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REPORT

OF

THE AUDITOR-GENERAL

ON

**EAST AFRICA SKILLS FOR
TRANSFORMATION AND REGIONAL
INTEGRATION PROJECT - IDA 6334-KE**

**FOR THE YEAR ENDED
30 JUNE, 2022**

**STATE DEPARTMENT
FOR INFRASTRUCTURE**



Revised Template 30/6/2022



**Project Name. EAST AFRICA SKILLS FOR TRANSFORMATION AND REGIONAL
INTERGRATION PROJECT**

**Implementing Entity
STATE DEPARTMENT OF INFRASTRUCTURE
Kenya Institute of Highways and Building Technology**

CREDIT NUMBER -6334KE.

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022**

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

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: Kenya Institute of Highways and Building Technology (KIHBT)

The project's official name is EASTRIP

Objective

The key objective of the project is to increase the access and improve the quality of TVET programs in selected regional flagship TVET institutes to support regional integration in East Africa.

Address The project headquarters offices is in Ngong County, Kenya.

The address of its registered office is:

Kenya institute of highways and Building Technology

P.O Box 57511-00100

Nairobi

The project also has offices/branches as follows:

- Nairobi

Contacts: The following are the project contacts

Telephone: (254) (020)650291

E-mail principal@kihbt.ac.ke:

Website: www.kihbt.ac.ke

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.2 Project Information

Project Start Date:	The project start date is 18-12-2018
Project End Date:	The project end date is 31-12-2024
Project Manager:	The project manager is Arch. Geoffrey M. Githiri
Project Sponsor:	The project sponsor is The World Bank

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Education however, the Line Ministry/State Department of Infrastructure.
Project number	P163399
Strategic goals of the project	The strategic goals of the project are as follows: (i) Strengthening selected Regional Flagship TVT Institutes for high quality skills Development in priority sectors (ii) Creating national TVET enabling environments, (iii) Enhancing regional collaboration in TVET and project coordination.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Strengthening governance and management (ii) Institutionalizing industry links (iii) Developing market relevant competence-based training programmes (iv) Training of TVET managers and teachers/trainers (v) Provision of key training facilities and equipment (vi) Outreach and support for non-project TVET national institutes
Other important background information of the project	The project is to be supervised by Ministry of Education who will be the Implementing Agency
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Shortage in specialized TVET skills particularly in Transport, Energy, Manufacturing, agro-processing and ICT
Project duration	The project started on 18 th Dec 2018 and is expected to run until 31 December 2024

1.4 Bankers

The following are the bankers for the current year:

- (i) Kenya Commercial Bank of Kenya (KCB) Ltd.
A/C No. 1268775169, Karen, Nairobi
- (ii) Central Bank of Kenya (CBK)

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.5 Auditors

The project is audited by Office of the Auditor General

1.6 Roles and Responsibilities

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

Names	Title Designation	Key Qualification	Responsibilities
Eng. Maurice S. Nabende	Director KIHBT	MSC–Project Planning and Management	Project Leader
Arch. Geoffrey M. Githiri	Project Coordinator	MSC–Urban Planning	Coordination of project activities
Caroline Kamunya	Deputy Project Coordinator	MBA–Construction Management	Assist the Project Coordinator
JoanLinda Mwaniki	Deputy Project Coordinator	BSC–Civil Engineering	Industrial Liaison Officer (ILO)
Patricia Mbariu Karamuta	Environmental and Social Safeguards Officer	MA – Environmental Policy	Ensure that all aspects of the entire project are consistent with good practices that protect the environment
Robert Ouko	Monitoring and Evaluation Officer	Degree – Civil Engineering	Ensure timely progress reports for the project as well as collection of relevant data

**East Africa Skills for Transformation and Regional Integration Project (EASTRIP)
 Reports and Financial Statements Reports
 For the financial year ended June 30, 2022**

Names	Title Designation	Key Qualification	Responsibilities
Josephine Kirumba	Procurement Officer	Degree– Procurement and Contract	Ensure adherence of procurement laws and regulation in the implementation of the project
William Mosbei	Finance Officer	Degree- Finance and Banking, CPA (K)	Finance and accounting procedures are observed in the implementation of the project

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.7 Funding summary

The Project is for duration of 5 years from 2018 to 2024 with an approved budget of EUR 9,800,000 (use donor currency) equivalent to KShs. 1,086,168,320 as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment		Amount received to date – (30 th June, 2022)		Undrawn balance to date	
	<i>EUR</i>	<i>KShs</i>	<i>EUR</i>	<i>KShs</i>	<i>EUR</i>	<i>KShs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A)-(B)</i>
(i) Loan						
World Bank	9,280,000	1,086,168,320	1,802,658.68	196,822,567	7,477,341.33	889,345,753
Total	9,280,000	1,086,168,320	1,802,658.68	196,822,567	7,477,341.33	889,345,753

Table B: Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative Amount paid to date – (30 th June 2022)	Unutilised balance to date (30 th June 2022)	
	EUR	Kshs		Donor currency	Kshs
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
(i) Loan					
World Bank	1,802,659	196,822,567	194,438,840	21,832	2,383,727
Total	1,802,659	196,822,567	194,438,840	21,832	2,383,727

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.8 Summary of Overall Project Performance:

- i) Budget performance against actual amounts for current year and for cumulative to-date
- ii) Physical progress based on outputs, outcomes and impacts since project commencement
 - ✓ Strengthened Governance and Management
 - ✓ Institutionalized Industry Links
 - ✓ Developed market relevant competence-based training programmes
- iii) Indicate the absorption rate for each year since the commencement of the project.
 - ✓ Year 1: zero absorption
 - ✓ Year 2: 0.49% absorption
 - ✓ Year 3: 5.2% absorption
 - ✓ Year 4: 17.90% absorption
- iv) List of implementation challenges
 - ✓ COVID-19 Pandemic which affected the project in the following ways:
 - A lot of the activities involved travelling across regions locally and internationally and since there was limited movement as a result of country and international lockdowns, curfew and closure of borders, these activities could not be carried out as intended.
 - Limited congregations which affected training activities and meetings. This meant that activities which depended on these like training activities, forums and stakeholders' meetings could not be held. The institutes limited ICT infrastructure also affected its ability to conduct such activities online.
- v) Delay in declaration of project effectiveness and Disbursement of project Funds.
 - The project was declared effective on 16th September 2019 which was way much later after the signing of financing agreement in 2018. This was because the Republic of Kenya had not achieved the effectiveness condition.
 - The EASTRIP funds were availed to our accounts on 14th April 2020. This was 3 months to the end of the 2019/2020 F/Y which is considered the 2nd year of project implementation.

- ✓ Unmatched Disbursement Link Indicators with project progress and Funds disbursement
 - The establishment of infrastructure is a determinant to the achievements of Disbursement Link Indicators (DLI) (e.g. enrolment of long term students which is a Disbursement Link Result (DLR)).
 - Infrastructure development occasions high absorption of funds.
 - The available reimbursable funds based on achieved Disbursement Link Indicators (DLI) cannot adequately support establishment of physical facilities and other planned project activities.
 - Disbursement based on Disbursement Link Indicators (DLI) achievement are insufficient in financing contractual commitments and will affect DLIs achievement.

- ✓ Variation on time from Verification to Disbursement of Funds.
 - Independent Verification Agency (IVA) conducts verification in September (2 months after the end of a financial year)
 - However the verification report is released 6 months and disbursement is done almost 1 year later.
 - The delays in Verification reporting delays disbursement and this affects the flow of project activities.

1.9 Summary of Project Compliance:

The project complied with all rules and regulations as per the agreement and relevant bodies.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES

2.1 Introduction

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

The Project Development Objective under EASTRIP is to increase the access and improve the quality of TVET programs in the selected Regional Flagship TVET Institutes and to support regional integration in East Africa.

The project supports the development of highly specialised TVET programmes as well as industry-recognised short-term certificate level training. It will train technicians and provide training of teacher/trainers at the certificate level training, diploma and degree levels, targeting regional priority sectors in transport, energy, manufacturing and ICT.

The Project Development Objective will be achieved through complimentary interventions at three (3) different levels, including institutes, national and regional levels.

Some of the flagship TVET institutes in the project specifically contribute to climate change adaptation and mitigation through their focus on renewable energy. KenGen Geothermal Training Centre promotes the capacity building in renewable energy to accelerate geothermal, hydro, solar and wind energy development in the region. A range of practical and technical training in exploration, utilization and sustainability of renewable energy resources, care and maintenance of production equipment and other specialised course related in renewable energy development shall be offered, including a certificate in the renewable energy.

The key development objectives of the project's agreement/ plan are to:

- a) Strengthening governance and Management
- b) Institutionalizing industry links
- c) Developing market relevant competence-based training programmes
- d) Training of TVET managers and teachers/trainers
- e) Provision of key training facilities and equipment
- f) Outreach and support for non-project national TVET institutes

2.2 Progress on attainment of Strategic development objectives

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

*East Africa Skills for Transformation and Regional Integration Project (E-ASTRIP)
Reports and Financial Statements
For the financial year ended June 30, 2022*

Project	Objective	Outcome	Indicator	Performance
<p>East Africa Skills for Transformation and Regional Integration Project (E-ASTRIP)</p>	<p>To strengthen the capacity of the Institute being a regional Flagship TVET institute, to produce high-quality skills for the regional sector markets in Highways Technology</p>	<p>1. Increasing access to TVET programs: Student enrolment increased at the regional flagship TVET institute in programs aimed at meeting skills, needs of Highways sector.</p> <p>2. Improving quality and relevance of TVET programs:</p> <ul style="list-style-type: none"> - Enhancing linkages with the industry - Trainers with industrial experience - Graduates employed in occupations in the Highways sector six months after graduation - Demand driven programs developed and accredited. <p>3. Supporting regional integration: Qualification developed that are bilateral or regionally recognised</p>	<ol style="list-style-type: none"> 1. Number of students enrolled at flagship TVET institute (by type of program, by gender and by Country of origin) 2. Number of MOUs signed with Institutions and the Industry 3. Number of teaching staff members who undergoes industrial attachment 4. Graduate employment rates six months after graduation. (Tracer studies conducted) 5. Number of demand-driven programs developed and accredited by National TVET accreditation agencies or certified by industries 6. Number of qualifications developed that are bilaterally or regionally recognized 7. Number of regional students enrolled. 	<p>In FY 19/20 KIHBT was not able to achieve any outcome, this was due to late disbursement of funds for utilization. Further, the college closed because of the onset of the COVID-19 pandemic in the month of March. Also, we experienced delay in acquiring assets due to the long procurement processes at the start of the project, most of which are still or in the process of being acquired.</p>

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

3.1 Reporting

EASTRIP exists to transform lives. The purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability:

3.2 Sustainability strategy and profile

The top management is presently endeavouring to ensure that the institution becomes a semi-autonomous Government Agency which will see it galvanized against any political trend which might affect its sustainability. This will also enable it to explore more ways in which it can increase its revenue hence ensuring economic sustainability as well.

As for Environmental and social sustainability, the EASTRIP project's strategic investment plan developed by KIHBT ensured that these areas came under the broader component of strengthening management and governance. This was for the environmental, social and gender sustainability issues to be part of the responsibility of the institution's top management. Since the project begun, there has been sustained progress in assuring environmental and social sustainability. The first deliverable in this was the development of a draft environmental and social policy, in which a key provision is a proposal to adapt international best practices on greening TVET, as provided for in the 'UNESCO-UNEVOC Greening TVET' initiative.

In addition, there has been formation of an institutional gender committee which was successfully inducted and has developed a gender action plan. The action plan is poised to capture gender considerations within various aspects of the institution, to make gains towards institutional gender equity.

3.3 Environmental performance

The project, through the guidance of the World Bank specialists have developed a draft environmental and social policy document which will be used as a guide in all of the KIHBT Campuses. The draft policy captures the following key provisions; roles and responsibilities of stakeholders in policy implementation, grievance redress mechanisms, greening KIHBT, EIA/EA procedures, public disclosure and participation, occupational health and safety, sensitisation and/or training on environmental and social issues, corporate social responsibility & community engagement, green buildings and infrastructure, e-waste management and pollution control,

psychosocial and spiritual support, HIV/AIDS & COVID-19 awareness and interventions. Notably, a grievance address register/logbook has been developed, printed and is in use.

3.4 Employee welfare

Employment to the institution is usually done by the public service commission who are guided by the existing Government policies pertaining to employment of civil servants. However, the institution continuously supports staff to upgrade their skills and academic qualifications as much as the available resources are available. Through the EASTRIP Project, several capacity building training programs have taken place targeting various cadres of employees all aimed at strengthening management and performance of teaching staff. Some of these training programs are mandatory for promotion in the service and so they assist the staff members to progress in their careers. Within the project's component on training of teachers and managers, the institution has been keen on ensuring gender equity in access to opportunities for training and/or capacity building.

Staff appraisal is done in accordance with the performance management process of the Government.

Where occupational health and safety is concerned, KIHBT is currently under the general Government policy and laws which govern workplace safety and compensation. (OSHA). However, through the Project, the Institution is in the process of initiating an occupational health and safety audit, after which the recommendations made shall gradually and progressively be implemented, in its campuses so as to become compliant to OSHA. This will also aid in generating an occupational health and safety policy specific to KIHBT, which will ensure workplace safety and enhance working conditions specific to what the Institution does.

3.5 Market place practices

The organisation should outline its efforts to:

a) Responsible competition practice.

Under corporate social responsibility statement, we wish to state the following:

That the project coordinator has made available suggestion boxes at vintage points for staff and members of the public to make suggestions of any nature.

b) Responsible Supply chain and supplier relations-

Procurable goods are by large procured at the market prevailing rates or Alternatives procurements methods applied in such acquisition to encourage Fairness to suppliers.

c) Responsible marketing and advertisement-

The necessary government procurement procedures have been adopted and the necessary marketing strategies have been laid down so as to be fair to both the buyer and the seller

d) Product stewardship-

Procurement of goods and services is done as per required government procedures hence fare competition. Upon delivery of goods or services, suppliers are paid promptly, avoiding any delays that may inconvenience suppliers.

3.6 Community Engagements

The project recognized the need to involve the community in several ways so that it benefits them and has positive impact. This is achieved through ensuring that the materials used, especially for practical training and items procured are sourced from registered suppliers in the county. Awareness of the project has been made to the county administrators with an intention of creating a working relationship with the office of the Governor towards acceptability within the county, and also to open up opportunities of engagement with the community. The project also supports educating the community through offering a highly subsidized beginners' ICT training to the youth in the community who graduate from secondary education at the project secretariat in Ngong town.

The Institute is also creating a sporting facility at Ngong Kibiku campus, which it will avail to the community for sporting purposes. In addition, the local community shall be included as part of the grievance redress committee of the infrastructural sub-projects.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the Ministry of Transport, Infrastructure Housing, Urban Development and Public Works and the *Project Coordinator* for East Africa Skills for Transformation and Regional Integration **project** (EASTRIP) are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2022.

This responsibility include:

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

The *Principal Secretary* for the Ministry of Transport, Infrastructure Housing, Urban Development and Public Works and the *Project Coordinator* for EASTRIP project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the Ministry of Transport, Infrastructure Housing, Urban Development and Public Works. and the *Project Coordinator* for EASTRIP project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The Principal Secretary for Transport, Infrastructure Housing, Urban Development and Public Works and the *Project Coordinator* for EASTRIP project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The *Principal Secretary* for the Ministry of Transport, Infrastructure Housing, Urban Development and Public Works and the *Project Coordinator* for EASTRIP project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

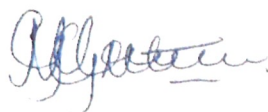
The Project financial statements were approved by the Principal Secretary for the Ministry of Infrastructure Housing, Urban Development and Public Works and the Project Coordinator for EASTRIP project on 29TH July, 2022 and signed by them.



Principal Secretary

Prof. Arch. Paul M. Maringa
CBS

F.A.A.K, MKIP



Project Coordinator

Geoffrey M. Githiri



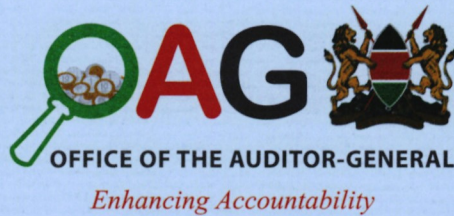
Project Accountant

William K. Mosbei

ICPAK Member Number 21148

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REPORT OF THE AUDITOR-GENERAL ON EAST AFRICA SKILLS FOR TRANSFORMATION AND REGIONAL INTEGRATION PROJECT - IDA 6334-KE FOR THE YEAR ENDED 30 JUNE, 2022 - STATE DEPARTMENT FOR INFRASTRUCTURE

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal 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 East Africa Skills for Transformation and Regional Integration Project set out on pages 1 to 15, which comprise

the statement of financial assets as at 30 June, 2022 and the statement of receipts and payments, statement of cash flows and statement of comparison budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the East Africa Skills for Transformation and Regional Integration Project 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 Financing Agreements between the Republic of Kenya and International Development Association (IDA) - No.6334-KE and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Lack of Ownership Documents for Motorable Transport Equipment

Included in the summary of fixed assets at Annex 2 to the financial are motorable transport equipment totalling to Kshs.69,064,000 as detailed below whose ownership documents/logbooks were not provided for audit review.

Make	Date Purchased	Amount (Kshs)	Ownership Status
Wheel Loader	03 August, 2021	10,270,000	Not confirmed
Motor Grader	05 August, 2021	33,814,000	Not confirmed
Dump Truck	11 August, 2021	10,500,000	Not confirmed
Motor Vehicle Heavy Duty Utility Passenger 4*4	16 August, 2021	8,730,000	Not confirmed
Motor Vehicle Double Cab Pick-Up	27 August, 2021	5,750,000	Not confirmed
Total		69,064,000	

In the circumstances, the ownership of the motorable transport equipment valued at Kshs.69,064,000 could not be confirmed.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budgets of Kshs.420,000,000 and nil actual receipts on comparable basis resulting in underfunding to Kshs.420,000,000 or 100% of the budget. Similarly, the statement reflects final expenditure budget of Kshs.420,000,000 against actual expenditure on comparable basis amount of Kshs.137,623,274 resulting in an under expenditure of Kshs.283,376,726 or 33% of the budget.

The under-funding and under-expenditure may have impacted negatively on service delivery to the public.

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 matter 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

Project Implementation - Low Absorption Rate

Section 1.7 of the annual report and financial statements on funding summary indicates that the project duration is 6 years or 72 months from 2018 to 2024, with an approved budget of EUR9,280,000 equivalent to Kshs.1,086,168,320. As at 30 June, 2022, the project had received EUR1,802,658.68, equivalent to Kshs.196,822,567 or 18% of total budgeted funds, with lapsed project duration of 42 months equivalent to 58% of the total project duration, an indication that the project is behind schedule. Management has not demonstrated how the shortfall will be covered with the remaining timeline of thirty months.

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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

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

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

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

In addition to the responsibility for the preparation and presentation of 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 Project'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 governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of 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 scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 November, 2022

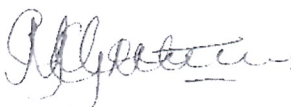
**6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH
 JUNE 2022**

	Note	2021/2022		2020/2021		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Total	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs		KShs	KShs	KShs
RECEIPTS						
Loan from external development partners	11.1	-		-	-	196,822,567.00
TOTAL RECEIPTS		-		-	-	196,822,567.00
PAYMENTS						
Purchase of goods and services	11.2	68,559,274.00		50,262,130.00		119,785,515.00
Acquisition of assets	11.3	69,064,000.00		5,589,325.00	-	74,653,325.00
TOTAL PAYMENTS		137,623,274.00		55,851,455.00	-	194,438,840.00
SURPLUS/ (DEFICIT)		(137,623,274.00)		(55,851,455.00)		2,383,727.00

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



Principal Secretary
 Prof. Arch. Paul M. Maringa CBS
 F.A.A.K, MKIP



Project Coordinator
 Geoffrey M. Githiri



Project Accountant
 William K. Mosbei
 ICPAK Member Number 21148

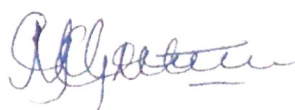
7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2022

	Note	2021-2022	2020-2021
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11.A	2,383,727	140,007,001
Total Cash and Cash Equivalents		2,383,727	140,007,001
TOTAL FINANCIAL ASSETS		2,383,727	140,007,001
Represented By			
Fund balance b/fwd.	14	140,007,001	195,858,456.00
Surplus/(Deficit) for the year		(137,623,274)	(55,851,455.00)
NET FINANCIAL POSITION		2,383,727	140,007,001

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29TH July, 2022 and signed by:



Principal Secretary
 Prof. Arch. Paul M. Maringa CBS
 F.A.A.K, MKIP



Project Coordinator
 Geoffrey M. Githiri



Project Accountant
 William K. Mosbei
 ICPAK Member Number 21148

8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2022

		2021-2022	2020-2021
	Note	KShs	KShs
Cashflow from Operating Activities			
Payments from operating activities			
Purchase of goods and services	1	(68,559,274)	50,262,130
Net cash flow from operating activities		(68,559,274)	(50,262,130)
Cashflow from investing activities			
Acquisition of Assets	2	(69,064,000)	(5,589,325)
Net cash flows from investing activities		(69,064,000)	(5,589,325)
Cashflow from borrowing activities			
Proceeds from Foreign Borrowings	3	-	
Net increase in cash and cash equivalents		(137,623,274)	(55,851,455.00)
Cash and cash equivalent at <i>beginning</i> of the year		140,007,001	195,858,456
Cash and cash equivalent at <i>end</i> of the year	11	2,383,727	140,007,001

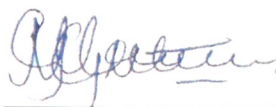
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29th July, 2022 and signed by:



Principal Secretary

Prof. Arch. Paul M. Maringa CBS

F.A.A.K, MKIP



Project Coordinator

Geoffrey M. Githiri



Project Accountant

William K. Mosbei

ICPAK Member Number 21148

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

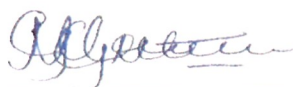
Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from borrowings	570,000,000	150,000,000	420,000,000	-	570,000,000	0%
Total Receipts	570,000,000	150,000,000	420,000,000	-	570,000,000	0%
Payments						
Purchase of goods and services	292,960,000	-50,000,000	242,960,000	68,559,274	174,400,726	28.22%
Acquisition of Assets	277,040,000	-100,000,000	177,040,000	69,064,000	107,976,000	39.01%
Total Payments	570,000,000	-150,000,000	420,000,000	137,623,274	283,376,726	32.77%

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



Principal Secretary

Prof. Arch. Paul M. Maringa CBS
 F.A.A.K, MKIP



Project Coordinator

Geoffrey M. Githiri



Project Accountant

William K. Mosbei
 ICPAK Member Number 21148

10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Basis of Preparation

10.2 Statement of compliance and basis of preparation

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

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

10.3 Reporting entity

The financial statements are for the East Africa Skills for Transformation and Regional Integration Project (EASTRIP) under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

10.3.1 Reporting currency

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

10.4 Significant Accounting Policies

a) Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

iii) Other receipts

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

b) Donations and grants

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

c) Proceeds from borrowing

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

d) Undrawn external assistance

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

e) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

i) Interest on borrowing

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

ii) Repayment of borrowing (principal amount)

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

iii) Acquisition of fixed assets

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

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

f) In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably

determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

g) Cash and cash equivalents

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

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

Restriction on cash

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

h) Accounts receivable

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

i) Contingent Liabilities

A contingent liability is:

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

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

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

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

j) Contingent Assets

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

k) Pending bills

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

l) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed

in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation.

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

m) Third party payments

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

n) Exchange rate differences

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

o) Comparative figures

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

p) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2022.

q) Errors

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

1. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Total amount in KShs.	
				2021/2022	2020/2021
			KShs		
Loans Received from Multilateral Donors (International Organizations')					
WORLD BANK	14/4/2020	1,802,658.68	196,822,567	-	196,822,567
Total		1,802,658.68	196,822,567	--	196,822,567

During the 12 months to 30 June, 2022 we received no funds from development partners in form of loans.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PURCHASE OF GOODS AND SERVICES

	2021/2022			2020/2021	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	7,460,603	-	7,460,603	3,030,015	10,490,618
Domestic travel and subsistence	8,959,663	-	8,959,663	8,129,832	17,089,495
Training payments	21,898,738	-	21,898,738	14,274,205	36,172,943
Other operating payments	30,240,270	-	30,240,270	24,828,078	55,068,348
Total	68,559,274	=	<u>68,559,274</u>	<u>50,262,130</u>	<u>118,821,404</u>

3. ACQUISITION OF NON-FINANCIAL ASSETS

	2021/2022			2020/2021	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Purchase of office furniture and general equipment	69,064,000	-	69,064,000	2,336,800	71,400,800
Total	<u>69,064,000</u>	=	<u>69,064,000</u>	<u>2,336,800</u>	<u>71,400,800</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. CASH AND CASH EQUIVALENTS

	2021/22	2020/21
	KShs	KShs
Bank accounts (Note 8.13A)	2,383,727	140,007,001
Cash in hand (Note 8.13B)	-	-
Cash equivalents (short-term deposits) (Note 8.13C)	-	-
Total	<u>2,383,727</u>	<u>140,007,001</u>

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

11. A Bank Accounts

Project Bank Accounts

	2021/22	2020/21
	KShs	KShs
<u>Foreign Currency Accounts</u>		
Kenya Commercial Bank [A/c No 1268775169]	2,383,727	140,007,001
Total Foreign Currency balances	<u>2,383,727</u>	<u>140,007,001</u>
<u>Local Currency Accounts</u>		
Total bank account balances	<u>2,383,727</u>	<u>140,007,001</u>

12. NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June, 2022 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

	2021/2022	2020/2021
	KShs	KShs
(i) A/C Name [A/c No.1000429418]		
Opening balance		-
Total amount deposited in the account		196,822,566.90
Total amount withdrawn (as per Statement of Receipts & Payments)		(196,822,566.90)
Closing balance (as per SDA bank account reconciliation attached)		=

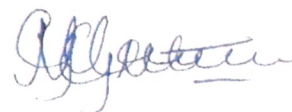
The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as *Appendix 11* support these closing balances.

Progress on follow up of prior year auditor's recommendations

The Project had no Audit issue last financial year 2020/2021



Principal Secretary
 Prof. Arch. Paul M. Maringa CBS
 F.A.A.K, MKIP



Project Coordinator
 Arch. Geoffrey M. Githiri

13. ANNEXES

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from borrowings	420,000,000	-	420,000,000	0%	No funds were drawn to the project
Total Receipts	420,000,000	-	420,000,000	0%	
Payments					
Purchase of goods and services	242,900,000	68,559,274	174,400,726	23%	Congregation's limitations affected workshop, training and benchmarking activities due to Covid-19.
Acquisition of assets	177,040,000	69,064,000	107,976,000	39%	Delay in obtaining "no-objection" for assets being bought led to time lag
Total payments	420,000,000	137,623,274	282,376,726	33%	

Xxxxx Project
Reports and Financial Statements
For the financial year ended June 30, 2022

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER


Asset class	Opening Cost (KShs) 2021/2022	Donations in form of assets (KShs) 2021/2022	*Purchases/ Additions in the Year (KShs) 2021/2022	**Disposals in the Year (KShs) 2021/2022	Transfers in/(out) Kshs 2021/2022	Closing Cost (KShs) 2022
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-(d)+(-)d
Office equipment, furniture and fittings	-	-	69,064,000	-	-	69,064,000
Total	-	-	69,064,000	-	-	69,064,000

Annex 3: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2022
- ii. Special Deposit Account(s) reconciliation statement(s)
- iii. Trial Balance

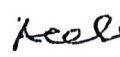
REPUBLIC OF KENYA
KIHBT-EASTRIP PROJECT
BANK RECONCILIATION
AS AT 30TH JUNE 2022

PARTICULARS	Amount Kshs.	EURO
Balance as per bank certificate	6,551,633.15	60,004.88
(less)		
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	(4,167,906.00)	(38,172.88)
2. Receipts in Bank Statement not in Cash Book		-
Add		
3. Payments in Bank Statement not in Cash Book	-	-
4. Receipts in Cash Book not in Bank	-	-
Balance as per Cash Book...	✓ 2,383,727.15	21,832.00

BANK RECONCILIATION PREPARED BY GLORIA SIGNATURE 

I certify that I have verified Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Signature..... 



DATE 3.7.2022

For: PROJECT CO-ORDINATOR - KIHBT EASTRIP

PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)		Amount Kshs.	EURO
DATE	MODE OF PAYMENT		
26-Jun	CHQ.000085	4,500.00	41.21
26-Jun	CHQ.000087	22,500.00	206.07
26-Jun	EFT.147	1,272,987.00	11,659.10
26-Jun	EFT.148	1,125,062.00	10,304.28
30-Jun	CHQ.000090	24,569.00	225.02
30-Jun	CHQ.000091	44,460.00	407.20
30-Jun	CHQ.000092	11,324.00	103.71
30-Jun	CHQ.000094	212,178.00	1,943.31
30-Jun	CHQ.000095	49,138.00	450.05
30-Jun	CHQ.000096	255,517.00	2,340.24
30-Jun	CHQ.000097	311,928.00	2,856.90
30-Jun	CHQ.000098	578,059.00	5,294.36
30-Jun	CHQ.000099	227,017.00	2,079.21
30-Jun	CHQ.000100	28,667.00	262.56
TOTAL		4,167,906.00	38,173.23



KIHBT EASTRIP				
PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				
AS AT 30TH JUNE 2022				
DATE	MODE	Particulars	KSHS.	EURO.
			4,500.00	41.21
26-Jun	CHQ.000085	Environment Institute of Kenya	22,500.00	206.07
26-Jun	CHQ.000087	BORAQS	1,272,987.00	11,659.10
26-Jun	EFT.147	Contrust Enterprises	1,125,062.00	10,304.28
26-Jun	EFT.148	Romel General Merchants	24,569.00	225.02
30-Jun	CHQ.000090	Septyn Supplies	44,460.00	407.20
30-Jun	CHQ.000091	Tenbits Caterers and Event Décor	11,324.00	103.71
30-Jun	CHQ.000092	KRA	212,178.00	1,943.31
30-Jun	CHQ.000094	PHYBS Enterprise	49,138.00	450.05
30-Jun	CHQ.000095	Safe Point Ltd	255,517.00	2,340.24
30-Jun	CHQ.000096	Bevlink General Supplies Ltd	311,928.00	2,856.90
30-Jun	CHQ.000097	Judymo Investment	578,059.00	5,294.36
30-Jun	CHQ.000098	Lencor Enterprises	227,017.00	2,079.21
30-Jun	CHQ.000099	Salvana Co. Ltd	28,667.00	262.56
30-Jun	CHQ.000100	KRA	4,167,906.00	38,173.23
TOTAL				



Account Statement

Date: 07/07/2022 13:40:47

Account: 1268775169

Account Name: KIHBT-EASTRIP PROJECT

Available Balance: KES 6,002,424.15

Period: Last Month

Balance At Period Start: 16,447,409.75

Balance At Period End: 6,551,633.15

Total Money In: 4,500.00

Total Money Out: -9,900,276.60

Transaction Date	Value Date	Transaction Details	Money Out	Money In	Ledger Balance	Bank Reference Number
01.06.2022	01.06.2022	BALANCE B/FWD	0	0	16,447,409.75	
03.06.2022	03.06.2022	Transfer AT-KD196 EASTRIP PAYMENT NO143 IB BULK	-135,000.00 ✓	0.00	16,312,409.75	FT22154FXGKW
03.06.2022	03.06.2022	Transfer Charge AT-DPC Chg IBMPEA AC-PL55252 F	-118.80	0.00	16,312,290.95	FT221546ZXB
03.06.2022	03.06.2022	Transfer AT-DPC Chg IBMPEA 20015080997-IBMPEA	-594.00	0.00	16,311,696.95	FT221546ZXB
03.06.2022	03.06.2022	INHouse CHQ000069 AT-DPC VINSMART SOLUTION ENTE	-311,987.00 ✓	0.00	15,999,709.95	FT2215413JWC



06.06.2022	06.06.2022	Transfer Charge AT-KD196 AC-1108981178 FT22157W	-60.00	0.00	15,999,649.95	FT22157W8VZX
06.06.2022	06.06.2022	Transfer AT-KD196 Payment for tuition fee ETYANG	-348,820.50	0.00	15,650,829.45	FT22157W8VZX
07.06.2022	07.06.2022	Inward Cheque D CHQ70 AT-DPC CHQ No. 000070 KES	-478,800.00	0.00	15,172,029.45	FT22158Z93BX
07.06.2022	07.06.2022	Inward Cheque D CHQ72 AT-DPC CHQ No. 000072 KES	-804,047.70	0.00	14,367,981.75	FT22158F0C7M
07.06.2022	07.06.2022	Transfer AT-KD196 EASTRIP PAYMENT NO145 IB BULK	-1,477,500.00	0.00	12,890,481.75	FT221584T2W2
07.06.2022	07.06.2022	Transfer Charge AT-DPC Chg IBMPEA AC-PL55252 F	-6.60	0.00	12,890,475.15	FT22158936D5
07.06.2022	07.06.2022	Transfer AT-DPC Chg IBMPEA 20015173842-IBMPEA	-33.00	0.00	12,890,442.15	FT22158936D5
07.06.2022	07.06.2022	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-420.00	0.00	12,890,022.15	FT22158GGMZB
07.06.2022	07.06.2022	Transfer AT-DPC Chg IBCHG150 20015173842-IBCHG1	-2,100.00	0.00	12,887,922.15	FT22158GGMZB
07.06.2022	07.06.2022	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-60.00	0.00	12,887,862.15	FT22158QM9M3
07.06.2022	07.06.2022	Transfer AT-DPC Chg IBCHG100 20015173842-IBCHG1	-300.00	0.00	12,887,562.15	FT22158QM9M3
08.06.2022	08.06.2022	INHouse CHQ000068 AT-DPC ANAVAH CAPITAL LIMITED	-401,319.00	0.00	12,486,243.15	FT22158VFHWJ
08.06.2022	08.06.2022	Cash Deposit maurice nabende AT-INDUS TT22159SXY	0.00	4,500.00	12,490,743.15	TT22159SXYNT
14.06.2022	14.06.2022	Inward Cheque D CHQ71 AT-DPC CHQ No. 000071 KES	-346,943.00	0.00	12,143,800.15	FT22165PX5FN
14.06.2022	14.06.2022	Transfer Charge AT-KD196 EASTRIP Paymnt14 AC-KES1	-180.00	0.00	12,143,620.15	FT22165XBS3P
14.06.2022	14.06.2022	Direct Credits AT-KD196 EASTRIP Paymnt14 Payment o	-942,858.50	0.00	11,200,761.65	FT22165XBS3P
14.06.2022	14.06.2022	Transfer Charge AT-KD196 EASTRIP Paymnt1 AC-KES1	-180.00	0.00	11,200,581.65	FT22165LQ03B
14.06.2022	14.06.2022	Direct Credits AT-KD196 EASTRIP Paymnt1 Payment o	-942,858.50	0.00	10,257,723.15	FT22165LQ03B

14.06.2022	14.06.2022	Transfer AT-KD196 EASTRIP PAYMENT NO143A IB BULK	-15,000.00	0.00	10,242,723.15	FT221652L9WM
14.06.2022	14.06.2022	Transfer Charge AT-DPC Chg IBMPEA AC-PL55252 F	-19.80	0.00	10,242,703.35	FT22165CWX1V
14.06.2022	14.06.2022	Transfer AT-DPC Chg IBMPEA 20015362339-IBMPEA	-99.00	0.00	10,242,604.35	FT22165CWX1V
21.06.2022	21.06.2022	TaxPmt AT-INDUS P051625273N 2020220001847807-Sia	-159,736.00	0.00	10,082,868.35	FT221725DD3S
22.06.2022	22.06.2022	Inward Cheque D CHQ74 AT-DPC CHQ No. 000074 KES	-505,020.00	0.00	9,577,848.35	FT2217358P0C
22.06.2022	22.06.2022	Inward Cheque D CHQ77 AT-DPC CHQ No. 000077 KES	-221,645.00	0.00	9,356,203.35	FT221737N70X
22.06.2022	22.06.2022	Inward Cheque D CHQ80 AT-DPC CHQ No. 000080 KES	-135,360.00	0.00	9,220,843.35	FT22173ZDHBH
22.06.2022	22.06.2022	INHouse CHQ000075 AT-DPC BESTBUY TRAVEL SOLUTIO	-84,960.00	0.00	9,135,883.35	FT22173G8DZX
22.06.2022	22.06.2022	INHouse CHQ000079 AT-DPC BESTBUY TRAVEL SOLUTIO	-69,900.00	0.00	9,065,983.35	FT22173L4HW1
23.06.2022	23.06.2022	Inward Cheque D CHQ81 AT-DPC CHQ No. 000081 KES	-496,725.00	0.00	8,569,258.35	FT22174KGQPY
24.06.2022	24.06.2022	Inward Cheque D CHQ82 AT-DPC CHQ No. 000082 KES	-371,483.00	0.00	8,197,775.35	FT22175MBZPF
24.06.2022	24.06.2022	Inward Cheque D CHQ83 AT-DPC CHQ No. 000083 KES	-620,799.20	0.00	7,576,976.15	FT22175WXFSX
28.06.2022	28.06.2022	Inward Cheque D CHQ84 AT-DPC CHQ No. 000084 KES	-60,000.00	0.00	7,516,976.15	FT22179F4YX7
28.06.2022	28.06.2022	Inward Cheque D CHQ89 AT-DPC CHQ No. 000089 KES	-47,880.00	0.00	7,469,096.15	FT22179H0QQL
28.06.2022	28.06.2022	INHouse CHQ000088 AT-DPC THE ARCHITECTURAL ASSO	-75,000.00	0.00	7,394,096.15	FT221796DK6Z
28.06.2022	28.06.2022	INHouse CHQ000086 AT-DPC THE ARCHITECTURAL ASSO	-6,500.00	0.00	7,387,596.15	FT22179KPNGZ
28.06.2022	28.06.2022	INHouse CHQ000076 AT-DPC SEESHHELL TRADERS FT221	-91,397.00	0.00	7,296,199.15	FT22179HKSQY
30.06.2022	30.06.2022	Transfer Charge AT-KD196 EASTRIPPayme15 AC-KES1	-180.00	0.00	7,296,019.15	FT22181YLVVN

30.06.2022	30.06.2022	Direct Credits AT-KD196 EASTRIPPayme15 Payment f	-26,850.00	0.00	7,269,169.15	FT22181YLXVN
30.06.2022	30.06.2022	Transfer Charge AT-KD196 EASTRIPPaymen1 AC-KES1	-180.00	0.00	7,268,989.15	FT22181C3BKH
30.06.2022	30.06.2022	Direct Credits AT-KD196 EASTRIPPaymen1 Payment o	-260,431.00	0.00	7,008,558.15	FT22181C3BKH
30.06.2022	30.06.2022	Transfer Charge AT-KD196 EASTRIPPaymen1 AC-KES1	-180.00	0.00	7,008,378.15	FT2218181B95
30.06.2022	30.06.2022	Direct Credits AT-KD196 EASTRIPPaymen1 Payment o	-292,665.00	0.00	6,715,713.15	FT2218181B95
30.06.2022	30.06.2022	Transfer AT-KD196 EASTRIP PAYMENT NO146 IB BULK	-163,600.00	0.00	6,552,113.15	FT22181G3HF7
30.06.2022	30.06.2022	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	0.00	6,552,093.15	FT221815Y7JC
30.06.2022	30.06.2022	Transfer AT-DPC Chg IBCHG100 20015596751-IBCHG1	-100.00	0.00	6,551,993.15	FT221815Y7JC
30.06.2022	30.06.2022	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-60.00	0.00	6,551,933.15	FT22181JTJNH
30.06.2022	30.06.2022	Transfer AT-DPC Chg IBCHG150 20015596751-IBCHG1	-300.00	0.00	6,551,633.15	FT22181JTJNH

19912811044152604

Results 1 - 1 of 1

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2218892901

KCB KAREN

07 JUL 2022

Certified that the balance at the

CREDIT

OF KIHBT-EASTRIP PROJECT

A/C 1268775169

at the close of business on 30 JUN 2022 Was KES

SIX MILLION FIVE HUNDRED AND FIFTY ONE THOUSAND SIX HUNDRED AND THIRTY THREE CENT

KES 6,551,633.15

Examined by

FOR: KCB BANK KENYA LTD

Manager, Service Quality & Compliance
KAREN NAIROBI
Manager Service Quality & Compliance

FOR: KCB BANK KENYA LTD.
Branch Manager
KAREN NAIROBI
Branch Manager

**EAST AFRICA SKILLS FOR TRANSFORMATION & REGIONAL INTEGRATION PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2022**

Credit No.: IDA LOAN CREDIT NO.63340-KE (DA-H)

Bank Account No.: 1000429418 Held with Central Bank of Kenya

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA		1,802,658.68
	Less:		
2	Total amount documented		1,429,133.66
3	Outstanding amount to be documented		373,525.02
	Represented by:		
4	Ending Special account Balance as at 30 June 2022		-
5	Amounts claimed but not credited as at 30 June 2022		-
6	Amounts withdrawn and not claimed		373,525.02
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2022		373,525.02

Discrepancy between total appearing on line 3 and 9 _____

Notes:

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

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

[Signature]

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: 21-08-2022




SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2022
Account No.	1000429418
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	EASKILLS TRANSFOR. REG.INT.-KIHBT
Credit Agreement	
Currency	EUR

Part A - Account Activity

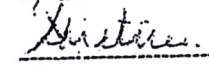
Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	0.00
Add:	
Total Amount deposited by World Bank	0.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	0.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June,2022	0.00

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE: 13-07-2022

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE: 01-08-2022

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2022 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 1 of 1

Run Date: Run Time:
 CENTRAL BANK OF KENYA
 BANKI KUJ YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2021 To

STATEMENT OF ACCOUNT
 ACCOUNT NUMBER :
 ACCOUNT TITLE : EASKILLS TRANSFOR. REG.INT.-KIHBT
 30/06/2022

PAGE NO : 1

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :				0.00	
NO.	Value Date	Reference.No	Details	Debit	Credit
1				0.00	0.00
CLOSING BALANCE :				0	

END OF ACCOUNT STATEMENT

Favourites TAME.STMT.OF.ACCT.EPRM More Options
Clear Selection Find

Account ;000429418

Statement From 20210701

Statement To 20220630

TAME STMT OF ACCT EPRM



Client Information

Loan: IDA 63340 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P163399 - East Africa Skills for Transformation and Regional Integration Project (EASTRIP)

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 30-Oct-2018	Loan Signing Date 18-Dec-2018	Loan Made Effective 16-Sep-2019	Authorized Signatories Submitted to WB 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online 03-Aug-2022
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Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 10 entries

Filter by DA-H

Paid Summary

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
KHBT WA009	DA-H	Completed	EUR	0.00	1 (C)	EUR	0.00	30-Jun-2022	06-Jul-2022	Borrower	06-Jul-2022
KHBT WA001	DA-H	Completed	EUR	1,802,658.68	DA-H	EUR	1,802,658.68	06-Feb-2020	12-Feb-2020	Borrower	12-Feb-2020

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.



Loan: IDA 63340 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P163399 - East Africa Skills for Transformation and Regional Integration Project (EASTRIP)

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 20-Oct-2018	Loan Signing Date 18-Dec-2018	Loan Made Effective 16-Sep-2019	Authorized Signatories Submitted to WB 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online 03-Aug-2022
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Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 13 entries

Filter by: DA-H | Documented C | Value Date | Search

Borrower Reference	Application					Paid		Date received	Value Date	Logged by	Last Updated
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount				
KIHBT WA009	DA-H	Completed	EUR	1,429,133.66	1 (C)	EUR	1,429,133.66	30-Jun-2022	06-Jul-2022	Borrower	06-Jul-2022
KIHBT WA001	DA-H	Completed by WB	EUR	1,802,658.68	DA-H		0.00	04-Feb-2020		William Mosbei	12-Feb-2020

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

**EAST AFRICA SKILLS FOR TRANSFORMATION & REGIONAL INTEGRATION PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2021**

Credit No.: IDA LOAN CREDIT NO.63340-KE (DA-H)

Bank Account No.: 1000429418 Held with Central Bank of Kenya

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			1,802,658.68
	Less:			
2	Total amount documented			
3	Outstanding amount to be documented			1,802,658.68
	Represented by:			
4	Ending Special account Balance as at 30 June 2021			
5	Amounts claimed but not credited as at 30 June 2021			
6	Amounts withdrawn and not claimed			1,802,658.68
7	Service Charges (if not included in lines 5 and 6 above)			
8	Interest earned (if included in Special Account)			
9	Total advance to Special Account Year ended 30 June 2021			1,802,658.68

Discrepancy between total appearing on line 3 and 9

Notes:

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

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

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE:



EASTRIP TRIAL BALANCE YEAR 2021/2022

DATE	NAME	DEBIT KSHS.	CREDIT KSHS.
1/7/2021	Balance brought forward		140,007,001.00
	Utilities,Supplies and Services	7,460,603.00	
	Domestic Travel and Subsistence	8,959,663.00	
	Training Payment	21,898,738.00	
	Other Operating Payments	22,935,490.00	
	Acquisition of Assets	76,368,780.00	
30/6/2022	Balance carried down	2,383,727.00	
	Grand Total	140,007,001.00	140,007,001.00

The Director
 KENYA INSTITUTE OF HIGHWAYS
 & BUILDING TECHNOLOGY
 MINISTRY OF TRANSPORT, INFRASTRUCTURE
 HOUSING, URBAN DEVELOPMENT & PUBLIC WORKS
 (STATE DEPARTMENT FOR INFRASTRUCTURE)
 P. O. Box 57511 - 00200,
 NAIROBI

EASTRIP ASSET REGISTER

S/NO	ITEM DESCRIPTION	SERIAL NO.	MODEL/ BRAND	TAG NUMBER	QUANTITY	OFFICE ISSUED	YEAR/DATE ACQUIRED	COST	CONDITION
1	LAPTOP	SCD0448WQ	HP	KIHBT/EASTRIP/002/2020	11 No.	I.L.O.	12/01/2021	295,675/=	SERVICEABLE
2.	"	SCD0448W4Q	HP	KIHBT/EASTRIP/003/2020	1 No.	DEPUTY P.C.	12/01/2021	295,675/=	SERVICEABLE
3.	"	SCD0448W43	HP	KIHBT/EASTRIP/005/2020	1 No.	SAFEGUARD OFFICER	12/01/2021	295,675/=	SERVICEABLE
4.	"	SCD0448W40	HP	KIHBT/EASTRIP/008/2020	1 No.	MONITORING & EVALUATION OFFICER	12/01/2021	295,675/=	SERVICEABLE
5.	"	SCD0448W3R	HP	KIHBT/EASTRIP/007/2020	1 No.	PROJECT COORDINATOR	12/01/2021	295,675/=	SERVICEABLE
6.	"	SCD0448W4Y	HP	KIHBT/EASTRIP/006/2020	1 No.	PROJECT COORDINATOR	12/01/2021	295,675/=	SERVICEABLE
7.	"	SCD0448W4G	HP	KIHBT/EASTRIP/009/2020	1 No.	PROJECT FINANCE OFFICER	12/01/2021	295,675/=	SERVICEABLE
8.	"	SCD0448W4H	HP	KIHBT/EASTRIP/010/2020	1 No.	PROJECT COORDINATOR	12/01/2021	295,675/=	SERVICEABLE
9.	"	SCD0448W3N	HP	KIHBT/EASTRIP/011/2020	1 No.	PROJECT COORDINATOR	12/01/2021	295,675/=	SERVICEABLE
10.	"	SCD0448W4F	HP	KIHBT/EASTRIP/001/2020	1 No.	DIRECTOR	12/01/2021	295,675/=	SERVICEABLE
11.	"	SCD0448W3K	HP	KIHBT/EASTRIP/004/2020	1 No.	PROCUREMENT OFFICE	12/01/2021	295,675/=	SERVICEABLE

The Director
KENYA INSTITUTE OF HIGHWAYS
& BUILDING TECHNOLOGY

MINISTRY OF TRANSPORT, INFRASTRUCTURE
HOUSING, URBAN DEVELOPMENT & PUBLIC WORKS
(STATE DEPARTMENT FOR INFRASTRUCTURE)
P. O. Box 57511 - 00200,
NAIROBI

12.	4 DRAWER STEEL CABINET WITH LOCKING BAR AND PADLOCK	STEEL			10 No.	EASTRIP OFFICE	28/06/2021	455,000/=	SERVICEABLE
13.	4 DRAWER FIRE PROOF CABINET	FALCON			3 No.	FINANCE OFFICE EASTRIP OFFICE	28/06/2021	630,000/=	SERVICEABLE
14.	EXECUTIVE OFFICE TABLE WITH DRAWERS	WOODEN			2 No.	FINANCE OFFICE	28/06/2021	361,000/=	SERVICEABLE
15.	PAPER SHREDDER	CC1540 ATLAS- CC1540210400 201N CC1540210400 104N	ATLAS ATLAS ATLAS		2No.	FINANCE OFFICE	28/06/2021	118,400/=	SERVICEABLE
16.	OFFICE TABLE SIZE1.2M LENGTH	WOODEN			3No.	D.P.C. L.L.O. P.O.	28/06/2021	115,500/=	SERVICEABLE
17.	BANQUET CHAIRS	-			150 No.	EASTRIP OFFICE	08/04/2021	657,000/=	SERVICEABLE
18.	WHEEL LOADER	-	Doosan SD300, Wheel Loader, 162HP, 2.7m3		1 No.	Ngong Campus	03/08/2021	10,270,000.0 0	SERVICEABLE
19.	MOTOR GRADER	-	Komatsu Motor Grader, 193HP, GD555-5		1 No.	Ngong Campus	05/08/2021	33,814,000.0 0	SERVICEABLE

20.	DUMP TRUCK		Iveco 682 Tipper, 340HP, (Rigid 6x4 HR, WB 3825, Day cab)		Ngong Campus	11/08/2021	10,500,000.00	SERVICEABLE
21.	MOTOR VEHICLE HEAVY DUTY UTILITY PASSENGER 4*4		GUN156 R- SNTSXN- 1T (Toyota Fortuner 2.8L, Diesel, 4x4, Automati c)	1 No.	Ngong Campus	16/08/2021	8,730,000.00	SERVICEABLE
22.	MOTOR VEHICLE DOUBLE CAB PICK UP		Isuzu D- Max, TFS 85 Double Cab Pick Up, 3,000cc, Diesel, 4x4, Luxury LS(A/T)	1 No.	Ngong Campus	27/08/2021	5,750,000.00	SERVICEABLE
23.	WALL TO WALL CARPET			144Sq.Mtrs	Directors Office	16/05/2022	1,144,800/=	SERVICEABLE

The Director
**KENYA INSTITUTE OF HIGHWAY
& BUILDING TECHNOLOGY**
**MINISTRY OF TRANSPORT, INFRASTRUCTURE
HOUSING, URBAN DEVELOPMENT & PUBLIC WORKS**
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P. O. Box 5751 - 00200,
NAIROBI

24.	LEATHER SOFA SET 2 SEATER	-	-	2 No.	Directors Office	23/05/2022	185,360/=	SERVICEABLE
25.	EXECUTIVE VISITORS CHAIR CANTILEVER BASE, LEATHER	-	-	2 No.	Directors Office	23/05/2022	78,000/=	SERVICEABLE
26.	HIGH BACK EXECUTIVE MESH ORTHOPEDIC CHAIR, ADJUSTABLE BACK SUPPORT ARMS SEAT SLIDE	<div style="border: 1px solid black; padding: 5px;"> <p>The Director KENYA INSTITUTE OF HIGHWAYS & BUILDING TECHNOLOGY MINISTRY OF TRANSPORT, INFRASTRUCTURE HOUSING, URBAN DEVELOPMENT & PUBLIC WORKS (STATE DEPARTMENT FOR INFRASTRUCTURE) P. O. Box 47511 - 00200, NAIROBI</p> </div>		1 No.	Directors Office	23/05/2022	145,000/=	SERVICEABLE
27.	EXECUTIVE OFFICE TABLE 2100MM*1000 MM IN MAHOGANY ROSEWOOD PANEL SIDE UNIT WITH 3 DRAWERS AND A CABINET	-	-	1 No.	Directors Office	23/05/2022	1,918,800/=	SERVICEABLE
28.	RECEPTION DESK COUNTERS SIZE 2680*95*1100 WITH GLASS	-	-	2 No.	Directors Office	23/05/2022	505,440/=	SERVICEABLE
29.	COFFEE TABLE WITH	-	-	1 No.	Directors Office	23/01/2022	62,400/=	SERVICEABLE

40.	Projector 20,000hrs	X9G91X00555	EPSON/ H990B		INO.	EASTRIP OFFICE	29/06/2022	588,200/=	SERVICEABLE
						TOTAL		81,958,105/=	

PREPARED BY:

NAME: JOSEPHINE W. KIRUMBA

DESIGNATION: SCMO

SIGNATURE:



DATE: 30TH JUNE 2022

CHECKED BY:

NAME: VERONICA W. GIATHI

DESIGNATION: SSCMO

SIGNATURE:



DATE: 1ST JULY 2022

APPROVED BY:

NAME: ENG. MAURICE NABENDE

DESIGNATION: DIRECTOR

SIGNATURE:



DATE: 4TH JULY 2022

The Director
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