exchequer is recognized in the books of accounts when cash is received. Cash is considered as received when payment instruction is issued to the bank and notified to the receiving entity.

ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners.

iii) Other receipts

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

b) Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

c) Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the Project or any other debt the Project may take on will be treated on cash basis and recognized as a receipt during the year they were received.

d) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary

Significant Accounting Policies (Continued)

e) Recognition of payments

The Project recognises all payments when the event occurs, and the related cash has actually been paid out by the Project.

i) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

ii) Use of goods and services

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

Significant Accounting Policies (Continued)

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

f) In-kind donations

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

Significant Accounting Policies (Continued)

g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank

account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

h) Accounts receivable

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

Significant Accounting Policies (Continued)

i)Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

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

Section 89 (2) (i) of the PFM Act requires the National Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

j) Contingent Assets

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

Significant Accounting Policies (Continued)

k) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Project at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

l) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation.

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

m) Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties column in the statement of receipts and payments.

During the year no funds being loan disbursements were received in form of direct payments from third parties.

Significant Accounting Policies (Continued)

n) Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognised in the statements of receipts and payments.

o) Comparative figures

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

p) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2021.

q) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. Restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

11. NOTES TO THE FINANCIAL STATEMENTS

1. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2021 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
					FY 2020/21	FY 2019/20
			KShs	KShs	KShs	KShs
Loans Received from Bilateral Donors (Foreign Governments)						
ADB - USD						
Loans Received from Multilateral Donors (International Organisations)						
Worldbank(IDA)	28/10/2020	2,783,886	302,691,894		302,691,894	207,520,000
	9/12/2020	4,688,831	521,913,771		521,913,771	410,040,000
	29/03/2021	3,575,839	392,198,001		392,198,001	114,741,848
	27/05/2021	5,227,668	561,817,440		561,817,440	
Total		16,276,223	1,778,621,106	-	1,778,621,106	732,301,848

Kenya Youth Employment and Opportunities Project (KYEOP)
Reports and Financial Statements
For the financial year ended June 30, 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PURCHASE OF GOODS AND SERVICES

			Total Payments		Cumulative to- date	Cumulative Prior Year
	Payments made by the Entity in Cash	Paymen ts made by third parties	FY 2020/21	FY 2019/20		
	KShs	KShs	KShs	KShs	K Shs	KShs
Utilities, supplies and services			0	0	0	0
Communication, supplies and services	283,827		283,827	6,597,000	8,742,327	8,458,500
Domestic travel and subsistence	41,626,553		41,626,553	63,216,343	188,141,098	146,514,545
Foreign travel and subsistence	3,829,070		3,829,070	264,850	27,077,217	23,248,147
Printing, advertising and information supplies & services	12,828,718		12,828,718	2,170,673	35,491,463	22,662,745
Rentals of produced assets	10,085,973		10,085,973	9,079,418	24,941,634	14,855,661
Training expenses	575,939,546		575,939,546	126,528,437	920,170,245	344,230,699
Hospitality supplies and services	18,469,168		18,469,168	20,283,068		89,882,514

Kenya Youth Employment and Opportunities Project (KYEOP)
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					108,351,682	
Routine maintenance- other assets	290,651		290,651		523,217	232,566
Office and general supplies and services	5,165,500		5,165,500	10,173,100	16,248,711	11,083,211
Fuel and other Lubricants	8,000,000		8,000,000	18,100,000	35,120,100	27,120,100
Other operating expenses	1,103,732,149		1,103,732,149	571,550,170	1,963,828,279	860,096,130
Routine maintenance – vehicles and other transport equipment	5,148,181		5,148,181	9,890,392	15,338,614	10,190,433
Pre-feasibility, feasibility And appraisal studies	3,000,000		3,000,000	35,215,125	38,215,125	35,215,125
Routine maintenance – Other assets			0			
Total	<u>1,788,399,336</u>	<u>0</u>	<u>1,788,399,336</u>	<u>873,068,576</u>	<u>3,382,189,712</u>	<u>1,593,790,376</u>

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3. ACQUISITION OF NON-FINANCIAL ASSETS

			Total Payments		Cumulative to-date	Cumulative Prior Year
	Payments made by the Entity in Cash	Payments made by third parties	FY 2020/21	FY 2019/20		
	KShs	KShs	KShs	KShs	KShs	KShs
Purchase of vehicles & other transport equipment	25,520,000		25,520,000	52,591,000	169,842,591	144,322,591
Purchase of office furniture & general equipment	400,200		400,200	11,821,610	44,709,129	44,308,929
Total	<u>25,920,200</u>	=	<u>25,920,200</u>	<u>64,412,610</u>	<u>214,551,720</u>	<u>188,631,520</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

CASH AND CASH EQUIVALENTS

CASH AND CASH EQUIVALENTS C/FWD	FY 2020/21	FY 2019/20
	KShs	KShs
Bank accounts (Note 4A)	958,763	36,657,192
Cash in hand (Note 4B)	-	-
Cash equivalents (short-term deposits) (Note 4C)	-	-
Outstanding imprests and advances (Note 4D)	-	-
Total	<u>958,763</u>	<u>36,657,192</u>

The project has one project account spread within the project implementation area and one foreign currency designated accounts managed by the National Treasury as listed below:

4. A Bank Accounts

Project Bank Accounts

4 A Bank Accounts	FY 2020/21	FY 2019/20
<u>Foreign Currency Accounts</u>	USD	USD
Central Bank of Kenya [A/c NO: 1000308672]	3,977	3,387,893
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total Foreign Currency balances	<u>3,977</u>	<u>3,387,893</u>
<u>Local Currency Accounts</u>	KShs	KShs
Central Bank of Kenya [A/c 1000397788]	958,763	36,657,192
Kenya Commercial Bank		
Co-operative Bank of Kenya		
Others (<i>specify</i>)	-	-
Total local currency balances	<u>958,762.80</u>	<u>36,657,191.95</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 20xx are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

	2020/21	2019/20
	KShs	KShs
(i) A/C Name [A/c No.....]		
Opening balance	3,387,892.55	3,124,979.88
Total amount deposited in the account	12,892,307.37	7,345,178.73
Total amount withdrawn (as per Statement of Receipts & Payments)	16,276,223.09	7,082,266.06
Closing balance (as per SDA bank account reconciliation attached)	<u>3,976.83</u>	<u>3,387,892.55</u>

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as *Appendix 1* support these closing balances.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 B Cash In Hand

	FY 2020/21	FY 2019/20
	KShs	KShs
Location 1		
Location 2	-	-
Location 3	-	-
Other locations (<i>specify</i>)	-	-
Total cash balances	-	-

4 C Cash equivalents (short-term deposits)

	FY 2020/21	FY 2019/20
	KShs	KShs
Kenya Commercial Bank [A/C No.....]		
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others (<i>Specify</i>)	-	-
Total	=	=

5. FUND BALANCE BROUGHT FORWARD

CASH AND CASH EQUIVALENTS B/FWD	FY 2020/21	FY 2019/20
	KShs	KShs
Bank accounts	36,657,192	239,307,530
Cash in hand	-	
Cash equivalents (short-term deposits)	-	
Outstanding imprests and advances	-	2,529,000
Total	36,657,192	241,836,530

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12. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 3A)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods	31,930,237		25,550,237	6,380,000
Supply of services	70,825,297	6,668,427	69,070,428	8,423,297
Total	102,755,534	6,668,427	94,620,665	14,803,297

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PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2017/18	Unsupported consultancy services and training expenditures	Engagement changed from lump sum contract to framework	Not resolved	Close of audit of FY 2020/21
2017/18	Unconfirmed youth training expenditure	Response given and contract changed to framework	Not resolved	Close of audit of FY 2020/21
2017/18	High administration expenses	Response given	Not resolved	Close of audit of FY 2020/21
2017/18	Irregular Appointment of training consultant	Response given and registration documents provided	Not resolved	Close of audit of FY 2020/21
2017/18	Irregular Consultancy Services Contract	Response given and clearance given by world bank	Not resolved	Close of audit of FY 2020/21
2018/19	Unsupported Consultancy services expenditure	Response given	Not resolved	Close of audit of FY 2020/21
2018/19	Irregular contract on provision of communication specialist services	Response given and missing reports given	Not resolved	Close of audit of FY 2020/21
2018/19	Non-compliant capacity-	Response given	Not	Close of audit

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	building consultancy services		resolved	of FY 2020/21
2019/20	Delay in inspection and acceptance of goods and services	Response given and meeting held between OAG, WB and PCU	Not resolved	Close of audit of FY 2020/21
2019/20	Validity of contract for consultancy services-Design and implementation of innovation challenge	Response given and meeting held between OAG, WB and PCU	Not resolved	Close of audit of FY 2020/21
2019/20	Contract for delivery of life skills training	Response given with supporting documentation	Not resolved	Close of audit of FY 2020/21
2019/20	Contract for delivery of core business skills training	Response given with supporting documentation	Not resolved	Close of audit of FY 2020/21
2019/20	Procurement of cleaning services without contract	Response given	Not resolved	Close of audit of FY 2020/21
2019/20	Procurement of non-requisitioned goods and services	Response given	Not resolved	Close of audit of FY 2020/21


Principal Secretary

15/9/2021
Date


Project Coordinator

13/9/21
Date

13. ANNEXES

ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget c=a+b	Actual on Comparable Basis d	Utilisation Variance e=c-d	% of Utilisation f=d/c %	Comments on Variance
Receipts					
Loan from External Development Partners	2,037,000,000	1,778,621,106	258,378,894	87%	
Total Receipts	2,037,000,000	1,778,621,106	258,378,894		
Payments					
Use of goods and services	1,989,369,875	1,788,399,336	200,970,539	90%	
Acquisition of Non-financial Assets	47,630,125	25,920,200	21,709,925	54%	
Total Payments	2,037,000,000	1,814,319,536	222,680,464	89%	

Kenya Youth Employment and Opportunities Project (KYEOP)
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ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS

PROJECT NAME:									
Break down of Transfers from the State Department of Youth Affairs									
a.	Government Counterpart Funding								
		<u>Bank Statement Date</u>		<u>Amount (KShs)</u>		<u>Indicate the FY to which the amounts relate</u>			
				0					
				0					
		Total		0					
b.	Direct Payments								
		<u>Bank Statement Date</u>		<u>Amount (KShs)</u>		<u>Indicate the FY to which the amounts relate</u>			
				0					
				0					
		Total		0					
c.	Others								
		<u>Bank Statement Date</u>		<u>Amount (KShs)</u>		<u>Indicate the FY to which the amounts relate</u>			
				0					
		Total		0					
		TOTAL(a+b+c)		0					

The above amounts have been communicated to and reconciled with the parent Ministry/ state department

Project Coordinator
Kenya Youth Employment
And Opportunities project

Head of Accounting Unit

ICT Ministry/State department for Youth

Sign

Sign

Kenya Youth Employment and Opportunities Project (KYEOP)
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ANNEX 3A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2019	Comments
	a	b	c	d=a-c		
Sub-Total	-		-		-	
Supply of goods						
Isuzu East Africa ltd	6,380,000	2019/2020		6,380,000.00	6,380,000	
Sub-Total	6,380,000			6,380,000	6,380,000	
Supply of services						
Cielo Group Limited	2,800,000	2020/2021		2,800,000.00		
Exmplary Traders	300,000	2020/2021		300,000.00		
Kenya pipeline Company	145,200	2020/2021		145,200.00		
Streamlan Solutions E.A ltd	228,000	2020/2021		228,000.00		
CMC Motors	55,512	2020/2021		55,511.74		
kenya School of Government Matuga	70,560	2020/2021		70,560.00		
kenya School of Government Matuga	2,900,000	2020/2021		2,900,000.00		
Ride on Agencies	169,156	2020/2021		169,156.00		

Kenya Youth Employment and Opportunities Project (KYEOP)
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Government Advertising Agency	1,451,469.50	2019/2020		1,451,469.50	1,451,469.50	
The Eldoret national polytechnic	278,400.00	2019/2020		278,400.00	278,400.00	
National industrial training authority	25,000.00	2019/2020		25,000.00	25,000.00	
Sub-Total	8,423,297		-	8,423,297	1,754,870	
Grand Total	14,803,297		-	14,803,297	8,134,870	

Kenya Youth Employment and Opportunities Project (KYEOP)

Reports and Financial Statements

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ANNEX 4 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Opening Cost (KShs) 2020/21	Donations in form of assets (KShs) 2020/21	*Purchases/ Additions in the Year (KShs) 2020/21	**Disposals in the Year (KShs) 2020/21	Transfers in/(out) Kshs 2020/21	Closing Cost (KShs) 2020/21
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-(d)+(-)d
Land						
Buildings and structures						
Transport equipment	144,322,591		25,520,000			169,842,591
Office equipment, furniture and fittings	11,917,110					11,917,110
ICT Equipment,	32,391,819		400,200			32,792,019
Total	188,631,520	-	25,920,200	-	-	214,551,720

Kenya Youth Employment and Opportunities Project (KYEOP)
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APPENDICES

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 20xx
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. **GOK IFMIS comparison Trial Balance**

F.O. 30

REPUBLIC OF KENYA

BANK RECONCILIATION

AS AT 30th JUNE 2021

KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES

PROJECT (ACCOUNT 1000397788)

	Sh.	Sh	Sh
Balance as per Bank Certificate			347,038,435.05
Less-			
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	346,079,672.25		
2. Receipts in Bank Statement not yet recorded in Cash Book	-	-346,079,672.25	
Add-			
3. Payment in Bank Statement not yet recorded in Cash Book			
4. Receipts in Cash Book not yet recorded in Bank Statement.....	-	-	- 346,079,672.25
Bank Balance as per Cash Book.....			958,762.80
I certify that I have verified the bank Balance in the Cash Book with the Bank Statement and that the above reconciliaton is correct.			
Signature			
Designation			
Date			
Prepared by:- Boniface M. Kamau	APR	APA	9/07/2021
Confirmed by Maxwell	PAC	PAC	09/07/2021
CC. KENYA NATIONAL AUDIT OFFICE			
NAIROBI.			

DATE	REF	PARTICULARS	AMOUNT	REMARKS
30-06-2021	FT211825JSZ4	PAYE-STD 001751	183,670.35	
2-Jul-21	FT21183MHD35	Withholding Tax	1,008.60	
2-Jul-21	FT21183GDYQJ	Withholding Tax	1,719.85	
2-Jul-21	FT21183XGBZQ	Withholding Tax	2,948.30	
2-Jul-21	FT21183FT2WT	NATIONAL SOCIAL SECURITY FUND	4,600.00	
2-Jul-21	FT211834TYJM	Withholding Tax	5,410.45	
2-Jul-21	FT21183HDNR7	Withholding Tax	5,472.55	
2-Jul-21	FT211834Y8L5	Withholding Tax	6,896.05	
2-Jul-21	FT21183J1KJM	Withholding Tax	7,076.30	
2-Jul-21	FT21183GV6P7	Withholding Tax	10,138.20	
2-Jul-21	FT21183BC8YX	NATIONAL HOSPITAL INSURANCE FUND	27,600.00	
2-Jul-21	FT21183FR7GH	Withholding Tax	31,120.70	
2-Jul-21	FT2118310B7X	Withholding Tax	41,246.40	
2-Jul-21	FT2118399ZCX	Withholding Tax	41,246.40	
2-Jul-21	STD 001751	JOB KASAMBYO BEN	41,276.65	
2-Jul-21	STD 001751	SHEILA KALUNDA MWENDWA	41,276.65	
2-Jul-21	STD 001751	ABDULLAH IBRAHIM ISAAK	41,276.65	
2-Jul-21	STD 001751	ABBIMAHAT KULOW NUROW	41,276.65	
2-Jul-21	STD 001751	CANNAVARO MUTEMI MWENDE	41,276.65	
2-Jul-21	STD 001751	ABDULLAH ALI MAALIM	41,276.65	
2-Jul-21	STD 001751	ADEN ADOW ABDULLAH	41,276.65	
2-Jul-21	STD 001751	NAHUMY MWANGANGI	41,276.65	
2-Jul-21	STD 001751	MOHAMMED ABDISALAN SHUKRI	41,276.65	
2-Jul-21	STD 001751	ABDULLAH JELLE AHMED	41,276.65	
2-Jul-21	STD 001751	HASSAN HUSSEIN MOHAMUD	41,276.65	
2-Jul-21	STD 001751	RHYTON MATSIGULU	41,276.65	
2-Jul-21	STD 001751	ROTICH NICHOLAS KIPLANGAT	41,276.65	
2-Jul-21	STD 001751	SYLVESTER MUTHOKA KIIO	41,276.65	
2-Jul-21	STD 001751	Patricia Waruguru Gathogo	41,276.65	
2-Jul-21	STD 001751	STELLAH EKIROR SULULU	41,276.65	
2-Jul-21	STD 001751	WINNIE KARUGI MBURU	41,276.65	
2-Jul-21	STD 001751	JOEL MUSYIMI AUKA	41,276.65	
2-Jul-21	STD 001751	DENNIS MBOTELA KAMUTI	41,276.65	
2-Jul-21	IMP4262994	MICHAEL MEME MUTERO	44,000.00	
2-Jul-21	FT21183K80RK	Withholding Tax	51,627.60	
2-Jul-21	FT21183H1BR6	Withholding Tax	51,724.15	
2-Jul-21	STD001751	DAVID EVANS OMBEE	74,936.65	
2-Jul-21	STD001751	GORDON OMUGA OTIENO	74,936.65	
2-Jul-21	FT21183G844V	Withholding Tax	82,663.35	
2-Jul-21	STD001811	CHARITY NDUTA MAINA	136,000.00	
2-Jul-21	STD001720	PAGO AIRWAYS TRAVEL SERVICES LIMITE	156,320.00	
2-Jul-21	FT211833QKDV	TRFS Payments	180,467.25	
2-Jul-21	FT211832LLY3	TRFS Payments	202,068.95	
2-Jul-21	FT21183XK9G4	TRFS Payments	204,305.15	
2-Jul-21	FT21183065SB	TRFS Payments	204,675.85	
2-Jul-21	STD001809	SILVER AFRICA TOURS AND SAFARIS LIM	212,392.00	
2-Jul-21	FT21183T3L26	TRFS Payments	220,000.00	
2-Jul-21	FT21183J6DQT	TRFS Payments	239,723.75	



2-Jul-21	FT21183ZMPMF	TRFS Payments	328,500.00	
2-Jul-21	FT21183DWW1J	TRFS Payments	450,000.00	
2-Jul-21	FT21183Z464C	TRFS Payments	837,463.80	
2-Jul-21	STD001713	BRITAM GENERAL INSURANCE COMPANY KE	11,566,713.00	
5-Jul-21	FT21186GQ09Y	TRFS Payments	2,948.30	
5-Jul-21	FT21186RLRY9	TRFS Payments	3,316.80	
5-Jul-21	FT21186V61CC	TRFS Payments	3,779.35	
5-Jul-21	STD001744	WINNIE KARUGI MBURU	4,900.00	
5-Jul-21	FT21186Y5MDV	TRFS Payments	5,528.00	
5-Jul-21	FT21186036H2	TRFS Payments	6,645.80	
5-Jul-21	FT21186ST2LC	TRFS Payments	9,418.10	
5-Jul-21	STD001810	GARRET SIKHOYA NKICHABE	11,200.00	
5-Jul-21	STD001810	KENT SIMIYU MAKHAPILA	11,200.00	
5-Jul-21	STD001810	JOSHUA OTIENO KALUOCH	11,200.00	
5-Jul-21	FT21186YW5CH	TRFS Payments	13,512.95	
5-Jul-21	STD001810	HARON KIPCHUMBA CHERONO	14,000.00	
5-Jul-21	STD001810	RICHARD NYAGAKA MOMANYI	16,800.00	
5-Jul-21	STD001752	DANIEL CHERUIYOT KIGEN	19,600.00	
5-Jul-21	FT2118664WV8	TRFS Payments	29,417.40	
5-Jul-21	FT2118662QL2	TRFS Payments	30,404.55	
5-Jul-21	STD001752	AUGUSTINE OKELLO MAYABI	42,000.00	
5-Jul-21	STD001752	PETER WAMBUA MUTHINI	42,000.00	
5-Jul-21	FT211862J5YS	Withholding Tax	46,156.90	
5-Jul-21	FT211865LKVC	TRFS Payments	47,241.40	
5-Jul-21	STD001823	LINUS GITONGA ZABLON	49,998.00	
5-Jul-21	FT21186RDRZT	TRFS Payments	50,720.70	
5-Jul-21	FT2118665POG	TRFS Payments	54,281.05	
5-Jul-21	STD001715	atop general supplies	57,491.40	
5-Jul-21	FT21186YHMOV3	TRFS Payments	64,770.00	
5-Jul-21	STD001709	PRIMATE TOURS	67,420.00	
5-Jul-21	STD 001606	PRIMATE TOURS	91,700.00	
5-Jul-21	STD001541	LANUGO HAIRDRESSING COLLEGE	98,030.15	
5-Jul-21	STD001721	RIDE ON AGENCIES COMPANY LIMITED	101,805.00	
5-Jul-21	FT21186K0G97	TRFS Payments	112,515.20	
5-Jul-21	FT21186YGCZJ	TRFS Payments	124,482.75	
5-Jul-21	FT21186SC4ZQ	TRFS Payments	132,976.65	
5-Jul-21	FT21186H71B5	TRFS Payments	158,093.10	
5-Jul-21	STD 001707	HI-TECH HOPE COLLEGE OF PROFFESION	168,051.70	
5-Jul-21	FT21186CSRGD	TRFS Payments	223,996.10	
5-Jul-21	FT21186N72T5	TRFS Payments	250,803.45	
5-Jul-21	STD001712	Cybercomb Africa Limited	308,395.55	
5-Jul-21	STD001863/3	ELIJITOH ENTERPRISES	311,935.85	
5-Jul-21	STD001849	MACRO INTEL SYSTEMS	393,073.95	
5-Jul-21	STD001586/1	CMC MOTORS GROUP LIMITED	403,350.25	
5-Jul-21	STD001812	Sterling Quality Management College	577,876.80	
5-Jul-21	STD001794	UNITED STATES INTERNATIONAL UNIVERS	1,773,879.30	
5-Jul-21	STD001796/2	NATIONAL SOCIAL SECURITY FUND	2,351,044.80	
5-Jul-21	STD001797/2	NATIONAL SOCIAL SECURITY FUND	2,351,044.80	
5-Jul-21	STD 001614	PROFESSIONAL TRAINING CONSULTANT LI	2,942,772.40	

5-Jul-21	STD001909	SAFARICOM LIMITED	2,948,275.85
5-Jul-21	STD001820	ERNST AND YOUNG	4,472,088.10
5-Jul-21	STD0001717	Mercy Mwende Katela	6,241,500.00
5-Jul-21	STD001718	JAIRUS ONGAI OBUHATSA	8,550,000.00
5-Jul-21	STD001808	PROFESSIONAL TRAINING CONSULTANT LI	10,286,632.75
5-Jul-21	STD001799	troplife east africa	11,517,931.05
5-Jul-21	STD001801	Centre For Strategic Development Li	11,645,394.85
5-Jul-21	STD001795	CAPITAL STRATEGIES (K) LIMITED	11,666,524.15
5-Jul-21	STD001410/1	ISUZU EAST AFRICA LIMITED	12,540,000.00
5-Jul-21	STD001950	KENYA YOUTH EMPLOYMENT AND OPPORTUN	31,012,050.00
5-Jul-21	STD001821	Lifeskills Promoters	47,735,436.20
6-Jul-21	FT21187S9VX1	TRFS Payments	11,895.00
6-Jul-21	STD001946	PETER WAMBUA MUTHINI	42,600.00
6-Jul-21	FT211874KYB7	TRFS Payments	103,448.25
6-Jul-21	STD 001684	ECHO CONTRACTORS LIMITED LIABILITY	168,051.70
6-Jul-21	STD001864/1	DZIRE HAIR AND BEAUTY COLLEGE	189,058.20
6-Jul-21	STD001519/3	ISUZU EAST AFRICA LIMITED	215,421.65
6-Jul-21	STD001875/1	DZIRE HAIR AND BEAUTY COLLEGE	315,097.00
6-Jul-21	STD0001584	CMC MOTORS GROUP LIMITED	378,810.90
6-Jul-21	STD001880/1	Edzes (k) Limited	536,831.90
6-Jul-21	STD001879/1	SMALL BUSINESS SCHOOL OF MANAGEMENT	770,237.05
6-Jul-21	STD001867/1	Kisumu Institute Of Community Devel	1,676,792.60
6-Jul-21	STD001877/1	Worldwaysone Ventures Limited	1,733,060.45
6-Jul-21	STD0001714	Robert Waiganjo	2,137,788.80
6-Jul-21	STD001719	BRILLIANT TECHNOLOGIES KENYA LIMITE	2,630,943.10
6-Jul-21	STD001800	troplife east africa	2,692,758.60
6-Jul-21	STD001613/1	Centre For Strategic Development Li	2,891,079.30
6-Jul-21	STD001815	CAPITAL STRATEGIES (K) LIMITED	3,094,018.95
6-Jul-21	STD001711	Cybercomb Africa Limited	3,691,890.00
6-Jul-21	STD001802	UNITED STATES INTERNATIONAL UNIVERS	7,095,517.25
6-Jul-21	STD001865	Jadfad Limited	7,579,668.35
6-Jul-21	STD001813	BRILLIANT TECHNOLOGIES KENYA LIMITE	9,011,306.90
6-Jul-21	STD001866	Diaspora Institute Of Employability	12,767,778.90
6-Jul-21	STD001612/3	Lifeskills Promoters	14,295,796.55
7-Jul-21	FT21188JZYQ5	TRFS Payments	2,178.35
7-Jul-21	FT2118811Y4X	TRFS Payments	128,217.25
7-Jul-21	FT21188PHZQS	TRFS Payments	141,808.60
7-Jul-21	FT21188QGZBR	TRFS Payments	200,000.00
7-Jul-21	FT21188MH47G	TRFS Payments	512,868.95
7-Jul-21	STD001850	Dastech Investments Limited	678,015.00
7-Jul-21	STD001814	NATIONAL OIL CORPORATION OF KENYA	2,000,000.00
7-Jul-21	STD001722	R H DEVANI LIMITED	5,896,551.75
8-Jul-21	STD001539	ISUZU EAST AFRICA LIMITED	124,165.65
8-Jul-21	IMP4262996	BONIFACE MUNGA KAMAU	777,200.00
8-Jul-21	IMP4262995	MAXWELL MUSYOKI MUTUKU	832,420.00
8-Jul-21	STD 001973	AVSI FOUNDATION	7,308,382.75
8-Jul-21	STD 001975	AVSI FOUNDATION	8,083,091.40
8-Jul-21	STD 001944	KENYA SCHOOL OF GOVERNMENT MATUGA	11,400,000.00
8-Jul-21	STD001976	KENYA YOUTH EMPLOYMENT AND OPPORTUN	16,050,850.00

-*	8-Jul-21	STD 001974	AVSI FOUNDATION	29,233,531.05	
				346,079,672.25	

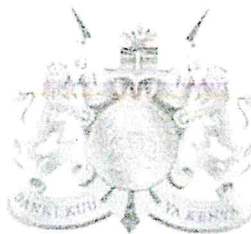
AS AT 30TH JUN 2021

AS AT 30TH JUN 2021				
DATE	REF	PARTICULARS	AMOUNT	REMARKS
		TOTAL	-	

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN				
CASH BOOK AS AT 30TH JUNE 2021				
DATE	REF	PARTICULARS	AMOUNT	REMARKS
		TOTAL	-	



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 6, 2021

CERTIFICATE OF BALANCES

Customer: 139529 – STATE DEPT FOR YOUTH AFFAIRS

Balance Date: 30 JUN 2021

Account No	Account Name	Balance
1000395575	REC-STATE DEPT FOR YOUTH	14,806,879.95
1000395664	DEV-STATE DEPT FOR YOUTH	5,067,504.40
1000395729	DEP-STATE DEPT FOR YOUTH	500.00
1000397788	KENYA YOUTH EMPLOY AND OPPORT PROJ	347,038,435.05
1000432012	GOK/UNFPA 9TH COUNTRY PROG YOUTH	0.00
1000456787	CBK 165-STATE DEPT FOR YOUTH	0.00
1000504021	VIVA YOUTH PROGRAMME - SDY	0.00

LAWRENCE RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

JOYCE NASIEKU
AUTHORISED SIGNATORY
BANKING SERVICES

TRIAL BALANCE AS AT END OF JUL-20						
CLASS OF ACCOUNT 1 - Development Expenditure						
VOTE 1214 - 1214_State Department for Youth						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
1214100101	Headquarters					
	2210201-21501113-0711039999-000	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	1,650,000.00	1,650,000.00	137,500.00
	00001					
	2210202-21501113-0711039999-000	Internet Connections	0.00	1,500,000.00	1,500,000.00	125,000.00
	00001					
	2210203-21501113-0711039999-000	Courier & Postal Services	0.00	150,000.00	150,000.00	12,500.00
	00001					
	2210301-21501113-0711039999-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0.00	15,050,040.00	15,050,040.00	1,254,170.00
	00001					
	2210303-21501113-0711039999-000	Daily Subsistence Allowance	0.00	16,262,639.50	16,262,639.50	1,355,219.96
	00001					
	2210401-21501113-0711039999-000	Travel Costs (airlines, bus, railway, etc.)	0.00	6,331,150.00	6,331,150.00	527,595.83
	00001					
	2210403-21501113-0711039999-000	Daily Subsistence Allowance	0.00	9,000,000.00	9,000,000.00	750,000.00
	00001					
	2210502-21501113-0711039999-000	Publishing & Printing Services	0.00	3,769,806.00	3,769,806.00	314,150.50
	00001					
	2210504-21501113-0711039999-000	Advertising, Awareness and Publicity Campaigns	0.00	4,855,000.00	4,855,000.00	404,583.33
	00001					
	2210603-21501113-0711039999-000	Rents and Rates - Non-Residential	0.00	6,000,000.00	6,000,000.00	500,000.00
	00001					
	2210701-21501113-0711039999-000	Travel Allowance	0.00	17,500,000.00	17,500,000.00	1,456,333.33
	00001					
	2210704-21501113-0711039999-000	Hire of Training Facilities and Equipment	0.00	12,500,000.00	12,500,000.00	1,041,666.67
	00001					
	2210711-21501113-0711039999-000	Tuition Fees Allowance	0.00	2,800,000.00	2,800,000.00	233,333.33
	00001					
	2210712-21501113-0711039999-000	Trainee Allowance	0.00	275,900,000.00	275,900,000.00	22,991,666.67
	00001					
	2210801-21501113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	0.00	2,150,000.00	2,150,000.00	179,166.67
	00001					
	2210802-21501113-0711039999-000	Boards, Committees, Conferences and Seminars	0.00	9,977,226.00	9,977,226.00	831,435.50
	00001					
	2210807-21501113-0711039999-000	Medals, Awards and Honors	0.00	437,500,000.00	437,500,000.00	36,458,333.33
	00001					
	2210901-21501113-0711039999-000	Group Personal Insurance	0.00	9,221,500.00	9,221,500.00	768,458.33
	00001					
	2211101-21501113-0711039999-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	1,625,064.50	1,625,064.50	135,422.04
	00001					
	2211102-21501113-0711039999-000	Supplies and Accessories for Computers and Printers	0.00	2,501,384.00	2,501,384.00	208,448.67
	00001					
	2211201-21501113-0711039999-000	Refined Fuels and Lubricants for Transport	0.00	6,000,000.00	6,000,000.00	500,000.00

	00001	2211301-21501113-0711039999-000	Bank Service Commission and Charges	0.00	2,820,000.00	2,820,000.00	235,000.00
	00001	2211306-21501113-0711039999-000	Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
	00001	2211310-21501113-0711039999-000	Contracted Professional Services	0.00	162,900,000.00	162,900,000.00	13,575,000.00
	00001	2211311-21501113-0711039999-000	Contracted Technical Services	0.00	77,612,500.00	77,612,500.00	6,467,708.33
	00001	2220101-21501113-0711039999-000	Maintenance Expenses - Motor Vehicles	0.00	7,768,627.50	7,768,627.50	647,385.62
	00001	2220210-21501113-0711039999-000	Maintenance of Computers, Software, and Networks	0.00	590,000.00	590,000.00	49,166.67
	00001	3110701-21501113-0711039999-000	Purchase of Motor Vehicles	0.00	15,000,000.00	15,000,000.00	1,250,000.00
	00001	3111001-21501113-0711039999-000	Purchase of Office Furniture and Fittings	0.00	750,000.00	750,000.00	62,500.00
	00001	3111002-21501113-0711039999-000	Purchase of Computers, Printers and other IT Equipment	0.00	2,750,000.00	2,750,000.00	229,166.67
	00001	3111009-21501113-0711039999-000	Purchase of other Office Equipment	0.00	750,000.00	750,000.00	62,500.00
	00001	3111401-21501113-0711039999-000	Pre-feasibility, Feasibility and Appraisal Studies	0.00	5,315,062.50	5,315,062.50	442,921.88
VOTE TOTAL				0.00	1,118,500,000.00	1,118,500,000.00	93,208,333.33
CLASS OF ACCOUNT TOTAL				0.00	1,118,500,000.00	1,118,500,000.00	93,208,333.33
TRIAL BALANCE AS AT END OF AUG-20							
CLASS OF ACCOUNT 1 - Development Expenditure							
VOTE 1214 - 1214_State Department for Youth							
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date	
1214100101	Headquarters						
	2210201-21501113-0711039999-000	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	1,650,000.00	1,650,000.00	275,000.00	
	00001	Internet Connections	0.00	1,500,000.00	1,500,000.00	250,000.00	
	2210203-21501113-0711039999-000	Courier & Postal Services	0.00	150,000.00	150,000.00	25,000.00	
	00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0.00	15,050,040.00	15,050,040.00	2,508,340.00	
	2210301-21501113-0711039999-000	Daily Subsistence Allowance	2,925,500.00	16,262,639.50	13,337,139.50	(215,060.98)	
	00001	Travel Costs (airlines, bus, railway, etc.)	0.00	6,331,150.00	6,331,150.00	1,055,191.67	
	2210401-21501113-0711039999-000	Daily Subsistence Allowance	0.00	9,000,000.00	9,000,000.00	1,500,000.00	
	00001	Publishing & Printing Services	0.00	3,769,806.00	3,769,806.00	628,301.00	
	2210502-21501113-0711039999-000						

2210504-21501113-0711039999-000	Advertising, Awareness and Publicity Campaigns		0.00	4,855,000.00	4,855,000.00	809,166.67
00001						
2210603-21501113-0711039999-000	Rents and Rates - Non-Residential		0.00	6,000,000.00	6,000,000.00	1,000,000.00
00001						
2210701-21501113-0711039999-000	Travel Allowance		0.00	17,500,000.00	17,500,000.00	2,916,666.67
00001						
2210704-21501113-0711039999-000	Hire of Training Facilities and Equipment		0.00	12,500,000.00	12,500,000.00	2,083,333.33
00001						
2210711-21501113-0711039999-000	Tuition Fees Allowance		0.00	2,800,000.00	2,800,000.00	466,666.67
00001						
2210712-21501113-0711039999-000	Trainee Allowance		609,000.00	275,900,000.00	275,291,000.00	45,374,333.33
00001						
2210801-21501113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks		0.00	2,150,000.00	2,150,000.00	358,333.33
00001						
2210802-21501113-0711039999-000	Boards, Committees, Conferences and Seminars		0.00	9,977,226.00	9,977,226.00	1,662,871.00
00001						
2210807-21501113-0711039999-000	Medals, Awards and Honors		0.00	437,500,000.00	437,500,000.00	72,916,666.67
00001						
2210901-21501113-0711039999-000	Group Personal Insurance		0.00	9,221,500.00	9,221,500.00	1,536,916.67
00001						
2211101-21501113-0711039999-000	General Office Supplies (papers, pencils, forms, small office equipment etc)		0.00	1,625,064.50	1,625,064.50	270,844.08
00001						
2211102-21501113-0711039999-000	Supplies and Accessories for Computers and Printers		0.00	2,501,384.00	2,501,384.00	416,897.33
00001						
2211201-21501113-0711039999-000	Refined Fuels and Lubricants for Transport		0.00	6,000,000.00	6,000,000.00	1,000,000.00
00001						
2211301-21501113-0711039999-000	Bank Service Commission and Charges		0.00	2,820,000.00	2,820,000.00	470,000.00
00001						
2211305-21501113-0711039999-000	Contracted Guards and Cleaning Services		0.00	0.00	0.00	0.00
00001						
2211310-21501113-0711039999-000	Contracted Professional Services		0.00	162,900,000.00	162,900,000.00	27,150,000.00
00001						
2211311-21501113-0711039999-000	Contracted Technical Services		0.00	77,612,500.00	77,612,500.00	12,935,416.67
00001						
2220101-21501113-0711039999-000	Maintenance Expenses - Motor Vehicles		0.00	7,768,627.50	7,768,627.50	1,294,771.25
00001						
2220210-21501113-0711039999-000	Maintenance of Computers, Software, and Networks		0.00	590,000.00	590,000.00	98,333.33
00001						
3110701-21501113-0711039999-000	Purchase of Motor Vehicles		0.00	15,000,000.00	15,000,000.00	2,500,000.00
00001						
3111001-21501113-0711039999-000	Purchase of Office Furniture and Fittings		0.00	750,000.00	750,000.00	125,000.00
00001						
3111002-21501113-0711039999-000	Purchase of Computers, Printers and other IT Equipment		0.00	2,750,000.00	2,750,000.00	458,333.33
00001						
3111009-21501113-0711039999-000	Purchase of other Office Equipment		0.00	750,000.00	750,000.00	125,000.00
00001						
3111401-21501113-0711039999-000	Pre-feasibility, Feasibility and Appraisal Studies		0.00	5,315,062.50	5,315,062.50	885,843.75
00001						
ADMIN TOTAL			3,534,500.00	1,118,500,000.00	1,114,965,500.00	182,882,166.67
VOTE TOTAL			3,534,500.00	1,118,500,000.00	1,114,965,500.00	182,882,166.67
CLASS OF ACCOUNT TOTAL			3,534,500.00	1,118,500,000.00	1,114,965,500.00	182,882,166.67

TRIAL BALANCE AS AT END OF SEP-20						
CLASS OF ACCOUNT 1 - Development Expenditure						
VOTE 1214 - 1214 State Department for Youth						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
1214100101	Headquarters					
	2210201-21501113-0711039999-000	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	1,650,000.00	1,650,000.00	412,500.00
	00001					
	2210202-21501113-0711039999-000	Internet Connections	0.00	1,500,000.00	1,500,000.00	375,000.00
	00001					
	2210203-21501113-0711039999-000	Courier & Postal Services	10,170.00	150,000.00	139,830.00	27,330.00
	00001					
	2210301-21501113-0711039999-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	0.00	15,050,040.00	15,050,040.00	3,762,510.00
	00001					
	2210303-21501113-0711039999-000	Daily Subsistence Allowance	4,751,200.00	16,282,639.50	11,511,439.50	(685,540.12)
	00001					
	2210401-21501113-0711039999-000	Travel Costs (airlines, bus, railway, etc.)	0.00	6,331,150.00	6,331,150.00	1,582,787.50
	00001					
	2210403-21501113-0711039999-000	Daily Subsistence Allowance	0.00	8,000,000.00	9,000,000.00	2,250,000.00
	00001					
	2210502-21501113-0711039999-000	Publishing & Printing Services	0.00	3,769,806.00	3,769,806.00	942,451.50
	00001					
	2210504-21501113-0711039999-000	Advertising, Awareness and Publicity Campaigns	0.00	4,855,000.00	4,855,000.00	1,213,750.00
	00001					
	2210603-21501113-0711039999-000	Rents and Rates - Non-Residential	0.00	6,000,000.00	6,000,000.00	1,500,000.00
	00001					
	2210701-21501113-0711039999-000	Travel Allowance	0.00	17,500,000.00	17,500,000.00	4,375,000.00
	00001					
	2210704-21501113-0711039999-000	Hire of Training Facilities and Equipment	0.00	12,500,000.00	12,500,000.00	3,125,000.00
	00001					
	2210712-21501113-0711039999-000	Tuition Fees Allowance	0.00	2,800,000.00	2,800,000.00	700,000.00
	00001					
	2210802-21501113-0711039999-000	Trainee Allowance	2,019,160.00	275,900,000.00	273,880,840.00	66,955,840.00
	00001					
	2210801-21501113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	40,000.00	2,150,000.00	2,110,000.00	497,500.00
	00001					
	2210807-21501113-0711039999-000	Boards, Committees, Conferences and Seminars	18,370.00	9,977,226.00	9,958,856.00	2,475,936.50
	00001					
	2210807-21501113-0711039999-000	Medals, Awards and Honors	0.00	437,500,000.00	437,500,000.00	109,375,000.00
	00001					
	2210901-21501113-0711039999-000	Group Personal Insurance	0.00	9,221,500.00	9,221,500.00	2,305,375.00
	00001					
	2211101-21501113-0711039999-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	1,625,064.50	1,625,064.50	406,266.12
	00001					
	2211102-21501113-0711039999-000	Supplies and Accessories for Computers and Printers	0.00	2,501,384.00	2,501,384.00	625,346.00
	00001					
	2211201-21501113-0711039999-000	Refined Fuels and Lubricants for Transport	0.00	6,000,000.00	6,000,000.00	1,500,000.00
	00001					

	2211301-21501113-0711039999-000	Bank Service Commission and Charges	0.00	2,820,000.00	2,820,000.00	705,000.00
	00001					
	2211305-21501113-0711039999-000	Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
	00001					
	2211310-21501113-0711039999-000	Contracted Professional Services	0.00	162,900,000.00	162,900,000.00	40,725,000.00
	00001					
	2211311-21501113-0711039999-000	Contracted Technical Services	0.00	77,612,500.00	77,612,500.00	19,403,125.00
	00001					
	2220101-21501113-0711039999-000	Maintenance Expenses - Motor Vehicles	100,000.00	7,668,627.50	7,668,627.50	1,842,156.88
	00001					
	2220210-21501113-0711039999-000	Maintenance of Computers, Software, and Networks	0.00	590,000.00	590,000.00	147,500.00
	00001					
	3110701-21501113-0711039999-000	Purchase of Motor Vehicles	0.00	15,000,000.00	15,000,000.00	3,750,000.00
	00001					
	3111001-21501113-0711039999-000	Purchase of Office Furniture and Fittings	0.00	750,000.00	750,000.00	187,500.00
	00001					
	3111002-21501113-0711039999-000	Purchase of Computers, Printers and other IT Equipment	0.00	2,750,000.00	2,750,000.00	687,500.00
	00001					
	3111009-21501113-0711039999-000	Purchase of other Office Equipment	0.00	750,000.00	750,000.00	187,500.00
	00001					
	3111401-21501113-0711039999-000	Pre-feasibility, Feasibility and Appraisal Studies	0.00	5,315,062.50	5,315,062.50	1,328,765.62
	00001					
	ADMIN TOTAL					
	VOTE TOTAL		6,938,900.00	1,118,500,000.00	1,111,561,100.00	272,686,100.00
	CLASS OF ACCOUNT TOTAL		6,938,900.00	1,118,500,000.00	1,111,561,100.00	272,686,100.00
			6,938,900.00	1,118,500,000.00	1,111,561,100.00	272,686,100.00

TRIAL BALANCE AS AT END OF OCT-20

CLASS OF ACCOUNT 1 - Development Expenditure

VOTE 1214 - 1214_State Department for Youth

Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
1214100101	Headquarters					
	2210201-21501113-0711039999-000	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	1,650,000.00	1,650,000.00	550,000.00
	00001					
	2210202-21501113-0711039999-000	Internet Connections	0.00	1,500,000.00	1,500,000.00	500,000.00
	00001					
	2210203-21501113-0711039999-000	Courier & Postal Services	10,170.00	150,000.00	139,830.00	39,830.00
	00001					
	2210301-21501113-0711039999-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	222,400.00	15,050,040.00	14,827,640.00	4,794,280.00
	00001					
	2210303-21501113-0711039999-000	Daily Subsistence Allowance	6,537,320.00	16,262,639.50	9,725,319.50	(1,116,440.17)
	00001					
	2210401-21501113-0711039999-000	Travel Costs (airlines, bus, railway, etc.)	0.00	6,331,150.00	6,331,150.00	2,110,383.33
	00001					
	2210403-21501113-0711039999-000	Daily Subsistence Allowance	0.00	9,000,000.00	9,000,000.00	3,000,000.00
	00001					
	2210502-21501113-0711039999-000	Publishing & Printing Services	0.00	3,769,806.00	3,769,806.00	1,256,602.00
	00001					
	2210504-21501113-0711039999-000	Advertising, Awareness and Publicity Campaigns	0.00	4,855,000.00	4,855,000.00	1,618,333.33

00001	2210603-21501113-0711039999-000	Rents and Rates - Non-Residential	0.00	6,000,000.00	6,000,000.00	2,000,000.00
00001	2210701-21501113-0711039999-000	Travel Allowance	0.00	17,500,000.00	17,500,000.00	5,833,333.33
00001	2210704-21501113-0711039999-000	Hire of Training Facilities and Equipment	0.00	12,500,000.00	12,500,000.00	4,166,666.67
00001	2210711-21501113-0711039999-000	Tuition Fees Allowance	0.00	2,800,000.00	2,800,000.00	933,333.33
00001	2210712-21501113-0711039999-000	Trainee Allowance	3,463,288.00	275,900,000.00	272,436,712.00	88,503,378.67
00001	2210801-21501113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	154,800.00	2,150,000.00	1,995,200.00	561,866.67
00001	2210802-21501113-0711039999-000	Boards, Committees, Conferences and Seminars	68,370.00	9,977,226.00	9,908,856.00	3,257,372.00
00001	2210807-21501113-0711039999-000	Medals, Awards and Honors	0.00	437,500,000.00	437,500,000.00	145,833,333.33
00001	2210901-21501113-0711039999-000	Group Personal Insurance	0.00	9,221,500.00	9,221,500.00	3,073,833.33
00001	2211101-21501113-0711039999-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	1,625,064.50	1,625,064.50	541,688.17
00001	2211102-21501113-0711039999-000	Supplies and Accessories for Computers and Printers	0.00	2,501,384.00	2,501,384.00	833,794.67
00001	2211201-21501113-0711039999-000	Refined Fuels and Lubricants for Transport	0.00	6,000,000.00	6,000,000.00	2,000,000.00
00001	2211301-21501113-0711039999-000	Bank Service Commission and Charges	0.00	2,820,000.00	2,820,000.00	940,000.00
00001	2211305-21501113-0711039999-000	Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
00001	2211310-21501113-0711039999-000	Contracted Professional Services	0.00	162,900,000.00	162,900,000.00	54,300,000.00
00001	2211311-21501113-0711039999-000	Contracted Technical Services	0.00	77,612,500.00	77,612,500.00	25,870,833.33
00001	2220101-21501113-0711039999-000	Maintenance Expenses - Motor Vehicles	130,000.00	7,768,627.50	7,638,627.50	2,459,542.50
00001	2220210-21501113-0711039999-000	Maintenance of Computers, Software, and Networks	0.00	590,000.00	590,000.00	196,666.67
00001	3110001-21501113-0711039999-000	Purchase of Motor Vehicles	0.00	15,000,000.00	15,000,000.00	5,000,000.00
00001	3110002-21501113-0711039999-000	Purchase of Office Furniture and Fittings	0.00	750,000.00	750,000.00	250,000.00
00001	3110009-21501113-0711039999-000	Purchase of Computers, Printers and other IT Equipment	0.00	2,750,000.00	2,750,000.00	916,666.67
00001	3111001-21501113-0711039999-000	Purchase of other Office Equipment	0.00	750,000.00	750,000.00	250,000.00
00001	3111401-21501113-0711039999-000	Pre-feasibility, Feasibility and Appraisal Studies	500,500.00	5,315,062.50	4,814,562.50	1,271,187.50
AD/MAIN TOTAL			11,086,848.00	1,118,500,000.00	1,107,413,152.00	361,746,485.33
			11,086,848.00	1,118,500,000.00	1,107,413,152.00	361,746,485.33
			11,086,848.00	1,118,500,000.00	1,107,413,152.00	361,746,485.33

TRIAL BALANCE AS AT END OF NOV-20

CLASS OF ACCOUNT 1 - Development Expenditure						
VOTE 1214 - 1214 State Department for Youth						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
1214100101	Headquarters					
	2210201-21501113-0711039999-000	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	1,650,000.00	1,650,000.00	687,500.00
	00001					
	2210202-21501113-0711039999-000	Internet Connections	0.00	1,500,000.00	1,500,000.00	625,000.00
	00001					
	2210203-21501113-0711039999-000	Courier & Postal Services	10,170.00	150,000.00	139,830.00	52,330.00
	00001					
	2210301-21501113-0711039999-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	498,900.00	15,050,040.00	14,551,140.00	5,771,950.00
	00001					
	2210303-21501113-0711039999-000	Daily Subsistence Allowance	11,712,220.00	16,262,639.50	4,550,419.50	(4,936,120.21)
	00001					
	2210401-21501113-0711039999-000	Travel Costs (airlines, bus, railway, etc.)	0.00	6,331,150.00	6,331,150.00	2,637,979.17
	00001					
	2210403-21501113-0711039999-000	Daily Subsistence Allowance	0.00	9,000,000.00	9,000,000.00	3,750,000.00
	00001					
	2210502-21501113-0711039999-000	Publishing & Printing Services	0.00	3,769,806.00	3,769,806.00	1,570,752.50
	00001					
	2210504-21501113-0711039999-000	Advertising, Awareness and Publicity Campaigns	0.00	4,855,000.00	4,855,000.00	2,022,916.67
	00001					
	2210603-21501113-0711039999-000	Rents and Rates - Non-Residential	0.00	6,000,000.00	6,000,000.00	2,500,000.00
	00001					
	2210701-21501113-0711039999-000	Travel Allowance	2,046,200.00	17,500,000.00	15,453,800.00	5,245,466.67
	00001					
	2210704-21501113-0711039999-000	Hire of Training Facilities and Equipment	0.00	12,500,000.00	12,500,000.00	5,208,333.33
	00001					
	2210711-21501113-0711039999-000	Tuition Fees Allowance	850,000.00	2,800,000.00	1,950,000.00	316,666.67
	00001					
	2210712-21501113-0711039999-000	Trainee Allowance	114,362,368.00	275,900,000.00	161,537,632.00	595,965.33
	00001					
	2210801-21501113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	204,800.00	2,150,000.00	1,945,200.00	691,033.33
	00001					
	2210802-21501113-0711039999-000	Boards, Committees, Conferences and Seminars	68,370.00	9,977,226.00	9,908,856.00	4,088,807.50
	00001					
	2210807-21501113-0711039999-000	Medals, Awards and Honors	0.00	437,500,000.00	437,500,000.00	182,291,666.67
	00001					
	2210901-21501113-0711039999-000	Group Personal Insurance	0.00	9,221,500.00	9,221,500.00	3,842,291.67
	00001					
	2211101-21501113-0711039999-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	1,625,064.50	1,625,064.50	677,110.21
	00001					
	2211102-21501113-0711039999-000	Supplies and Accessories for Computers and Printers	0.00	2,501,384.00	2,501,384.00	1,042,243.33
	00001					
	2211201-21501113-0711039999-000	Refined Fuels and Lubricants for Transport	0.00	6,000,000.00	6,000,000.00	2,500,000.00
	00001					
	2211301-21501113-0711039999-000	Bank Service Commission and Charges	0.00	2,820,000.00	2,820,000.00	1,175,000.00
	00001					
	2211305-21501113-0711039999-000	Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00

	00001		Contracted Professional Services	0.00	162,900,000.00	162,900,000.00	67,875,000.00
	2211310-21501113-0711039999-000						
	00001		Contracted Technical Services	0.00	77,612,500.00	77,612,500.00	32,338,541.67
	2211311-21501113-0711039999-000						
	00001		Maintenance Expenses - Motor Vehicles	230,000.00	7,768,627.50	7,538,627.50	3,006,928.12
	2220101-21501113-0711039999-000						
	00001		Maintenance of Computers, Software, and Networks	0.00	590,000.00	590,000.00	245,833.33
	2220210-21501113-0711039999-000						
	00001		Purchase of Motor Vehicles	0.00	15,000,000.00	15,000,000.00	6,250,000.00
	3110701-21501113-0711039999-000						
	00001		Purchase of Office Furniture and Fittings	0.00	750,000.00	750,000.00	312,500.00
	3111001-21501113-0711039999-000						
	00001		Purchase of Computers, Printers and other IT Equipment	1,182,000.00	2,750,000.00	1,568,000.00	(36,166.67)
	3111002-21501113-0711039999-000						
	00001		Purchase of other Office Equipment	0.00	750,000.00	750,000.00	312,500.00
	3111009-21501113-0711039999-000						
	00001		Pre-feasibility, Feasibility and Appraisal Studies	500,500.00	5,315,062.50	4,814,562.50	1,714,109.38
	3111401-21501113-0711039999-000						
	00001			131,665,528.00	1,118,500,000.00	986,834,472.00	334,376,138.67
	ADMIN TOTAL			131,665,528.00	1,118,500,000.00	986,834,472.00	334,376,138.67
	VOTE TOTAL			131,665,528.00	1,118,500,000.00	986,834,472.00	334,376,138.67
	CLASS OF ACCOUNT TOTAL			131,665,528.00	1,118,500,000.00	986,834,472.00	334,376,138.67

TRIAL BALANCE AS AT END OF DEC-20

CLASS OF ACCOUNT 1 - Development Expenditure

VOTE 1214 - 1214_State Department for Youth						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
1214100101	Headquarters					
	2210201-21501113-0711039999-000	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	1,650,000.00	1,650,000.00	825,000.00
	00001					
	2210202-21501113-0711039999-000	Internet Connections	0.00	1,500,000.00	1,500,000.00	750,000.00
	00001					
	2210203-21501113-0711039999-000	Courier & Postal Services	10,170.00	150,000.00	139,830.00	64,830.00
	00001					
	2210301-21501113-0711039999-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	989,850.00	15,050,040.00	14,060,190.00	6,535,170.00
	00001					
	2210303-21501113-0711039999-000	Daily Subsistence Allowance	12,989,320.00	16,262,639.50	3,273,319.50	(4,858,000.25)
	00001					
	2210401-21501113-0711039999-000	Travel Costs (airlines, bus, railway, etc.)	0.00	6,331,150.00	6,331,150.00	3,165,575.00
	00001					
	2210403-21501113-0711039999-000	Daily Subsistence Allowance	0.00	9,000,000.00	9,000,000.00	4,500,000.00
	00001					
2210502-21501113-0711039999-000	Publishing & Printing Services	0.00	3,769,806.00	3,769,806.00	1,884,903.00	
00001						
2210504-21501113-0711039999-000	Advertising, Awareness and Publicity Campaigns	2,565,497.50	4,855,000.00	2,289,502.50	(137,997.50)	
00001						
2210603-21501113-0711039999-000	Rents and Rates - Non-Residential	2,128,745.00	6,000,000.00	3,871,255.00	871,255.00	
00001						

2210701-21501113-0711039999-000	Travel Allowance	2,046,200.00	17,500,000.00	15,453,800.00	6,703,800.00
00001					
2210704-21501113-0711039999-000	Hire of Training Facilities and Equipment	0.00	12,500,000.00	12,500,000.00	6,250,000.00
00001					
2210711-21501113-0711039999-000	Tuition Fees Allowance	850,000.00	2,800,000.00	1,950,000.00	550,000.00
00001					
2210712-21501113-0711039999-000	Trainee Allowance	115,838,868.00	275,900,000.00	160,061,132.00	22,111,132.00
00001					
2210801-21501113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	254,800.00	2,150,000.00	1,895,200.00	820,200.00
00001					
2210802-21501113-0711039999-000	Boards, Committees, Conferences and Seminars	586,645.00	9,977,226.00	9,390,581.00	4,401,968.00
00001					
2210807-21501113-0711039999-000	Medals, Awards and Honors	0.00	437,500,000.00	437,500,000.00	218,750,000.00
00001					
2210901-21501113-0711039999-000	Group Personal Insurance	9,165,940.70	9,221,500.00	55,559.30	(4,555,190.70)
00001					
2211101-21501113-0711039999-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	1,625,064.50	1,625,064.50	812,532.25
00001					
2211102-21501113-0711039999-000	Supplies and Accessories for Computers and Printers	0.00	2,501,384.00	2,501,384.00	1,250,692.00
00001					
2211201-21501113-0711039999-000	Refined Fuels and Lubricants for Transport	0.00	6,000,000.00	6,000,000.00	3,000,000.00
00001					
2211301-21501113-0711039999-000	Bank Service Commission and Charges	0.00	2,820,000.00	2,820,000.00	1,410,000.00
00001					
2211305-21501113-0711039999-000	Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
00001					
2211310-21501113-0711039999-000	Contracted Professional Services	117,426,944.45	162,900,000.00	45,473,055.55	(35,976,944.45)
00001					
2211311-21501113-0711039999-000	Contracted Technical Services	56,661,302.30	77,612,500.00	20,951,197.70	(17,855,052.30)
00001					
2220101-21501113-0711039999-000	Maintenance Expenses - Motor Vehicles	301,520.00	7,768,627.50	7,467,107.50	3,582,793.75
00001					
2220210-21501113-0711039999-000	Maintenance of Computers, Software, and Networks	40,535.00	590,000.00	549,465.00	254,465.00
00001					
3110701-21501113-0711039999-000	Purchase of Motor Vehicles	12,760,000.00	15,000,000.00	2,240,000.00	(5,260,000.00)
00001					
3111001-21501113-0711039999-000	Purchase of Office Furniture and Fittings	0.00	750,000.00	750,000.00	375,000.00
00001					
3111002-21501113-0711039999-000	Purchase of Computers, Printers and other IT Equipment	1,182,000.00	2,750,000.00	1,568,000.00	193,000.00
00001					
3111009-21501113-0711039999-000	Purchase of other Office Equipment	0.00	750,000.00	750,000.00	375,000.00
00001					
3111401-21501113-0711039999-000	Pre-feasibility, Feasibility and Appraisal Studies	500,500.00	5,315,062.50	4,814,562.50	2,157,031.25
00001					
ADMIN TOTAL		336,298,837.95	1,118,500,000.00	782,201,162.05	222,951,162.05
VOTE TOTAL		336,298,837.95	1,118,500,000.00	782,201,162.05	222,951,162.05
CLASS OF ACCOUNT TOTAL		336,298,837.95	1,118,500,000.00	782,201,162.05	222,951,162.05

TRIAL BALANCE AS AT END OF JAN-21

CLASS OF ACCOUNT 1 - Development Expenditure

VOTE 1214 - 1214_State Department for Youth						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
1214100101	Headquarters					
	2210201-21501113-0711039999-000 00001	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	3,300,000.00	3,300,000.00	1,925,000.00
	2210202-21501113-0711039999-000 00001	Internet Connections	0.00	3,000,000.00	3,000,000.00	1,750,000.00
	2210203-21501113-0711039999-000 00001	Courier & Postal Services	10,170.00	300,000.00	289,830.00	164,830.00
	2210301-21501113-0711039999-000 00001	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	1,705,700.00	30,100,080.00	28,394,380.00	15,852,680.00
	2210303-21501113-0711039999-000 00001	Daily Subsistence Allowance	17,082,660.00	32,525,279.00	15,442,619.00	1,890,419.42
	2210401-21501113-0711039999-000 00001	Travel Costs (airlines, bus, railway, etc.)	0.00	12,662,300.00	12,662,300.00	7,386,341.67
	2210403-21501113-0711039999-000 00001	Daily Subsistence Allowance	0.00	18,000,000.00	18,000,000.00	10,500,000.00
	2210502-21501113-0711039999-000 00001	Publishing & Printing Services	0.00	7,539,612.00	7,539,612.00	4,398,107.00
	2210504-21501113-0711039999-000 00001	Advertising, Awareness and Publicity Campaigns	2,565,497.50	9,710,000.00	7,144,502.50	3,098,669.17
	2210603-21501113-0711039999-000 00001	Rents and Rates - Non-Residential	2,128,745.00	12,000,000.00	9,871,255.00	4,871,255.00
	2210701-21501113-0711039999-000 00001	Travel Allowance	2,046,200.00	35,000,000.00	32,953,800.00	18,370,466.67
	2210704-21501113-0711039999-000 00001	Hire of Training Facilities and Equipment	0.00	25,000,000.00	25,000,000.00	14,583,333.33
	2210711-21501113-0711039999-000 00001	Tuition Fees Allowance	850,000.00	5,600,000.00	4,750,000.00	2,416,666.67
	2210712-21501113-0711039999-000 00001	Trainee Allowance	139,117,818.00	551,800,000.00	412,682,182.00	182,765,515.33
	2210801-21501113-0711039999-000 00001	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	304,787.00	4,300,000.00	3,995,213.00	2,203,546.33
	2210802-21501113-0711039999-000 00001	Boards, Committees, Conferences and Seminars	2,035,065.00	19,954,452.00	17,919,387.00	9,605,032.00
	2210807-21501113-0711039999-000 00001	Medals, Awards and Honors	0.00	875,000,000.00	875,000,000.00	510,416,666.67
	2210901-21501113-0711039999-000 00001	Group Personal Insurance	9,165,940.70	18,443,000.00	9,277,059.30	1,592,475.97
	221101-21501113-0711039999-000 00001	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	3,250,129.00	3,250,129.00	1,895,908.58
	2211102-21501113-0711039999-000 00001	Supplies and Accessories for Computers and Printers	0.00	5,002,768.00	5,002,768.00	2,918,281.33
	2211201-21501113-0711039999-000 00001	Refined Fuels and Lubricants for Transport	0.00	12,000,000.00	12,000,000.00	7,000,000.00
	2211301-21501113-0711039999-000 00001	Bank Service Commission and Charges	0.00	5,640,000.00	5,640,000.00	3,290,000.00
	2211305-21501113-0711039999-000 00001	Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
	2211310-21501113-0711039999-000 00001	Contracted Professional Services	295,181,389.45	325,800,000.00	30,618,610.55	(105,131,389.45)

00001	2211311-21501113-0711039999-000	Contracted Technical Services	70,329,602.30	155,225,000.00	84,895,397.70	20,218,314.37
00001	2220101-21501113-0711039999-000	Maintenance Expenses - Motor Vehicles	351,420.00	15,537,255.00	15,185,835.00	8,711,978.75
00001	2220210-21501113-0711039999-000	Maintenance of Computers, Software, and Networks	260,651.00	1,180,000.00	919,349.00	427,682.33
00001	3110701-21501113-0711039999-000	Purchase of Motor Vehicles	12,760,000.00	30,000,000.00	17,240,000.00	4,740,000.00
00001	3111001-21501113-0711039999-000	Purchase of Office Furniture and Fittings	30,000.00	1,500,000.00	1,470,000.00	845,000.00
00001	3111002-21501113-0711039999-000	Purchase of Computers, Printers and other IT Equipment	1,182,000.00	5,500,000.00	4,318,000.00	2,026,333.33
00001	3111009-21501113-0711039999-000	Purchase of other Office Equipment	0.00	1,500,000.00	1,500,000.00	875,000.00
00001	3111401-21501113-0711039999-000	Pre-feasibility, Feasibility and Appraisal Studies	500,500.00	10,630,125.00	10,129,625.00	5,700,406.25
00001	ADMIN TOTAL		557,608,145.95	2,237,000,000.00	1,679,391,854.05	747,308,520.72
00001	VOTE TOTAL		557,608,145.95	2,237,000,000.00	1,679,391,854.05	747,308,520.72
00001	CLASS OF ACCOUNT TOTAL		557,608,145.95	2,237,000,000.00	1,679,391,854.05	747,308,520.72

TRIAL BALANCE AS AT END OF FEB-21

CLASS OF ACCOUNT 1 - Development Expenditure

VOTE 1214 - 1214_State Department for Youth

Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
1214100101	Headquarters					
	2210201-21501113-0711039999-000	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	3,300,000.00	3,300,000.00	2,200,000.00
	00001					
	2210202-21501113-0711039999-000	Internet Connections	0.00	3,000,000.00	3,000,000.00	2,000,000.00
	00001					
	2210203-21501113-0711039999-000	Courier & Postal Services	10,170.00	300,000.00	289,830.00	189,830.00
	00001					
	2210301-21501113-0711039999-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	3,801,160.00	30,100,080.00	26,298,920.00	16,265,560.00
	00001					
	2210303-21501113-0711039999-000	Daily Subsistence Allowance	20,001,660.00	32,525,279.00	12,523,619.00	1,681,859.33
	00001					
	2210401-21501113-0711039999-000	Travel Costs (airlines, bus, railway, etc.)	0.00	12,662,300.00	12,662,300.00	8,441,533.33
	00001					
	2210502-21501113-0711039999-000	Daily Subsistence Allowance	0.00	18,000,000.00	18,000,000.00	12,000,000.00
	00001					
	2210503-21501113-0711039999-000	Publishing & Printing Services	1,105,000.00	7,539,612.00	6,434,612.00	3,921,408.00
	00001					
	2210504-21501113-0711039999-000	Advertising, Awareness and Publicity Campaigns	2,565,497.50	9,710,000.00	7,144,502.50	3,907,835.83
	00001					
	2210603-21501113-0711039999-000	Rents and Rates - Non-Residential	5,301,390.00	12,000,000.00	6,698,610.00	2,698,610.00
	00001					
	2210701-21501113-0711039999-000	Travel Allowance	2,046,200.00	35,000,000.00	32,953,800.00	21,287,133.33
	00001					

	2210704-2150113-0711039999-000	Hire of Training Facilities and Equipment	0.00	25,000,000.00	25,000,000.00	16,666,666.67
	00001					
	2210711-2150113-0711039999-000	Tuition Fees Allowance	2,313,000.00	5,600,000.00	3,287,000.00	1,420,333.33
	00001					
	2210712-2150113-0711039999-000	Trainee Allowance	197,769,068.00	551,800,000.00	354,030,932.00	170,087,598.67
	00001					
	2210801-2150113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	457,020.00	4,300,000.00	3,842,980.00	2,409,646.67
	00001					
	2210802-2150113-0711039999-000	Boards, Committees, Conferences and Seminars	3,007,925.00	19,954,452.00	16,946,527.00	10,295,043.00
	00001					
	2210807-2150113-0711039999-000	Medals, Awards and Honors	0.00	875,000,000.00	875,000,000.00	583,333,333.33
	00001					
	2210901-2150113-0711039999-000	Group Personal Insurance	9,165,940.70	18,443,000.00	9,277,059.30	3,129,392.63
	00001					
	2211101-2150113-0711039999-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	0.00	3,250,129.00	3,250,129.00	2,166,752.67
	00001					
	2211102-2150113-0711039999-000	Supplies and Accessories for Computers and Printers	0.00	5,002,768.00	5,002,768.00	3,335,178.67
	00001					
	2211201-2150113-0711039999-000	Refined Fuels and Lubricants for Transport	0.00	12,000,000.00	12,000,000.00	8,000,000.00
	00001					
	2211301-2150113-0711039999-000	Bank Service Commission and Charges	0.00	5,640,000.00	5,640,000.00	3,760,000.00
	00001					
	2211305-2150113-0711039999-000	Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
	00001					
	2211310-2150113-0711039999-000	Contracted Professional Services	307,124,911.45	325,800,000.00	18,675,088.55	(89,924,911.45)
	00001					
	2211311-2150113-0711039999-000	Contracted Technical Services	135,960,902.30	155,225,000.00	19,264,097.70	(32,477,566.97)
	00001					
	2220101-2150113-0711039999-000	Maintenance Expenses - Motor Vehicles	461,420.00	15,537,255.00	15,075,835.00	9,896,750.00
	00001					
	2220210-2150113-0711039999-000	Maintenance of Computers, Software, and Networks	260,651.00	1,180,000.00	919,349.00	526,015.67
	00001					
	3110701-2150113-0711039999-000	Purchase of Motor Vehicles	12,760,000.00	30,000,000.00	17,240,000.00	7,240,000.00
	00001					
	3111001-2150113-0711039999-000	Purchase of Office Furniture and Fittings	30,000.00	1,500,000.00	1,470,000.00	970,000.00
	00001					
	3111002-2150113-0711039999-000	Purchase of Computers, Printers and other IT Equipment	1,182,000.00	5,500,000.00	4,318,000.00	2,484,666.67
	00001					
	3111009-2150113-0711039999-000	Purchase of other Office Equipment	0.00	1,500,000.00	1,500,000.00	1,000,000.00
	00001					
	3111401-2150113-0711039999-000	Pre-Feasibility, Feasibility and Appraisal Studies	500,500.00	10,630,125.00	10,129,625.00	6,586,250.00
	00001					
	ADMIN TOTAL		705,824,415.95	2,237,000,000.00	1,531,175,584.05	785,508,917.38
			705,824,415.95	2,237,000,000.00	1,531,175,584.05	785,508,917.38
	VOTE TOTAL					
	CLASS OF ACCOUNT TOTAL		705,824,415.95	2,237,000,000.00	1,531,175,584.05	785,508,917.38
	TRIAL BALANCE AS AT END OF MAR-21					
	CLASS OF ACCOUNT 1 - Development Expenditure					
	VOTE 1214 - 1214_State Department for Youth					

Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
1214100101	Headquarters					
	2210201-21501113-0711039999-000	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	3,300,000.00	3,300,000.00	2,475,000.00
	00001					
	2210202-21501113-0711039999-000	Internet Connections	0.00	3,000,000.00	3,000,000.00	2,250,000.00
	00001					
	2210203-21501113-0711039999-000	Courier & Postal Services	10,170.00	300,000.00	289,830.00	214,830.00
	00001					
	2210301-21501113-0711039999-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	4,982,771.00	30,100,080.00	25,117,309.00	17,592,289.00
	00001					
	2210303-21501113-0711039999-000	Daily Subsistence Allowance	30,790,820.00	32,525,279.00	1,734,459.00	(6,396,860.75)
	00001					
	2210401-21501113-0711039999-000	Travel Costs (airlines, bus, railway, etc.)	45,600.00	12,662,300.00	12,616,700.00	9,451,125.00
	00001					
	2210403-21501113-0711039999-000	Daily Subsistence Allowance	0.00	18,000,000.00	18,000,000.00	13,500,000.00
	00001					
	2210502-21501113-0711039999-000	Publishing & Printing Services	6,282,810.00	7,539,612.00	1,256,802.00	(628,101.00)
	00001					
	2210504-21501113-0711039999-000	Advertising, Awareness and Publicity Campaigns	2,855,497.50	9,710,000.00	6,854,502.50	4,427,002.50
	00001					
	2210603-21501113-0711039999-000	Rents and Rates - Non-Residential	5,301,390.00	12,000,000.00	6,698,610.00	3,698,610.00
	00001					
	2210701-21501113-0711039999-000	Travel Allowance	2,046,200.00	35,000,000.00	32,953,800.00	24,203,800.00
	00001					
	2210704-21501113-0711039999-000	Hire of Training Facilities and Equipment	0.00	25,000,000.00	25,000,000.00	18,750,000.00
	00001					
	2210711-21501113-0711039999-000	Tuition Fees Allowance	2,313,000.00	5,600,000.00	3,287,000.00	1,887,000.00
	00001					
	2210712-21501113-0711039999-000	Trainee Allowance	285,282,968.30	761,800,000.00	476,517,031.70	286,067,031.70
	00001					
	2210801-21501113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	507,020.00	4,300,000.00	3,792,980.00	2,717,980.00
	00001					
	2210802-21501113-0711039999-000	Boards, Committees, Conferences and Seminars	6,807,490.00	19,954,452.00	13,146,962.00	8,158,349.00
	00001					
	2210807-21501113-0711039999-000	Medals, Awards and Honors	0.00	175,000,000.00	175,000,000.00	131,250,000.00
	00001					
	2210901-21501113-0711039999-000	Group Personal Insurance	9,165,940.70	33,512,000.00	24,346,059.30	15,968,059.30
	00001					
	2211101-21501113-0711039999-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	510,000.00	3,250,129.00	2,740,129.00	1,927,596.75
	00001					
	2211102-21501113-0711039999-000	Supplies and Accessories for Computers and Printers	0.00	5,002,768.00	5,002,768.00	3,752,076.00
	00001					
	2211201-21501113-0711039999-000	Refined Fuels and Lubricants for Transport	0.00	16,000,000.00	16,000,000.00	12,000,000.00
	00001					
	2211301-21501113-0711039999-000	Bank Service Commission and Charges	143,775.00	5,640,000.00	5,496,225.00	4,086,225.00
	00001					
	2211305-21501113-0711039999-000	Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
	00001					
	2211310-21501113-0711039999-000	Contracted Professional Services	307,124,911.45	475,800,000.00	168,675,088.55	49,725,088.55
	00001					
	2211311-21501113-0711039999-000	Contracted Technical Services	135,960,902.30	271,803,256.00	135,842,353.70	67,891,539.70

	00001	2220101-21501113-0711039999-000	Maintenance Expenses - Motor Vehicles	581,252.00	19,899,999.00	19,318,747.00	14,343,747.25
	00001	2220210-21501113-0711039999-000	Maintenance of Computers, Software, and Networks	260,651.00	1,180,000.00	919,349.00	624,349.00
	00001	3110701-21501113-0711039999-000	Purchase of Motor Vehicles	12,760,000.00	31,490,000.00	18,730,000.00	10,657,500.00
	00001	3111001-21501113-0711039999-000	Purchase of Office Furniture and Fittings	30,000.00	0.00	(30,000.00)	(30,000.00)
	00001	3111002-21501113-0711039999-000	Purchase of Computers, Printers and other IT Equipment	1,182,000.00	5,500,000.00	4,318,000.00	2,943,000.00
	00001	3111009-21501113-0711039999-000	Purchase of other Office Equipment	0.00	1,500,000.00	1,500,000.00	1,125,000.00
	00001	3111401-21501113-0711039999-000	Pre-feasibility, Feasibility and Appraisal Studies	500,500.00	10,630,125.00	10,129,625.00	7,472,093.75
VOTE TOTAL				815,445,669.25	2,037,000,000.00	1,221,554,330.75	712,304,330.75
				815,445,669.25	2,037,000,000.00	1,221,554,330.75	712,304,330.75
CLASS OF ACCOUNT TOTAL				815,445,669.25	2,037,000,000.00	1,221,554,330.75	712,304,330.75

TRIAL BALANCE AS AT END OF APR-21

CLASS OF ACCOUNT 1 - Development Expenditure

VOTE 1214 - 1214_State Department for Youth						
Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
1214100101	Headquarters					
	2210201-21501113-0711039999-000	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	3,300,000.00	3,300,000.00	2,750,000.00
	00001					
	2210202-21501113-0711039999-000	Internet Connections	0.00	3,000,000.00	3,000,000.00	2,500,000.00
	00001					
	2210203-21501113-0711039999-000	Courier & Postal Services	10,170.00	300,000.00	289,830.00	239,830.00
	00001					
	2210301-21501113-0711039999-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,054,271.00	30,100,080.00	25,045,809.00	20,029,129.00
	00001					
	2210303-21501113-0711039999-000	Daily Subsistence Allowance	31,180,420.00	32,525,279.00	1,344,859.00	(4,076,020.83)
00001						
2210401-21501113-0711039999-000	Travel Costs (airlines, bus, railway, etc.)	45,600.00	12,662,300.00	12,616,700.00	10,506,316.67	
00001						
2210403-21501113-0711039999-000	Daily Subsistence Allowance	0.00	18,000,000.00	18,000,000.00	15,000,000.00	
00001						
2210502-21501113-0711039999-000	Publishing & Printing Services	6,282,810.00	7,539,612.00	1,256,802.00	200.00	
00001						
2210504-21501113-0711039999-000	Advertising, Awareness and Publicity Campaigns	6,907,497.50	9,710,000.00	2,802,502.50	1,184,169.17	
00001						
2210603-21501113-0711039999-000	Rents and Rates - Non-Residential	5,301,390.00	12,000,000.00	6,698,610.00	4,698,610.00	
00001						
2210701-21501113-0711039999-000	Travel Allowance	2,087,476.65	35,000,000.00	32,912,523.35	27,079,190.02	
00001						
2210704-21501113-0711039999-000	Hire of Training Facilities and Equipment	0.00	25,000,000.00	25,000,000.00	20,833,333.33	
00001						

2210711-21501113-0711039999-000	Tuition Fees Allowance	2,313,000.00	5,600,000.00	3,287,000.00	2,353,666.67
00001					
2210712-21501113-0711039999-000	Trainee Allowance	418,243,736.35	761,800,000.00	343,556,263.65	216,589,596.98
00001					
2210801-21501113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	557,020.00	4,300,000.00	3,742,980.00	3,026,313.33
00001					
2210802-21501113-0711039999-000	Boards, Committees, Conferences and Seminars	16,311,558.00	19,954,452.00	3,642,894.00	317,152.00
00001					
2210807-21501113-0711039999-000	Medals, Awards and Honors	52,650,000.00	175,000,000.00	122,350,000.00	93,183,333.33
00001					
2210901-21501113-0711039999-000	Group Personal Insurance	9,165,940.70	33,512,000.00	24,346,059.30	18,760,725.97
00001					
2211101-21501113-0711039999-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	790,000.00	3,250,129.00	2,460,129.00	1,918,440.83
00001					
2211102-21501113-0711039999-000	Supplies and Accessories for Computers and Printers	4,268,000.00	5,002,768.00	734,768.00	(99,026.67)
00001					
2211201-21501113-0711039999-000	Refined Fuels and Lubricants for Transport	0.00	16,000,000.00	16,000,000.00	13,333,333.33
00001					
2211301-21501113-0711039999-000	Bank Service Commission and Charges	355,525.00	5,640,000.00	5,284,475.00	4,344,475.00
00001					
2211305-21501113-0711039999-000	Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
00001					
2211310-21501113-0711039999-000	Contracted Professional Services	325,141,235.45	475,800,000.00	150,658,764.55	71,358,764.55
00001					
2211311-21501113-0711039999-000	Contracted Technical Services	153,170,422.55	271,803,256.00	118,632,833.45	73,332,290.78
00001					
2220101-21501113-0711039999-000	Maintenance Expenses - Motor Vehicles	3,536,752.00	19,899,999.00	16,363,247.00	13,046,580.50
00001					
2220210-21501113-0711039999-000	Maintenance of Computers, Software, and Networks	260,651.00	1,180,000.00	919,349.00	722,682.33
00001					
3110701-21501113-0711039999-000	Purchase of Motor Vehicles	12,760,000.00	31,490,000.00	18,730,000.00	13,481,666.67
00001					
3111001-21501113-0711039999-000	Purchase of Office Furniture and Fittings	30,000.00	0.00	(30,000.00)	(30,000.00)
00001					
3111002-21501113-0711039999-000	Purchase of Computers, Printers and other IT Equipment	1,182,000.00	5,500,000.00	4,318,000.00	3,401,333.33
00001					
3111009-21501113-0711039999-000	Purchase of other Office Equipment	0.00	1,500,000.00	1,500,000.00	1,250,000.00
00001					
3111401-21501113-0711039999-000	Pre-feasibility, Feasibility and Appraisal Studies	500,500.00	10,630,125.00	10,129,625.00	8,357,937.50
00001					
ADMIN TOTAL					
VOTE TOTAL					
CLASS OF ACCOUNT TOTAL					
1,058,105,976.20			2,037,000,000.00	978,894,023.80	639,394,023.80
1,058,105,976.20			2,037,000,000.00	978,894,023.80	639,394,023.80
1,058,105,976.20			2,037,000,000.00	978,894,023.80	639,394,023.80
TRIAL BALANCE AS AT END OF MAY-21					
CLASS OF ACCOUNT	1 - Development Expenditure				
VOTE	1214 - 1214_State Department for Youth				

Admin	Item	Description	Realized Exp / Rev	Estimated Exp / Rev	Balance	Deviations to Date
1214100101	Headquarters					
	2210201-2150113-0711039999-000	Telephone, Telex, Facsimile and Mobile Phone Services	0.00	3,300,000.00	3,300,000.00	3,025,000.00
	00001			3,000,000.00	3,000,000.00	2,750,000.00
	2210202-2150113-0711039999-000	Internet Connections	0.00	3,000,000.00	3,000,000.00	2,750,000.00
	00001			300,000.00	289,830.00	264,830.00
	2210203-2150113-0711039999-000	Courier & Postal Services	10,170.00	300,000.00	289,830.00	264,830.00
	00001		5,370,531.00	30,100,080.00	24,729,549.00	22,221,209.00
	2210301-2150113-0711039999-000	Travel Costs (airlines, bus, railway, mileage allowances, etc.)	31,286,020.00	32,525,279.00	1,239,259.00	(1,471,180.92)
	00001		948,920.00	12,662,300.00	11,713,380.00	10,656,188.33
	2210303-2150113-0711039999-000	Daily Subsistence Allowance	0.00	18,000,000.00	18,000,000.00	16,500,000.00
	00001			7,539,612.00	1,256,802.00	628,501.00
	2210403-2150113-0711039999-000	Daily Subsistence Allowance	0.00	18,000,000.00	18,000,000.00	16,500,000.00
	00001			9,710,000.00	2,802,502.50	1,993,335.83
	2210502-2150113-0711039999-000	Publishing & Printing Services	6,907,497.50	12,000,000.00	6,698,610.00	5,698,610.00
	00001		5,301,390.00	35,000,000.00	32,912,523.35	29,995,856.68
	2210504-2150113-0711039999-000	Advertising, Awareness and Publicity Campaigns	2,087,476.65	10,000,000.00	10,000,000.00	9,166,666.67
	00001		0.00	5,600,000.00	3,287,000.00	2,820,333.33
	2210701-2150113-0711039999-000	Hire of Training Facilities and Equipment	2,313,000.00	566,800,000.00	(28,217,582.95)	(75,450,916.28)
	00001		595,017,582.95	4,300,000.00	3,662,980.00	3,304,646.67
	2210712-2150113-0711039999-000	Tuition Fees Allowance	637,020.00	19,954,452.00	3,497,694.00	1,834,823.00
	00001		16,456,758.00	385,000,000.00	280,900,000.00	248,816,666.67
	2210801-2150113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	104,100,000.00	33,512,000.00	24,346,059.30	21,553,392.63
	00001		9,165,940.70	3,250,129.00	2,460,129.00	2,189,284.92
	2210802-2150113-0711039999-000	Boards, Committees, Conferences and Seminars	4,268,000.00	5,002,768.00	734,768.00	317,870.67
	00001		0.00	16,000,000.00	16,000,000.00	14,666,666.67
	2211002-2150113-0711039999-000	Supplies and Accessories for Computers and Printers	0.00	5,275,700.00	5,275,700.00	4,805,700.00
	00001		0.00	0.00	0.00	0.00
	2211201-2150113-0711039999-000	Refined Fuels and Lubricants for Transport	364,300.00	5,640,000.00	5,275,700.00	4,805,700.00
	00001		0.00	0.00	0.00	0.00
	2211301-2150113-0711039999-000	Bank Service Commission and Charges	0.00	0.00	0.00	0.00
	00001		329,300,540.45	475,800,000.00	146,499,459.55	106,849,459.55
	2211310-2150113-0711039999-000	Contracted Guards and Cleaning Services	153,170,422.55	271,803,256.00	118,632,833.45	95,982,562.12
	00001					
	2211311-2150113-0711039999-000	Contracted Technical Services				

2210711-2150113-0711039999-000	Tuition Fees Allowance	5,595,980.00	5,600,000.00	4,020.00	4,020.00
00001					
2210712-2150113-0711039999-000	Trainee Allowance	560,367,566.35	566,800,000.00	6,432,433.65	6,432,433.65
00001					
2210801-2150113-0711039999-000	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	2,411,018.00	4,300,000.00	1,888,982.00	1,888,982.00
00001					
2210802-2150113-0711039999-000	Boards, Committees, Conferences and Seminars	16,058,150.00	19,954,452.00	3,896,302.00	3,896,302.00
00001					
2210807-2150113-0711039999-000	Medals, Awards and Honors	359,100,000.00	385,000,000.00	25,900,000.00	25,900,000.00
00001					
2210901-2150113-0711039999-000	Group Personal Insurance	29,193,522.00	33,512,000.00	4,318,478.00	4,318,478.00
00001					
221101-2150113-0711039999-000	General Office Supplies (papers, pencils, forms, small office equipment etc)	897,500.00	3,250,129.00	2,352,629.00	2,352,629.00
00001					
221102-2150113-0711039999-000	Supplies and Accessories for Computers and Printers	4,268,000.00	5,002,768.00	734,768.00	734,768.00
00001					
2211201-2150113-0711039999-000	Refined Fuels and Lubricants for Transport	8,000,000.00	16,000,000.00	8,000,000.00	8,000,000.00
00001					
2211301-2150113-0711039999-000	Bank Service Commission and Charges	518,400.00	5,640,000.00	5,121,600.00	5,121,600.00
00001					
2211305-2150113-0711039999-000	Contracted Guards and Cleaning Services	0.00	0.00	0.00	0.00
00001					
2211310-2150113-0711039999-000	Contracted Professional Services	473,153,486.00	475,800,000.00	2,646,514.00	2,646,514.00
00001					
2211311-2150113-0711039999-000	Contracted Technical Services	241,766,741.30	271,803,256.00	30,036,514.70	30,036,514.70
00001					
2220101-2150113-0711039999-000	Maintenance Expenses - Motor Vehicles	5,148,181.25	19,899,999.00	14,751,817.75	14,751,817.75
00001					
2220210-2150113-0711039999-000	Maintenance of Computers, Software, and Networks	290,651.00	1,180,000.00	889,349.00	889,349.00
00001					
3110701-2150113-0711039999-000	Purchase of Motor Vehicles	25,520,000.00	31,490,000.00	5,970,000.00	5,970,000.00
00001					
3111001-2150113-0711039999-000	Purchase of Office Furniture and Fittings	0.00	0.00	0.00	0.00
00001					
3111002-2150113-0711039999-000	Purchase of Computers, Printers and other IT Equipment	400,200.00	5,500,000.00	5,099,800.00	5,099,800.00
00001					
3111009-2150113-0711039999-000	Purchase of other Office Equipment	0.00	1,500,000.00	1,500,000.00	1,500,000.00
00001					
3111401-2150113-0711039999-000	Pre-feasibility, Feasibility and Appraisal Studies	3,000,000.00	10,630,125.00	7,630,125.00	7,630,125.00
00001					
ADMIN TOTAL		1,814,319,536.15	2,037,000,000.00	222,680,463.85	222,680,463.85
		1,814,319,536.15	2,037,000,000.00	222,680,463.85	222,680,463.85
VOTE TOTAL		1,814,319,536.15	2,037,000,000.00	222,680,463.85	222,680,463.85
CLASS OF ACCOUNT TOTAL		1,814,319,536.15	2,037,000,000.00	222,680,463.85	222,680,463.85

62

KENYA YOUTH EMPOWERMENT & OPPORTUNITIES PROJECT (PSC)
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2021

+

Credit No.: IDA LOAN No. CREDIT NO.58120-KE (DA-CC)

Bank Account No.: 1000308672 Held with CENTRAL BANK OF KENYA


		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			34,084,045.97
	Less:			
2	Total amount documented			25,084,045.97
3	Outstanding amount to be documented			9,000,000.00
	Represented by:			
4	Ending Special account Balance as as 30 June 2021			3,976.83
5	Amounts claimed but not credited as at 30 June 2021			-
6	Amounts withdrawn and not claimed			8,996,023.17
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2021			9,000,000.00

Discrepancy between total appearing on line 3 and 9

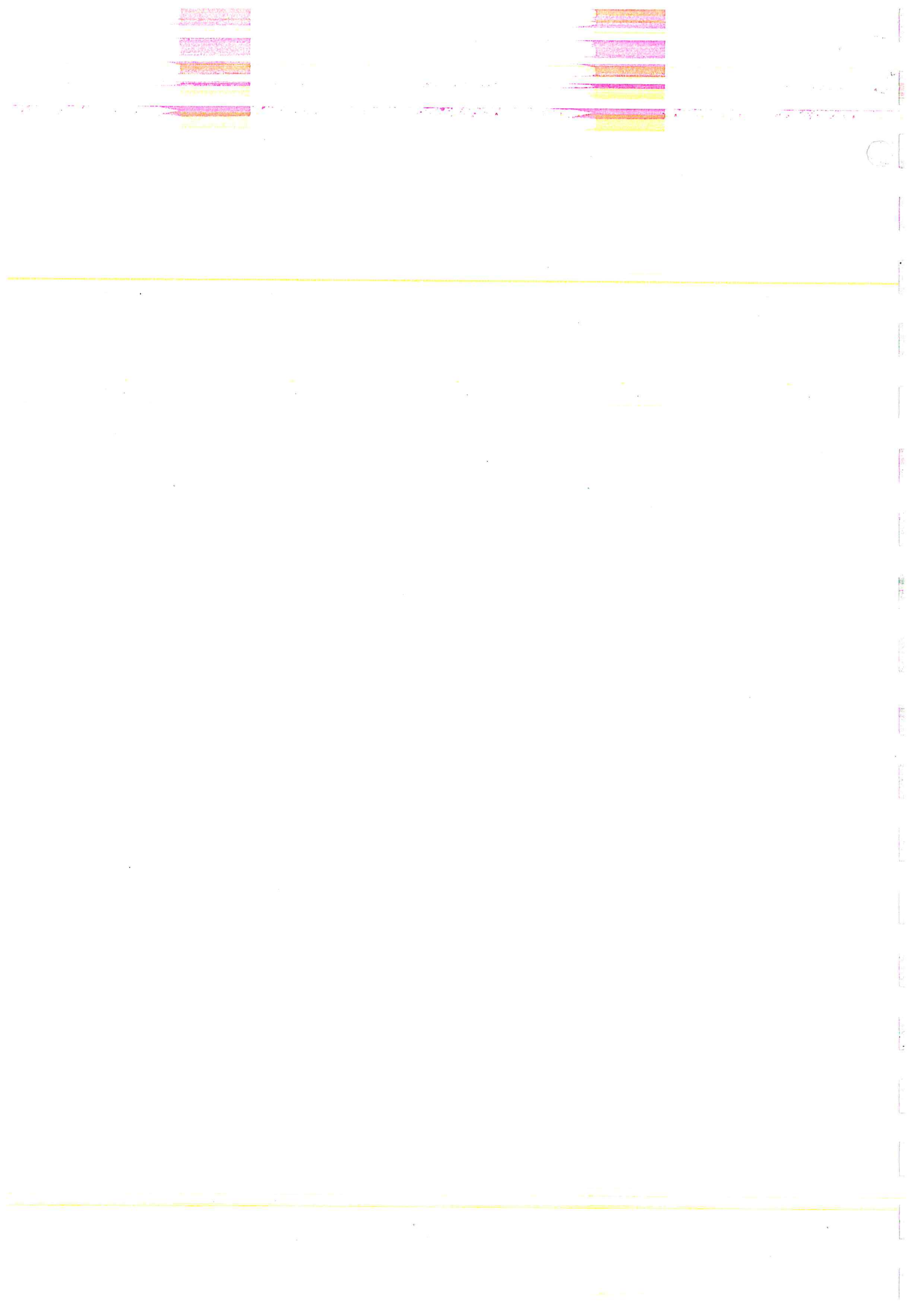
Notes:

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs


 AUTHORISED REPRESENTATIVE
 RESOURCE MOBILISATION DEPARTMENT
 THE NATIONAL TREASURY

DATE: 30.07.2021



SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2021 ✓
Account No.	1000308672
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	Y.E.O.P-MIN OF PUB SERV 5812-KE C
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2020 ✓ as per C.B.K. Ledger Account	3,387,892.55 ✓
---	----------------

Add:

Total Amount deposited by World Bank	12,892,307.37 ✓
--------------------------------------	-----------------

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible expenditure

Deduct:

Total amount withdrawn	16,276,223.09 ✓
------------------------	-----------------

Total service charges if not included above in amount withdrawn

Ending balance on 30th June, 2021 ✓	3,976.83 ✓
-------------------------------------	------------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

22.07.2021

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

30.07.2021

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 7 of 7

Run Date: 15/07/2021 Run Time: 14:45:03
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2020 To

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000308672

ACCOUNT TITLE : Y.E.O.P-MIN OF PUB SERV 5812-KE C
 30/06/2021

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :					
				3,387,892.55	
NO.	Value Date	Reference.No	Details	Debit	Credit
1	26/10/2020	FT20300754S7	FUNDING	0.00	4,688,800.93
2	28/10/2020	FT20302DVGWZ	PA125460	-2,783,885.72	0.00
3	09/12/2020	FT20344RID7M	PA125486	-4,688,830.93	0.00
4	15/03/2021	FT210749PMYG	FUNDING	0.00	2,975,838.81
5	29/03/2021	FT21085GKC60	PA125908	-3,575,838.81	0.00
6	21/05/2021	FT21141XV4BP	FUNDING	0.00	5,227,667.63
7	27/05/2021	FT21147J896B	PA126108	-5,227,667.63	0.00
CLOSING BALANCE :					3976.83

END OF ACCOUNT STATEMENT

Favourites

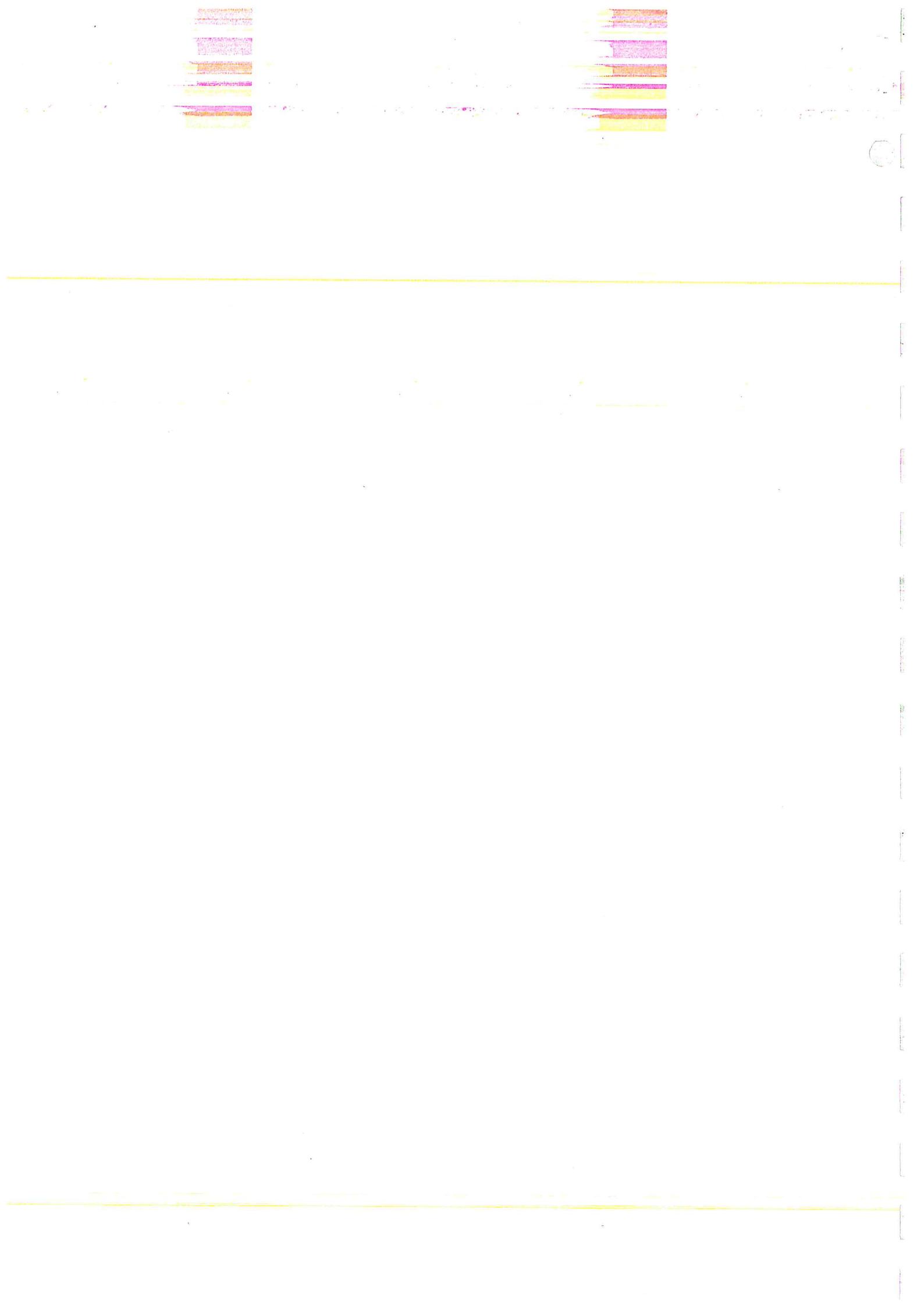
TAM.E.STMT.OF.ACCT.EPRM

More Options

Clear Selection Find

Account	equals	1000308672
Statement From	equals	20200701
Statement To	equals	20210630

TAM.E.STMT.OF.ACCT.EPRM





Loan: IDA 58120 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P151831 - Kenya Youth Employment and Opportunities

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#)

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | [Designated/UN Accounts](#) | [Category Schedule](#) |

Designated Account Detail- DA-CC

Account Details

Account Holder	YOUTH EMPLOYMENT OPPORTUNITIES PROJ	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	9,000,000.00
Account Number	XXXXXXXX72	Display	Associated Categories 1A - (GD,NCS,CS,TR,OC part A1,A2a,A2b MYII) 2B - (GD,NCS,CS,TR,OC pt B MIIYA B.2b) 4 - (Business Plan Competn award pt B2a,MIIYA) 5 - (Innovation award part B2b MIIYA) 7 - (GD,NCS,CS,TR,OC part D MIIYA)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (USD) View Transaction List

Total Deposits Less Refunds	34,084,045.97
Documented	25,084,045.97
Outstanding Balance	9,000,000.00
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

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To discuss disbursement arrangements, including documentation of the Designated Account, the borrower representative should contact the Finance Officer.

For further guidance, please enter your query as Feedback .



Loan: IDA 58120 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P151831 - Kenya Youth Employment and Opportunities

Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 20-May-2016	Loan Signing Date 04-Jul-2016	Loan Made Effective 15-Dec-2016	Authorized Signatories Submitted to WB 21-Jul-2021	Authorized Signatories Approved 21-Jul-2021	Loan Is Ready for Disbursing Online 30-Jul-2021
-----------------------------------	----------------------------------	------------------------------------	---	--	--

Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 72 entries

Filter by

DA-CC ▼

Paid Summary ▼

Value Date

Search

Application						Paid		Date received	Value Date	Logged by	Last Updated
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount				
MIIYA WA 15	DA-CC	Completed	USD	5,227,667.63	Multiple	USD	5,227,667.63	12-May-2021	20-May-2021	Borrower	20-May-2021
MIIYA WA 14	DA-CC	Completed	USD	2,975,838.81	Multiple	USD	2,975,838.81	10-Mar-2021	12-Mar-2021	Borrower	12-Mar-2021
MPYG WA 13	DA-CC	Completed	USD	4,688,830.93	Multiple	USD	4,688,830.93	16-Oct-2020	23-Oct-2020	Borrower	23-Oct-2020
MPYG WA12	DA-CC	Completed	USD	3,487,861.95	Multiple	USD	3,487,861.95	04-Mar-2020	05-Mar-2020	Borrower	05-Mar-2020
MPYG WA11	DA-CC	Completed	USD	378,289.83	Multiple	USD	378,289.83	04-Mar-2020	05-Mar-2020	Borrower	05-Mar-2020
MPYG WA10	DA-CC	Completed	USD	3,479,111.95	Multiple	USD	3,479,111.95	02-Oct-2019	07-Oct-2019	Borrower	07-Oct-2019
MPYG WA09	DA-CC	Completed	USD	1,959,964.31	Multiple	USD	1,959,964.31	28-May-2019	31-May-2019	Borrower	31-May-2019
MPYG WA08	DA-CC	Completed	USD	6,000,000.00	DA-CC	USD	6,000,000.00	11-Jan-2019	16-Jan-2019	Borrower	16-Jan-2019
MPYG WA06	DA-CC	Completed	USD	260,943.00	7	USD	260,943.00	19-Sep-2018	25-Sep-2018	Borrower	25-Sep-2018
MPYG WA07	DA-CC	Completed	USD	1,316,680.00	Multiple	USD	1,316,680.00	19-Sep-2018	25-Sep-2018	Borrower	25-Sep-2018
MPYG WA05	DA-CC	Completed	USD	809,877.00	Multiple	USD	809,877.00	30-Aug-2018	05-Sep-2018	Borrower	05-Sep-2018
MPYG WA04	DA-CC	Completed	USD	222,228.56	7	USD	222,228.56	29-Aug-2018	31-Aug-2018	Borrower	31-Aug-2018
MPYG -WA03	DA-CC	Completed	USD	2,089,412.00	7	USD	2,089,412.00	03-Nov-2017	06-Nov-2017	Borrower	06-Nov-2017
MPYG - WA02	DA-CC	Completed	USD	0.00	7	USD	0.00	05-May-2017	05-May-2017	Borrower	05-May-2017
SDPSY WA01	DA-CC	Completed	USD	667,340.00	DA-CC	USD	667,340.00	03-Apr-2017	06-Apr-2017	Borrower	06-Apr-2017

Loans with Closing Date in less than 6 months

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Loan: IDA 58120 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P151831 - Kenya Youth Employment and Opportunities

[Loan Overview](#)
[Disbursements](#)
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[Audit Submission](#)
[Applications](#)
[eSignatorie\(s\)](#)
[Beneficiaries](#)
[Contracts](#)
[Designated/UN Accounts](#)
[Category Schedule](#)

Withdrawal Applications

Disbursement Milestone

Loan Approval Date
20-May-2016

Loan Signing Date
04-Jul-2016

Loan Made
Effective
15-Dec-2016

Authorized
Signatories
Submitted to WB
21-Jul-2021

Authorized
Signatories
Approved
21-Jul-2021

Loan Is Ready for
Disbursing Online
30-Jul-2021

[Submit Withdrawal Application](#)

Transaction List

Showing results 1 - 50 of 94 entries

Filter by

DA-CC

Documented C

Value Date

Search

Application						Paid					
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
MIIYA WA 15	DA-CC	Completed	USD	5,227,667.63	7	USD	1,929,611.44	12-May-2021	20-May-2021	Borrower	20-May-2021
MIIYA WA 15	DA-CC	Completed	USD	5,227,667.63	4	USD	428,637.08	12-May-2021	20-May-2021	Borrower	20-May-2021
MIIYA WA 15	DA-CC	Completed	USD	5,227,667.63	1A	USD	2,869,419.11	12-May-2021	20-May-2021	Borrower	20-May-2021
MIIYA WA 14	DA-CC	Completed	USD	2,975,838.81	7	USD	1,233,116.42	10-Mar-2021	12-Mar-2021	Borrower	12-Mar-2021
MIIYA WA 14	DA-CC	Completed	USD	2,975,838.81	4	USD	179,457.03	10-Mar-2021	12-Mar-2021	Borrower	12-Mar-2021
MIIYA WA 14	DA-CC	Completed	USD	2,975,838.81	1A	USD	1,563,265.36	10-Mar-2021	12-Mar-2021	Borrower	12-Mar-2021
MPYG WA 13	DA-CC	Completed	USD	4,688,830.93	7	USD	1,304,301.15	16-Oct-2020	23-Oct-2020	Borrower	23-Oct-2020
MPYG WA 13	DA-CC	Completed	USD	4,688,830.93	5	USD	265,655.78	16-Oct-2020	23-Oct-2020	Borrower	23-Oct-2020
MPYG WA 13	DA-CC	Completed	USD	4,688,830.93	1A	USD	3,118,874.00	16-Oct-2020	23-Oct-2020	Borrower	23-Oct-2020
MPYG WA12	DA-CC	Completed	USD	3,487,861.95	7	USD	323,409.40	04-Mar-2020	05-Mar-2020	Borrower	05-Mar-2020
MPYG WA11	DA-CC	Completed	USD	378,289.83	7	USD	13,832.62	04-Mar-2020	05-Mar-2020	Borrower	05-Mar-2020
MPYG WA12	DA-CC	Completed	USD	3,487,861.95	1A	USD	3,164,452.55	04-Mar-2020	05-Mar-2020	Borrower	05-Mar-2020
MPYG WA11	DA-CC	Completed	USD	378,289.83	1A	USD	364,457.21	04-Mar-2020	05-Mar-2020	Borrower	05-Mar-2020
MPYG WA10	DA-CC	Completed	USD	3,479,111.95	7	USD	849,528.24	02-Oct-2019	07-Oct-2019	Borrower	07-Oct-2019
MPYG WA10	DA-CC	Completed	USD	3,479,111.95	1A	USD	2,629,583.71	02-Oct-2019	07-Oct-2019	Borrower	07-Oct-2019
MPYG WA09	DA-CC	Completed	USD	1,959,964.31	7	USD	637,534.87	28-May-2019	31-May-2019	Borrower	31-May-2019

Application						Paid					
MPYG WA09	DA-CC	Completed	USD	1,959,964.31	1A	USD	1,322,429.44	28-May-2019	31-May-2019	Borrower	31-May-2019
MPYG WA08	DA-CC	Completed by WB	USD	6,000,000.00	DA-CC		0.00	10-Jan-2019		Rose Wangeci	16-Jan-2019
MPYG WA06	DA-CC	Completed	USD	260,943.00	7	USD	260,943.00	19-Sep-2018	25-Sep-2018	Borrower	25-Sep-2018
MPYG WA07	DA-CC	Completed	USD	1,316,680.00	7	USD	1,087,349.00	19-Sep-2018	25-Sep-2018	Borrower	25-Sep-2018
MPYG WA07	DA-CC	Completed	USD	1,316,680.00	1A	USD	229,331.00	19-Sep-2018	25-Sep-2018	Borrower	25-Sep-2018
MPYG WA05	DA-CC	Completed	USD	809,877.00	7	USD	437,249.00	30-Aug-2018	05-Sep-2018	Borrower	05-Sep-2018
MPYG WA05	DA-CC	Completed	USD	809,877.00	1A	USD	372,628.00	30-Aug-2018	05-Sep-2018	Borrower	05-Sep-2018
MPYG WA04	DA-CC	Completed	USD	222,228.56	7	USD	222,228.56	29-Aug-2018	31-Aug-2018	Borrower	31-Aug-2018
MPYG -WA03	DA-CC	Completed	USD	260,943.00	7	USD	260,943.00	03-Nov-2017	06-Nov-2017	Borrower	06-Nov-2017
MPYG -WA02	DA-CC	Completed	USD	15,809.00	7	USD	15,809.00	05-May-2017	05-May-2017	Borrower	05-May-2017

Loans with Closing Date in less than 6 months

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For further guidance, please enter your query as Feedback .

REPUBLIC OF KENYA
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

Date: 1-07-2021

Report of the Board of Survey on the Cash and Bank Balances of **Kenya Youth Empowerment & Opportunities Project, A/C No.1000397788** as at the close of

business on **30/06/2021**

The Board, consisting of- (Names and Official titles)

MURUMBA S.CHIULI - CHAIRMAN

NIXON OBORAH - MEMBER

ANJELO MUKETHA - MEMBER

Assembled at the office of **THE CASHIER**

at **9.00 A.M.** (time) on the **1ST JULY 2021**

Notes	(Shs.	Nil
Silver	Shs.	Nil
copper	Shs.	Nil -
Cheques (as per details on reverse)	Shs.	Nil
		Nil

It was observed that cheques amounting to **Shs. NIL** cts **NIL**

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the **30th June 2021**

Cash on hand	(Shs.	NIL
Bank balance	Shs.	958,762.80
		958,762.80

The Bank Certificate of Balance showed a sum of **Shs. 347,038,435.05**
cts (shs. cts)

Standing to the credit of the account on **30th June 2021**

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Murumba S.Chiuli

Chairman

Nixon Borah - Member

Date **1st July 2021**

Anjele Muketha - Member

Members of the Board

CASH IN BANK OR CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount