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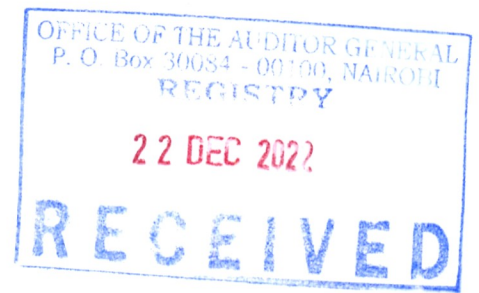
OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT
FOR VOCATIONAL AND
TECHNICAL TRAINING

FOR THE YEAR ENDED
30 JUNE, 2022



**MINISTRY OF EDUCATION
STATE DEPARTMENT FOR VOCATIONAL AND TECHNICAL TRAINING**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE YEAR ENDED
30 JUNE 2022**

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

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

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Reports and Financial Statements
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Table of Contents

	Page
1. KEY ENTITY INFORMATION AND MANAGEMENT	IV
2. STATEMENT BY THE CABINET SECRETARY	IX
3. STATEMENT BY THE PRINCIPAL SECRETARY	XI
4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2021/22	XXIX
5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING.....	XXXVI
6. STATEMENT OF MANAGEMENT RESPONSIBILITIES.....	XLI
7. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR VOCATIONAL AND TECHNICAL TRAINING.....	XLIII
8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2022.....	1
9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2022.....	2
10. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022.....	3
11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2021/22.....	5
12. NOTES TO THE FINANCIAL STATEMENT	11
13. ANNEXES.....	34

1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The State Department for Vocational and Technical Training was formed on July 2018 through Executive Order No. 1/2018 of July 2018 on “*Organization of the Government of the Republic of Kenya*”. At the Cabinet level, the Cabinet Secretary for the Ministry of Education, who is responsible for the general policy and strategic direction of the State Department for Vocational and Technical Training.

The State Department for Vocational and Technical Training has a major responsibility of ensuring availability of middle level manpower that will be needed to drive the economy towards the attainment of the Vision 2030. The success of the Vision 2030 is hinged in the sheer numbers, skills and quality of its manpower. This addresses the constitutional requirement articulated in Article 55 (a-c) regarding access to relevant education and training, employment, and participation in national development by the youth and in Article 53 1(b) regarding provision of free and compulsory basic education.

The Vision for the State Department is “**a high-quality TVET for global competitiveness**” while the **Mission** is “to provide, promote and coordinate the training sector by assuring quality, inclusiveness and relevance for the enhancement of the national economy and global competitiveness.”

The Mandate of the State Department is promoting access, equity, relevant and quality technical and vocational education and training. The department undertakes this through registration of TVET institutions; formulation, coordination, and review of policies and strategies in curriculum design, development, implementation, assessment and certification in TVET; provision of quality assurance services to TVET Institutions; setting of trainees’ admission criteria to TVET institutions; promoting research, science, technology and innovation in TVET; and oversee the management of National Polytechnics, Technical and Vocational Colleges, Vocational Training Centres and Technical Trainer Colleges

The operational environment for the State Department for Vocational and Technical Training is governed by a desired set of core values, which constitute the desired organizational culture. The core values of include:

- (i) **Integrity** - Committed to acting in an honest, accountable and transparent manner in all our undertakings.
- (ii) **Professionalism** - Committed to the highest levels of achievement obtainable through competencies and critical skills.

- (iii) **Teamwork** - Embrace teamwork and collaboration both within the Ministry and with all partners in the provision of training services.
- (iv) **Excellence** - Committed to world class benchmarking of standards
- (v) **Efficiency** - Strive to achieve the highest value of benefit from the deployment of resources, particularly to the trainees.
- (vi) **Innovativeness and creativity** - Committed to setting and maintaining high standards of training through continuous improvement of service delivery.
- (vii) **Upholding cultural diversity** - Training seeks to create a cohesive society where all people live together harmoniously regardless of race, tribe, creed, or geographic area of origin.

(b) Key Management

The State Department for Vocational and Technical Training's day-to-day management is under the following key organs:

Directorate of Technical Education: The directorate has the overall mandate on matters of Technical Training in the Country. This includes: Enhancing access, equity, quality and relevance at all levels of technical training, improving the quality of technical training and promotion of linkages and collaborations between industry and TVET institutions and promotion of innovativeness and research in TVET Institutions as well as promotion of partnerships for TVET. The Directorate provides policy guidance and strategic direction on development of TVET in the Country. It also coordinates the management of all TVET institutions under the State Department and supervises the development of private sector owned TVET institutions. The TVET sector in Kenya currently includes ten (11) National Polytechnics, one (1) Technical Trainer's College, one hundred-ninety-two (192) technical training institutes (TTIs), seven (7) institutes of technology (ITs) and four (4) Special TTIs catering for hearing and visually impaired trainees.

Directorate of Vocational Education and Training: The Directorate is mandated to formulate policy and do research, capacity build the counties on curriculum implementation, good governance for VTC, ensure ICT integration and create linkages and partnerships that will improve the quality of vocational Education and training in the country. Vocational Education and Training (Village /Youth Polytechnic) as in the constitution is a devolved function with clear mandates of the roles each level of government should play in the development of skills training. This linkage is made possible through the Council of Governors and the Senate. The mandate addresses the constitutional requirement as articulated in Article 53 1(b) regarding provision of free and compulsory basic education and Article 55 (a-c) regarding access to relevant education and training, employment and participation in national development by the youth, as stipulated in the Jubilee Manifesto. Further, Executive Order No.1 of 2018 on Organisation of Government places VTC function under the Ministry of Education. The operations of VTCs have been devolved except policy and research, capacity building on curriculum implementation, partnerships and linkages all this is under the State Department of Vocational and Technical Training. The Directorate, towards the realization of her

State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022

mandate, is implementing various vocational training strategies such as: Capacity building of curriculum implementers of VTCs; construction and refurbishment of VTC infrastructure through donor funds when available; establishment of a legal framework for the VTCs to operate in; create partnerships and linkages with development partners and county governments in the implementation of the VTCs mandate. There are currently 1,156 Public VTCs with an enrolment of 163,005 trainees.

General Administration, Planning and Support Services Department: The State department has other units, which offer support services to the technical directorates. These are: Administration, Human Resource Management and Development, Accounts, Finance, Central Planning and Project Monitoring Unit, Information and Communication Technology, Legal, Public Communication, and Supply Chain Management divisions.

(c) Fiduciary Management

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

No.	Designation	Name
1	Cabinet Secretary	Prof. George A. O. Magoa
2	Principal Secretary	Dr. Margaret W. Mwakima
3	Secretary, Administration	Mr. David Y. Kipkemei
4	Director Technical Education	Mr. Tom Mulati
5	Director, Vocational Education & Training	Mr Mutinda Mwaa
6	Deputy Accountant General	Mr. Joseph M. Kiraita
7	Chief Finance Officer	Mr Anthony B. Masinde

(d) Fiduciary Oversight Arrangements

a. Audit committee activities

The Ministry has an active audit committee which is made up of members who were recruited from the public. The members are currently serving their second term w.e.f. from September, 2021.

The members include: -

1. Gabriel Ouko – Chairman
2. Fauziya Karama – Member
3. Kimathi Kimson – Member
4. Amos Musundi – Member
5. Esther Ngeru – National Treasury Representative

b. Public Finance Management Committee

There exists a Public Finance Management Committee for the State Department appointed by the Principal Secretary. The committee oversees project implementation activities within the State Department.

c. Senior Management Committee

The State Department, holds senior management meetings on a quarterly basis. The Principal Secretary chairs all the meetings.

d. Other oversight activities

The State Department has a project committee which deliberates on all matters on project development. All heads of Departments are members of the committee which is chaired by the Principal Secretary.

(e) State Department for Vocational and Technical Training

P.O. Box 9583-00200
Jogoo House "B"
Harambee Avenue
NAIROBI, KENYA

State Department for Vocational and Technical Training Contacts

Telephone: (254) 020 3318581
E-mail: psvtt2018@gmail.com
Website: www.education.go.ke

(f) State Department for Vocational and Technical Training Bankers (all banks)

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Kenya Commercial Bank
P.O. Box 300112
City Square 00200
Nairobi, Kenya.

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

(g) Independent Auditors

Auditor - General
Office of The Auditor General
Anniversary Towers, University Way
P.O. Box 30084
GPO 00100
NAIROBI, KENYA

(h) Principal Legal Adviser

The Attorney General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

2. STATEMENT BY THE CABINET SECRETARY

The State Department for Vocational and Technical Training derives its mandate from Executive Order No. 1/2018 of July 2018 on “*Organization of the Government of the Republic of Kenya*”. The State Department is responsible for promoting access, equity, and relevant and quality technical and vocational education and training. The State Department does this through registration of TVET institutions; formulation, coordination, and review of policies and strategies in curriculum design, development, implementation, assessment and certification in TVET; provision of quality assurance services to TVET Institutions; setting of trainees’ admission criteria to TVET institutions; promoting research, science, technology and innovation in TVET; and oversee the management of National Polytechnics, Technical and Vocational Colleges, Vocational Training Centres and Technical Trainer Colleges.

The State Department for Vocational and Technical Training has a major responsibility of ensuring availability of middle level manpower that will be needed to drive the economy towards the attainment of the Vision 2030. The success of the Vision 2030 is hinged in the sheer numbers, skills and quality of its manpower. This addresses the constitutional requirement articulated in Article 55 (a-c) regarding access to relevant education and training, employment, and participation in national development by the youth and in Article 53 1(b) regarding provision of free and compulsory basic education.

The Country’s socio-economic development largely depends on the effectiveness and quality of its human resources development (HRD) system. In order to confront the developmental challenges, Kenya needs an education and training system that facilitates articulation amid its different components. The current global shift to knowledge economies/societies accentuates the need for such a system linking with the labour market needs. This will enable Kenya to confront the job creation challenge by producing graduates who are capable of utilizing the right skills in the context of increased integration to world markets. This requires considerable expansion and improvement in the quality and relevance of education and training in general and TVET in particular

The State Department’s efforts have led to an increase in the number of public and private TVET institutions, rising from 2,129 (1,340 public and 789 private) in FY 2019/20 to 2,251 (1,348 public and 903 private) in FY 2020/21 and further to 2,325(1,352public and 973 private) in FY 2021/22. Further, the overall enrolment in Public TVET institutions under Ministry of Education recorded a 10.4 % increase over the period with the gross enrolment for both public and private TVETs increasing from 473,657 (271,139 Male and 202,518 Female) in 2020/21 to 498,326 trainees (284,918 Male and 213,408 Female) in 2021/22. Out of this enrolment, National Polytechnics accounted for 19.51 percent, whereas Vocational Training Centres (VTCs) accounted for 32.71 percent and other Public TVET TVCs accounted for 30.29 percent.

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

This increase between the years is attributed to the establishment of new TVCs in the country, expansion of existing TVET Institutions; equipping institutions with state of art equipment, rebranding and advocacy, increased funding of special needs TVET institutions, the introduction of annual capitation to each trainee in the TVET institutions under the Ministry of Education and enhancement of Higher Education Loans Board trainees' loan allocation. The HELB loans have benefited 102,100 trainees in 2019/20, a total of 105,800 trainees in 2020/21, however, the number reduced to 65,000 trainees in 2021/22. There still exist challenges in the need for modern and specialized equipment, curriculum reforms, poor perception and recognition of TVET and SNE, retention of trainees, as well gender and regional disparities.

The State Department reiterates its commitment to providing quality TVET in order to enhance both the socio-human aspects of the labour force by contributing to the livelihood of individuals, the developmental needs of the economy and to the broader society. This will promote the competitiveness of the Kenyan economy at regional and international levels and also provides relevant skills for job creation and employment to graduates from primary, secondary schools and the general public at large. The Department will continue implementing initiatives with due regard to sustainability, cost-effectiveness, local ownership and high added-value to services.

.....
**HON. EZEKIEL MACHOGU, CBS
CABINET SECRETARY
MINISTRY OF EDUCATION**

3. STATEMENT BY THE PRINCIPAL SECRETARY

The TVET sub-sector is guided by the TVET Act No. 29 of 2013 and provides key reforms in this sub-sector to make it responsive to industry demands and the dynamic global technological changes. The sub-sector has had considerable growth in the past few years. It continues to produce the needed middle level human resource for the national economy. The Vision 2030 has placed special demands on TVET as the leading engine that the economy must essentially rely upon to produce adequate middle level manpower that is needed to drive the economy towards the attainment of the Vision. The success of the Vision 2030 and attainment of the ‘Big 4’ Agenda is hinged on the total numbers, skills and quality of its manpower.

The Government of Kenya (GoK) has prioritised skills development and training through Technical Vocational Education and Training (TVET) as an enabler to achieving vision 2030, a catalyst for industrialization and a key strategy to addressing youth employment. TVET has been undergoing reforms which are guided by a number of policy documents including: Vision 2030; the ‘Big 4’ Agenda; the Sessional Paper No. 1 of 2019 on Reforming Education and Training in Kenya; National Education Sector Strategic Plan (NESSP) 2018-2022; and the TVET Act No. 29 of 2013 among others. The current endeavour is towards the improvement of TVET enrolment per 100,000 populations from 446 to 780 by 2022 and provide adequate opportunities for accessible Competency Based Education and Training.

In 2021/22, the State Department had a budget allocation of Ksh 23,053,129,473 out of which Recurrent was Kshs. 19,044,672,138 and development was Ksh. 4,008,457,335. For the recurrent budget, the absorption rate stood at 96.36% which was an improvement compared to the previous year. For the development vote the absorption rate was 55%. The low absorption is attributed to the fact that most projects are at their initial stages of procurement.

Table 1: Financial Performance Analysis

Vote	Approved Estimates FY 2021/22	Cumulative Expenditure as at June 2022	Absorption %	Remarks
Recurrent Gross	19,044,672,138	18,290,077,282	96.36%	Absorption rate has improved compared to the previous year.
Development Gross	4,008,457,335	2,204,092,894	55%	Most projects are at the initial stage of procurement leading to low absorption.
Total	23,053,129,473	14,821,298,927	88.90%	

State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022

During the period under review, the overall enrolment in Public TVET institutions under Ministry of Education recorded a 10.4 % increase. The gross enrolment for both public and private TVETs increased from 473,657 (271,139 Male and 202,518 Female) in 2020/21 to 498,326 trainees (284,918 Male and 213,408 Female) in 2021/22. Out of this enrolment, National Polytechnics accounted for 19.51 percent, whereas Vocational Training Centres (VTCs) accounted for 32.71 percent and other Public TVET TVCs accounted for 30.29 percent.

This increase between the years is attributed to the establishment of new TVCs in the country, expansion of existing TVET Institutions; increased funding of special needs TVET institutions, the introduction of annual capitation to each trainee in the TVET institutions under the Ministry of Education and enhancement of Higher Education Loans Board trainees' loan allocation. The inaugural capitation disbursement was done in the FY 2018/19 and amounted to Kshs 2,446 Million and this increased to Kshs 2,673 Million in the FY 2019/2020 and Kshs 4,946 Million in the FY 2020/21 to Kshs. 5,132 in FY 2021/22. The TVET HELB loan expenditure grew from Kshs 300 Million in FY 2018/19 to Kshs 4,062 Million for FY 2019/20 and but reduced to Kshs 2,555 Million in FY 2020/21 but has slightly increased to 3,800 Million in FY 2021/22.

The Gender Parity Index recorded 0.75 implying that males still have an edge over female, performance of female in terms of enrolment improved

Table 1: Trainees Enrolment 2017-2022

Economic Survey 2022

The number of public and private TVET institutions rose from 2,129 in FY 2019/20 and 2,379 in FY 2020/21 and 2,396 in FY 2021/22 to as presented in Table 2. The number of Public TVET institutions is set to sharply rise given the ongoing construction and the Government's commitment to ensure that there is at least one TTI in each of the 290 constituencies

Table 2: Public and Private TVET Institutions 2018-2022

Category	2017/18	2018/19	2019/20	2020/21	2021/22
Public Vocational Training Centres (VTCs)	899	1,200	1,200	1,200	1,156
Private Vocational Training Centres (VTCs)	47	47	86	83	88
Public Technical and Vocational Colleges	91	191	238	255	255
Technical Trainers College	1	1	1	1	1
Private Technical and Vocational	627	742	843	829	885

State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022

Colleges					
National Polytechnics	10	10	10	11	11
Total	1,675	2,028	2,129	2,379	2,396

Economic Survey 2022, DTE 2022, DVET 2022

The improved performance was realized through implementation of a number of initiatives as discussed below:

Construction of TVCs in Constituencies (GoK):

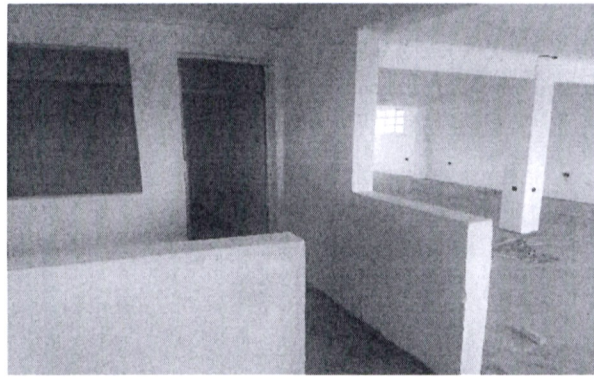
In FY 2021/22 the state department continued the construction which is done in four phases namely: 9 TTIs in Counties without any; Phase I of 60 TTIs in constituencies; Phase II of 70 TTIs in Constituencies; and Phase of 30 in constituencies. For the Phase of 9 TTIs, 8 institutions had been operationalized during the period under review. The remaining one being Garbatulla - 70% having been delayed due to insecurity in the area. For Phase I of 60, a total of 56 were completed and operationalized. The remaining four are Balambala TVC- 85%, Kakrao TVC- 95%, Saku TVC- 82% and Sigor TC- 90%. The delay has been due to limitation of budget, insecurity, inaccessibility to the rains and calamities such as landslides. For Phase II of 70, a total of 64 were completed and operationalized. The sub-sector initiated phase III of 30 TVCs as derived from Jubilee Government Manifesto is to establish one TVC per constituency in a phased approach in Kenya. This project has recorded an average of 77 percent completion, with 11 institutions having been operationalized. In summary, 139 of these TVCs were completed and operationalized.

Table 1.2: Status summary of newly established TVCs

Phase of the project	Institutions that are completed	No. of institutions not completed	No. of institutions equipped	No. of institutions not equipped
Nine TVCs in Counties (9)	8	1	6	3
Phase I of TVCs in Constituencies (60)	56	4	54	6
Phase II of TVCs in Constituencies (70)	64	6	42	15
Phase III of TVCs in Constituencies (30)	11	19	0	30

Source: DTE 2022

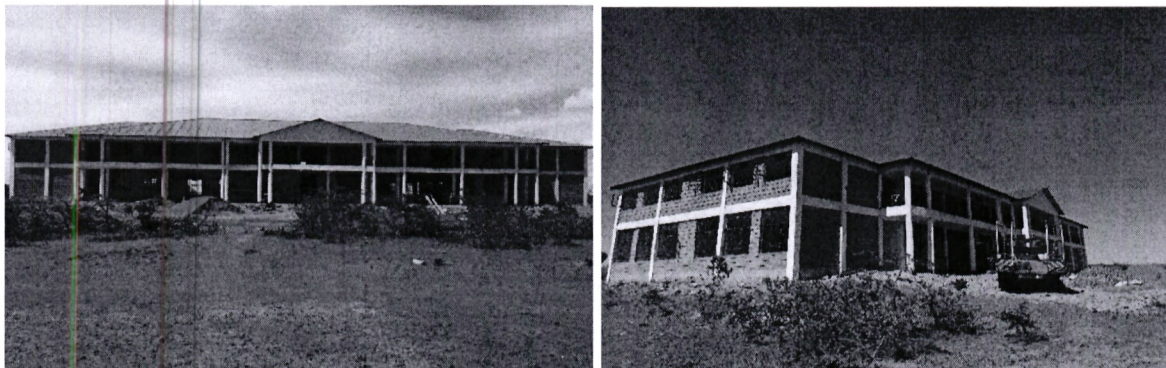
Construction of Samburu West TVC: GoK - Phase of 60 TVCs



Construction of Kakrao TVC: GoK - Phase of 60 TVCs



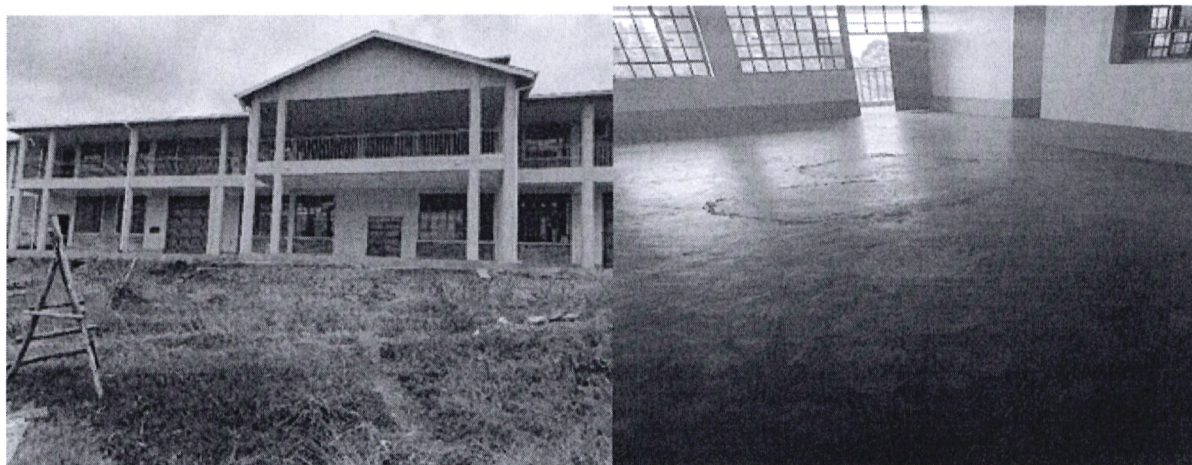
Construction of Laikipia West TVC – Phase of 70



Construction of Yatta TVC- Phase of 30 (Completed)

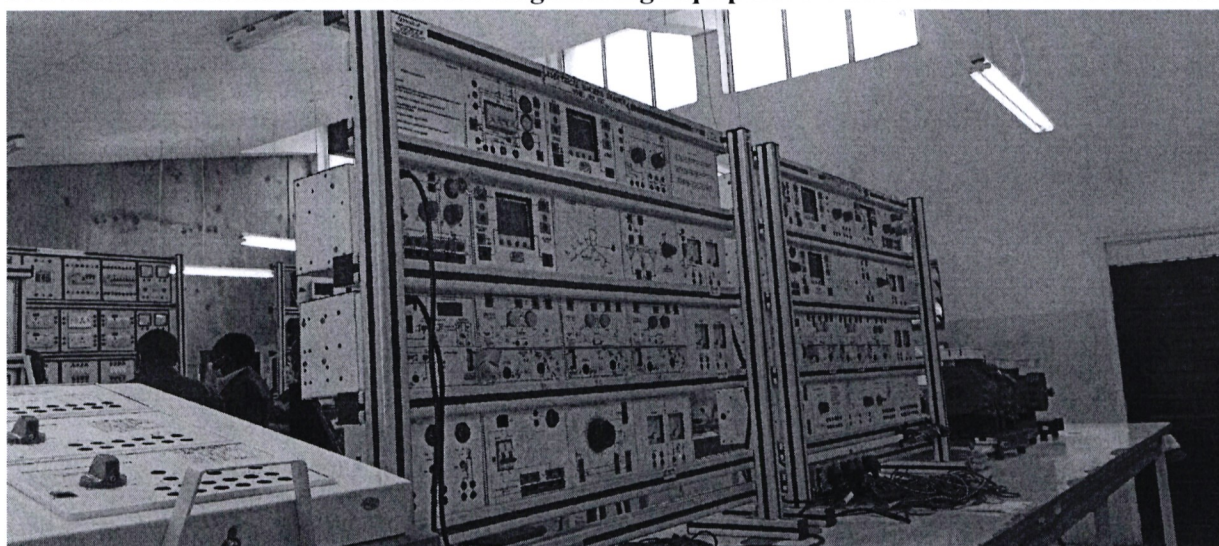


Construction of Githunguri TVC- Phase of 30 (Completed)

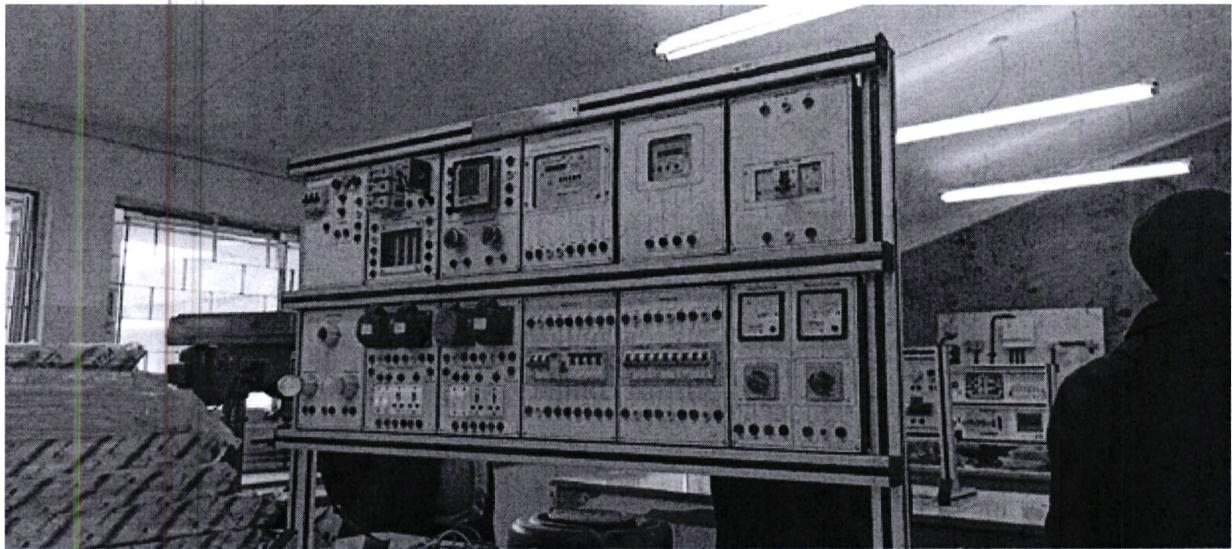


Equipping TVET institutions under GoK/Africa Development Bank initiative.: The aim is to improve access, quality and relevance in the TVET sector. Equipment for various disciplines was delivered to 33 institutions to equip vulnerable youth with relevant TVET skills and work experience under the AFDB II project. The project is also undertaking construction in 12 institutions which have also received equipment. The Special Needs Institutions received Assistive Learning and Training Devices, Tannery Equipment, Footwear Equipment, Stitching machines and Hand tools.

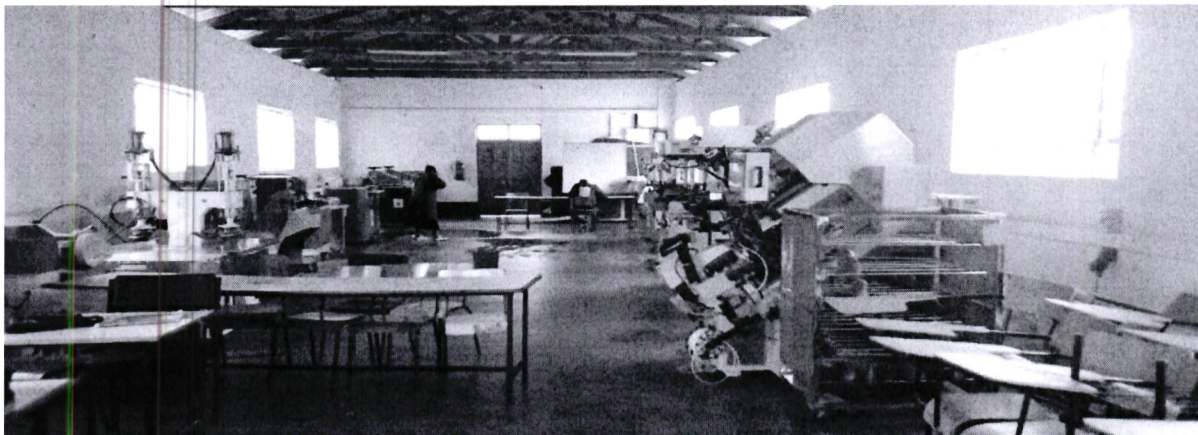
Provision of Electrical & Electronic Engineering Equipment Under GoK/AfDB at Eldoret NP



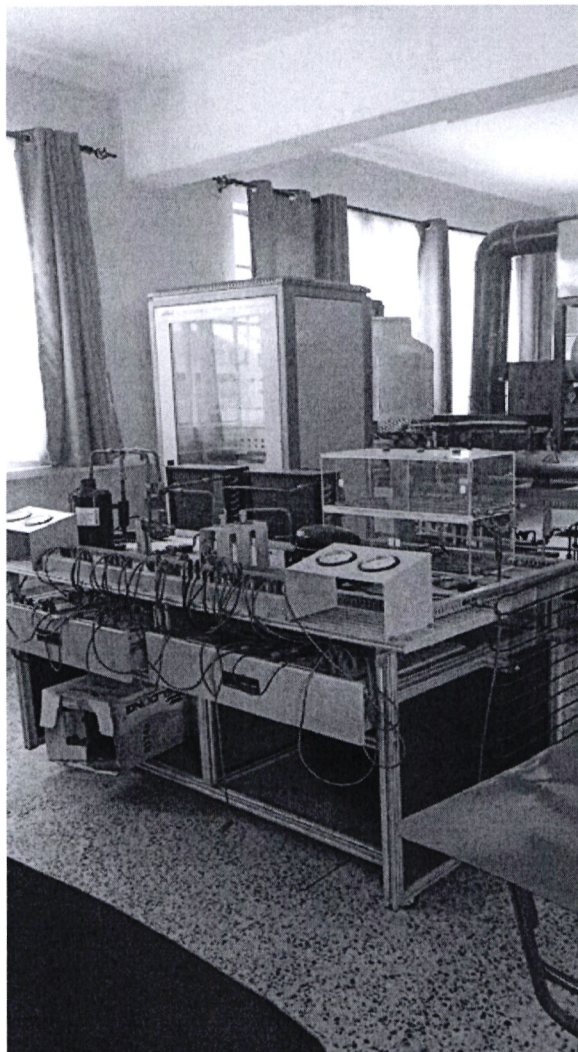
*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*



Provision of Assistive Learning & Training Device Equipment Under GoK/AfDB at Machakos TTIB



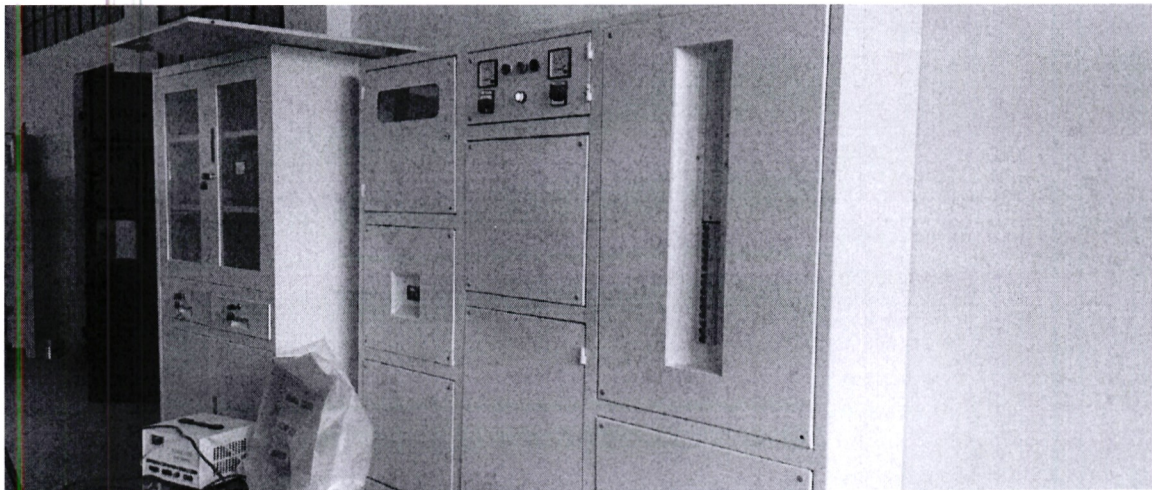
Provision of Mechanical Engineering Equipment Under GoK/AfDB at Kaiboi TTI



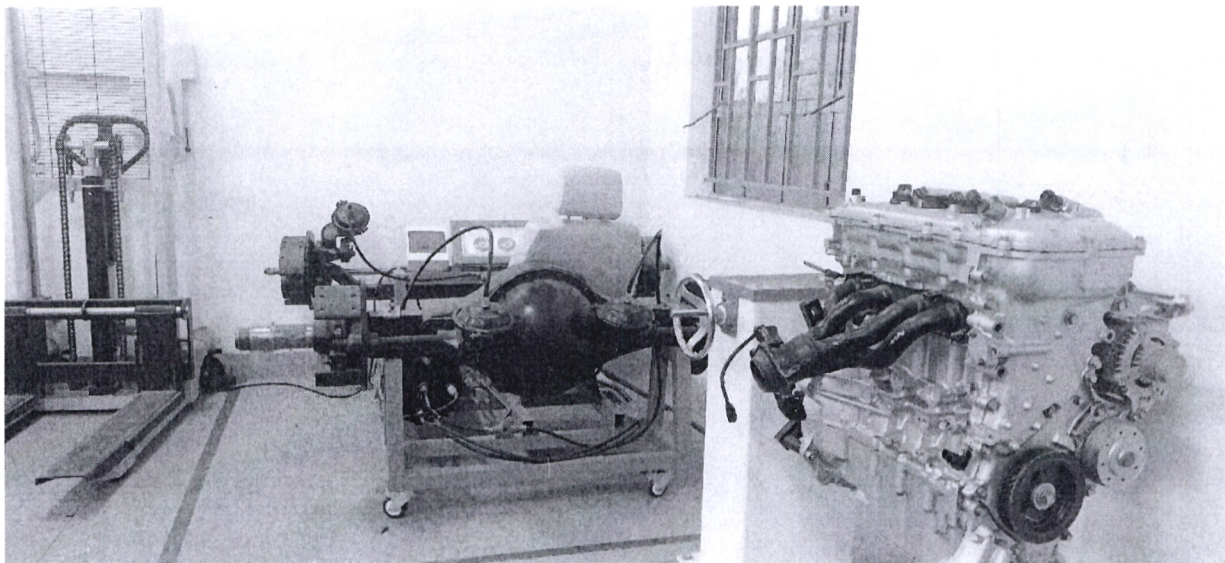
Equipping of TVET institutions under GoK/ China Project: The equipping of TVET institutions was funded by GoK and China Government to the new and existing TVET institutions. The department started equipping Technical and Vocational Colleges to improve access, quality and relevance in TVET sector. Under the Kenya-China project, a total number of 144 Technical and Vocational Colleges (TVCs) have been equipped with modern State of the Art Training equipment, leaving 67 newly established TVCs yet to be equipped.

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

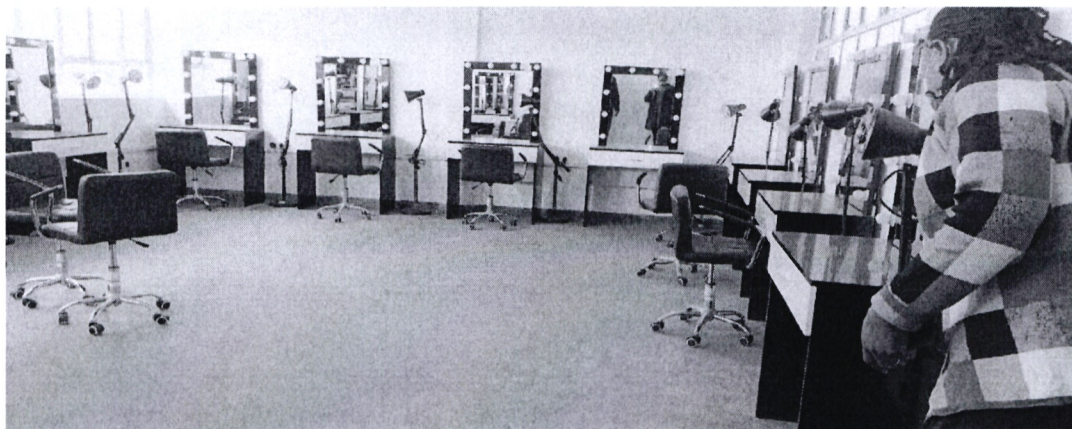
Provision of Civil Construction Technology Equipment (Hospitality 2) under GoK/ China Project



Provision of Automotive Technology Equipment under GoK/ China Project



Provision of Hairdressing, Beauty Therapy Equipment under GoK/ China Project





Reforms under Trainer Management: The Kenya Technical Trainers College was supported to improve its infrastructure. As a result of these initiatives, enrolment increased from 5,067 in FY 2019/20 and 4687 in the FY 2020/2021 to a total of 8,733 in FY 2021/22. However, the relocation of Kenya Technical Trainers College (KTTC) from its current location at Gigiri to Ngong is ongoing to pave the way for the establishment of a Diplomatic enclave.

Special Needs in Technical and Vocational Education: The four (4) special needs institutions were integrated in the TVET sector with their budget increasing from 158 million in 2018/19 to 160.4 million in 2019/20 and remained at Ksh.160.4 Million in 2020/2021. The number of students enrolled in TVET SNE institutions (Machakos TTI for the Blind; Karen TTI for the Deaf; Sikri TTI for Deaf and Blind; Nyangoma TTI for the Deaf) increased from 2,414 in FY 2019/20 to 3,301 in FY 2020/2021 and 3,805 in FY 2021/22.

Revitalization of youth polytechnics: During the period under review, under the Kenya Italy Debt for Development Programme (KIDDP) project, 6 workshops were constructed in 2 youth polytechnics, 3 hostels were constructed and rehabilitated, 3 administration blocks were built and 3 power houses connected with electricity and a total of 3 youth polytechnics were supplied with ICT equipment.

The department has been disbursing conditional grants to VTCs (formerly known as youth/village polytechnics) through the County governments. This initiative has led to growth in enrolment in VTCs from 139,439 in FY 2020/21 to 143,505 in FY 2021/22 which is mainly attributed to the expansion of the VTCs infrastructure development, modernization and expansion of VTCs by the County governments. The National government's effort to rehabilitate VTCs through provision of the conditional grant boosted this growth and positive perception in vocational training.

In an effort to deliver on its mandate, the State Department has encountered a number of **Emerging Issues** as discussed below:

- **Transfer of service for TVET trainers** from Teachers Service Commission (TSC) to Public Service Commission of Kenya (PSCK) in an environment of variant opinion between trade unions and policy implementers. Remittance of personal files for trainers has been slow from the TSC hindering smooth transition and management of the trainers. This environment is likely to slow down the process.
- **Acceptability of the Kenya National Qualifications Framework:** the gazetted National Qualifications Regulations are applicable to all qualifications from primary to PhD level (10 levels).
- **Recognition of Prior Learning (RPL)** is an emerging issue that needs to be handled.
- **Implementation of CBET:** although the concept of CBET has been generally accepted, its implementation has been slowed down by inadequate competent CBET trainers and facilities in TVET institutions. The requisite institution-based assessment and verification of competencies are new concepts which require a different approach from the traditional terminal examination system.
- **Capitation in TVET:** The Government's effort to subsidise the cost of TVET is being addressed through capitation. This calls for accurate enrolment data and development and implementation of a realistic differentiated unit cost mechanisms for the provision of TVET programmes.
- **Demand for Technical and Vocational skills:** The demand for TVET has gone up because of capitation and the shift of government focus to the Big 4 agenda and the requisite skills to support the agenda. In addition, there are students who opt to join TVET instead of the Universities; this further increase the pressure on TVET resources. There is likely to be an upsurge of enrolment in the courses that directly relate to the Big 4 agenda consequently putting pressure on the facilities and trainers.
- **COVID 19:** Due to the challenges of COVID-19 pandemic, some private TVET institutions ceased operations. This led to an upsurge in students seeking enrolment in public TVET institutions. In order for the Public TVET institutions to cope with the demand and requirements for Covid-19 protocols, there is need for rehabilitation and expansion of the facilities as well as involving the Health and sanitation infrastructure in line with MoH protocols. This will require additional resources to the sector to provide for this upsurge and motivate the TVET champions.
- The TVET sub-sector is required to embrace the new normal by adopting the virtue mode of training delivery. The requisite infrastructure is still lacking in some of the newly established TVCs. Actualizing Learning Management System (LMS) calls for increased finances and targeted interventions to the TVCs to enable them comply with the requisite social distancing during training.
- **Digitization of TVET content** and retooling of trainers is a requisite condition for delivery of ODL/virtual learning and assessment. This initiative requires strategic and targeted interventions for TVET.

- **Funding for VTCs:** After 7 years in devolution, county governments have continued to underfund Vocational Training Centers therefore slowing down the gains made in the promotion of TVET courses in the country. This calls for county Governments to actively take up the function of Vocational Education and Training by providing adequate funding and necessary infrastructure and adequate qualified instructors.
- **Increasing Demand for Technical and Vocational Skills:** The government effort to lower the cost of Technical and Vocational skills is being addressed through capitation subsidy to trainees in TVET institutions. The increasing demand has been brought about by the government focus to the Big 4 Agenda has increased demand for skills by industry. Consequently, there is an upsurge of enrolment in TVET courses putting pressure on the facilities and staffing. This pressure will increase bearing in mind that parliament has enacted a legislation for 100% transition from secondary education to tertiary training
- **Increasing Demand for Modern and Specialized Equipment:** The increase in demand for modern and specialized equipment in training and research stems from rapid rate of global advancement and innovation in technology demanding for organizations to reorganize operations to improve service delivery models. These new skills call for modern and specialized equipment in our education and training institutions to match the current skills demand. This will enable the development of seamless linkage frameworks and investment in the right tools and technical skills among the graduates and existing young entrepreneurs to increase their competitiveness and productivity
- **Curriculum Reforms:** Skills development has been following a curriculum-based approach rather than demand-driven approach to match the actual industry skills demand resulting in a weak linkage between training and industry. This has widened the gap between skills demand and supply in the market. The education and training system is moving away from an objective to competence approach which envisages the combination of knowledge, skills, values and attitudes to enable learners to successfully perform expected functions. Curriculum reforms in TVET which is a vehicle for social, economic and technological transformation is underway. TVET provides hands-on skills training required for participation in the labour market are. The Formation of Sector Skills Advisory Committees (SSAC) and establishment of Competence Based Assessment Centres (CBACs) are key requirements to the curriculum reforms in TVET. The sub sector will continue to address the ongoing curriculum reforms with a focus on teacher /trainer capacity development, e-learning, innovation, technology, entrepreneurship and talent development.
- **Emergence of Priority Sectors in the Economy:** There are a number of new emerging priority sectors in the economy including oil, gas earth minerals and the Blue economy. These are areas which require specialized skills to exploit and manage them. TVET is expected to play a critical role in imparting the required skills and technology to learners for use in the emerging priority areas.

Implementation Challenges

The Vocational and Technical Training sub sector has made great progress towards the realization of the national goals and objectives which focus on promoting access, gender parity, retention, and increased completion and transition rates from Basic education level to TVET. Despite the progress made, there still exist challenges:

a. Poor Perception and Recognition of Special Needs TVET Education

The SNE requires costly equipment, well trained tutors and other enabling facilities. Lack of detailed and reliable data on the actual prevalence of disabilities among TVET - age going students in the country, negative stereotype, misconceptions and beliefs about the causes and consequences of disability as well as high levels of poverty and gender discrimination are barriers within society that prevent learners with special needs from participating in education and training. Special needs education is constrained with inadequate number of specialized expertise, tutors and other support staff in related fields. There is also low funding in implementation of the inclusive education and training in TVET.

Additionally, there is stigmatization of Learners with disabilities. The parents and guardians have continued to look down on educating children with SN&D.

- b. Inadequate and dilapidated Infrastructure:** TVET is constrained by inadequate and dilapidated infrastructure as well as obsolete equipment in some TVET institutions. The old TVET institutions are characterized by old and dilapidated facilities. On the other hand, the new TVCs have only one academic department and lack hostel facilities which is necessary for increased enrolment. Regional and gender disparities still exist in TVET with an average gender parity of 0.75. Female trainees continue to lag behind especially in SET related courses.

Some of the TVET institutions located in ASALs areas face challenges of nomadic lifestyle, natural calamities and insecurity which negatively affects enrolment and attendance of lessons. In addition, the Covid-19 pandemic has negatively affected the TVET system as a result of measures put in place to contain the spread of the Covid-19 virus. The Pandemic has impacted negatively at individual, institutional, societal and systemic level.

c. Staffing at TVET level

TVET trainers are required to have competencies in various professional areas to ensure transfer of skills to the trainees. Currently the majority of training staff have undergone university training where knowledge-based studies are emphasized disregarding the hands-on skills training. Consequently, there exists a shortage of trainers coupled with the inadequate professional training to teach at this level. The rapid changes in technology and labour-market demands necessitate an all-inclusive review of curricula for vocational and technical training through active industry participation.

There is inadequate staff to handle competency-based curriculum that is envisaged at this level. Majority of graduates from TVET enter into the world of work with unmatched skills and are unable to meet market demands. There are also discrepancies in prioritization of VTCs by county governments; youth polytechnics have very low priority in some counties.

- d. **Weak Linkage between TVET training and industry:** Weak linkage between TVET training and industry has led to a mismatch between demand and supply of skills. The upskilling of trainers in TVET is not in tandem with dynamic changes in technology and machinery available in the industry. Lack of a framework on industry/institution linkage has negatively affected the relationships as envisioned hence slowing the gains expected from the linkages.
- e. **Weak enforcement of training standards and quality assurance:** Although the TVET Act, 2013 provides the mandate to the TVET Authority to register all trained trainers, the enforcement of this requirement has not been achieved. This is due to lack of a robust enforcement mechanism. The immediate consequence of trainers not complying with the registration requirements is that trainees may be exposed to non-qualified trainers which may compromise quality of training especially in VTCs and private TVET institutions. There is therefore a need to develop a mechanism to enforce the registration of all those involved in teaching and training, particularly those in the private institutions, and also ensure that the trainers undergo continuous professional development (CPD).

The sub-sector lacks a quality assurance and standards policy, which has negatively affected quality assurance in TVET. Lack of internal quality assurance and standards mechanisms at the institutional level has compounded the situation.

- f. **HIV & AIDS and other diseases:** HIV/AIDS and other diseases are eroding quality of education and training, weakening demand and access, drying up the country's pool of youth and skilled workers and increasing cost which is already high in relation to available public resources.
- g. **Drug and Substance Abuse and radicalization:** Drug and substance abuse has become a worrying issue in the TVET institutions affecting training and especially performance, retention and completion of courses. Radicalization amongst youth has affected training in TVET
- h. **Uncoordinated Skills Training:** Several ministries oversee the management of public TVET institutions. However, this arrangement creates difficulties due to multiplicity of testing and certification standards. This situation has implications on standardization of training, quality assurance, recognition of prior learning, and further education of TVET graduates due to the absence of a framework for mutual recognition of qualifications.

- i. **Regional and gender disparities in access and participation to education and training:** Gender disparity exists with low enrolment in some regions especially marginalized regions. In some regions of the country, females do not have the same opportunities in accessing education and training as their male counterparts due to retrogressive cultural and religious practices. Some religious and cultural beliefs such as female genital mutilation and child labor hinder girls from attending training.
- j. **Data Management in Education and Training:** Availability of accurate, timely and relevant data is important for decision making. However, the data management systems in TVET are not well integrated and harmonized leading to inaccurate statistical data, challenges in resource allocation and policy decision making.
- k. **Inadequate Funding:** The financing of the sector is a joint effort of National and County government on one hand and private sector/households/development partners on the other hand. Financing of the sector has remained low compared to other sectors and the total budget. The Current Annual Budget is less than 4% of the Education Sector Budget (Considered as a TVET levy). Exchequer support toward the Sector has not been commensurate with the expanding TVET sector in the country. This affected the implementation of key programs such as quality assurance, recruitment of trainers, monitoring and evaluation, infrastructural development and equipping of TVET institutions across the country.
- l. **Inadequate labour market information and tracer studies:** The sector lacks data and information on the skills required and available in the labour market. This made it difficult to identify areas of training where more focus needs to be directed. Thus, there is a mismatch between the skills possessed by the job seekers and those required by industry
- m. **Inadequate financial resources and delay in exchequer release:** Construction works in TVET institutions are ongoing. Due to limited resources and delay in exchequer releases, some of the institutions could not be completed as scheduled
- n. **M&E system:** Although the TVET MIS has been rolled out, uptake of the same by institutions is still low with institutions lacking capacity to fully embrace the system. Lack of the system hampers the Ministry from timely collection of data and also inability to get data from private TVET institutions.

Recommended way forward

In order to reverse some of the negative trends in TVET, the Government initiated reforms through the TVET Act 2013, with a view to improving quality and relevance of training and employability of youth and to increase enrolment from the current 430,598 to 3 million by 2022. The need for

increased investment in TVET has further been emphasized in the Education sector analysis conducted in 2018 and the National Education Sector Strategic Plan 2018 – 2022. In addition, the role of TVET in developing the relevant human capital for the attainment of GoK's 'Big Four' agenda on manufacturing, food security, affordable healthcare and affordable housing is underscored in the Third Medium Term Plan, 2018-2022. The specific interventions and way forward are as discussed below:

- Continued rebranding and repositioning of TVET in order to increase enrollment of trainees in Vocational Training Centres, Technical Vocational Colleges and National Polytechnics through sensitization and encouragement of pupils, students and public to choose TVET as a premier career choice
- Establish a National Polytechnic in every County by upgrading an existing TVC for enhancing skills training, talent development, research and innovations with each of the proposed National Polytechnic managing other TVCs within the county where they are domiciled;
- Establish Centres of Excellence to promote research and innovations in TVET
- Enhance trainees' capitation, loans, bursaries and scholarships;
- Mainstream special needs in TVET by ensuring that all TVET institutions including the regular ones are user friendly to People with Disabilities (PWDs) and with the requisite capacities to provide training to all including the PWDs.
- Embrace the use of a versatile Learning Management System for the entire TVET so that it offers an alternate media for instructing the trainees.
- Implement targeted affirmative action to address regional, gender and sectorial disparities in TVET;
- Develop a quality assurance and standards policy and establish a strong institutional based quality assurance and standards mechanism as well as retooling TVET county directors to lead in the internal quality assurance function
- Establish model Vocational Training Centres to target youth for skills training and talent development
- Sustain and enhance the conditional grant to county governments for development of youth polytechnics/VTCs and capitation to trainees;
- Establish Technical Vocational Colleges in Constituencies still without a TVC in order to promote equity;
- Continue expansion, upgrading, rehabilitation and equipping of existing TVET institutions with modern state of the art training equipment in order to improve quality of the training;
- Continue with a phased approach in establishment/expansion/construction of TVET institutions;
- Construct hostels in newly established TVET institutions, Special Needs TVET institutions and TVET in ASAL in order to improve access to TVET;

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

- Capacity build TVET trainers, including Continuous Professional Development (CPD) for quality delivery of CBET curriculum
- Capacity build managers and administrators in TVET on governance, management and project implementation/contracts management;
- Fast track CBET implementation through creation of CBET champions and strengthen advocacy on CBET
- Increase the recurrent level of funding to address emerging issues such as HIV/AIDS, Drugs and substance abuse, safety and security, Competence Development, Disability Mainstreaming, Gender Mainstreaming, National Cohesion and Values, Road Safety Mainstreaming, Post Covid-19 recovery strategies among others;
- Strengthen partnerships with bodies such as NG-CDF and other funds to support infrastructure development in TVET institutions
- Strengthen ICT integration and internet connectivity in TVET to facilitate virtual training;
- Improve work environment for workers in the sub sector through provision of tools and equipment;
- Full roll out the TVET MIS to be the one source of credible, accurate and verifiable TVET data;
- Establish National innovation exhibitions and competitions for the TVET sector. This will attract industry, market institutions and attract partnerships with other players;
- Conduct continuous review of the TVET curriculum to address the changing needs and demands in industry and enhance the quality and relevance;
- Strengthen monitoring, evaluation and reporting as well as tracer studies by mainstreaming M&E in all Programmes and Projects;
- Strengthen linkages/partnerships between industry and skills training institutions to foster internships and attachment in industry by developing a linkage/partnership framework
- Strengthen the intergovernmental linkages between the National and County governments to ensure elevation and prioritisation of VTCs; and
- Implement the National Policy Framework as contained in the proposed County Vocational Education and Training Bill 2019 to guide all the 47 counties on the management of Youth/Village Polytechnics.

The State Department for Vocational and Technical Training will continue implementing initiatives with due regard to sustainability, cost-effectiveness, local ownership and high added-value to services to promote and ensure regional and global competitiveness of graduates.



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Dr. Esther T. Muoria, PhD
PRINCIPAL SECRETARY

4. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES FOR FY 2021/22

Introduction

The Vision 2030 has placed special demands on the tertiary sector as the leading engine that the economy must essentially rely upon to produce adequate numbers of middle level professionals needed to drive the economy towards the attainment of the Vision. The link between TVET and the world of work, the economy and national development is indelible. TVET seeks to strengthen that link through the integration of ICT into its programmes to ensure that all trainees are exposed to science and technology and appreciate the new trends. Special attention will be given to exposing trainees to opportunities that allow them to practically apply the acquired knowledge.

The TVET sector has experienced considerable growth in the past few years. It continues to produce the needed middle level human resource for the national economy. The Vision 2030 has placed special demands on TVET as the leading engine that the economy must essentially rely upon to produce adequate middle level manpower that will be needed to drive the economy towards the attainment of the Vision. The success of the Vision 2030 and attainment of the 'Big 4' Agenda is hinged on the total numbers, skills and quality of its manpower.

TVET has been undergoing reforms which are guided by a number of policy documents including: Vision 2030; the 'Big 4' Agenda; the Policy Framework on Reforming Education and Training in Kenya; National Education Sector Program (NESP) 2014-2018; and the TVET Act No. 29 of 2013 among others. The current endeavour is towards the improvement of TVET enrolment per 100,000 populations from 446 to 780 by 2022 and provide adequate opportunities for accessible Competency Based Education and Training. Kenya has experienced moderate growth over the last 50 years in Tertiary Education and Training. However, the country is yet to produce adequate and skilled middle level human resource required to meet the demands for national development.

The key development objectives of the Ministry of Education'-State Department for Vocational and Technical Training's 2018-2022 plan are:

- To enhance access and equity in education, training and research;
- To provide quality and competence based education, training and research;
- To Strengthen management, governance and accountability in education, training and research and;
- To enhance relevance and capacities for Science, Technology and Innovation (ST&I) in education, training, and research for labor markets

Progress on the attainment of Strategic Objectives through Performance Contracting

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

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:

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Infrastructure development and equipment of TVET	To improve infrastructure and equip TVET institutions to enable them deliver market ready skills	Promote acquisition of market - ready skills at TVET level	No of TVCs constructed constituencies ;	In FY 2021/22 the state department continued the construction which is done in phases namely: 9 TTIs in Counties without any; Phase I of 60 TTIs in constituencies; Phase II of 70 TTIs in Constituencies; and Phase of 30 in constituencies. For the Phase of 9 TTIs, 8 institutions had been operationalized during the period under review. For Phase I of 60, a total of 56 were completed and operationalized while for Phase II of 70, a total of 64 were completed and operationalized. The sub-sector initiated phase III of 30 TVCs which recorded an average of 77 percent completion, with 11 institutions having been operationalized. In summary, 139 of these TVCs were completed	To Ministry will fast track completion of ongoing projects

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
				and operationalized.	
				Equipping of TVET institutions under GoK/ Africa Development Bank Phase II: In 2021/22 equipment for various disciplines was delivered to 33 institutions to assist the learners in their studies under the AFDB II project. The project is also undertaking construction in 12 institutions which have also received equipment.	Equipping to be done for newly established TVCs
				Equipping of TVET institutions under GoK/ China Project: Under the Kenya-China project, a total number of 144 Technical and Vocational Colleges (TVCs) have been equipped with modern State of the Art Training equipment, leaving 67 newly established TVCs yet to be equipped in the FY 2021/22	Full utilization of equipment through capacity building of trainers on utilization and maintenance
Rebranding and repositioning	To support trainees coming into	Increased enrolment in TVET	Gross enrolment in TVET	During the period under review, the overall enrolment in Public	Sustain the effort

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
TVET.	TVET while also rebranding and repositioning TVET to make it a premier education pathway to train workers for the labour market			TVET institutions under Ministry of Education recorded a 10.4 % increase. The gross enrolment for both public and private TVETs increased from 451,205 (258,084 Male and 193,121 Female) in 2020/21 to 498,326 trainees (284,918 Male and 213,408 Female) in 2021/22. Out of this enrolment, National Polytechnics accounted for 19.51 percent, whereas Vocational Training Centres (VTCs) accounted for 32.71 percent and other Public TVET TVCs accounted for 30.29 percent.	
Inclusive training in TVET	To enhance equity and inclusivity in TVET.	Improved Gender Parity	Gender parity index	The Gender Parity Index registered 0.75 implying that although males still have an edge over female terms of enrollment.	Continue with affirmative action
Competency Based Education and Training (CBET) Curriculum Development	To ensure that TVET courses are competency based and aligned to the labour market demands thus reducing the mismatch	Reduced mismatch between skills training and industry demands	Increased employability and self-reliance	In the period under review, TVET CDACC in partnership with the industry, developed 52 CBET curricula. This brings a cumulative total of 447 CBET curricula. TVET CDACC also developed 40 learning guides	Full roll out of CBET

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
	between skills training and industry demands			<p>bringing the total to 168 in the period under review.</p> <p>So far 15,108 TVET trainers and industry experts have been trained on Competency Based Assessment. Further, during the financial year, the number of curriculum content digitized was 18 bringing the total to 25.</p> <p>TVET CDACC also carried out competency based assessment on a total of 3,536 TVET candidates. The process of awarding certificates has been digitized.</p>	
Trainer Management Services	To improve the management of TVET trainers and instructors	Improved sourcing, deployment, development and retaining competent Trainers in TVET institutions under the purview of Ministry of Education	Improved trainer management	The Kenya Technical Trainers College was supported to improve its infrastructure. The college has an ongoing project to put up an institutional management complex. As a result of these initiatives, enrolment increased from 5,067 in FY 2019/20 and 4687 in the FY 2020/2021 to a total of 8,733 in FY 2021/22	Strengthen trainer management

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
TVET Accreditation and Quality Assurance	To strengthen TVET Accreditation and Quality Assurance in TVET	Strengthened TVET Accreditation and Quality Assurance in TVET	Strengthened TVET Accreditation and Quality Assurance in TVET	A total of 305 TVET institutions were accredited in FY 2019/2020 and 414 in FY 2020/2021 and 243 in FY 2021/2022	Strengthen quality assurance
	To coordinate and harmonize the various levels of education and Training in the County; and to create a database of all qualifications in the country.	A coordinated and harmonized education and Training in the County;	A Kenya National Qualification Framework and database	The KNQF Regulations were developed and gazetted in FY 2018/2019. This paved the way for the development of requisite National policies, Standards and Guidelines in the subsequent years. Notably, an additional 5 national policies were developed in the period under review to inform the implementation of the National Qualifications Framework. The Authority further developed an additional 12 guidelines to inform recognition, equation and verification of qualifications. The Authority developed and implemented a web-based portal (KNREV) that allows for online application and processing of recognition, equation and verification of	Implement KNQA regulations

*State Department for Vocational and Technical Training
 Reports and Financial Statements
 For the year ended 30 June, 2022*

Program	Strategic Objective	Outcome	Indicator	Performance	Comments
				<p>foreign and local qualifications</p> <p>In addition, an additional 733 National Qualifications and 18 Qualifications Awarding Institutions (QAIs) were assessed and Registered in the KNQF bringing the totals to 2,051 and 27 respectively. Further, an additional 87 institutions including QAIs, professional bodies, Education and Training providers were sensitized on the role of the KNQF during the period.</p>	

5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

Provision of Technical and Vocational Education and Training exists to transform lives. This is our purpose; *the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on five pillars: putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence.* Below is a brief highlight of our achievements in each pillar

a) Sustainability strategy and profile

Among the objectives of the education and training sector policy in Kenya is the realization of a Kenyan workforce that is well trained and specialized to international standards; to stimulate employment; and contribute to improved productivity, competitiveness and prosperity of individuals. Kenya, which aspires to become a middle income economy by the year 2030, can only realize an innovative economy through technological innovation. Skills acquired through Technical and Vocational Education and Training (TVET) are essential in preparing students for a multiplicity of positions in the industry and the informal sector. Kenya's focus under Technical and Vocational Education and Training is on providing skills that meet the needs of the workplace as well as self-employment.

TVET in Kenya has experienced both structural and curricular changes that have had an impact on graduates. TVET is fundamental to the world of work. For most people, finding a job is the anticipated outcome of their education and it is through their work that people achieve self-fulfilment. One of the major issues relating to the world of work, where TVET must play a major role in providing solutions, is the question of what changes should be made to school curricula at all levels so that young people become more work-oriented and acquire the basic skills needed to perform productive work.

The TVET system is expected to play a key role in providing a skilled workforce to meet the development aspirations of the country thereby improving workforce productivity and economic competitiveness in the global economy. The government is committed to reduce dependency on hydropower and ensure that the private sector plays a more prominent role in driving development. There is also an increased emphasis on increasing productivity and tackling poverty, especially for those living in rural areas. Under these reforms, TVET is expected to play an important role in providing the appropriate types and levels of skills to facilitate such transition and transformation. The main objective of TVET is to develop an effectively co-ordinated and harmonized TVET system that is capable of producing quality skilled human resources with the right attitudes and values required for growth and prosperity of the various sectors of the economy.

As the nature of required education, training and skills changes rapidly, TVET institutions including youth polytechnics need better understanding of how to respond to the changing

technological capabilities and skill needs of the job market. They are faced with the daunting task of producing graduates who fit the current workplace and the National economy. In turn, if they are to inform and influence core education and training activities, firms and skill planners need to have an enhanced understanding of the will, competencies and capabilities of TVET colleges to respond to the skills demand

Quality service at tertiary level of learning is the most important factor for motivating students. There is therefore a need to ensure that the quality of services offered to students in TVET institutions is maintained. This requires putting in place deliberate measures to tackle the challenges of quality, knowledge, skills and motivation of vocational teachers and trainers. There is need for continued quality assurance in the Sub Sector and the empowerment of Quality Assurance Officers to carry out their mandate to ensure quality education in the sub- sector including those in the devolved units. Service providers in youth polytechnics should also be given service quality training that promotes friendly and caring services. Better trained instructors are able to deliver high quality education and industry standard training and education. Where possible institutions should partner with relevant industries and invite lecturers from relevant industries for practical exposure. The Government should recruit adequate qualified staff and ensure that all staff receive continuous training and development on course delivery using modern methods, teaching methodologies and practical knowledge among others. The Government should also provide youth polytechnics with adequate, modern and quality materials for practical lessons such as smart boards, projectors, and computers to improve the quality of learning. Emphasis should be placed on assessing quality service in youth polytechnics with the objective of ensuring quality education and fostering students' satisfaction.

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

The foundation of every nation is the education of its young people. TVET institutions follow policy guidelines provided by relevant ministries and government agencies though with varying adoption levels. The TVET ACT 2013 was designed to address the job skills issue and, more so, to ensure an increased and sustained enrolment ratio of 20% by the year 2030. We are pursuing significant reforms which are required to make the TVET system more relevant.

We are committed to environmental protection across all TVET institutions. We view environmental sustainability from two perspectives:

- i. We conduct business in a manner that protects our trainees, employees, the communities where we operate and the environment; and
- ii. We offer services that deliver efficiency contributing to an overall reduction in the usage of natural resources.

As a sector we have adopted and embraced Competency Based Education and Training (CBET) as the guiding principle for Kenya's TVET ecosystem. The system requires that all the stakeholders should work collaboratively to develop and implement CBET whose content selection infuses material on sustainable enjoyment, preservation and protection of the environment and the common heritage of the country.

In compliance with requirements of the National Environment Management Authority (NEMA), all our capital projects undergo Environment Impact Assessment (EIA) before construction begins. All our sites are NEMA compliant.

Greening Technical and Vocational Education Training (TVET) which an initiative of the United Nations Educational, Scientific and Cultural Organization (UNESCO) together with, the International Centre for the Technical and Vocational Education and Training (UNEVOC) requires Technical and Vocational Educational Training Institutions provide knowledge and develop skills that ease transition to green economies and societies. In an effort to attain the Sustainable Development Goals, the Kenyan government has revamped TVET institutions with both human and non-human resources. We appreciate that green skills hold the future for sustainable economies. Through the greening initiative, TVET plays an important role in steering the transition to a low-carbon economy and climate-resilient society. We carry out this through the traditional roles of TVET in preparing learners for occupational fields and increasing their participation in the world of work. These traditional roles are facing new expectations, including calls to adapt to better align with emerging green jobs and qualifications and contribute to the development of skills and competencies that power a more circular economy and sustainable culture, as opposed to the common take-make-dispose culture that prevails.

The shift to low-carbon economies requires not only new regulation, investment and institutional frameworks, but also TVET to engage more systemically in response to the changing job opportunities and skills needs that a green development agenda brings about. The green transition will bring new employment opportunities but will also alter existing jobs. In order to avoid high social costs and, at the same time, to tap the employment potential of green jobs, TVET needs to anticipate and respond to skill changes needed for successful careers in low-carbon economies. TVET systems need to prepare their learners for being responsible and well informed producers and consumers, and for being able to act competently, creatively and as agents for sustainability in their workplaces and in society at large.

c) Employee welfare

Today, the ability of workers to be innovative requires quality training that is not only market driven but also addresses requirements of present day workplace. In TVET, the quality of education and training is determined by among other things, the quality of course instructors, curricula, learning facilities, and the learning environment. Technical education and training has a key role to play in the achievement of Vision 2030 through creation of a workforce that is ready for both the public and private sector

Maintaining the health and safety of our employees, customers and neighbours, and protecting the environment are part of our philosophy. Our objective is to have a safe training and learning environment. We are committed to publicly reporting our safety statistics as part of our sustainability strategy.

We are proactive and progressive in our human resources policies and our programs and are committed to creating an outstanding place to work and build a career. We have key policies and provisions that support our strong viewpoints on diversity and inclusion, anti-harassment and human rights. We also invest in talent development through workshops and training programs. Our policies also support our commitment to providing benefits, from health coverage, maternity/paternity leave to bereavement leave.

We have embraced Performance appraisal with a total of 149 TVET institutions having been placed on Performance Contract. At the Headquarter level, all staff are appraised based on set and agreed upon targets.

d) Operational practices

The State Department has developed policies and legal frameworks to guide in realisation of its mandate. This include the TVET Act 2013, Sessional Paper No 19 on Reforming Education and Training, TVET financing Policy, Recognition of Prior Learning FFramework, National Education Sector Strategic Plan (NESSP) amongst others

e) Community Engagements-

We seek and maintain important links with communities. The strong relationships between social partners in TVET have had considerable benefits such as improving collaboration between the worlds of work and education. Improved collaboration helps stakeholders identify relevant qualifications required in the world of work and translate them into up-to-date programmes and curricula. Social partnerships also create links with organizations and create networking opportunities to facilitate learning processes in schools, enterprises or through apprenticeships.

Social partnerships in TVET are vehicles for positive results, including: (i) providing learning opportunities; (ii) serving as vehicles for addressing socioeconomic challenges;

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

(iii) becoming a site for localized decision-making related to TVET and broader community well-being; and (iv) providing local advice capable of informing centralized policy-making in and beyond TVET. Partnerships can take different forms to achieve these results.

In line with fulfilling its mandate, 'service to community' we have continued to reach out to the less privileged in society to assist, both in material and non-material ways. This is done through financial assistance to trainees who desire to get TVET training.

6. STATEMENT OF MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements to be prepared in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

The Accounting Officer in charge of the State Department for Vocational and Technical Training is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity, (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies, and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the State Department for Vocational and Technical Training accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the State Department for Vocational and Technical Training's financial statements give a true and fair view of the state of State Department's transactions during the financial year ended June 30, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Vocational and Technical Training further confirms the completeness of the accounting records maintained for the State Department which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.


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

State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022

Approval of the financial statements

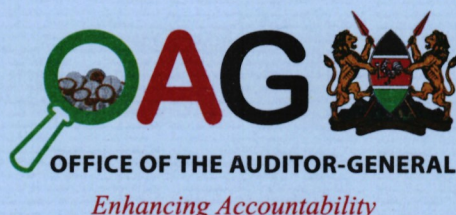
The State Department's financial statements were approved and signed by the Accounting Officer on 22/12/ 2022.


Principal Secretary
Dr. Esther T. Muoria


Deputy Accountant General
Joseph M. Kiraita
ICPAK Member Number: 3644

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR VOCATIONAL AND TECHNICAL TRAINING FOR THE YEAR ENDED 30 JUNE, 2022 - MINISTRY OF EDUCATION

PREAMBLE

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of the State Department for Vocational and Technical Training set out on pages 1 to 33, which comprise of the statement of financial assets and liabilities as at 30 June, 2022, and the statement of

Report of the Auditor-General on State Department for Vocational and Technical Training for the year ended 30 June, 2022 - Ministry of Education

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

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of State Department for Vocational and Technical Training as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unsupported Other Revenues

The statement of receipts and payments reflects other revenues of Kshs.4,676,474,119 being Appropriations-In-Aid collected by institutions. However, no supporting documents were provided to confirm the revenue earned, received, and reported in the financial statements. Further, the amounts captured are extracted from the budget estimates and not the actual revenue from the institutions. In addition, no evidence was provided to show that revenue collected was surrendered to the Receiver of Revenue as required.

In the circumstances, the accuracy and completeness of other revenues of Kshs.4,676,474,119 for the year ended 30 June, 2022 could not be confirmed.

2. Procurement of Equipment under Kenya-China Project

The statement of receipts and payments reflects proceeds from foreign borrowings of Kshs.895,820,309 as disclosed in Note 3 to the financial statements. The Government of Kenya through the then Ministry of Education, Science and Technology entered into a contract with a firm for supply of equipment under the project for establishment of Technical and Vocational Training (TVET) workshops through an addendum dated 25 May, 2016 that includes an amount of Kshs.149,799,955 paid under the Kenya China Project for the installation of low voltage boards in fifteen (15) TVET institutions. However, the Management did not provide the disbursement schedule, payment vouchers and information on how the firm was identified, selected and awarded, casting doubt on whether the payments were actually made and received. Further, no information was provided on how the beneficiary institutions were identified.

In the circumstances, the accuracy, completeness and regularity of the expenditure of Kshs.149,799,955 for the year ended 30 June, 2022 could not be confirmed.

3. Loss of Cash Through Use of Duplicate Bank Account Details in the IFMIS System

The statement of assets and liabilities reflects bank balance of Kshs.84,898,890 as disclosed in Note 10 to the financial statements. However, review of IFMIS details, and bank balances and cashbooks reconciliations revealed that the State Department lost a total of Kshs.356,000 due to an account in IFMIS created under an individual's name. No explanation was given on how the account was created under the shared name without authority and how the State Department plans to recover the lost funds.

In the circumstances, the accuracy and completeness of the bank balance of Kshs.84,898,890 as at 30 June, 2022 could not be confirmed. In addition, recovery of the amount is in doubt. Further, key processes and internal controls put in place to mitigate against theft, embezzlement, fraud or errors are weak.

4. Expenditure on Rent Made Without Valid Lease Agreements

The statement of receipts and payments reflects use of goods and services of Kshs.867,132,447 as disclosed in Note 6 to the financial statements. Included in this amount is Kshs.52,317,911 in respect of rentals of produced assets. The amount includes Kshs.50,052,418 in respect of rent of office space for the various Departments whose lease agreements did not indicate the lease period and date signed.

In the circumstances, the accuracy and validity of the rent of Kshs.50,052,418 could not be confirmed for the year ended 30 June, 2022.

5. Long Outstanding Accounts Receivables - District Suspense

The statement of assets and liabilities reflects an account receivable of Kshs.856,570 relating to the district suspense as disclosed in Note 11 to the financial statements which was not supported with the relevant supporting documents or schedules. Excluded from the balance is a district suspense amount of Kshs.1,012,351 brought forward in respect of disbursements to the districts to support their operations. However, the respective districts have not accounted for the amounts disbursed.

In the circumstances, the validity, accuracy, completeness and recoverability of the accounts receivable balance of Kshs.856,570 as at 30 June, 2022 could not be confirmed.

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

Emphasis of Matter

Budgetary Control and Performance

The statement of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.23,053,129,473 and Kshs.20,412,015,477 respectively,

resulting to an under-funding of Kshs.2,641,113,996 (or 11%) of the budget. Similarly, the State Department spent Kshs.20,494,170,177 against an approved budget of Kshs.23,053,129,473 resulting to an under-absorption of Kshs.2,558,959,297 (or 11%) of the budget.

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

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.

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. Lack of Public Finance Management Standing Committee

Review of documents provided revealed that the State Department did not have a Public Finance Management Standing Committee in place as required by Regulation 18(1) of the Public Finance Management (National Government) Regulations, 2015 that would have provided strategic guidance on Public Finance Management matters.

In the circumstances, Management was in breach of the law

2. Mentorship Program and Construction of New Technical and Vocational Colleges

The State Department initiated construction of thirty (30) new Technical and Vocational Colleges (TVC's) across the Country to enhance technical training. To oversee these constructions, a number of existing institutions were appointed to mentor the new institutes. Review of financial and contractual records as well as physical verification of these projects in the month of November, 2022 revealed the following unsatisfactory matters:

2.1 Construction of the Kakrao Technical Training Institute (TTI)

Records examined at Rongo University College indicate that a contract was signed on 24 October, 2014 between the College and a local contractor for construction of the proposed Kakrao Technical Training Institute at a contract sum of Kshs.48,720,833 for a period of 52 weeks ending on 14 October, 2015. Physical verification of the project in

September, 2022, revealed that although the project was handed over, it was still incomplete. Further, no explanation was provided for the significant delay in completion of the project.

2.2 Kilifi North Technical Vocational College

The contract was awarded to a firm on 30 September, 2019 at a contract sum of Kshs.59,062,876 for construction and completion of twin workshop, classrooms and office block - 2 storey under the mentorship of Kenya Coast National Polytechnic. The agreed contract period was 52 weeks. At the time of audit, the amount paid was Kshs.44,421,301 and the project had stalled at 60% completion.

2.3 Matuga Technical Vocational College

The contract was awarded to a firm on 17 May, 2019 at a contract sum of Kshs.57,794,573 for a period of 52 weeks. The total amount paid as at the time of audit was Kshs.45,487,514. The project had stalled at 70% completion as the contractor was waiting for funds to enable him proceed with the remaining part of the project. Further, the provisional sum of Kshs.2,072,000 paid to the contractor was not justified as required by Section 139(2)(e) of the Public Procurement and Asset Disposal Act, 2015 which provides that an Accounting Officer of a procuring entity, on the recommendation of an Evaluation Committee, may approve request for use of prime cost, professional sum and contingencies which request shall be accompanied by a certificate from the tenderer making a justification for such cost.

2.4 Igembe Central Technical Vocational College

The mentor institution for this project was Mukiria Technical and Vocational Training College. The construction and completion of a 2 storey twin workshop, classrooms and office block at Igembe Central TVC had received development funds from the Ministry amounting to Kshs.33,097,400 from inception. Further, the CDF had contributed Kshs.10,000,000 for the project, bringing the total receipts to Kshs.43,097,400. The project was 50% complete and had stalled for 2 years due to delayed funding from the National Government. The project manager complained of defects noted due to poor workmanship. There is therefore likely to be no value for money for the amount expended on the project. The financial evaluation for the contractor awarded this contract was also in doubt since works can only proceed once payments are received.

2.5 Kisii National Polytechnic

The Kisii National Polytechnic mentors South Mugirango and Kitutu Chache South (KIAMWASI) technical and vocational colleges.

a. South Mugirango Technical and Vocation Training College

South Mugirango Technical and Vocation Training College construction project was awarded at a contract sum of Kshs.55,241,205. The Kisii National Polytechnic had paid Kshs.45,241,205 by the time the project stalled at 60% completion level. At the time of audit, the contractor was not on site. The building is dilapidated, infested with weeds, site

was not fenced, rain water was dripping on the walls and the floor slab and it was prone to vandalism.

b. Kitutu Chache South Technical and Vocation Training College

Kitutu Chache South Technical and Vocation Training College project was awarded at a sum of Kshs.57,053,885 out of which an amount of Kshs.47,053,885 had been paid. The field verification revealed that the works had stalled with floor, electrical works, ceiling, staircase, septic tank and soak pits, internal wooden doors, landscaping, and parking incomplete.

In the circumstances, the public may not obtain value for money since the projects have not been completed and put to intended use due to poor project management.

3. Excess Disbursements to Mentor Institutions

The statement of receipts and payments reflects transfers to other Government units of Kshs.12,559,152,267 as disclosed in Note 7 to the financial statements. Included in the amount is Kshs.927,500,000 disbursed as development grants to various Technical Training Institutions and Technical Vocational mentor centers. It was however, noted that an amount of Kshs.11,300,600 out of a total of Kshs.927,500,000 disbursed to three (3) mentor institutions was above the Ministry's contribution to the projects. Further, no documents were provided to prove that the excess amount was recovered from the respective three (3) mentor Institutions.

In the circumstances, the value for money and regularity of the excess disbursement of Kshs.11,300,600 could not be confirmed for the year ended 30 June, 2022.

4. Allocation of Capital Grants to Non-Existent Technical and Vocational Centres

The statement of receipts and payments reflects Kshs.12,559,152,267 in respect of transfers to other Government units as disclosed in Note 7 to the financial statements. Included in this amount is capital disbursement to twelve (12) Technical Institutes of Kshs.271,500,000 out of which Sigalagala National Polytechnic and Nairobi Technical Training Institute received Kshs.20,000,000 each for the construction of mentee institutions namely Emalulu and Mathare Technical and Vocational Colleges respectively. However, field inspections carried out in the month of November, 2022 revealed that the sites for construction were yet to be identified and therefore, the amounts sent for the two (2) institutions had not been utilized. The State Department did not provide evidence that funds had been retained for future use.

In the circumstances, value for money may not be realised on the transfer of Kshs.40,000,000 for the year ended 30 June, 2022.

5. Failure to Enforce One Third (1/3) Rule on Basic Salary

Review of compensation of employees revealed that in the month of June, 2022, seven (7) officers earned less than one-third (1/3) of their basic salaries. This is contrary to Section 19(3) of the Employment Act, 2012 which provides that the total amount of all deductions that may be made by an employer from the wages of his employee at any one

time shall not exceed two-thirds (2/3) of such wages or such additional or other amount as may be prescribed by the Minister either generally or in relation to a specified employer or employee or class of employers or employees or any trade or industry. In the circumstances, Management was in breach of the law.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements, 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

1. Processing of Payments

1.1 Voided Transactions

Analysis of the system payments indicated that twenty-seven (27) transactions of Kshs.405,309,396 were voided during the year 2021/2022. No approval was given from the Controller of Budget approving the payments and the voiding.

1.2 Transactions in System Payments not Processed in Payment Details

Analysis of the IFMIS system payment reports processed against the payments made, revealed sixty-nine (69) transactions amounting to Kshs.63,953,049 that were paid but not captured in IFMIS payment details as at 30 June, 2022.

In the circumstances, the effectiveness of key processes and internal controls put in place to process payments could not be confirmed.

2. Failure to Update Pending Bills Annexure

During the year under review, there were no pending bills disclosed in the financial statements except for an amount of Kshs.58,702,226 which was disclosed in Note 12 as deposits. However, IFMIS data indicates accounts payable of Kshs.161,095,556 (recurrent accounts Kshs.1,393,888 and development accounts Kshs.159,701,668) that are not disclosed in the financial statements and whose supporting documents were not provided for audit review.

In the circumstances, the effectiveness of the key processes and controls put in place to capture accurately the accounts payables could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 State Department's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk Management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk Management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease to sustain its services.

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

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

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



CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

23 December, 2022

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

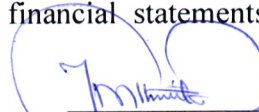
8. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2022

	Note	2021- 2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1	31,513,548	10,000,000
Transfers from National Treasury	2	14,808,207,500	16,112,875,068
Proceeds from Foreign Borrowings	3	895,820,309	1,868,679,733
Other Revenues	4	4,676,474,119	2,336,089,461
TOTAL REVENUES		20,412,015,477	20,327,644,262
PAYMENTS			
Compensation of Employees	5	6,566,619,892	6,174,004,258
Use of goods and services	6	867,132,447	1,465,900,314
Transfers to Other Government Units	7	12,559,152,267	11,858,364,762
Social Security Benefits	8	1,087,480	63,972,170
Acquisition of Assets	9	500,178,092	750,041,645
TOTAL PAYMENTS		20,494,170,177	20,312,283,149
SURPLUS/DEFICIT		- 82,154,700	15,361,113

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department's financial statements were approved on 22/12/2022 and signed by:



Principal Secretary
Dr. Esther T. Muoria




Deputy Accountant General
Joseph M. Kiraita
ICPAK Member Number: 3644

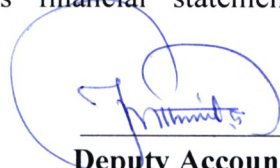
*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

9. STATEMENT OF ASSETS AND LIABILITIES AS AT 30 JUNE 2022

	Note	2021- 2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10	84,898,890	167,630,436
Total Cash And Cash Equivalents		84,898,890	167,630,436
Accounts Receivables - Outstanding Imprest and Clearence Accounts	11	856,570	1,012,351
TOTAL FINANCIAL ASSETS		85,755,460	168,642,787
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	12	58,702,227	57,497,975
NET FINANCIAL ASSETS		27,053,233	111,144,812
REPRESENTED BY			
Fund balance b/fwd	13	111,144,812	125,323,921
Prior year adjustments	14	- 1,936,879	- 29,540,223
Surplus/Defict for the year		- 82,154,700	- 15,361,113
NET FINANCIAL POSSITION		27,053,233	111,144,811

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department's financial statements were approved on 22/12/2022 and signed by:


Principal Secretary
Dr. Esther T. Muoria


Deputy Accountant General
Joseph M. Kiraita
ICPAK Member Number: 3644

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

10. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

	Note	2021- 2022	2020-2021
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	31,513,548	10,000,000
Transfers from National Treasury	2	14,808,207,500	16,112,875,068
Other Revenues	4	4,676,474,119	2,336,089,461
		19,516,195,167	18,458,964,529
Payments for operating expenses			
Compensation of Employees	5	6,566,619,891	6,174,004,258
Use of goods and services	6	867,132,447	1,465,900,314
Transfers to Other Government Units	7	12,559,152,267	11,858,364,762
Social Security Benefits	8	1,087,480	63,972,170
		19,993,992,085	19,562,241,504
Adjusted for:			
Prior Year Adjustments	14	- 1,936,879	- 29,540,223
Decrease / (Increase) in Accounts Receivables (outstanding imprest)		155,781	343,161
Increase / (Decrease) in Accounts Payables: (deposits and retention)		1,204,251	- 5,932,193
		478,373,764	1,138,406,230
CASHFLOW FROM INVESTING ACTIVITIES			


*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Acquisition of Assets	9	(500,178,092)	(750,041,645)
Net cash flows from Investing Activities		(500,178,092)	(750,041,645)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	895,820,309	1,868,679,733
Net cash flow from financing activities		895,820,309	1,868,679,733
NET INCREASE IN CASH AND CASH EQUIVALENT			
		-	-
		82,731,546	19,768,142
Cash and cash equivalent at BEGINNING of the year		167,630,435	187,398,577
Cash and cash equivalent at END of the year		84,898,890	167,630,435

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The State Department's financial statements were approved on 22/12/ 2022 and signed by:



Principal Secretary
Dr. Esther T. Muoria



Deputy Accountant General
Joseph M. Kiraita
ICPAK Member Number: 3644

11. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR FY2021/22

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	70,000,000	0	70,000,000	31,513,548	38,486,452	45%
Exchequer releases	16,202,905,071	(827,723,008)	15,375,182,063	14,808,207,500	566,974,563	96%
Proceeds from Foreign Borrowings	2,330,000,000	300,000,000	2,630,000,000	895,820,309	1,734,179,691	34%
Other Receipts	4,693,000,000	284,947,410	4,977,947,410	4,676,474,119	301,473,291	94%
Total Receipts	23,295,905,071	(242,775,598)	23,053,129,473	20,412,015,477	2,641,113,996	89%
Payments						
Compensation of Employees	6,470,000,000	122,059,708	6,592,059,708	6,566,619,892	25,439,817	100%
Use of goods and services	1,835,104,638	(191,977,239)	1,643,127,399	867,132,447	775,994,953	53%
Transfers to Other Government Units	13,897,936,000	(65,052,590)	13,832,883,410	12,559,152,267	1,273,731,143	91%
Social Security Benefits	1,087,480	0	1,087,480	1,087,480	0	100%
Acquisition of Assets	1,091,776,953	(107,805,477)	983,971,476	500,178,092	483,793,384	51%
Grand Total	23,295,905,071	(242,775,598)	23,053,129,473	20,494,170,177	2,558,959,297	89%
Surplus/Deficit	0	0	0	(82,154,700)	82,154,700	

**State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022**

(a) *The main development projects being implemented are still at the inception stage with the procurement processes ongoing thus the leading to the underutilisation of the budgets for grants, borrowings meant for the acquisition of assets.*

The State Department's financial statements were approved on 22/12/ 2022 and signed by:



Principal Secretary
Dr. Esther T. Muoria



Deputy Accountant General
Joseph M. Kiraita
ICPAK Member Number: 3644

11 (a) Summary Statement of Appropriation: Recurrent for FY2021/22


Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	13,954,469,071	112,255,657	14,066,724,728	13,609,771,500	456,953,228	97%
Other Receipts	4,693,000,000	284,947,410	4,977,947,410	4,676,474,119	301,473,291	94%
Total Receipts	18,647,469,071	397,203,067	19,044,672,138	18,286,245,619	758,426,519	96%
PAYMENTS						
Compensation of Employees	6,470,000,000	122,059,708	6,592,059,708	6,566,619,892	25,439,817	100%
Use of goods and services	102,604,638	(8,780,074)	93,824,564	88,236,274	5,588,290	94%
Transfers to Other Government Units	12,070,000,000	284,947,410	12,354,947,410	11,631,652,267	723,295,143	94%
Social Security Benefits	1,087,480		1,087,480	1,087,480	0	100%
Acquisition of Assets	3,776,953	(1,023,977)	2,752,976	2,481,370	271,606	90%
Grand Total	18,647,469,071	397,203,067	19,044,672,138	18,290,077,282	754,594,856	96%
Surplus/Deficit	0	0	0	(3,831,664)	3,831,663	

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

The State Department's financial statements were approved on 20/12/ 2022 and signed by:



Principal Secretary
Dr. Esther T. Muoria



Deputy Accountant General
Joseph M. Kiraita
ICPAK Member Number: 3644

11 (b) Summary Statement of Appropriation: Development for FY2021/22

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	70,000,000		70,000,000	31,513,548	38,486,452	45%
Exchequer releases	2,248,436,000	(939,978,665)	1,308,457,335	1,198,436,000	110,021,335	92%
Proceeds from Foreign Borrowings	2,330,000,000	300,000,000	2,630,000,000	895,820,309	1,734,179,691	34%
Total Receipts	4,648,436,000	(639,978,665)	4,008,457,335	2,125,769,858	1,882,687,478	53%
Payments						
Use of goods and services	1,732,500,000	(183,197,165)	1,549,302,835	778,896,172	770,406,663	50%
Transfers to Other Government Units	1,827,936,000	(350,000,000)	1,477,936,000	927,500,000	550,436,000	63%
Acquisition of Assets	1,088,000,000	(106,781,500)	981,218,500	497,696,722	483,521,778	51%
Grand Total	4,648,436,000	(639,978,665)	4,008,457,335	2,204,092,894	1,804,364,441	55%
Surplus/Deficit	0	0	0	(78,323,036)	78,323,036	

(b) *Variance analysis*: The main development projects being implemented are still at the inception stage with the procurement processes ongoing thus the leading to the underutilisation of the budgets for grants, borrowings meant for the acquisition of assets.

The State Department's financial statements were approved on 22/12/2022 and signed by:


Principal Secretary

Dr. Esther T. Muoria


Deputy Accountant General

Joseph M. Kiraita

ICPAK Member Number: 3644

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

11 (c) Budget Execution by Programmes and Sub-Programmes for FY2021/22

Programme/Sub-programme	Original Budget 2022	Adjustments	Final Budget 2022	Actual on comparable basis 30th June 2022	Budget utilization difference
	Kshs	Kshs	Kshs	Kshs	Kshs
Technical Vocational Education and Training	22,864,951,758	0	22,864,951,758	20,307,785,743	2,557,166,015
Technical accreditation and Quality Assurance	951,500,000		951,500,000	939,481,179	12,018,821
Technical Trainers and Instructor Services	17,764,564,706		17,764,564,706	17,022,511,384	742,053,322
Special Needs in Technical and Vocational Education	160,451,052		160,451,052	160,451,048	4
Infrastructure Development and Expansion	3,988,436,000		3,988,436,000	2,185,342,132	1,803,093,868
Youth Training and Development	58,014,916	0	58,014,916	55,049,413	2,965,503
Revitalization of Youth Polytechnics	58,014,916		58,014,916	55,049,413	2,965,503
General Administration, Planning and Support Services	130,162,799	0	130,162,799	131,335,020	(1,172,221)
Head Quarters Administrative services	130,162,799		130,162,799	131,335,020	(1,172,221)
County Administrative Services	0		0		0
TOTAL	23,053,129,473	0	23,053,129,473	20,494,170,176	2,558,959,297

12. NOTES TO THE FINANCIAL STATEMENT

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

1. Statement of Compliance and Basis of Preparation

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB. The accounting policies adopted have been consistently applied to all the years presented.

2. Reporting Entity

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

- i. Eastrip*
- ii. AfDB*
- iii. KfW / GiZ*
- iv. KIDDP*
- v. Kenya - China*

Reporting Currency

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

Significant Accounting Policies (Continued)

Significant Accounting Policies

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

a) Recognition of Receipts

The State Department for Vocational and Technical Training recognises all receipts from the various sources when the event occurs, and the related cash has been received by the State Department for Vocational and Technical Training

(i) Transfers from the Exchequer

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

(ii) External Assistance

External assistance is received through grants and loans from multilateral and bilateral development partners. Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criterion is applied for loans received in the form of a direct payment.

During the year ended 30 June 2022, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

Significant Accounting Policies (Continued)

(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 recognised in the financial statements the time associated cash is received.

b) Recognition of payments

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

i) Compensation of Employees

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

ii) Use of Goods and Services

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

iii) Interest on Borrowing

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

iv) Principal on borrowing

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

Significant Accounting Policies (Continued)

v) Acquisition of Fixed Assets

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

A fixed asset register is maintained and a summary provided for purposes of consolidation. *This summary is disclosed as an annexure 1 to the financial statements.*

vi) In-kind contributions

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

vii) Third Party Payments

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

Significant Accounting Policies (Continued)

c) Cash and Cash Equivalents

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

A bank account register is maintained and a summary provided for purposes of consolidation. This summary is disclosed as a note 10 to the financial statements.

Restriction on Cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation.

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 58,702,226 compared to Kshs. 57,497,987 in prior period as indicated on note 10. There were no other restrictions on cash during the year.

d) Imprests and advances

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

Significant Accounting Policies (Continued)

e) Third party deposits and retention

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

Other liabilities including pending bills are disclosed in the financial statements.

f) Pending Bills

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

g) Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits and retentions, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament in June 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were supplementary adjustments to the original budget during the year.

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

Significant Accounting Policies (Continued)

h) Comparative Figures

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

i) Subsequent Events

There have been no events after the financial year end with a significant impact on the financial statements for the year ended 30 June 2022.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 14* explaining the nature and amounts.

k) Related Party Transactions

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

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

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

Significant Accounting Policies (Continued)

l) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Vocational and Technical Training 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.

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

NOTES TO THE FINANCIAL STATEMENTS

1 Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Amount in foreign currency	2021- 2022	2020-2021
			Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)				
Kfw - GIZ / GERMANY			31,513,548	10,000,000
TOTAL			31,513,548	10,000,000

2 Exchequer Releases

Description	Reference of the transfer	Date of transfer	2021- 2022	2020-2021
			Kshs	Kshs
Total Exchequer Releases for quarter 1			2,418,163,791	3,589,202,522
Total Exchequer Releases for quarter 2			4,140,480,209	3,799,192,066
Total Exchequer Releases for quarter 3			4,030,070,562	4,098,802,473
Total Exchequer Releases for quarter 4			4,219,492,938	4,625,678,007
TOTAL			14,808,207,500	16,112,875,068

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Notes to the Financial Statements (Continued)

3 Proceeds from Foreign Borrowings

	2021- 2022	2020-2021
	Kshs	Kshs
Foreign Borrowing - Direct Payments	895,820,309	1,868,679,733
TOTAL	895,820,309	1,868,679,733

4 Other Revenues

	2021- 2022	2020-2021
	Kshs	Kshs
Receipts from Administrative Fees and Charges	4,623,492,940	2,293,949,813
Receipts from Administrative Fees and Charges - Collected as AIA	52,981,179	42,139,648
TOTAL	4,676,474,119	2,336,089,461

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Notes to the Financial Statements (Continued)

5 Compensation of Employees

	2021- 2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	4,390,606,866	4,197,459,485
Personal allowances paid as part of salary	2,176,013,026	1,876,037,423
Employer Contributions Compulsory national social security schemes		649,800
Employer Contributions Compulsory national health insurance schemes		99,857,550
TOTAL	6,566,619,892	6,174,004,258

6 Use of Goods and Services

	2021- 2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	5,175,390	5,925,183
Communication, supplies and services	4,606,343	3,189,805
Domestic travel and subsistence	118,254,163	71,651,360
Foreign travel and subsistence	4,383,929	2,553,354
Printing, advertising and information supplies & services	599,449	2,017,345
Rentals of produced assets	52,317,911	39,442,747
Training expenses	154,769,294	59,725,113
Hospitality supplies and services	6,501,887	2,214,341
Specialised materials and services		

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

	107,518,895	1,150,718,245
Office and General Supplies & Services	10,196,174	3,190,191
Other operating expenses	218,876,578	102,114,070
Routine maintenance – vehicles and other transport equipment	3,228,945	2,007,988
Routine maintenance – other assets	150,825,886	1,022,462
Fuel Oil and Lubricants	29,877,603	20,128,110
TOTAL	867,132, 447	1,465,900,314

7 Transfer to Other Government Entities

Description	2021- 2022	2020-2021
	Kshs	Kshs
Transfers to National Government entities - Current Grants	11,631,652,267	8,777,167,048
Transfers to National Government entities - Capital Grants	927,500,000	3,081,197,714
TOTAL	12,559,152,267	11,858,364,762

8 Social Security Benefits

	2021- 2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	1,087,480	63,972,170
TOTAL	1,087,480	63,972,170

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Notes to the Financial Statements (Continued)

9 Acquisition of Assets

	2021- 2022	2020-2021
	Kshs	Kshs
<u>Non Financial Assets</u>		
Construction of Buildings	435,039,479	730,165,945
Purchase of Vehicles and Other Transport Equipment	24,798,600	18,094,200
Purchase of Office Furniture and General Equipment	20,183,813	1,781,500
Research, Studies, Project Preparation, Design & Supervision	20,156,200	
Sub Total	500,178,092	750,041,645
<u>Financial Assets</u>		
Sub Total	-	-
TOTAL	500,178,092	750,041,645

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Notes to the Financial Statements (Continued)

10 Bank Accounts

Name of Bank, Account No. & currency	Exc rate (if in foreign currency)	2021- 2022	2020-2021
		Kshs	Kshs
<i>Central Bank of Kenya, 1000302577, Rec</i>	1	1,241,859	1,460,340
<i>Central Bank of Kenya, 1000302623, Dev</i>	1	11,705,906	490,745
<i>Central Bank of Kenya, 1000302631, Deposit</i>	1	58,702,226	57,497,987
<i>Central Bank of Kenya, 1000302658, CBK165</i>	1	700,000	
<i>Central Bank of Kenya, 1000328061, KShs</i>	1	120,348	-
<i>KIDDP (KCB A/C No. 1109219547)</i>	1	1,364,339	10,021,335
<i>EASTRIP (KCB A/C No. 1271486458)</i>	1	11,064,212	98,160,029
Total		84,898,890	167,630,436

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Notes to the Financial Statements (Continued)

11 Outstanding Imprests

<i>Description</i>	2021- 2022	2020-2021
	Kshs	Kshs
District suspense	856,570	1,012,351
TOTAL	856,570	1,012,351

12 Accounts Payables

	2021- 2022	2020-2021
	Kshs	Kshs
Deposits	58,702,227	57,497,975
TOTAL	58,702,227	57,497,975

13 Balances Brought Forward

	2021- 2022	2020-2021
	Kshs	Kshs
Bank accounts	167,630,436	187,133,948
Cash in hand	-	264,629
Receivables - Outstanding Imprests	1,012,351	1,355,512
Payables - Deposits	(57,497,975)	(63,430,168)
TOTAL	111,144,812	125,323,921

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Notes to the Financial Statements (Continued)

14 Prior Year Adjustments

	Balance b/f FY 2021/2022 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2021/2022
Description of the adjustment	Kshs	Kshs	Kshs
Bank account Balances Swept Back (Recurrent)	1,446,133.25	- 1,446,133.25	0
Bank account Balances Swept Back (Development)	490,745.00	- 490,745.00	0
	1,936,878.25	- 1,936,878.55	0

15 Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The following comprise of related parties to the SDVTT.

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

15.1 Related party transactions:

	2021- 2022	2020-2021
	Kshs	Kshs
Transfers to the Other Ministries Departments and Agencies	6,986,103,548	11,866,442,557
Transfers to other State Corporations and Semi-Autonomous Government Agencies	846,500,000	
Transfers to Government Development Projects		1,876,361,050

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Notes to the Financial Statements (Continued)

15.2 Progress on follow up of Prior Years Auditor-General's recommendations

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

Issue No	Issue	Response	Status	Auditor's comments
1.0	Unreconciled Bank Balances	<p>It is true that during preparation of the State Department financial reports, the bank balances had reflected an amount of 3,354,258 being bank balance in the AfDB project bank account, though the account had been closed by the National Treasury. The amount has since been reconciled as shown in the Central Bank of Kenya Certificate (Appendix 1.0). We also wish to state that we are pursuing a formal letter from The National Treasury to show the movement of funds.</p> <p>This is however a repeat paragraph from the financial year 2019/2020 which was discussed by Parliamentary Accounts Committee and the State Department is still awaiting direction on the same from the committee.</p>	The matter was discussed during the 2020/2021 PAC sitting.	<p>Auditor's comments</p> <p>Waiting for PAC's recommendation.</p>
	Use of Goods and Services			
4.4	Specialized Materials and Services	The Kenya China Project contract was signed on 5th September, 2013 with addendum signed on 25th May, 2016. The funding was for the purchase of technical training	The matter was discussed during the 2020/2021	<p>Auditor's comments</p> <p>Waiting for PAC's recommendation.</p>

*State Department for Vocational and Technical Training
 Reports and Financial Statements
 For the year ended 30 June, 2022*

		<p>equipment in selected TVET institutions. The documents that are available for the Project in support of the loan commitments include the Contract document, the Financing Agreement and payment vouchers totaling Kshs 1,054,551,634 for the FY 2020/2021 which were availed for audit verification.</p> <p>The Equipment were supplied in batches and after delivery of a batch, the Supplier would submit an invoice for payment. The State Department would process the invoice and capture the expenditure through IFMIS system. The payment voucher was then submitted to the National Treasury for onward submission to EXIM bank to pay the supplier.</p> <p>The State Department role ends with the submission of the payment voucher to the National Treasury and therefore the same can only be confirmed by the Resource Mobilization Department at The National Treasury, who can provide the disbursement schedule from Exim bank.</p> <p>The State Department has written to the National Treasury to provide the payment schedule for audit verification. (Letter to Treasury attached – Appendix 4.4)</p>	PAC sitting	
6.0	Transfer to Other Government Units – Capital	Due to the huge number of projects being implemented by the State Department, the ministry adopted	The matter was discussed	Auditor's comments

**State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022**

	Grants		<p>the mentor-mentee approach (Appendix 6.0A). Under this approach, the State Department disburses funds to institutions that have been identified as mentors who are mandated to oversee the financial management and actual contract management of the project. The State Department undertakes periodic monitoring and evaluation to establish progress and status of the project. (Appendix 6.0B)</p> <p>Attached herewith are copies of expenditure summaries, valuation certificates and project status reports.(Appendix 6.0C)</p>	during the 2020/2021 PAC sitting	Waiting for PAC's recommendation.
9.0	Proceeds from Foreign Borrowings		<p>The Kenya China Project was signed on 5th September, 2013 with addendum signed on 25th May, 2016. The funding was for the purchase of technical training equipment in selected TVET institutions. The documents that are available for the Project in support of the loan commitments include the Contract document, the Financing Agreement and payment vouchers totaling Kshs 1,054,551,634 for the FY 2020/2021.</p> <p>The Equipment were supplied in batches and after delivery of a batch, the Supplier would submit an invoice for payment. The State Department would process the invoice and capture the expenditure through IFMIS. The payment voucher was then submitted to the National Treasury for onward submission to EXIM bank to pay the</p>	The matter was discussed during the 2020/2021 PAC sitting	<p>Auditor's comments</p> <p>Waiting for PAC's recommendation.</p>

State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022

		<p>supplier.</p> <p>The State Department role ends with the submission of the payment voucher to the National Treasury and therefore the same can only be confirmed by the Resource Mobilization Department at The National Treasury, who can provide the disbursement schedule from Exim bank. The State Department has written to the National Treasury to provide the payment schedule. (Letter to Treasury attached – Appendix 9.0A)</p>		
10.0	Over Disbursement of Capitation due to use of Unverified Data	<p>When processing Capitation for eligible students, the State Department relies on data from KUCCPS. Regrettably, the excess amounts were due to inadequate interpretation of data from KUCCPS. It is hereby confirmed that the excess payment was recovered from Kericho TTI. For the remaining six institutions recoveries are ongoing as per the attached notification letters to the Principals. (Appendix 10.0).</p>	The matter was discussed during the 2020/2021 PAC sitting	<p>Auditor's comments</p> <p>Waiting for PAC's recommendation..</p>
11.0	Disbursement of Capitations to Institutions during the Lockdown Period	<p>It is true that the amount of Ksh 2,528,002,500 was disbursed to the institutions in the FY2020/2021.</p> <p>When the Covid 19 Pandemic struck Kenya in March 2020, the Government made a decision to close all learning institutions in the Country. In the State Department of Vocational and Technical Training, our TVET Institutions were all closed in 15th March 2020. This was the third quarter of the FY</p>	The matter was discussed during the 2020/2021 PAC sitting	<p>Auditor's comments</p> <p>Waiting for PAC's recommendation..</p>

*State Department for Vocational and Technical Training
 Reports and Financial Statements
 For the year ended 30 June, 2022*

		<p>2019/2020. Due to the uncertainty regarding the pandemic, the National Treasury failed to remit the fourth quarter capitation of the FY 2019/2020 yet our institutions had ongoing commitments and obligations to settle. This greatly affected the financial position of the bulk of our institutions especially the newly established institutions which heavily rely of capitation.</p> <p>The capitation is disbursed to cater for the operational costs of TVET institutions. These are fixed costs and are not dependent on the presence of trainees in the institutions. In view of this, in the FY 2020/2021, despite absence of trainees due to the Covid-19 pandemic, institutions had to meet the following fixed costs:</p> <ol style="list-style-type: none"> 1. Payment of salaries for Permanent and pensionable administrative staff. This are staff that are employed by the Governing Councils/ Board of Governors (BOG) and are not in the payroll of the Ministry. They also had to pay Trainers whose contracts had yet to expire, casual workers involved in general maintenance of the institution premises, security guards etc. 2. There are utility costs that have to be paid on monthly/quarterly basis such as electricity, water and ongoing contractual obligations that have been entered with service providers 		
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**State Department for Vocational and Technical Training
 Reports and Financial Statements
 For the year ended 30 June, 2022**

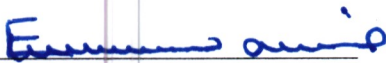
		<p>such as internet subscriptions, rent payments for institutions with town campuses, rental payments for hostels that accommodate students especially NYS trainees admitted in TVET institutions etc.</p> <p>3. Online Learning- To facilitate establishment and operationalization of online learning, Institutions would require to procure additional computers, enhance bandwidth for internet connectivity, employ additional ICT officers and train Trainers on the use of online platforms.</p> <p>4. Registration of KNEC Exams- On 28th September, 2020. H.E The President issued guidelines on the imminent re-opening of schools during the Covid 19 Conference at KICC and in the revised calendar, it was decided that candidates that were to sit for July and September KNEC Exam series were the first cohort to be allowed to resume classes. Therefore, payment of KNEC exam fees was an obligation that had to be met.</p> <p>In addition, the Ministry of Health issued Covid -19 Protocols which were mandatory for reopening. These included constructing of additional classrooms to meet social distancing requirements, purchasing of PPEs, sanitizers, masks, soaps, fumigation of institutions, erecting additional water tanks at various points, and even payment of salaries for a resident nurse.</p>		
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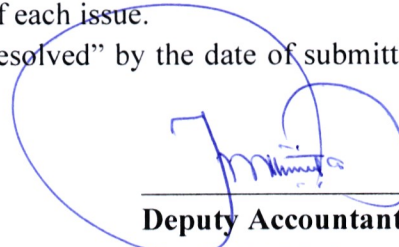
**State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022**

		<p>In the FY 2020/2021, as the Ministry was making plans on resumption of learning, a survey was done by TVETA to find out the readiness of our institutions to resume learning. It was established that the majority of our institutions were not ready and would require additional resources to meet the Covid -19 protocols. Since the Government did not provide a budget for covid intervention measures, therefore capitation was disbursed to address the mandatory Ministry of Health (MoH) Covid-19 protocol requirements.</p> <p>The State Department has however written to all the institutions that received disbursement during that period to provide expenditure statements for audit verifications</p>		
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Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report.
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management.
- (iii) Before approving the report, discuss the timeframe with the appointed focal persons within your entity responsible for implementation of each issue.
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.


Principal Secretary
 Dr. Esther T. Muoria


Deputy Accountant General
 Joseph M. Kiraita
 ICPAK Member Number: 3644

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

13. ANNEXES

Annex 1 - Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	1,627,318,574	435,039,479		2,062,358,053
Transport equipment	22,936,800	24,798,600		47,735,400
Office equipment, furniture and fittings	11,388,840	20,183,814		31,572,654
Intangible assets		20,156,199		20,156,199
Total	1,661,644,214	500,178,092	0	2,161,822,306

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Annex 2 – List of Projects implemented by SDVTT

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	GoK - AfDB	Increase access and Equity, Improve quality and relevance of TVET education and training and Entrepreneurship	Mr. John Tuwei	YES
2	GoK - CHINA	Improve access, Quality and relevance of TVET	Mr. Joseph Nyambune	YES
3	KIDDP PROJECT	Improve access to quality Vocational training for youth from poor backgrounds. Revitalization of youth polytechnics through capacity building, curriculum implementations, provision of training equipment and rehabilitation of infrastructure.	Mr. Elijah Obwori	YES
4	EASTRIP	Creation of Regional centres of skills development, involvement of industry and private sector in training, bridging the inadequacy of financing in TVET and to provide a learning and knowledge sharing platform	Mr. Gitau	YES
5	KfW / GiZ	Promotion of Youth Employment and Vocational Training in Kenya	Ms. Lina Ayako	YES

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Annex 3 – List of SCs, Sagas and Public Funds Under SDVTT

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	TVETA	Inspection and registration of TVET Institutions within the country	Dr. Kipkurui Langat	315,000,000	YES
2	CDACC	Accreditation of Curriculum development, assessors, verifiers and assessment center.	Dr. Lawrence Guantai	261,500,000	YES
3	KNQA	Coordinates and harmonize education, training, assessment and quality assurance of all qualification awarded in the country.	Dr. Johnson Nanjakululu	270,000,000	YES
				846,500,000.00	

ANNEX 4

PROCEEDS FROM FOREIGN GRANTS

KFW PHASE I

KFW I GRANT

S/No.	DESCRIPTION	Amount (Kshs.)
1	NIRAS AFRICA LIMITED	8,220,232.25
2	NIRAS AFRICA LIMITED	11,646,658.00
3	NIRAS AFRICA LIMITED	11,646,658.00
	Period Total	31,513,548.25

ANNEX 5

EXCHEQUER RECEIPTS SUMMARY		
RECURRENT EXCHEQUERS 2021/2022		
DATE	NOTIFICATION NO.	AMOUNT
23/12/2021	RE:087/05/21/22	538,119,951.20
11/12/2021	RE:060/05/21/22	65,802,100.65
25/11/2021	RE:069/07/21/22	597,183,238.05
15/11/2021	RE:061/02/21/22	1,919,300,000.00
27/10/2021	RE:051/03/21/22	801,145,366.35
18/10/2021	RE:047/03/21/22	68,162,940.75
14/10/2021	RE:045/01/21/22	19,143,939.45
28/09/2021	RE:037/05/21/22	564,804,121.15
21/09/2021	RE:033/02/21/22	65,375,000.00
15/09/2021	RE:030/03/21/22	90,291,859.65
31/08/2021	RE:021/03/21/22	676,938,385.45
28/07/2021	RE:002/05/21/22	540,808,225.00
25/01/2022	RE:108/01/21/22	540,667,596.85
28/02/2022	RE:131/01/21/22	538,517,935.50
22/02/2022	RE:126/02/21/22	2,110,109,540.00
28/03/2022	RE:150/01/21/22	539,275,488.45
25/04/2022	RE:171/06/21/22	602,084,753.75
05/06/2022	RE:177/04/21/22	1,915,057,500.00
05/05/2022	RE:176/03/21/22	249,125,000.00
23/06/2022	RE:209/03/21/22	100,978,950.00
22/06/2022	RE:208/06/21/22	533,855,096.40
06/03/2022	RE:195/01/21/22	533,024,511.45
		13,609,771,500.10
DEVELOPMENT EXCHEQUER 2021/2022		
25/11/2021	DE:058/02/21/22	32,394,400.00
11/12/2021	DE:051/01/21/22	32,394,400.00
10/07/2021	DE:035/02/21/22	73,804,872.20
22/09/2021	DE:026/03/21/22	459,750,000.00
21/09/2021	DE:025/02/21/22	6,971,000.00
15/09/2021	DE:023/03/21/22	6,254,200.00
15/03/2022	DE:118/02/21/22	301,500,001.00
18/05/2022	DE:154/01/21/22	41,126,906.45
15/06/2022	DE:167/06/21/22	42,130,117.25
29/06/2022	DE:176/06/21/22	43,860,103.00
30/06/2022	DE:179/05/21/22	158,250,000.00
TOTAL		1,198,435,999.90
GRAND TOTAL		14,808,207,500.00

ANNEX 6

DIRECT PAYMENTS - PROCEEDS FROM FOREIGN BORROWINGS**AfDB II**

S/No	DESCRIPTION	Amount (Kshs.)
1	DEDAN KIMATHI UNIVERSITY OF TECHNOLOGY	6,032,362.50
2	MS SUNRAYS DISTRIBUTORS LIMITED	18,867,637.45
3	KENYA TECHNICAL TRAINERS COLLEGE	25,100,000.00
4	MINIMIX AGENCIES	26,330,949.50
5	NAPOLEON STAR SERVIES	29,872,213.70
6	MS EAGLE SCIENTIFIC LIMITED	23,864,965.70
7	MS SUNRAYS DISTRIBUTORS LIMITED	12,321,763.00
8	MS SUNRAYS DISTRIBUTORS LIMITED	7,610,108.10
9	MINIMIX AGENCIES	75,000,000.00
10	SUNRAYS DISTRIBUTORS LIMITED	7,610,108.00
11	FANAKA MECHANTS LIMITED	25,177,171.50
12	EQUIPPED TRADING(K)LIMITED	11,351,128.05
13	M/S EXTREME ENGINEERING LTD	28,447,065.85
14	FANAKA MERCHANTS LTD	17,616,519.85
15	M/S OCEANIC CONSTRUCTION CO. LTD	15,656,159.65
16	M/S MAOW HOLDINGS LIMITED	18,100,492.85
17	OMAR SALIM	17,228,603.00
18	SENDERS SERVICES CO LTD	12,138,105.00
19	BADOLE CONSTRUCTION CO LTD	24,249,212.00
20	EQUIPPED TRADING CO LTD	12,365,738.00
21	ARCON WORKS LIMITED	15,703,066.30
22	ARCON WORKS LIMITED	54,731,367.85
23	M/S NJUCA CONSOLIDATED CO LTD	9,077,703.75
24	SENDERS SERVICES CO LTD	36,082,551.05
25	M/S OCEANIC CONSTRUCTION	9,249,650.10
26	FANAKA MERCHANTS LTD	7,614,299.60
27	MS NJUCA CONSOLIDATED CO LTD	30,066,763.55
28	BADOLE CONSTRUCTION LIMITED	15,382,703.15
29	M/S ARCON WORKS LIMITED	16,592,215.55
30	M/S NJUCA CONSOLIDATED CO LTD	9,915,843.80
31	SENDERS SERVICES CO LTD	10,969,870.95
32	M/S MAOWS HOLDING LTD	11,414,356.70
33	M/S EQUIPPED TRADING (K) LIMITED	7,487,556.15
34	M/S XTREME ENGINEERING LIMITED	9,604,484.30
	Period Total	658,832,736.50

AfDB III

S/No	DESCRIPTION	Amount (Kshs.)
1	TECHNICAL UNIVERSITY OF MOMBASA (TUM)	13,077,795.00
	Period Total	13,077,795.00

KENYA CHINA PROJECT

S/No.	DESCRIPTION	Amount (Kshs.)
1	AVIC INTERNATIONAL HOLDING CORPORATION	149,799,955.00
	Period Total	149,799,955.00

KFW PHASE I		Amount (Kshs.)
S/No.	DESCRIPTION	
1	NIRAS AFRICA LIMITED	12,704,126.85
2	NIRAS AFRICA LIMITED	10,000,000.00
3	NIRAS AFRICA LIMITED	2,704,126.40
Period Total		25,408,253.25
KFW PHASE II		Amount (Kshs.)
S/No.	DESCRIPTION	
1	NIRAS AFRICA LIMITED	11,646,658.00
2	NIRAS AFRICA LIMITED	11,646,658.00
3	NIRAS AFRICA LIMITED	12,704,126.85
4	NIRAS AFRICA LIMITED	12,704,126.85
Period Total		48,701,569.70
TOTAL		895,820,309.45

ANNEX 7

A.I.A CAPTURED SUMMARY

TECHNICAL TRAINING INSTITUTES	AMOUNT
KAIBOI TECHNICAL TRAINING INSTITUTE	86,410,000.00
KEROKA TECHNICAL TRAINING INSTITUTE	51,767,191.00
KIAMBU INSTITUTE OF SCIENCE AND TECHNOLOGY	200,000,000.00
KISIWA TECHNICAL TRAINING INSTITUTE	92,470,000.00
MAWEGO TECHNICAL TRAINING INSTITUTE	71,988,499.00
NAIROBI TECHNICAL TRAINING INSTITUTE	336,000,000.00
OL'LESSOS TECHNICAL TRAINING INSTITUTE	141,939,792.00
RAMOGI INSTITUTE OF ADVANCED TECHNOLOGY	100,000,000.00
RIFT VALLEY TECHNICAL TRAINING INSTITUTE	211,000,000.00
SANGALO TECHNICAL TRAINING INSTITUTE	74,564,528.00
THIKA TTI	295,000,000.00
	1,661,140,010.00
NATIONAL POLYTECHNICS	
ELDORET NATIONAL POLYTECHNIC	476,454,960.00
KISUMU NATIONAL POLYTECHNIC	330,000,000.00
KABETE NATIONAL POLYTECHNIC	295,437,737.00
KITALE NATIONAL POLYTECHNIC	309,387,575.00
MERU NATIONAL POLYTECHNIC	365,700,000.00
KENYA COAST NATIONAL POLYTECHNIC	149,292,757.00
NYERI NATIONAL POLYTECHNIC	80,500,000.00
NORTH EASTERN NATIONAL POLYTECHNIC	16,229,921.00
GUSII/KISII NATIONAL POLYTECHNIC	299,619,254.00
SIGALAGALA POLYTECHNIC	358,200,000.00
KENYA TECHNICAL TRAINERS COLLEGE/ KENYA TEACHERS	201,530,726.00
NYANDARUA NATIONAL POLYTECHNIC	40,000,000.00
	2,922,352,930.00
SAGAS	
TVET CDACC	40,000,000.00
KENYA NATIONAL QUALIFICATION AUTHORITY (KNQA)	20,000,000.00
TVET AUTHORITY	32,981,179.00
	92,981,179.00
GRAND TOTAL	4,676,474,119.00

ANNEX 8

INSTITUTION	RECURRENT	DEVELOPMENT	TOTAL DISBURSEMENT
	Ksh.	Ksh.	Ksh.
AHMED SHAHAME TT	5,145,000.00	15,487,514.00	20,632,514.00
ALDAI TTI	28,642,500.00	30,000,000.00	58,642,500.00
AWENDO TVC SIRUTI	5,077,500.00		5,077,500.00
BARINGO TTI	61,710,000.00	7,500,000.00	69,210,000.00
BELGUT TVC	14,430,000.00		14,430,000.00
BOMET CENTRAL TVC	3,800,000.00		3,800,000.00
BONDO TTI	28,980,000.00	14,974,272.00	43,954,272.00
BORABU NORTH TVC	6,577,500.00		6,577,500.00
BUMBE TTI	30,817,500.00	16,028,301.00	46,845,801.00
BUNGOMA NORTH TVC	9,165,000.00		9,165,000.00
BURETI TTI	36,915,000.00		36,915,000.00
BUNYALA TVC	11,715,000.00		11,715,000.00
BUSHIANGALA TTI	21,165,000.00	20,000,000.00	41,165,000.00
BUTERE TVC	22,012,500.00		22,012,500.00
BUTULA TVC	1,000,000.00		1,000,000.00
CHEMASIRI TVC	13,230,000.00		13,230,000.00
CHANZEYWE TVC	4,122,500.00		4,122,500.00
CHEPALUNGU TVC	4,790,000.00		4,790,000.00
CHERAGANY TVC	2,000,000.00		2,000,000.00
CHEPSIREI TVC	8,137,500.00		8,137,500.00
CHUKA TTI	13,035,000.00		13,035,000.00
COAST IT	79,680,000.00		79,680,000.00
DAVID M WAMBULI TTI	3,732,500.00		3,732,500.00
DR. DANIEL WAKO TVC	5,682,500.00		5,682,500.00
EBUKANGA TVC	4,377,500.00		4,377,500.00
EKERUBO GIETAI TVC	27,120,000.00		27,120,000.00
ELBURGON TVC	-		-
ELDAMA RAVINE TVC	7,132,500.00		7,132,500.00
ELWAK TVC	3,230,000.00		3,230,000.00
EMINING TTI	17,062,500.00		17,062,500.00
EMGWEN TVC	2,075,000.00		2,075,000.00
EMSOS TVC	5,737,500.00		5,737,500.00
EMURUA DIKIRR TTI	14,932,500.00		14,932,500.00
ENDEBESS TTI	13,897,500.00		13,897,500.00
FAYYA TVC	2,000,000.00		2,000,000.00
FRIENDS COLLEGE KAIMOSI	93,742,500.00		93,742,500.00
GARSEN TVC	2,000,000.00		2,000,000.00
GATANGA TVC	5,917,500.00		5,917,500.00
GATUNDU SOUTH TVC	6,157,500.00		6,157,500.00
GITHUNGURI TVC (Kabete NP)	1,000,000.00		1,000,000.00
GITWEBE TTI	4,950,000.00		4,950,000.00
GODOMA TTI	16,800,000.00		16,800,000.00
HEROES TVC	2,000,000.00		2,000,000.00
IJARA TVC	2,105,000.00		2,105,000.00
IKUTHA TVC	4,295,000.00		4,295,000.00
JEREMIAH NYAGA	40,102,500.00	21,231,895.00	61,334,395.00
KAELO TTI	3,645,000.00		3,645,000.00
KAIBOI TTI	67,380,000.00	29,567,195.00	96,947,195.00
KAJIADO EAST TVC	2,255,000.00		2,255,000.00
KAJIADO WEST TVC	6,592,500.00	15,927,167.00	22,519,667.00
KALOLENI TVC	2,000,000.00		2,000,000.00
KAKRAO TVC	8,677,500.00		8,677,500.00
KAMUKUNJI TVC	5,237,500.00		5,237,500.00
KANDARA TVC	1,000,000.00		1,000,000.00
KAPCHEPKOR TVC	1,000,000.00		1,000,000.00
KAPCHEROP TTI	10,402,500.00		10,402,500.00
KARUMO TTI	35,160,000.00		35,160,000.00
KASARANI TTI	20,392,500.00		20,392,500.00
KATINE TTI	13,230,000.00		13,230,000.00
KENDEGE TVC	6,855,000.00		6,855,000.00
KERICHO TOWNSHIP TVC	5,467,500.00		5,467,500.00
KERIO VALLEY TVC	2,697,500.00		2,697,500.00
KEROKA TTI	74,295,000.00		74,295,000.00
KIBWEZI WEST TVC	5,247,500.00		5,247,500.00
KIST	99,352,500.00		99,352,500.00
KIENI TVC	6,502,500.00		6,502,500.00
KIIRUA TTI	12,592,500.00	-	12,592,500.00
KIMASIAN TTI	14,115,000.00		14,115,000.00
KIMININI TVC	5,730,000.00		5,730,000.00
KINANGO TVC	6,855,000.00		6,855,000.00
KINANGOP TVC	7,327,500.00		7,327,500.00
KIPIPIRI TVC	5,155,000.00		5,155,000.00
KIPKABUS TVC	20,640,000.00		20,640,000.00

KIPSINENDE TVC	22,777,500.00		22,777,500.00
KIPSOEN TVC	10,867,500.00		10,867,500.00
KIPTARAGON TVC	3,130,000.00		3,130,000.00
KISIWA TTI	90,232,500.00	54,748,834.00	144,981,334.00
KITELAKAPEL TVC	4,040,000.00		4,040,000.00
KITUTU MASABA TVC	3,372,500.00		3,372,500.00
KONGONI TVC	9,555,000.00		9,555,000.00
KONON TTI	34,537,500.00	23,500,000.00	58,037,500.00
KOSHIN TTI	8,145,000.00		8,145,000.00
LAGDERA TTI	2,000,000.00		2,000,000.00
LAIKIPIA EAST TVC	9,127,500.00		9,127,500.00
LAIKIPIA NORTH TVC	4,762,500.00		4,762,500.00
LAMU EAST TVC	2,000,000.00		2,000,000.00
LARI TVC	2,795,000.00		2,795,000.00
LIKONI TVC	2,000,000.00		2,000,000.00
LIMURU TVC	2,840,000.00		2,840,000.00
LAISAMIS TVC	10,927,500.00		10,927,500.00
LODWAR TTI	5,660,000.00		5,660,000.00
LUNGALUNGA TVC	2,180,000.00		2,180,000.00
LOIMA TVC	2,000,000.00		2,000,000.00
MASAI TTI	32,497,500.00		32,497,500.00
MAASAI MARA TVC	24,135,000.00	14,512,076.00	38,647,076.00
MABERA TVC	15,900,000.00		15,900,000.00
MALINDI TTI	-		-
MANDERA TVC	11,227,500.00	38,609,445.00	49,836,945.00
MANYATTA TVC	2,390,000.00		2,390,000.00
MASINGA TVC	7,320,000.00		7,320,000.00
MATHENGE TTI	51,450,000.00		51,450,000.00
MATHIOYA TVC	4,960,000.00		4,960,000.00
MATHIRA TVC	6,007,500.00		6,007,500.00
MATILI TTI	90,352,500.00		90,352,500.00
MAWEGO TTI	91,342,500.00	51,703,951.00	143,046,451.00
MERTI TVC/SIOLO NORTH TVC	2,052,500.00		2,052,500.00
MICHUKI TTI	72,532,500.00	50,514,188.00	123,046,688.00
MITUNGUU TTI	28,732,500.00		28,732,500.00
MOCHOGOI TVC	3,805,000.00		3,805,000.00
MOIBEN TVC	10,035,000.00		10,035,000.00
MOLO TVC ELBURGON	5,035,000.00		5,035,000.00
MSAMBWENI TVC	3,342,500.00		3,342,500.00
MOMBASA POLYTECHNIC	-		-
MUKIRIA TTI	57,210,000.00	13,097,400.00	70,307,400.00
MUKURWEINI TTI	35,055,000.00		35,055,000.00
MUMIAS WEST TVC	9,900,000.00		9,900,000.00
MUNGATSI TVC	5,020,000.00		5,020,000.00
MURAGA TVC	6,720,000.00		6,720,000.00
MURANG'A TVC	6,427,500.00		6,427,500.00
MUSAKASA TTI	19,432,500.00		19,432,500.00
MWALA TVC	5,135,000.00		5,135,000.00
MWATATE TVC	2,000,000.00		2,000,000.00
MWEA TVC	2,780,000.00		2,780,000.00
NACHU TVC	4,422,500.00		4,422,500.00
NAIROBI TTI	169,627,500.00	76,750,389.00	246,377,889.00
NAIVASHA TVC	5,160,000.00		5,160,000.00
NAROK WEST TTI	4,132,500.00		4,132,500.00
NAROK SOUTH TVC	2,000,000.00		2,000,000.00
NAVAKHOLO TVC	3,567,500.00		3,567,500.00
NDARAGWA TVC	3,245,000.00		3,245,000.00
NDIA TVC	5,445,000.00		5,445,000.00
NGONG TVC/KAJIADO NORTH	6,270,000.00		6,270,000.00
NKABUNE TTI	23,805,000.00		23,805,000.00
NORTH HERR	3,215,000.00		3,215,000.00
NUU TVC	5,172,500.00		5,172,500.00
NYAKACH TVC	9,367,500.00		9,367,500.00
OKAME TVC	12,840,000.00		12,840,000.00
OL'LESSOS TTI	154,425,000.00		154,425,000.00
OMUGA TVC	9,892,500.00		9,892,500.00
OROGARE TVC	5,297,500.00		5,297,500.00
PC KINYANJUI	63,247,500.00		63,247,500.00
RACHUONYO / OMBEK TVC	2,240,000.00		2,240,000.00
RAMOGI IAT	74,295,000.00		74,295,000.00
RANGWE TVC	4,737,500.00		4,737,500.00
RIAMO TVC	2,000,000.00		2,000,000.00
RIATIRIMBA TVC	3,492,500.00	32,500,000.00	35,992,500.00
RIFT VALLEY TTI	200,347,500.00	20,000,000.00	220,347,500.00
RIRAGIA TTI	5,042,500.00		5,042,500.00
RUNYENJES TVC	6,742,500.00		6,742,500.00
RUIRU TVC	1,000,000.00		1,000,000.00
RVIST	206,295,000.00		206,295,000.00
SABATIA TVC	16,110,000.00		16,110,000.00

SAMBURU NORTH	1,000,000.00		1,000,000.00
SAMBURU TVC/ SAMBURU EAST	15,607,500.00		15,607,500.00
SANG'ALO TTI	74,797,500.00		74,797,500.00
SEME TVC	11,992,500.00		11,992,500.00
SHAMBERE TTI	48,735,000.00		48,735,000.00
SIALA TTI	34,972,500.00		34,972,500.00
SIAYA IST	63,097,500.00		63,097,500.00
SIRISIA TVC	6,872,500.00		6,872,500.00
SOT TTI	61,275,000.00		61,275,000.00
SOTIK TTI	16,380,000.00		16,380,000.00
TANA RIVER TVC	2,435,000.00		2,435,000.00
TARBAJ TVC	1,000,000.00		1,000,000.00
TAVETA TVC	5,205,000.00		5,205,000.00
TETU TVC	5,772,500.00		5,772,500.00
TINDERET TVC	11,730,000.00		11,730,000.00
THARAKA TVC	12,712,500.00		12,712,500.00
THIKA TTI	249,127,500.00	36,494,227.00	285,621,727.00
TIGANIA EAST TVC	5,675,000.00		5,675,000.00
TOTAL TVC	4,535,000.00		4,535,000.00
TSEIKURU TTI	4,732,500.00	-	4,732,500.00
TURBO TVC	5,007,500.00		5,007,500.00
TURKANA EAST TVC	3,425,000.00		3,425,000.00
TURKANA NORTH	2,000,000.00		2,000,000.00
UGENYA TTI	16,882,500.00		16,882,500.00
UGUNJA TVC	10,387,500.00		10,387,500.00
WAJIR EAST TVC	1,000,000.00		1,000,000.00
WAJIR SOUTH TVC	2,000,000.00		2,000,000.00
WANGA TVC	7,912,500.00		7,912,500.00
WEBUYE WEST TVC	8,767,500.00		8,767,500.00
WERU TVC	9,450,000.00		9,450,000.00
WOTE TTI	47,760,000.00	42,366,940.00	90,126,940.00
WUMINGU TVC	2,000,000.00		2,000,000.00
YATTA TVC	1,000,000.00	33,108,258.00	34,108,258.00
ZIWA TTI	34,402,500.00	16,525,813.00	50,928,313.00
Sub Total Releases to TTIs	3,796,835,000.00	675,147,865.00	4,471,982,865.00
NATIONAL POLYTECHNICS			
ELDORET NP	256,837,500.00		256,837,500.00
KABETE NP	233,190,000.00	48,292,106.00	281,482,106.00
KENYA COAST NP	141,585,000.00	12,573,440.00	154,158,440.00
KISII NP	288,750,000.00	59,835,776.00	348,585,776.00
KISUMU NP	213,652,500.00	17,657,128.00	231,309,628.00
KITALE NP	194,055,000.00		194,055,000.00
MERU NP	207,330,000.00	10,000,000.00	217,330,000.00
NORTH EASTERN NP	22,987,500.00	35,000,000.00	57,987,500.00
NYANDARUA NP	45,870,000.00		45,870,000.00
NYERI NP	145,312,500.00	28,993,685.00	174,306,185.00
SIGALAGALA NP	221,370,000.00	40,000,000.00	261,370,000.00
Sub Total Releases to NPs	1,970,940,000.00	252,352,135.00	2,223,292,135.00
	5,767,775,000.00	927,500,000.00	6,695,275,000.00
SPECIAL NEEDS INSTITUTIONS			
KAREN INST FOR THE BLIND	46,257,762.00		46,257,762.00
KTTC	110,000,000.00	-	110,000,000.00
MACHAKOS INST FOR THE BLIND	42,147,762.00		42,147,762.00
NYANGOMA TTI	44,325,262.00		44,325,262.00
SIKRI TTI	48,097,762.00		48,097,762.00
	290,828,548.00	-	290,828,548.00
SAGAS			
CDACC	261,500,000.00		261,500,000.00
TVETA	315,000,000.00		315,000,000.00
KNQA	270,000,000.00		270,000,000.00
	846,500,000.00		846,500,000.00
A.I.A CAPTURED DURING THE YEAR	4,676,474,119.00		4,676,474,119.00
PS SDVTT	50,074,600.00		50,074,600.00
GRAND TOTAL	11,631,652,267.00	927,500,000.00	12,559,152,267.00

ANNEX 9

S/NO	COUNTY	BAL C/F
1	BUSIA	-
2	EMBU	1,259.15
3	GARISSA	120,442.00
4	HOMABAY	-
5	ISIOLO	67,079.80
6	KAJIADO	4,811.00
7	KAKAMEGA	5,280.00
8	KERICHO	135,283.00
9	KILIFI	67,189.00
10	KISII	67,363.00
11	KISUMU	21,674.00
12	LAIKIPIA	3.00
13	MAKUENI	(4,493.00)
14	MANDERA	5,704.00
15	MOMBASA	4,164.00
16	NAKURU	132,675.00
17	NYERI	49,718.90
18	SAMBURU	331,125.60
19	TRANSNZOIA	144,107.60
20	UASIN GISHU	467.00
21	NAIROBI	(297,283.00)
	TOTALS	856,570.05

*State Department for Vocational and Technical Training
Reports and Financial Statements
For the year ended 30 June, 2022*

Annex 10- Reports Generated from IFMIS

The following financial reports generated from IFMIS should be attached as appendices to these financial statements.

- i. GOK IFMIS Comparison Trial Balance
- ii. FO30 (Bank reconciliations) for all bank accounts
- iii. GOK IFMIS Receipts and Payments Statement
- iv. GOK IFMIS Statement of Financial Position
- v. GOK IFMIS Statement of Cash Flows
- vi. GOK IFMIS Notes to the Financial Statements
- vii. GOK IFMIS Statement of Budget Execution
- viii. GOK IFMIS Statement of Deposits
- ix. GOK IFMIS Budget Execution by Programme and Economic Classification
- x. GOK IFMIS Budget Execution by Heads and Programmes
- xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes

Annex 11: Glossary of Terms

- i. VTC- Vocational Training Centres
- ii. CDACC- Curriculum Development, Assessment and Certification Council
- iii. TVET-MIS- Technical and Vocational Education and Training Management Information System
- iv. TTI- Technical Training Institute
- v. ICT- Information Communications Technology
- vi. TVET- Technical and Vocational Education and Training
- vii. CBET- Competency Based Education and Training
- viii. FY-Financial Year
- ix. PFM- Personal Finance Management
- x. KNQA-Kenya National Qualifications Authority
- xi. PSASB- Public Sector Accounting Standards Board
- xii. IPSAS- International Public Sector Accounting Standards
- xiii. USD- United States Dollar
- xiv. MDAs- Ministries, Departments & Agencies
- xv. NESSP-National Education Sector Strategic Plan
- xvi. SNE- Special Needs Education
- xvii. HELB- Higher Education Loans Board

ANNEX 12

SDVTT DEPOSIT SCHEDULE AS AT 30/06/2022

S/N	NAME	BALANCE B/F	RECEIPTS/(PAYMENTS)	BALANCE
1	BASHASH	565,500.00		565,500.00
2	MWEHA	2,050,830.65		2,050,830.65
3	LATON	3,948,840.70		3,948,840.70
4	PLUMBING SYSTEM	1,300,381.45		1,300,381.45
5	DON WOODS	262,010.65		262,010.65
6	EPCO	7,241,727.00		7,241,727.00
7	TELCOMS	65,327.10		65,327.10
8	FINE TOPS	104,772.70		104,772.70
9	ALPHA TECH	4,572,890.80		4,572,890.80
10	SEO & SONS LTD	157,991.20		157,991.20
11	NAN CHANG	4,497,760.90		4,497,760.90
12	MARSON	1,320,587.75		1,320,587.75
13	BABUBHAI	3,301,787.90		3,301,787.90
14	SARAWET	299,784.55		299,784.55
15	STEM	115,345.70		115,345.70
16	WILKORI	194,504.30		194,504.30
17	ASHBRO	539,097.75		539,097.75
18	PYRAMID	11,044,398.00		11,044,398.00
19	PONG	359,486.90		359,486.90
20	CORBAN	7,427,507.20		7,427,507.20
21	BURA HITECH	167,732.50		167,732.50
22	ADCAID	240,394.50		240,394.50
23	JIMRO	215,438.60		215,438.60
24	ANNESBUGGUS	119,392.55		119,392.55
25	BESKO	183,108.10		183,108.10
26	FILMA	257,165.80		257,165.80
27	JUMTECH	160,000.00		160,000.00
28	TAX-JIPSY	231,891.00		231,891.00
29	TAX-ARCON	336,931.80		336,931.80
30	INTERPID	622,186.50		622,186.50
31	INTERPID	70,250.00		70,250.00
32	INTERPID	246,516.00		246,516.00
33	HIGHPOINT	70,465.55		70,465.55
34	FIRMBASE	30,231.90		30,231.90
35	KEPEN	49,963.90		49,963.90
36	TORETA	184,615.50		184,615.50
38	TRILLION	656,970.50		656,970.50
39	TRILLION	183,427.45		183,427.45
40	ICONET SOLUTIONS	597,156.75		597,156.75
41	ICONET SOLUTIONS	136,020.50		136,020.50
42	ICONET SOLUTIONS	561,131.25		561,131.25
43	SRANCO	54,093.55		54,093.55
44	SRANCO	60,000.00		60,000.00
45	JONESA	636,901.90		636,901.90

46	JONESA	105,418.00		105,418.00
47	JONES	154,340.00		154,340.00
48	PATIENCE	679,766.80		679,766.80
49	PATIENCE	217,322.85		217,322.85
50	TRANSFER	898,620.30		898,620.30
51	PATIENCE RETENTION	-	186,448.00	186,448.00
52	ADSCAN RETENTION	-	243,232.00	243,232.00
53	ADSCAN RETENTION	-	230,210.00	230,210.00
54	TRILLION RETENTION	-	107,426.00	107,426.00
55	BETHDA LTD	-	120,000.00	120,000.00
56	GYPSY LTD	-	110,511.00	110,511.00
57	TRANSFER	-	133,452.00	133,452.00
58	TRANSFER		72,960.00	72,960.00
	TOTALS	57,497,987.25	1,204,239.00	58,702,226.25
				58,702,226.25



**MINISTRY OF EDUCATION
STATE DEPARTMENT FOR VOCATIONAL AND TECHNICAL TRAINING**

JOURNAL ENTRY

Item Description	Debit (Kshs.)	Credit (Kshs.)
Hospitality Supplies and Services	763,590	
Routine Maintenance of Assets		763,590
Being correction of expenditure wrongly captured under Routine Maintenance of Assets instead of Hospitality Supplies and Services as per attached corrected schedules for the Financial Year 2021/2022.		
Hospitality Supplies and Services	527,730	
Routine Maintenance of Motor Vehicles		527,730
Being correction of expenditure wrongly captured under Routine Maintenance of Motor Vehicles instead of Hospitality Supplies and Services as per attached corrected schedules for the Financial Year 2021/2022.		
Domestic Travel & Subsistence	829,100	
Rental of produced assets		829,100

Prepared by: Carolyne Nyambok

sign.....

Date

14/12/22


Checked by: John Macharia

sign.....

Date

15/12/2022

Approved by: Joseph Kiraita

sign.....

Date

15/12/2022

Trial Balance Comparison Report

Entity: 1064-State Department For

22

21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310102 Capital Grants from Foreign	0	31,513,548.25	0	10,000,000.00
1310100 Grants from Foreign Govts. - Cash	0	31,513,548.25	0	10,000,000.00
1310000 Grants from Foreign Governments	0	31,513,548.25	0	10,000,000.00
1420216 Examination and Tuition Fees	0	4,583,492,940.00	0	2,283,949,813.00
1420223 Licence Fees	0	40,000,000.00	0	10,000,000.00
1420200 Administrative Fees and Charges	0	4,623,492,940.00	0	2,293,949,813.00
1420318 Licence Fees	0	32,981,179.00	0	23,167,280.00
1420399 Receipts from Administrative Fees and	0	20,000,000.00	0	18,972,368.00
1420300 Administrative Fees and Charges	0	52,981,179.00	0	42,139,648.00
1420000 Sales of Goods and Services	0	4,676,474,119.00	0	2,336,089,461.00
2110101 Basic Salaries - Civil Service	4,390,606,865.70	0	4,197,459,485.45	0
2110100 Basic Salaries - Permanent Employees	4,390,606,865.70	0	4,197,459,485.45	0
2110201 Contractual Employees	0	0	0	0
2110200 Basic Wages - Temporary Employees	0	0	0	0
2110301 House Allowance	1,326,538,111.25	0	914,509,800.60	0
2110303 Acting Allowance	1,752,800.00	0	978,150.00	0
2110304 Overtime - Civil Service	441,013.35	0	507,635.95	0
2110307 Hardship Allowance	251,956,772.35	0	253,141,141.10	0
2110309 Special Duty Allowance	1,327,000.00	0	1,275,482.70	0
2110311 Transfer Allowance	14,355,793.50	0	12,540,870.30	0
2110312 Responsibility Allowance	2,386,947.55	0	2,316,906.90	0
2110313 Entertainment Allowance	785,000.00	0	696,747.75	0
2110314 Transport Allowance	509,088,396.30	0	738,971,781.95	0
2110315 Extreme Allowance	10,713,169.90	0	7,495,650.05	0
2110317 Domestic Servant Allowance	388,064.50	0	312,000.00	0
2110318 n Practising Allowance	274,800.00	0	306,612.90	0
2110320 Leave Allowance	56,005,156.40	0	43,491,992.80	0
2110300 Personal Allowances paid as part of	2,176,013,025.10	0	1,976,544,773.00	0
2110000 Wages and Salary Contributions	6,566,619,890.80	0	6,174,004,258.45	0
2210101 Electricity	2,838,535.50	0	3,224,044.00	0
2210102 Water and Sewerage Charges	2,336,855.00	0	2,701,139.00	0
2210100 Utilities, Supplies and Services	5,175,390.50	0	5,925,183.00	0
2210201 Telephone, Telex, Facsimile and Mobile	1,794,793.40	0	1,647,229.00	0
2210202 Internet Connections	190,356.90	0	271,716.00	0
2210203 Courier & Postal Services	233,313.00	0	252,300.00	0
2210299 Communication, Supplies - Othe	2,387,880.00	0	1,018,560.00	0
2210200 Communication, Supplies and Services	4,606,343.80	0	3,189,805.00	0
2210301 Travel Costs (airlines, bus, railway,	3,154,860.00	0	1,090,437.00	0
2210302 Accommodation - Domestic Travel	25,475,450.00	0	3,148,320.00	0
2210303 Daily Subsistence Allowance	3,345,459.00	0	2,870,081.00	0
2210304 Sundry Items (e.g. airport tax, taxis,	49,885.00	0	109,468.00	0
2210399 Domestic Travel and Subs. - Others	86,228,509.00	0	64,433,053.75	0
2210300 Domestic Travel and Subsistence, and	118,254,163.00	0	71,651,359.75	0
2210401 Travel Costs (airlines, bus, railway, etc.)	142,950.00	0	148,067.00	0
2210402 Accommodation	135,900.00	0	217,413.00	0
2210403 Daily Subsistence Allowance	218,050.00	0	247,295.00	0
2210404 Sundry Items (e.g. airport tax, taxis,	8,900.00	0	15,000.00	0
2210499 Foreign Travel and Subs. - Others	3,878,129.00	0	1,925,579.00	0
2210400 Foreign Travel and Subsistence, and	4,383,929.00	0	2,563,354.00	0
2210502 Publishing & Printing Services	250,335.00	0	401,689.00	0
2210503 Subscriptions to Newspapers	185,700.00	0	215,750.00	0
2210504 Advertising, Awareness and Publicity	0	0	1,000,000.20	0
2210505 Trade Shows and Exhibitions	163,414.00	0	399,906.00	0
2210500 Printing, Advertising and Information	599,449.00	0	2,017,345.20	0
2210603 Rents and Rates - Non-Residential	52,317,910.55	0	38,430,646.95	0
2210604 Hire of Transport, Equipment	0.00	0	1,012,100.00	0
2210600 Rentals of Produced Assets	52,317,910.55	0	39,442,746.95	0
2210701 Travel Allowance	1,374,280.00	0	1,903,949.00	0
2210702 Remuneration of Instructors and	145,473,545.00	0	43,896,926.15	0
2210703 Production and Printing of Training	88,200.00	0	104,000.00	0
2210704 Hire of Training Facilities and Equipment	7,598,549.00	0	13,360,947.60	0
2210708 Trainer Allowance	0	0	11,500.00	0
2210710 Accommodation Allowance	16,400.00	0	75,000.00	0
2210711 Tuition Fees Allowance	218,320.00	0	372,790.00	0
2210700 Training Expenses	154,769,294.00	0	59,725,112.75	0
2210801 Catering Services (receptions),	2,787,841.00	0	1,332,185.00	0
2210802 Boards, Committees, Conferences and	3,564,046.00	0	850,809.00	0
2210803 State Hospitality Costs	0	0	4,500.00	0
2210805 National Celebrations	0	0	6,182.00	0
2210808 Purchase of Coffins	150,000.00	0	20,665.00	0
2210800 Hospitality Supplies and Servi	6,501,887.00	0	2,214,341.00	0
2211004 Fungicides, Insecticides and Sprays	60,000.00	0	44,000.00	0
2211006 Purchase of Workshop Tools, Spares	107,351,544.55	0	1,150,453,845.25	0
2211016 Purchase of Uniforms and Clothing -	107,350.00	0	220,400.00	0
2211000 Specialised Materials and Supp	107,518,894.55	0	1,150,718,245.25	0
2211101 General Office Supplies (papers, pencils,	6,239,975.30	0	1,859,906.00	0
2211102 Supplies and Accessories for Computers	3,751,448.75	0	915,149.00	0

2211103 Sanitary and Cleaning Materials,	119,305.00	0	278,286.00	0
2211199 Office and General Supplies -	85,445.00	0	136,850.00	0
2211100 Office and General Supplies and	10,196,174.05	0	3,190,191.00	0
2211201 Refined Fuels and Lubricants for	29,877,603.20	0	20,128,109.90	0
2211200 Fuel Oil and Lubricants	29,877,603.20	0	20,128,109.90	0
2211305 Contracted Guards and Cleaning	4,315,685.35	0	2,738,961.00	0
2211306 Membership Fees, Dues and	260,968.00	0	239,653.00	0
2211307 Transport Costs and Charges (freight,	12,850,932.20	0	0	0
2211308 Legal Dues/fees, Arbitration and	0	0	0	0
2211310 Contracted Professional Services	201,448,992.15	0	99,135,455.70	0
2211313 Security Operations	0	0	0	0
2211300 Other Operating Expenses	218,876,577.70	0	102,114,069.70	0
2210000 Goods and Services	711,786,295.85	0	1,462,869,863.50	0
2220101 Maintenance Expenses - Motor Vehicles	3,228,944.55	0	2,007,988.00	0
2220100 Routine Maintenance -- Vehicles	3,228,944.55	0	2,007,988.00	0
2220201 Maintenance of Plant, Machinery and	258,901.80	0	0	209,613.00
2220202 Maintenance of Office Furniture and	399,380.00	0	975,880.00	0
2220205 Maintenance of Buildings and Stations --	157,649.00	0	135,195.00	0
2220209 Minor Alterations to Buildings and Civil	149,799,955.00	0	0	0
2220210 Maintenance of Computers, Software,	210,000.00	0	121,000.00	0
2220200 Routine Maintenance --Other Assets	160,826,885.80	0	1,232,075.00	209,613.00
2220000 Routine Maintenance	154,582,580.35	0	3,240,063.00	209,613.00
2630101 Current Grants to Semi-Autonomous	11,631,652,267.00	0	8,777,167,048.05	0
2630100 Current Grants to Government Agencies	11,631,652,267.00	0	8,777,167,048.05	0
2630201 Capital Grants to Semi-Autonomous	927,500,000.00	0	1,076,197,713.80	0
2630203 Capital Grants to Other levels of	0	0	2,000,000,000.00	0
2630200 Capital Grants to Government Agencies	927,500,000.00	0	3,076,197,713.80	0
2630000 Grants & Transfer To Other Govt. Units	12,559,152,267.00	0	11,853,364,761.85	0
2640102 Scholarships and other Educational	0	0	0	0
2640100 Scholarships and other Educational	0	0	0	0
2640000 Other Transfers and Emergency Relief	0	0	0	0
2710102 Gratuity - Civil Servants	1,087,480.00	0	63,972,169.95	0
2710100 Government Pension and Retirement	1,087,480.00	0	63,972,169.95	0
2710000 Social Security Benefits	1,087,480.00	0	63,972,169.95	0
2990105 Expenses	0	0	0	0
2990100 System Required Expenses	0	0	0	0
2990000 System Required Expense A/cs	0	0	0	0
3110202 Non-Residential Buildings (offices,	435,039,478.55	0	730,165,945.35	0
3110200 Construction of Building	435,039,478.55	0	730,165,945.35	0
3110302 Refurbishment of Non-Residential	0	0	0	0
3110300 Refurbishment of Buildings	0	0	0	0
3110701 Purchase of Motor Vehicles	24,798,600.00	0	18,094,200.00	0
3110700 Purchase of Vehicles and Other	24,798,600.00	0	18,094,200.00	0
3111001 Purchase of Office Furniture and Fittings	9,479,924.50	0	1,781,500.00	0
3111002 Purchase of Computers, Printers and	10,703,889.00	0	5,000,000.00	0
3111000 Purchase of Office Furniture and	20,183,813.50	0	6,781,500.00	0
3111111 Purchase of ICT Networking and	0	0	0	0
3111112 Purchase of Software	0	0	0	0
3111100 Purchase of Specialised Plant,	0	0	0	0
3111401 Pre-feasibility, Feasibility and Appraisal	20,156,200.00	0	0	0
3111400 Research, Feasibility Studies, Project	20,156,200.00	0	0	0
3110000 Acquisition of Fixed Capital Assets	500,178,092.05	0	755,041,645.35	0
5120201 Borrowing from Foreign Governments	0	74,109,822.65	0	1,072,507,313.80
5120202 Borrowing from International	0	821,710,486.50	0	796,172,419.20
5120200 Foreign Borrowing-Direct Payments	0	895,820,309.15	0	1,868,679,733.00
5120000 Currency and Deposits, Accounts	0	895,820,309.15	0	1,868,679,733.00
6530101 Ministry HQ Recurrent Bank A/C	0	14,852,023,082.10	0	6,378,898,608.70
6530102 Revenue Deposit E-312 A/C	0	2,079,017,779.90	0	443,347,901.10
6530100 Recurrent Bank Accounts	0	16,931,040,862.00	0	6,822,246,509.80
6530000 Recurrent Bank Accounts	0	16,931,040,862.00	0	6,822,246,509.80
6540101 Ministry HQ Development Bank A	0	3,331,928,893.90	0	2,445,650,107.45
6540100 Development Bank Accounts	0	3,331,928,893.90	0	2,445,650,107.45
6540000 Development Bank Accounts	0	3,331,928,893.90	0	2,445,650,107.45
6550101 Ministry HQ Deposit Bank A/C	69,974,746.00	0	69,974,746.00	0
6550100 Deposit Bank Accounts	69,974,746.00	0	69,974,746.00	0
6550000 Deposit Bank Account	69,974,746.00	0	69,974,746.00	0
6580101 Cash	33,746,503,825.00	0	15,665,654,814.35	0
6580104 Cash in Transit	15,593,866,084.15	0	15,595,355,185.00	0
6580100 Cash in Hand	49,340,369,909.15	0	31,261,009,999.35	0
6580000 Cash in Hand	49,340,369,909.15	0	31,261,009,999.35	0
6710101 Staff Loans - General	0	0	0	0
6710102 Salary Paid in Advance	0	0	0	0
6710100 Debtors & Advances-- Employees	0	0	0	0
6710000 Domestic Debtors & Advances	0	0	0	0
6730101 Advances - Overseas Government	11,064,211.45	0	98,160,029.00	0
6730100 Debtors & Advances-- O'Seas Go	11,064,211.45	0	98,160,029.00	0
6730000 Foreign Debtors & Advances	11,064,211.45	0	98,160,029.00	0
6740101 Prepayment	0	0	0	0
6740102 R/D Cheques	0	0	0	0
6740100 Other Debtors & Pre-payments	0	0	0	0
6740000 Other Debtors & Pre-payments	0	0	0	0
6760101 Standing Imprests	0	0	0	0
6760103 Temporary Imprests	0	0	0	1,939,901.90
6760100 Imprests	0	0	0	1,939,901.90
6760000 Government Imprests	0	0	0	1,939,901.90
6780103 District Suspense A/c	856,570.00	0	1,012,350.50	0
6780110 Imprest Cash Recovery	0	0	0	0
6780100 Suspense & Clearance Account	856,570.00	0	1,012,350.50	0
6780000 Suspense & Clearance Account	856,570.00	0	1,012,350.50	0
6790102 Receiving Inventory A/C	0	0	0	0

6790100 Other Current System A/cs	0	0	0	0
6790000 Other Current Assets (System r	0	0	0	0
7310101 General Deposits	0	56,940,186.85	0	56,927,070.85
7310107 10% Retention Money	0	1,191,135.00	0	0
7310100 General Deposits Items	0	58,131,321.85	0	56,927,070.85
7310000 Deposits	0	58,131,321.85	0	56,927,070.85
7320002 NHIF	0	0	0	0
7320006 NSSF	0	0	0	0
7320007 Co-operatives	0	0	0	0
7320008 Insurances	0	0	0	0
7320011 WCPS	0	0	0	0
7320012 Staff Welfare Associations	0	0	0	0
7320000 Other Liabilities	0	0	0	0
7320101 PAYE	0	0	0	0
7320102 NHIF	0	0	0	0
7320103 House Rent	0	0	0	0
7320106 NSSF	0	0	0	0
7320107 Co-operatives	0	0	0	0
7320108 Insurances	0	0	0	3,873.20
7320109 Hire Purchases	0	0	0	0
7320110 Court Attachments	0	0	0	0
7320111 WCPS	0	0	0	0
7320112 Staff Welfare Associations	0	0	0	0
7320113 HELB Deductions	0	0	0	0
7320115 Save As You Earn (SAYE)	0	0	0	0
7320116 Mortgages / Bank Loans	0	0	0	0
7320117 Govt. Liability Attachments	0	0	0	0
7320121 Salary Overpayment Refunds	0	0	0	0
7320123 Civil Service Housing Fund	0	0	0	0
7320125 Emergency Response Fund	0	0	0	0
7320126 Employee Contribution to PSSS	0	0	0	0
7320199 Salary Control Account	0	0	0	0
7320100 Salary Deductions	0	0	0	3,873.20
7320201 Contractors Retention Money	0	570,904.15	0	570,904.15
7320200 Other General Liabilities	0	570,904.15	0	570,904.15
7320000 Other Liabilities	0	570,904.15	0	574,777.35
7380101 General Withholding Tax	0	0	0	0
7380102 VAT Withholding	0	0	0	0
7380100	0	0	0	0
7380000 Withholding Taxes	0	0	0	0
7390101 Inventory AP Accrual	14,200.00	0	14,200.00	0
7390103 AP Liabilities	47,008,729.85	0	54,081,818.30	0
7390104 Employee Liabilities	0	0	0	16,935,805.60
7390100 System Required Liabilities	47,022,929.85	0	54,096,018.30	16,935,805.60
7399999 Cash Clearing A/c	0	28,511,941,344.60	0	21,420,660,129.75
7399900	0	28,511,941,344.60	0	21,420,660,129.75
7390000 System Required Liabilities A/cs	47,022,929.85	28,511,941,344.60	54,096,018.30	21,437,595,935.35
9910101 Provision for Encumbrance	0	0	0	1,489,100.85
9910100 General Provisions	0	0	0	1,489,100.85
9910201 Exchequer Releases/ Provisioning	0	66,171,136,185.35	0	51,362,928,685.35
9910200 Exchequer Provisions	0	66,171,136,185.35	0	51,362,928,685.35
9910000 Provisions	0	66,171,136,185.35	0	51,364,417,786.20
9999999 Consolidated Fund	50,645,098,945.75	0	34,547,584,990.65	0
9999900	50,645,098,945.75	0	34,547,584,990.65	0
9990000 Opening Balance Reserves	50,645,098,945.75	0	34,547,584,990.65	0
Total	120,608,557,488.25	120,608,557,488.25	86,344,330,895.90	86,344,330,895.90

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____ Date: _____
Reviewed By: _____ Date: _____
Approved By: _____ Date: _____



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1064-State Department For Vocational And Technical Training

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	31,513,548.25	10,000,000.00
Exchequer releases	4	14,808,207,500.00	16,112,875,068.30
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	895,820,309.45	1,868,679,733.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	4,676,474,119.00	2,336,089,461.00
TOTAL RECEIPTS		20,412,015,476.70	20,327,644,262.30
PAYMENTS			
Compensation of Employees	12	6,566,619,890.80	6,174,004,258.45
Use of goods and Services	13	867,132,446.50	1,465,900,313.50
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	12,559,152,267.00	11,853,364,761.85
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	1,087,480.00	63,972,169.95
Acquisition of Assets	18	500,178,092.05	755,041,645.35
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		20,494,170,176.35	20,312,283,149.10
SURPLUS/DEFICIT		(82,154,699.65)	15,361,113.20

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1064-State Department For Vocational And Technical Training

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(20,192,995,009.90)	(9,197,921,871.25)
Cash Balances	22B	49,340,369,909.15	31,261,009,999.35
Total Cash And Cash Equivalents		29,147,374,899.25	22,063,088,128.10
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	11,920,781.45	97,232,477.60
TOTAL FINANCIAL ASSETS		29,159,295,680.70	22,160,320,605.70
Financial Liabilities			
Accounts Payables - Deposits	24	28,523,620,640.75	21,441,001,765.25
NET FINANCIAL ASSETS		635,675,039.95	719,318,840.45
REPRESENTED BY			
Fund Balance b/fwd	25	719,318,840.45	703,780,627.25
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		(82,154,699.65)	15,361,113.20
NET FINANCIAL POSITION		637,164,140.80	719,141,740.45

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1064-State Department For Vocational And Technical Training
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	31,513,548.25	10,000,000.00
Exchequer releases	4	14,808,207,500.00	16,112,875,068.30
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	4,676,474,119.00	2,336,089,461.00
Payments for Operating Expenses			
Compensation of Employees	12	6,566,619,890.80	6,174,004,258.45
Use of goods and Services	13	867,132,446.50	1,465,900,313.50
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	12,559,152,267.00	11,853,364,761.85
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	1,087,480.00	63,972,169.95
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		7,167,930,571.65	13,019,798,012.30
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	6,690,133,654.60	11,921,521,037.85
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	500,178,092.05	755,041,645.35
Net Cash Flow From Investing Activities	B	(500,178,092.05)	(755,041,645.35)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	895,820,309.45	1,868,679,733.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	895,820,309.45	1,868,679,733.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	7,085,775,872.00	13,035,159,125.50
Cash and Cash Equivalent at BEGINNING of The Year		22,063,088,128.10	9,027,751,902.60
Cash and Cash Equivalent at END of The Year	22A+22B	29,147,374,899.25	22,063,088,128.10

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____
 Reviewed By: _____
 Approved By: _____

Date: _____
 Date: _____
 Date: _____

NOTES TO THE FINANCIAL

Entity: 1064-State
Department For Vocational And
Technical Training
To JUN-22
To JUN-21

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0	0
Taxes on Payroll and Workforce	1120000	0	0
Taxes on Property	1130000	0	0
Taxes on Goods and Services	1140000	0	0
Taxes on International Trade and Transactions	1150000	0	0
Other Taxes (not elsewhere classified)	1160000	0	0
TOTAL		0	0

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0	0
NHIF Health Insurance Contributions	1210200	0	0
Contributions from Govt. Employees for Social &	1210300	0	0
TOTAL		0	0

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	31,513,548.25	10,000,000.00
Grants from International Organisations	1320000	0	0
TOTAL		31,513,548.25	10,000,000.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	2,411,192,791.25	2,566,511,512.25
Exchequer Releases/ Provisioning Account for Q2	9910201	4,147,451,208.65	2,821,883,075.80
Exchequer Releases/ Provisioning Account for Q3	9910201	4,030,070,561.80	4,098,802,473.20
Exchequer Releases/ Provisioning Account for Q4	9910201	4,219,492,938.30	6,625,678,007.05
TOTAL		14,808,207,500.00	16,112,875,068.30

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt	1330100	0	0
Grants Received from General Govt units by Local	1330200	0	0
Grants to Fund Accounts from Central Govt Budget	1330300	0	0
Grants to other General Govt units from General	1330400	0	0
TOTAL		0	0

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
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		Kshs	Kshs
Borrowing within General Government	5110100	0	0
Borrowing from Monetary Authorities (Central	5110200	0	0
Other Domestic Depository Corporations	5110300	0	0
Borrowing from Other Domestic Financial	5110400	0	0
Borrowing from Other Domestic Creditors	5110500	0	0
Domestic Currency and Deposit	5110600	0	0
TOTAL		0	0

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through	5120100	0	0
Foreign Borrowing-Direct Payments	5120200	895,820,309.15	1,868,679,733.00
Foreign Currency and Foreign Deposits	5120300	0	0
Other Foreign Accounts Payable	5120400	0	0
TOTAL		895,820,309.15	1,868,679,733.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to	3510100	0	0
Receipts from the Sale of Buildings	3510200	0	0
Receipts from sale of other st	3510300	0	0
Receipts from sale of other st	3510400	0	0
Receipts from the Sale of Vehicles and Transport	3510500	0	0
Receipts from the Sale of Vehicles and Transport	3510600	0	0
Receipts from the Sale of Plant Machinery and	3510700	0	0
Receipts from the Sale Plant Machinery and	3510800	0	0
Receipts from Sale of Certified Seeds and	3510900	0	0
Receipts from Sale of Certified Seeds and	3511000	0	0
Receipts from the Sale of Strategic Reserves	3520100	0	0
Receipts from the Sale of Other Inventories,	3520200	0	0
Receipts from the Sale of Inventories, Stocks and	3520300	0	0
Receipts from the Sale of Land	3540100	0	0
Receipts from the Sale of Other Naturally	3540200	0	0
Receipts from the Sale of Intangible Non-Produced	3540300	0	0
Receipts from the Sale of Non-Produced Assets	3540400	0	0
Repayments from Loans to Government Agencies	4510100	0	0
Loans to Non-Financial Public Enterprises	4510200	0	0
Loans to Financial Institutions	4510300	0	0
Repayments from Domestic Loans to Individuals	4510400	0	0
Repayments from lending to Foreign Govts.	4520100	0	0
Repayments from lending to International Orgns.	4520200	0	0
Repayments from lending to Foreign Non -	4520300	0	0
Repayments from Other Foreign Lending	4520400	0	0
Sales and Disposals of Equity Holdings in	4530100	0	0
Sales and Disposals of Equity Holdings in	4530200	0	0
Sales and Disposals of Other Equity Holdings	4530300	0	0
Sales and Disposals of Equity Holdings in Foreign	4530400	0	0
Sales and Disposals of Equity Holdings in Foreign	4530500	0	0
Redemption/ Disposal of Other Financial Assets	4530600	0	0
Refund of Bonds paid as Deposits for Guarantees	4530700	0	0
TOTAL		0	0

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0	0
Reimbursement of Audit Fees	4540102	0	0
Reimbursement on Messing Charges (UNICEF)	4540103	0	0
Reimbursement from World Bank - ECD	4540104	0	0
Reimbursement from Individuals and Private	4540105	0	0
Reimbursement from Local Government	4540106	0	0
Reimbursement from Statutory Organizations	4540107	0	0
Reimbursement within Central Government	4540108	0	0
Reimbursement Using Bonds	4540109	0	0
Reimbursements and Refunds - Other (Budget)	4540199	0	0
TOTAL		0	0

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0	0
Returns of Equity Holdings	4610000	0	0
TOTAL		0	0

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0	0
Profits and Dividends	1410200	0	0
Withdrawals from Income of Quasi-corporations	1410300	0	0
Rents on land, houses and buildings	1410400	0	0
Other Property Income collected as AIA	1410500	0	0
	1415000	0	0
Sales of Market Establishment	1420100	0	0
Administrative Fees and Charges	1420200	4,623,492,940.00	2,293,949,813.00
Administrative Fees and Charges collected as AIA	1420300	52,981,179.00	42,139,648.00
Incidental Sales by Non-Market Establishments	1420400	0	0
Incidental Sales by Non-Market Establishments	1420500	0	0
Receipts from Sale of Incidental Goods	1420600	0	0
Fines, Penalties, Forfeitures and other Charges	1430100	0	0
Current Grants from International NGOs paid	1440100	0	0
Capital Grants from International NGOs paid	1440200	0	0
Current Grants from International NGOs collected	1440300	0	0
Capital Grants from International NGOs collected	1440400	0	0
Other Voluntary Transfers for Current purposes	1440500	0	0
Other Voluntary Transfers for Capital purposes	1440600	0	0
Paid to Exchequer	1450100	0	0
Receipts Not Classified Elsewhere	1450200	0	0
	1510200	0	0
	1510300	0	0
	1520100	0	0
Business Permits	1520200	0	0
Cesses	1520300	0	0
Poll Rates	1520400	0	0
Plot Rents	1520500	0	0
Other Local Levies	1520600	0	0
Administrative Services Fees	1530100	0	0
Various Fees	1530200	0	0
Council'S Natural Resources Exploitation	1530300	0	0
Sales Of Council Assets	1530400	0	0
Lease / Rental Of Council'S Infrastructure Assets	1530500	0	0
Other Miscellaneous Revenues	1530600	0	0
Other Miscellaneous Revenues	1540100	0	0
Insurance Claims Recovery	1540200	0	0
Medium Term Loans (1-3 Yr Repayment)	1540300	0	0
Long Term Loans (Over 3 Yr Rpayment)	1540400	0	0
Transfers From Reserve Funds	1540500	0	0
Donations	1540600	0	0
Fund Raising Events	1540700	0	0
Other Revenues From Financial Assets Loan	1540800	0	0
	1541000	0	0
Market/Trade Centre Fee	1550100	0	0
Vehicle Parking Fees	1550200	0	0
Housing	1560100	0	0
Social Premises Use Charges	1560200	0	0
School Fees	1570100	0	0
Other Education-Related Fees	1570200	0	0
Other Education Revenues	1570300	0	0
Public Health Services	1580100	0	0
Public Health Facilities Operations	1580200	0	0
Environment & Conservancy Administration	1580300	0	0
Slaughter Houses Administration	1580400	0	0
Water Supply Administration	1580500	0	0
Sewerage Administration	1580600	0	0
Other Health & Sanitation Revenues	1580700	0	0
Technical Services Fees	1590100	0	0
External Services Fees	1590200	0	0
	1930100	0	0
System Required Revenue A/cs	1990100	0	0
TOTAL		4,676,474,119.00	2,336,089,461.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	4,390,606,865.70	4,197,459,485.45
Basic Wages - Temporary Employees	2110200	0	0
Personal Allowances paid as part of Salary	2110300	2,176,013,025.10	1,976,544,773.00
Personal Allowances paid as Reimbursements	2110400	0	0
Personal Allowances provided in Kind	2110500	0	0
Employer Contributions to Compulsory National	2120100	0	0
Employer Contributions to Compulsory Health	2120200	0	0
Social Benefit Schemes Outside Government	2120300	0	0
TOTAL		6,566,619,890.80	6,174,004,258.45

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	5,175,390.50	5,925,183.00
Communication, Supplies and Services	2210200	4,606,343.30	3,189,805.00
Domestic Travel and Subsistence, and Other	2210300	118,254,163.00	71,651,359.75
Foreign Travel and Subsistence, and other	2210400	4,383,929.00	2,553,354.00
Printing, Advertising and Information Supplies and	2210500	599,449.00	2,017,345.20
Rentals of Produced Assets	2210600	52,317,910.55	39,442,746.95
Training Expenses	2210700	154,769,294.00	59,725,112.75
Hospitality Supplies and Servi	2210800	6,501,887.00	2,214,341.00
Insurance Costs	2210900	0	0
Specialised Materials and Supp	2211000	107,518,894.55	1,150,718,245.25
Office and General Supplies and Services	2211100	10,196,174.05	3,190,191.00
Fuel Oil and Lubricants	2211200	29,877,603.20	20,128,109.90
Other Operating Expenses	2211300	218,876,577.70	102,114,069.70
Routine Maintenance - Vehicles	2220100	3,228,944.55	2,007,988.00
Routine Maintenance - Other Assets	2220200	150,825,885.80	1,022,462.00
Exchange Rate Losses	2230100	0	0
TOTAL		867,132,446.20	1,465,900,313.50

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0	0
Subsidies to Private Enterprises	2520000	0	0
TOTAL		0	0

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other	2630100	11,631,652,267.00	8,777,167,048.05
Capital Grants to Government Agencies and other	2630200	927,500,000.00	3,076,197,713.80
Other Current Transfers, Grants and Subsidies	2640400	0	0
Other Capital Grants and Trans	2640500	0	0
TOTAL		12,559,152,267.00	11,853,364,761.85

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0	0
Membership Fees and Dues and Subscriptions to	2620100	0	0
Membership Fees and Dues and Subscriptions to	2620200	0	0
Scholarships and other Educational Benefits	2640100	0	0
Emergency Relief and Refugee Assistance	2640200	0	0
Grants to Small Businesses, Cooperatives, and	2640300	0	0
	2649900	0	0
TOTAL		0	0

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	1,087,480.00	63,972,169.95
Social Security Benefits	2710200	0	0
Employer Social Benefits	2710300	0	0
Refund of Pension to UK Government	2720100	0	0
Refund of Contributions to WCPS and other Ex-	2720200	0	0
TOTAL		1,087,480.00	63,972,169.95

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0	0
Construction of Building	3110200	435,039,478.55	730,165,945.35
Refurbishment of Buildings	3110300	0	0
Construction of Roads	3110400	0	0
Construction and Civil Works	3110500	0	0
Overhaul and Refurbishment of Construction and	3110600	0	0
Purchase of Vehicles and Other Transport	3110700	24,798,600.00	18,094,200.00
Overhaul of Vehicles and Other Transport	3110800	0	0
Purchase of Household Furniture and Institutional	3110900	0	0
Purchase of Office Furniture and General	3111000	20,183,813.50	6,781,500.00
Purchase of Specialised Plant, Equipment and	3111100	0	0
Rehabilitation and Renovation of Plant, Machinery	3111200	0	0
Purchase of Certified Seeds, Breeding Stock and	3111300	0	0
Research, Feasibility Studies, Project Preparation	3111400	20,156,200.00	0
Rehabilitation of Civil Works	3111500	0	0
Purchase of Specialised Plant	3112200	0	0
Acquisition of Strategic Stocks	3120100	0	0
Acquisition of Other Inventori	3120200	0	0
Acquisition of Land	3130100	0	0
Acquisition of Other Intangible Assets	3130200	0	0
Domestic Lending and On-lending	4110000	0	0
Domestic Equity Participation	4120000	0	0
Other Domestic Accounts Receivable	4130000	0	0
Foreign Lending and On- Lending	4140000	0	0
Foreign Equity Participation	4150000	0	0
Other Foreign Accounts Receivable	4160000	0	0
TOTAL		500,178,092.05	755,041,645.35

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Payments on Foreign Borrowing	2410100	0	0
Interest Payments on Guaranteed Debt	2410200	0	0
Interest on Domestic Borrowing	2420000	0	0
Interest on Borrowing From Other Government	2430000	0	0
TOTAL		0	0

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General	5510100	0	0
Repayments on Borrowings from Monetary	5510200	0	0
Repayments on Borrowings from Other Domestic	5510300	0	0
Repayments on Borrowings from Other Domestic	5510400	0	0
Repayments on Borrowings from Other Domestic	5510500	0	0
Principal Repayments on Foreign Borrowing	5510600	0	0
Principal Repayments on Guaranteed Debt Taken	5520000	0	0
Principal Repayments on Guaranteed Domestic	5520100	0	0
Principal Repayments on Guaranteed Foreign Debt	5520200	0	0
Repayments on Borrowings from Other Domestic	5610000	0	0
Repayments on Borrowings from Other Domestic	5610500	0	0
	5620000	0	0
Repayments on Borrowings from Other Domestic	5620100	0	0
TOTAL		0	0

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0	0
Civil Contingency Reserves	2810200	0	0
Capital Transfer to Non Financial Public	2820100	0	0
Capital Transfer to Public Financial Institutions and	2820200	0	0
Capital Transfer to Private Non-Financial	2820300	0	0
System Required Expenses	2990100	0	0
	2999900	0	0
TOTAL		0	0

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0	0
Treasury Bank Accounts (Exchequer and CRF	6520000	0	0
Recurrent Bank Accounts	6530000	16,931,040,862.00	6,822,246,509.80
Development Bank Accounts	6540000	3,331,928,893.90	2,445,650,107.45
Deposit Bank Account	6550000	69,974,746.00	69,974,746.00
Project Specific Bank Accounts	6570000	0	0
Foreign Currency and Foreign D	6590101	0	0
Foreign Currency and Foreign D	6590203	0	0
TOTAL		20,332,944,501.90	9,337,871,363.25

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	49,340,369,909.15	31,261,009,999.35
Foreign Currency and Foreign D	6590201	0	0
TOTAL		49,340,369,909.15	31,261,009,999.35

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	0	0
Debtors & Advances - Govt Owne	6720000	0	0
Foreign Debtors & Advances	6730000	11,064,211.45	98,160,029.00
Other Debtors & Pre-payments	6740000	0	0
Government Imprests	6760000	0	1,939,901.90
Agency Accounts	6770000	0	0
Suspense & Clearance Account	6780000	856,570.00	1,012,350.50
Other Current Assets (System r	6790000	0	0
TOTAL		11,920,781.45	101,112,281.40

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Deposits	7310000	58,131,321.85	56,927,070.85
Withholding Taxes	7380000	0	0
System Required Liabilities A/cs	7390000	28,464,918,414.75	21,383,499,917.05
Other Liabilities	7320000	570,904.15	574,777.35
TOTAL		28,523,620,640.75	21,441,001,765.25

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Opening Balance Bank	22A	-9,197,921,871.25	-7,544,682,232.80
Opening Balance Cash	22B	31,261,009,999.35	16,572,434,135.40
Opening Balance Receivables - Imprest and	23	97,232,477.60	71,397,076.25
Opening Balance - Deposits	24	-21,441,001,765.25	-8,395,368,351.60
TOTAL		719,318,840.45	703,780,627.25

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0	0
County Transfers	9910300	0	0
TOTAL		0	0



Statement of Budget Execution -- Recurrent Expenditure
Entity: 1064 State Department For Vocational And Technical Training
Current Period: JUL-21 To JUN-22

	Note	Printed Estimate a	Reallocation/ Transfer b	Supplementary Estimates c	Final Approved Estimate (Net) d=a+b+c	Actual e	Budget Utilization Differences f=d-e	% of Utilization g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchange releases	4	0.00	0.00	0.00	0.00	0.00	(13,609,771,500.10)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	4,693,000,000.00	0.00	284,947,410.00	4,977,947,410.00	4,676,474,119.00	301,473,291.00	93.94%
Total		4,693,000,000.00	0.00	284,947,410.00	4,977,947,410.00	18,286,245,619.10	(13,308,298,209.10)	367.35%
PAYMENTS								
Compensation of Employees	12	6,470,000,000.00	0.00	122,059,708.00	6,592,059,708.00	6,566,619,890.80	25,439,817.20	99.61%
Use of goods and Services	13	102,604,638.00	0.00	(8,780,074.00)	93,824,564.00	88,236,274.15	5,588,289.85	94.04%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	12,070,000,000.00	0.00	284,947,410.00	12,354,947,410.00	11,631,652,287.00	723,295,143.00	94.15%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	1,087,480.00	0.00	0.00	1,087,480.00	1,087,480.00	0.00	100.00%
Acquisition of Assets	18	3,776,953.00	0.00	(1,023,977.00)	2,752,976.00	2,481,370.00	271,606.00	90.13%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		18,647,489,071.00	0.00	397,203,067.00	19,044,692,138.00	18,290,077,281.95	754,594,856.05	96.04%



Statement of Budget Execution - Recurrent Expenditure
Entity: 1064 State Department For Vocational And Technical Training
Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution - Development Expenditure
Entity: 1064 State Department For Vocational And Technical Training
Current Period: JUL-21 To JUN-22

	Note	Printed/Estimate	Reallocation/ Transfer	Supplementary Estimates	Final/Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-a	g=e/d%
RECEIPTS								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	70,000,000.00	0.00	0.00	70,000,000.00	31,513,548.25	38,486,451.75	45.02%
Exchange releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	1,198,435,999.90	(1,198,435,999.90)	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	2,330,000,000.00	0.00	(300,000,000.00)	2,030,000,000.00	895,820,309.45	1,134,179,690.55	44.13%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		2,400,000,000.00	0.00	(300,000,000.00)	2,100,000,000.00	2,125,769,857.60	(25,769,857.60)	101.23%
PAYMENTS								
Compensation of Employees	12	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Use of goods and Services	13	1,732,500,000.00	0.00	(183,197,165.00)	1,549,302,835.00	778,896,172.35	770,406,662.65	50.27%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	1,827,936,000.00	0.00	(350,000,000.00)	1,477,936,000.00	927,500,000.00	550,436,000.00	62.76%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	1,088,000,000.00	0.00	(106,781,500.00)	981,218,500.00	497,696,722.05	483,521,777.95	50.72%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		4,648,436,000.00	0.00	(339,978,665.00)	4,308,457,335.00	2,204,092,894.40	1,804,364,440.60	51.99%



Statement of Budget Execution -Development Expenditure
Entity: 1064-State-Department For Vocational And Technical Training
Current Period: JUL-21 To JUN-22

The Statement has been prepared, reviewed and approved by the following:

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:



SUMMARY STATEMENT OF DEPOSITS

Entity: 1064-State Department For Vocational And Technical Training

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	69,974,746.00	69,974,746.00
Transfers of retentions during the year	0.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	69,974,746.00	69,974,746.00

Principal Secretary
Controller

Principal Accounts

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1064-State Department For Vocational And Technical Training

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic			
	2210000	Goods and Services	0.00	0.00	0.00
	2990000	System Required Expense A/cs	0.00	0.00	0.00
0505000000		Technical Vocational Education and Training	22,864,951,758.00	20,307,785,743.15	2,557,166,014.85
	2110000	Wages and Salary Contributions	6,501,699,898.00	6,472,086,108.00	29,613,790.00
	2210000	Goods and Services	1,402,761,581.00	632,899,907.75	769,861,673.25
	2220000	Routine Maintenance	154,606,869.00	153,423,100.35	1,183,768.65
	2630000	Grants & Transfer To Other Govt. Units	13,832,883,410.00	12,559,152,267.00	1,273,731,143.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	973,000,000.00	490,224,360.05	482,775,639.95
0507000000		Youth Training and Development	58,014,916.00	55,049,413.40	2,965,502.60
	2110000	Wages and Salary Contributions	26,011,986.00	25,695,449.95	316,536.05
	2210000	Goods and Services	23,499,655.00	21,821,601.45	1,678,053.55
	2220000	Routine Maintenance	246,292.00	60,000.00	186,292.00
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	8,256,983.00	7,472,362.00	784,621.00
0508000000		General Administration, Planning and Support Services	130,162,799.00	131,335,019.80	(1,172,220.80)
	2110000	Wages and Salary Contributions	64,347,824.00	68,838,332.85	(4,490,508.85)
	2210000	Goods and Services	59,809,009.00	57,064,786.95	2,744,222.05
	2220000	Routine Maintenance	2,203,993.00	1,863,050.00	340,943.00
	2710000	Social Security Benefits	1,087,480.00	1,087,480.00	0.00
	3110000	Acquisition of Fixed Capital Assets	2,714,493.00	2,481,370.00	233,123.00
Grand Total			23,053,129,473.00	20,494,170,176.35	2,558,959,296.65

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____
 Reviewed By: _____
 Approved By: _____

Date: _____
 Date: _____
 Date: _____



Budget Execution by Heads and Programmes

Entity: 1064-State Department For Vocational And Technical Training
 Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1064000100		TVET Authority	360,000,000.00	347,981,179.00	12,018,821.00
	0505000000	Technical Vocational Education and Training	360,000,000.00	347,981,179.00	12,018,821.00
1064000200		Kisumu Polytechnic	420,000,000.00	420,000,000.00	0.00
	0505000000	Technical Vocational Education and Training	420,000,000.00	420,000,000.00	0.00
1064000300		Kenya Technical Teachers College	311,530,726.00	311,530,726.00	0.00
	0505000000	Technical Vocational Education and Training	311,530,726.00	311,530,726.00	0.00
1064000400		Technical Training Institutes	2,098,703,261.00	1,790,111,810.00	308,591,451.00
	0505000000	Technical Vocational Education and Training	2,098,703,261.00	1,790,111,810.00	308,591,451.00
1064000500		Institutes of Technology	212,997,000.00	29,552,000.00	183,445,000.00
	0505000000	Technical Vocational Education and Training	212,997,000.00	29,552,000.00	183,445,000.00
1064000600		Eldoret Polytechnic	534,631,842.00	476,454,960.00	58,176,882.00
	0505000000	Technical Vocational Education and Training	534,631,842.00	476,454,960.00	58,176,882.00
1064000700		Directorate of Technical Education	11,708,787,380.00	11,660,665,758.35	48,121,621.65
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	11,708,787,380.00	11,660,665,758.35	48,121,621.65
	0508000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1064000800		County Directors of TIVET	12,780,968.00	12,023,685.40	757,282.60
	0505000000	Technical Vocational Education and Training	12,780,968.00	12,023,685.40	757,282.60
1064000900		Vocational Education and Training	37,993,581.00	36,298,651.40	1,694,929.60
	0508000000	General Administration, Planning and Support Services	0.00	0.00	0.00
	0507000000	Youth Training and Development	37,993,581.00	36,298,651.40	1,694,929.60
1064001000		Curriculum Development Assessment and Certification Council (CDACC)	301,500,000.00	301,500,000.00	0.00
	0505000000	Technical Vocational Education and Training	301,500,000.00	301,500,000.00	0.00
1064001100		TVET Funding Board	2,000,000.00	1,805,200.00	194,800.00
	0505000000	Technical Vocational Education and Training	2,000,000.00	1,805,200.00	194,800.00
1064001200		Machakos Institute for the Blind	39,612,763.00	39,612,762.00	1.00
	0505000000	Technical Vocational Education and Training	39,612,763.00	39,612,762.00	1.00
1064001300		Karen Institute for the Deaf	39,612,763.00	39,612,762.00	1.00
	0505000000	Technical Vocational Education and Training	39,612,763.00	39,612,762.00	1.00
1064001400		Sikri Technical Training Institute	40,612,763.00	40,612,762.00	1.00
	0505000000	Technical Vocational Education and Training	40,612,763.00	40,612,762.00	1.00
1064001500		Nyangoma Technical Training Institute	40,612,763.00	40,612,762.00	1.00
	0505000000	Technical Vocational Education and Training	40,612,763.00	40,612,762.00	1.00
1064001600		The Kebete Polytechnic	446,200,000.00	340,437,737.00	105,762,263.00
	0505000000	Technical Vocational Education and Training	446,200,000.00	340,437,737.00	105,762,263.00
1064001700		The Kitale Polytechnic	354,387,575.00	354,387,575.00	0.00
	0505000000	Technical Vocational Education and Training	354,387,575.00	354,387,575.00	0.00
1064001800		Meru Polytechnic	410,700,000.00	410,700,000.00	0.00
	0505000000	Technical Vocational Education and Training	410,700,000.00	410,700,000.00	0.00
1064001900		Kenya Coast Polytechnic	238,700,000.00	194,292,757.00	44,407,243.00
	0505000000	Technical Vocational Education and Training	238,700,000.00	194,292,757.00	44,407,243.00

		Training			
1064002000		Nyeri Polytechnic	125,500,000.00	125,500,000.00	0.00
	0505000000	Technical Vocational Education and Training	125,500,000.00	125,500,000.00	0.00
1064002100		Sigalagala Polytechnic	403,200,000.00	403,200,000.00	0.00
	0505000000	Technical Vocational Education and Training	403,200,000.00	403,200,000.00	0.00
1064002200		North Eastern Polytechnic	53,826,700.00	61,229,921.00	(7,403,221.00)
	0505000000	Technical Vocational Education and Training	53,826,700.00	61,229,921.00	(7,403,221.00)
1064002300		Gusii Polytechnic	344,619,254.00	344,619,254.00	0.00
	0505000000	Technical Vocational Education and Training	344,619,254.00	344,619,254.00	0.00
1064002400		Kenya National Qualification Authority	290,000,000.00	290,000,000.00	0.00
	0505000000	Technical Vocational Education and Training	290,000,000.00	290,000,000.00	0.00
1064002500		Headquarters Administrative Services	123,963,025.00	125,406,538.00	(1,443,513.00)
	0507000000	Youth Training and Development	0.00	0.00	0.00
	0508000000	General Administration, Planning and Support Services	123,963,025.00	125,406,538.00	(1,443,513.00)
1064002600			6,199,774.00	5,928,481.80	271,292.20
	0508000000	General Administration, Planning and Support Services	6,199,774.00	5,928,481.80	271,292.20
1064002700			86,000,000.00	86,000,000.00	0.00
	0505000000	Technical Vocational Education and Training	86,000,000.00	86,000,000.00	0.00
1064100100		Mbaa-Ini Youth Polytechnic	395,900.00	395,100.00	800.00
	0507000000	Youth Training and Development	395,900.00	395,100.00	800.00
1064100200		Lereshwa Youth Polytechnic	210,000.00	210,000.00	0.00
	0507000000	Youth Training and Development	210,000.00	210,000.00	0.00
1064100300		Lucy Onono Kinda Umala Youth Polytechnic	0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064100400		Scholarships For Students In 18yrs	0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064100500		Nyagwehe Youth Polytechnic (Debt Swap)	2,169,400.00	1,962,850.00	206,550.00
	0507000000	Youth Training and Development	2,169,400.00	1,962,850.00	206,550.00
1064100600		Vitengeni Youth Polytechnic (Debt Swap)	0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064100700		Ebusiralo Youth Polytechnic (Debt Swap)	0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064100800		Mfangano Youth Polytechnic (Debt Swap)	443,200.00	0.00	443,200.00
	0507000000	Youth Training and Development	443,200.00	0.00	443,200.00
1064100900		Training	0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064101000		M&E For Klddp Projects In State Department Of Science & Technology	6,802,835.00	6,278,400.00	524,435.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
	0507000000	Youth Training and Development	6,802,835.00	6,278,400.00	524,435.00
1064101100		38 GOK-AfDB TTIs PHASE II	848,500,000.00	790,761,552.70	57,738,447.30
	0505000000	Technical Vocational Education and Training	848,500,000.00	790,761,552.70	57,738,447.30
	0508000000	General Administration, Planning and Support Services	0.00	0.00	0.00
1064101200		GoK 9 TTIs IN COUNTIES	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064101300		GoK-Netherlands PHASE II	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064101400		GOK KIPKABUS AND MURANGA TTIs	20,000,000.00	20,000,000.00	0.00
	0505000000	Technical Vocational Education and Training	20,000,000.00	20,000,000.00	0.00
1064101500		GoK 60 TTIs EQUIPPING	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064101600		Construction of TTIs	46,500,000.00	46,500,000.00	0.00
	0505000000	Technical Vocational Education and	46,500,000.00	46,500,000.00	0.00

		Training			
1064101700		Baringo TTI			
	0505000000	Technical Vocational Education and Training	7,500,000.00	7,500,000.00	0.00
			7,500,000.00	7,500,000.00	0.00
1064101800		Bondo TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064101900		Mathenge TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064102000		Bumbe TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064102100		Bureti TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064102200		Bushiangala TTI			
	0505000000	Technical Vocational Education and Training	20,000,000.00	20,000,000.00	0.00
			20,000,000.00	20,000,000.00	0.00
1064102300		Ekerubo Gietai TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064102400		Emining TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064102500		Gitwebe TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064102600		Godoma TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064102700		Kabete TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064102800		Kaiboi TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064102900		Karumo TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064103000		Katine TTI			
	0507000000	Youth Training and Development	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064103100		Keroka TTI			
	0505000000	Technical Vocational Education and Training	32,500,000.00	32,500,000.00	0.00
			32,500,000.00	32,500,000.00	0.00
1064103200		Kiirua TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064103300		Kisiwa TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064103400		Kitale TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064103500		Masai TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064103600		Matili TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064103700		Mawego TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064103800		Meru TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064103900		Michuki TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064104000		Mitunguu TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064104100		Mombasa TTI			
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
			0.00	0.00	0.00
1064104200		Mukiria TTI			
			0.00	0.00	0.00

	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064104300		Mukurwe-ini TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064104400		Musakasa TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064104500		Nairobi TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064104600		NEP TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064104700		Nkabune TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064104800		Nyeri TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064104900		OI?Lessos TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064105000		PC Kinyanjui TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064105100		Rift Valley TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064105200		Shamberere TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064105300		Sigalagala TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064105400		Sot TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064105500		Thika TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064105600		Tselkuru TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064105700		Wote TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064105800		Ziwa TTI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064105900		Coast IT	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064106000		Friends Kaimosi College	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064106100		Gusii IT	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064106200		Kiambu IST	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064106300		Nyandarua IST	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064106400		Ramogi IAT	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064106500		Rift Valley IST	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064106600		Rwika TI	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064106700		Sang?alo IST	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064106800		Siaya IT	0.00	0.00	0.00

	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064106900		Kenya Technical Trainers College	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064107000		Sikri TTI for the Blind and Deaf	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064107100		Machakos Technical Institute for the Blind	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064107200		Karen Technical Training Institute for the Deaf	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064107300		St. Joseph's Technical Institute for the Deaf	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064107400		Kisumu Polytechnic	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064107500		Eldoret Polytechnic	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064107600			0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064107700			0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064107800			0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064107900			0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064108000			0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064108100			0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064108200			0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064108300			0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064108400			0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064108500		GoK - China Phase II 134 TTIs Equipping	200,000,000.00	160,792,555.00	39,207,445.00
	0505000000	Technical Vocational Education and Training	200,000,000.00	160,792,555.00	39,207,445.00
1064108600			44,000,000.00	43,861,812.00	138,188.00
	0505000000	Technical Vocational Education and Training	34,000,000.00	33,957,400.00	42,600.00
	0507000000	Youth Training and Development	10,000,000.00	9,904,412.00	95,588.00
1064108700			614,436,000.00	613,906,700.00	529,300.00
	0505000000	Technical Vocational Education and Training	614,436,000.00	613,906,700.00	529,300.00
1064108800		East Africa Skills Transformation and Regional Integration	700,000,000.00	87,107,118.75	612,892,881.25
	0505000000	Technical Vocational Education and Training	700,000,000.00	87,107,118.75	612,892,881.25
1064108900		Infrastructure development at Kitale National Polytechnic	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064109000		St. Joseph's Makutano Youth Polytechnic	0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064109100		Kyemole Youth Polytechnic	0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064109200		Lereshwa Youth Polytechnic	0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064109300			140,000,000.00	140,000,000.00	0.00
	0505000000	Technical Vocational Education and Training	140,000,000.00	140,000,000.00	0.00

1064109400		Training	0.00	0.00	0.00
	0507000000	Youth Training and Development	0.00	0.00	0.00
1064109500			633,000,000.00	86,494,730.25	546,505,269.75
	0505000000	Technical Vocational Education and Training	633,000,000.00	86,494,730.25	546,505,269.75
1064109600			445,000,000.00	52,665,532.00	392,334,468.00
	0505000000	Technical Vocational Education and Training	445,000,000.00	52,665,532.00	392,334,468.00
1064109700			217,000,000.00	63,156,543.70	153,843,456.30
	0505000000	Technical Vocational Education and Training	217,000,000.00	63,156,543.70	153,843,456.30
1064109800		GoK AfDB TVETE Phase III	0.00	0.00	0.00
	0505000000	Technical Vocational Education and Training	0.00	0.00	0.00
1064109900			30,000,000.00	30,000,000.00	0.00
	0505000000	Technical Vocational Education and Training	30,000,000.00	30,000,000.00	0.00
Grand Total			23,053,129,473.00	20,494,170,176.35	2,558,959,296.65

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1064-State Department For Vocational And Technical Training

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0505000000		Technical Vocational Education and Training	22,864,951,758.00	20,307,785,743.15	2,557,166,014.85
	0505010000	Technical Accreditation and Quality Assurance	951,500,000.00	939,481,179.00	12,018,821.00
	0505020000	Technical Trainers and Instructor Services	17,764,564,706.00	17,022,511,383.75	742,053,322.25
	0505030000	Special Needs in Technical and Vocational Education	160,451,052.00	160,451,048.00	4.00
	0505040000	Infrastructure Development and Expansion	3,988,436,000.00	2,185,342,132.40	1,803,093,867.60
0507000000		Youth Training and Development	58,014,916.00	55,049,413.40	2,965,502.60
	0507010000	Revitalization of Youth Polytechnics	58,014,916.00	55,049,413.40	2,965,502.60
0508000000		General Administration, Planning and Support Services	130,162,799.00	131,335,019.80	(1,172,220.80)
	0508010000	Headquarters Administrative Services	130,162,799.00	131,335,019.80	(1,172,220.80)
	0508020000	County Administrative Services	0.00	0.00	0.00
		Grand Total	23,053,129,473.00	20,494,170,176.35	2,558,959,296.65

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA

BANK RECONCILIATION- RECURRENT

as at 30th JUNE 2022

Station ...SDVTTR-1064.....

Account Number : 1000302577

Balance as per Bank Certificate ..			31,770,251.85
Less			
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	30,960,337.25		
2. Receipts in Bank Statements not yet recorded in Cash Book ..			30,960,337.25
Add			
3. Payments in Bank Statement not yet recorded in Cash Book ..			
4. Receipts in Cash Book not yet recorded in Bank Statements	431,945.05		431,945.05
Bank Balance as per Cash Book			1,241,859.65

I Certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is Correct.

Reconciled by..... Signature..... Date.....

Approved by..... Signature..... Date.....

REPUBLIC OF KENYA

F.O 30

BANK RECONCILIATION- DEVELOPMENT

as at 30th June 2022

Station ...SDVTTR-1064.....

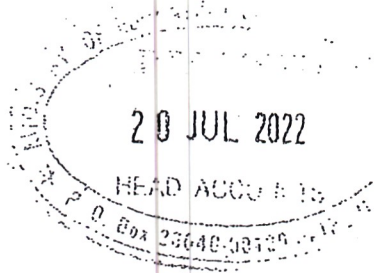
Account Number : 1000302623

Balance as per Bank Certificate ..			97,895,549.80
Less			
1. Payments in Cash Book not yet recorded in Bank Statements (Unpresented Cheques) ..	244,439,643.70		
2. Receipts in Bank Statements not yet recorded in Cash Book ..			244,439,643.70
Add			
3. Payments in Bank Statement not yet recorded in Cash Book ..			
4. Receipts in Cash Book not yet recorded in Bank Statements	158,250,000.00		158,250,000.00
Bank Balance as per Cash Book			11,705,906.10

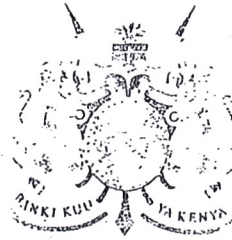
I Certify that I have verified the Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is Correct.

Reconciled by..... Signature..... Date.....

Approved by..... Signature..... Date.....



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

Cashier
F.A.
20/7/22
John D.

8th July, 2022

CERTIFICATE OF BALANCES


Customer:
Balance
Date:

STATE DEPT.FOR VOC., TECH.
131152 TRAINING

30-Jun-22

Account No.	Account Name	Currency	Balance
1000302577	REC-STATE DEPT.FOR VOC, TECHN.TRAIN	KES	31,770,251.85
1000302623	DEV-STATE DEPT.FOR VOC,TECHN.TRAIN	KES	97,895,549.80
1000302631	DEP-STATE DEPT.FOR VOC, TECHN.TRAIN	KES	58,702,226.25
1000302658	CBK165 -STATE DEPT.-VOC, TECHN.TRAIN	KES	700,000.00
1000328061	STATE DEP FOR VOC TECH EQU FUND OPE	KES	120,348.00


Lawrence Rweria
Authorised Signatory
Banking Services Division


Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division