

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY
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REPORT

OF

THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR YOUTH AFFAIRS

**FOR THE YEAR ENDED
30 JUNE, 2023**





STATE DEPARTMENT FOR YOUTH AFFAIRS

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

**STATE DEPARTMENT FOR YOUTH AFFAIRS
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1. Acronyms and Glossary of Terms

AIE	Authority to Incur Expenditure
CFO	Chief Finance Officer
HAU	Head of Accounting Unit
IPSAS	International Public Sector Accounting Standards
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
PFM	Public Finance Management
PAC	Public Accounts Committee
VIVA	Vijana Vuka na Afya
KYEOP	Kenya Youth Employment and Opportunities Project
YEDF	Youth Enterprise Development Fund
KYDP	Kenya Youth Developed Policy
YECs	Youth Empowerment Centres

2. Key Entity Information and Management

(a) Background information

The State Department for Youth Affairs was one of the State Departments under Ministry of ICT, Innovation and Youth Affairs formed through the Executive Order on 14th January 2020 and revised in May 2020. The re-organization of the National Government through the Executive Order of 6th January, 2023 placed the State Department for Youth Affairs in the Ministry of Youth Affairs, the Arts and Sports. At cabinet level, the *State Department for Youth Affairs & the Arts* is represented by the Cabinet Secretary for Ministry of Youth Affairs, the Arts & Sports, who is responsible for the general policy and strategic direction.

Vision

Position Kenya as a leader in youth development and talent monetization.

Mission

To provide leadership, coordination and enabling environment for Youth, Arts and Sport development

Core Values

The ministry will undertake the following core values:

- Honesty and Integrity
- Accountability and Transparency
- Professionalism and Ethical practices
- Teamwork and Passion for results
- Equity and Equality
- Innovativeness and Creativity
- Efficiency and Effectiveness
- Mutual Respect, participatory Approach and Inclusiveness
- Patriotism
- *Citizen-Centric*

Strategic objectives

The broad strategic objectives of the State Department is to spearhead youth empowerment in all aspects of national development and specifically to:

- i. Promote skills development and job creation for the youth
- ii. Promote creativity and innovation for national development
- iii. Strengthen the role of youth in national peace building and conflict resolution
- iv. Build the capacity and resilience of youth against harmful practices and exploitation
- v. Promote access to information and youth friendly services
- vi. Promote health and wellbeing among the youth
- vii. Harmonize youth mainstreaming and enhance standards in youth practice

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Mandate

In line with the Executive Order No. 1 of 6th January, 2023 (Revised in February, 2023) , the State Department's mandate involves: Youth Policy and Empowerment; Mainstreaming Youth in National Development; Business Innovation and Incubation; Managing and Promoting engagement with Youth for National Development; Harnessing and Development of Youth Talent for National Development; Collaborating and Overseeing Stakeholders engaged in Youth Promoting Activities; Policy for Development of Fine Arts; Library Services; Film Development Policy; Development of the Film Industry; Research and Conservation of Music; and Creative and performing arts.

(b) Key Management

The *State Department's* day-to-day management is under the following key organs:

- a. Directorate of Youth Social Development,
- b. Directorate of Research, Policy and Mainstreaming,
- c. Directorate of Talent and Innovation,
- d. Directorate of Entrepreneurship, Skills and Development,
- e. Department of Arts
- f. Department of Library Services (DLS)
- g. Department of Film Services (DFS)
- h. Permanent Presidential Music Commission (PPMC) and
- i. Administration.

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2023 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Cabinet Secretary	Hon. Ababu- Terrah Namwamba, EGH
2.	Principal Secretary	Mr. Ismael Maalim Madey
3.	Secretary, Youth Development	Mr. Raymond O. Ouma
4.	Secretary, Administration	Mrs. Kula H. Hache, MBS
5.	Director of Talent and Innovation	Mr. Cornelius Ombagi
6.	Director of Research, Policy and Mainstreaming	Ms. Josephine Etenyi
7.	Director of Youth Social Development	Ms. Emily Maina
8.	Head, Finance Unit	Ms. Serah Kerandi
9.	Director of Human Resource Management & Development	Ms. .Zipporah Mutahi
10	Head of Accounting Unit	Mr. Robert Asumani

Fiduciary Oversight Arrangements

The State Department of Youth Affairs and the Arts was over sighted by Audit Committee, Departmental Human Resources Management Advisory Committee, and Budget Implementation Committee.

(a) Audit Committee Activities

The Ministerial Audit Committee encompasses issues relating to compliance with internal control, financial reporting and governance, risk management, fraud and ethics. The Committee reviews Internal Audit charter among other duties

(b) Budget Implementation Committee (BIC)

The State Department has a Budget Implementation Committee. The committee is charged with the responsibility of implementation of the budget and its prudent management. The duties of the committee include:

- (i) To review and consider the cash flow plan.
- (ii) To review the utilization of the cash limits and consider any changes as may be required.
- (iii) To review the utilization of the donor funds voted for the Departments.
- (iv) To advice the Accounting Officers on the challenges related to the budget implementation.
- (v) To review and recommend the re-allocation of expenditures.

(c) Departmental Human Resources Management Advisory Committee

This is the committee charged with the responsibilities of human resource needs. Its duties include but not limited to:

- (i) Review of promotions of officers in Job Group A-P
- (ii) Review of confirmations in appointment
- (iii) Review of disciplinary matters
- (iv) Review of re-designation of officers from one cadre to another and
- (v) Confirmation of surcharge of officers found to have misused Government resources.
- (vi) Training and development of officers.
- (vii) Promotion of values and principles of public service

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(d) Entity Headquarters

P.O. Box 34303-00100
Kencom House,
Moi Avenue
NAIROBI, KENYA

Entity Contacts

Telephone:(254) 22240068
E-mail: ps@youth.go.ke
Website: www.go.ke

(e) Entity Bankers (all banks)

1. Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
City Square 00200
NAIROBI, KENYA
2. Kenya Commercial Bank
Moi Avenue, Kencom House
P.O. Box 48400-00100
NAIROBI

(f) Independent Auditors

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

(g) Principal Legal Adviser

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

3. Statement of Governance

The State Department is headed by the Cabinet Secretary **Hon. Ababu Namwamba**, who is in charge of general policy direction for the Ministry of Youth Affairs, Sports and the Arts. The Principal Secretary, **Mr. Ismail Maalim Madey** who is the Accounting Officer of the State Department is charged with the responsibility of prudent, transparent and accountability of the Financial Resources allocated to the State Department by the National Assembly.

The two leaders are supported by various heads of Departments and staff in discharging the mandate of the Ministry. Below is the profile of the Cabinet Secretary and Principal Secretary:

Key Leadership Structure



Hon. Ababu-Terrah Namwamba, EGH is the Cabinet Secretary Ministry of Youth Affairs, the Arts and Sports as from October 2022. He has previously served as a Member of Parliament (MP) for two terms in the 10th and 11th Parliament. He has vast experience as a legislator and chaired key House Committees such as the Parliamentary Select Committee on Constitutional Review, Justice and Legal Affairs Committee and the Public Accounts Committee (PAC). He also set a record for the highest number of Private Member's Motions and Bills in the 10th and 11th Parliament, respectively. Hon. Namwamba has also served as the Minister for Sports and Youth Affairs. His reign is remembered for enactment of the long-desired Sports Act, actualizing the National Youth Service (NYS) and streamlining the National Youth Enterprise Fund.

Hon. Namwamba has a highly impressive profile as a public interest attorney, and has previously been very active on the international lobbying circuit, strongly advocating for international human rights and fair-trade practices. Hon. Namwamba is an author of various publications and has been a respected columnist with the Sunday Nation and Standard; Kenya's top two newspapers. Hon. Ababu Namwamba holds a Master of Laws (LLM) Degree from American University, Washington College of Law, Washington D.C. He also has a Diploma in Legal Practice from the Kenya School of Law, and a Bachelor of Laws (LLB) Degree from the University of Nairobi. In 2012 Hon. Ababu Namwamba was conferred by President Mwai Kibaki with the Order of the Elder of the Golden Heart (EGH), the highest civilian national honour in Kenya.

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Mr. Ismail Maalim Madey, the Principal Secretary comes from a humble background in Mandera County in North Eastern Kenya and is a patriotic self-motivated professional with over 15 years administrative and senior managerial experience from both the public and private sector. He holds a Masters Degree in Global Business Management from United States International University (USIU) and a Bachelors Degree of Arts in Criminology and Security Management from Mt. Kenya University. He also holds a diploma in military science from Egerton University. He started his career as a military cadet officer serving in the Kenya Army where he served as a force Protection Officer-United Nations Missions in South Sudan (UNMISS) Wau, South Sudan before leaving the

military to take a job as a field security advisor, Africa Oil Sala Basin Previously he also served as Field security officer for Tullow Oil. He has worked at senior level in the County Government of West Pokot and in senior management of dynamic institutions with diversity and brings on board discipline from his military background. He has a wealth of experience in administrative, financial, informational and legal skills honed over the years in corporate world and well versed with working for the civil service having served as a Principal Administrative Officer. He has served at senior management levels of dynamic institutions with diversity and comes on board with unrivalled discipline. Well versed with legislative process of drafting bills, policy documents and intra-governmental relations. Mr. Madey is passionate about inspiring a difference for the youth of this country and excited to have been appointed by H.E. President Dr. William Samoei Ruto to serve in the critical docket as Principal Secretary, State Department for Youth Affairs and the Arts. He believes that the task ahead is to fully implement the Kenya Kwanza manifesto and make the innovative youth an asset whose potential will be tapped and harnessed to be job creators and employers making significant contribution to the economy.

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Management Committees established and their roles.

Committees established include:

Budget Implementation Committee (BIC)

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This is the committee charged with the responsibilities of human resource needs. Its duties include but not limited to:

- (viii) Review of promotions of officers in Job Group A-P
- (ix) Review of confirmations in appointment
- (x) Review of disciplinary matters
- (xi) Review of re-designation of officers from one cadre to another and
- (xii) Confirmation of surcharge of officers found to have misused Government resources.
- (xiii) Training and development of officers.
- (xiv) Promotion of values and principles of public service

The audit committee

The Ministerial Audit Committee encompasses issues relating to compliance with internal control, financial reporting and governance, risk management, fraud and ethics. The Committee reviews Internal Audit charter among other duties

Risk management, compliance, conflict of interest

The State Department has developed a risk management policy framework which has been approved for implementation.

Report on recent training and development in governance for those in key leadership.

The State Department developed a training programme for all staff for the Financial Year 2022/2023. However, the plan was not fully implemented because of budget cuts on training.

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Public participation activities

The Ministry was not involved in public participation activities in the Financial Year under review. However, the Ministry has developed Kenya Youth Development bill which will be subjected to public participation in the Financial Year 2023/2024

Compliance with laws and regulations among others.

The State Department has continued to comply with various government legislations including the income tax Act, the Public Finance Management Act and regulations, the Public Procurement and Disposals Act and its regulations among others in carrying out its day to day activities.

4. Statement by the Cabinet Secretary

The State Department for Youth Affairs and The Arts acknowledges the prime mandate assigned to it in handling the critical docket of young people issues and the creatives. I will present some highlights of what have implemented over the last one year.

The Kenya Kwanza Administration appreciates the formal recognition of creative industries in making valuable contribution to the economic and social development.

Through our flagship project Talanta Hela, we have identified pillars that will help reposition talent scouting development and monetization. Through this grand programme, we target:-

1. Identification-Intentional scouting, identifying, and nurturing Kenyan talent set to shape the next generation of stars and starlets.
2. Infrastructural development and improvement of our sports and creative spaces to provide a conducive thriving environment.
3. Innovation- Spark innovation in young people to offer contemporary solutions, capped with the upcoming Presidential Innovation Award.
4. Partnerships; Forge deliberate and worthy partnerships with local corporate and multinational agencies in the interest of Sports and Arts development.
5. Monetization; guaranteeing that Talent must pay handsomely, and that excellence is rewarded beautifully during the lifeline of our stars.

In a country where, 75 percent of the population is aged 35-and below, the focus on youth empowerment and skilling programmes cannot be underrated.

The creatives sector remains an important facet of the Kenyan economy, with an immense potential to create employment opportunities for youth and to spur creativities and ready them with goods and services for the export market. However, the creative sector faces an all-time challenge in accessing finance and we are working with partners among them Kenya Bankers Association, credit institutions and development partners to achieve our targets to turn around the sector.

The creative industries remain a critical driver in economic development but its robust potential is plagued by lack of a facilitative policy intervention and inadequate funding. To this end we are working tirelessly to deliver a variety of instruments that will bolster the industry from performing arts to the film industry.

We are penning agreements with partners and countries whose creative sectors have thrived to build capacity of our artists, engage in joint ventures and co-production agreements while tailoring incentives that will make Kenya attractive to investors, film makers and artists.

Learning from experiences of Kenya Youth Employment Opportunities Project jointly funded by the World Bank and Government of Kenya, we are scaling up the operations to all 47 counties through National Youth Opportunities Towards advancement (NYOTA). The project aims to increase employment and opportunities for earning and saving for vulnerable youth.

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The main beneficiaries of the proposed project will be youth between 18 and 29 years of age, with form four level of Education and below, without jobs, and who have experienced extended spells of unemployment, or who are currently working in vulnerable jobs. A true “Hustler” cohort.

The Project has four components as follows:

- i. Improving youth employability;
- ii. Support to youth entrepreneurship and MSMEs;
- iii. Supporting savings for Kenyan youth in the informal sector;
- iv. Strengthening systems and capacity to sustain youth employment and saving initiatives.

We have established International Conference on Great Lakes Region Secretariat. This is a regional multifunctional youth forum that develops programmes and activities, as well as champion youth activities. It will deal with youth matters, including peace and security, and address

We are investing in infrastructure to support the creative industry and leveraging on partnerships that will make Kenya the creative hub of the continent. We host the African Union Audi-Visual

Cinema Commission which position the country as a top filming destination and sector that offers transfer of skills and world class production studios for the continent. For example, the Ministry is upgrading the Kenya National Theatre to be an international arts and cultural centre to facilitate performing platforms for expression of rich and diverse artistic Kenyan heritage. We target to revive and revitalise Kenya’s vibrant, diverse cultural heritage spanning beyond 45 communities and to foster appeal in youngsters beyond frontiers to the global markets where they can monetise their skills.

The Films Incentives has been drafted with the aspirations of stakeholders with the promise and streamlining the industry and presenting opportunities for the rapid growth of the film investments.

**Hon. Ababu-Terrah Namwamba, EGH
CABINET SECRETARY
MINISTRY OF YOUTH AFFAIRS, SPORT AND THE ARTS**

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5. Statement by the Principal Secretary

The State Department plays a key role in providing overall policy leadership, spearheading programmes and interventions aimed at youth empowerment and development of Fine, Creative and Performing Arts in Kenya. In addition, the State Department plays a critical role in the achievement of Kenya Vision 2030, MTP IV, the Bottom-Up Economic Transformation Agenda (BETA) under the Kenya Kwanza Plan, the African Union Agenda 2063 and the Sustainable Development Goals.

The Sub-Sector provides coordination of all youth development, Film, Arts and Library Services programmes and policy direction towards harnessing youth aspirations and potentials for their meaningful participation in social-economic development. The Sub-Sector also promotes youth empowerment and employment creation through entrepreneurship and skills development; leadership and governance development. The Sub-sector also aims to promote the monetization of talents, creativity and innovations through Talanta Hela Initiative. This is in addition to strategic collaboration and management of stakeholders in the youth space for resource mobilization. These linkages will assist in leveraging across the sector for effective and efficient delivery of initiatives on Film, Creative Economy, Library Services and Youth Development.

a) Budget Performance against Actual Amounts

i.) Analysis of Programme Expenditure (Amount in Ksh Million)

Economic Classification	Approved Budget (Kshs. M)	Actual Expenditure (Kshs. M)
	2022/2023	2021/2022
Programme 1: Youth Empowerment	785.51	
Sub-Programme 2. Youth Development Services	1,413.01	4,590.86
Sub-Programme 3. Youth Employment Scheme	-	474.10
Sub-Programme 4. Youth Coordination and Representation	-	98.00
Sub-Programme 5. General Administration, Planning and Support Services	339.16	232.41
TOTAL	2,537.68	5,395.36

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ii.) Analysis of Programme Expenditure by Economic Classification (Amount in Millions)

Economic Classification	APPROVED BUDGET 2022/23	ACTUAL EXPENDITURE 2021/22
Programme 1: Youth Empowerment		
Current Expenditure		1,418.55
Compensation to Employees	630,634,532	650.83
Use of goods and Services	267,278,764	276.78
Current Transfers to Govt. Agencies	448,409,193	472.44
Other Recurrent	27,983,705	18.50
Capital Expenditure		3,976.81
Compensation to Employees	-	-
Use of goods and Services	886,765,443	-
Acquisition of Non-Financial Assets	156,854,676	514.93
Capital Transfers to Govt. Agencies	119,750,000	130.00
Other Development	-	3,331.88

In the financial year 2022/23, the State Department for Youth Affairs had a gross budget of **Kshs. 2,537.68 million** which was made up of **Kshs. 1,374.31 million** and **Kshs. 1,163.37 million** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **Kshs. 2,537.68 million** under the following programme:

I Programme 1: Youth Empowerment

The objective of this programme is to enhance empowerment and participation of youth and other vulnerable groups in all aspects of national development. This programme was allocated **Kshs. 2,537.68 million representing 100%** of the budget. A total of **Kshs. 2,230.20 Million** was spent under the following sub programmes:

- a. Sub-programme SP 1.2: Youth Development Services
- b. Sub-programme SP 1.3: Youth Employment Scheme
- c. Sub-programme SP 1.4: Youth Coordination and Representation
- e. Sub-Programme SP 1.5: General Administration, Planning and Support Services

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2023 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

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Current Year Performance against Prior Year

Financial Performance	Year to 30th June 2023	Year to 30th June 2022	Change
	KShs	KShs	KShs
Total Receipts	1,572,566,053	5,220,923,013	(3,648,356,960)
Total Payments	2,230,202,988	4,447,103,359	(2,214,900,371)
Surplus/(Deficit) for the Year	(657,636,935)	773,819,654	116,182,179

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2023

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	2,537,676,313	1,572,566,053	965,110,260	62%
Total Payments	2,537,676,313	2,230,202,988	307,473,325	88%
Surplus/Deficit for the Year	-	(657,636,935)	657,636,935	-

Actual receipts by the MDAs stood at 38% below budget while actual payments were 12% below budget.

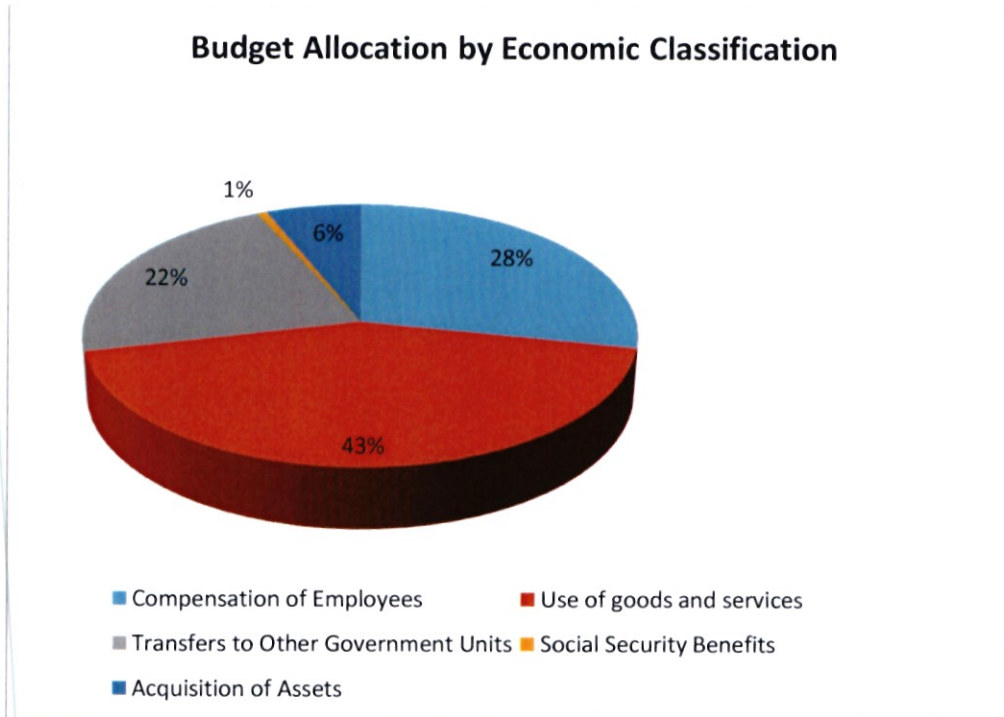
Budget Utilisation (Payments)

The State Department spent **Kshs. 2,230.20 billion** against an approved budget of **Ksh. 2,537.68 million** representing an absorption of 88%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	630.63	629.87	0.76
Use of goods and services	1,154.04	962.95	191.09
Transfers to Other Government Units	568.16	489.29	78.86
Social Security Benefits	14.01	14.01	-
Acquisition of Assets	170.82	134.08	36.74
Total Payments	2,537.66	2,230.2	307.45

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It is noted that 28% of the State Department's budget was utilized on compensation of employees while 43% was utilized on goods and services. Acquisition of assets accounted for 6 % of the total budget whereas grants and transfers accounted 21 % and Social Security Benefits accounted for 1%. This is shown in the Pie Chart below.



Key Performance Highlights (Continued)

Receipts

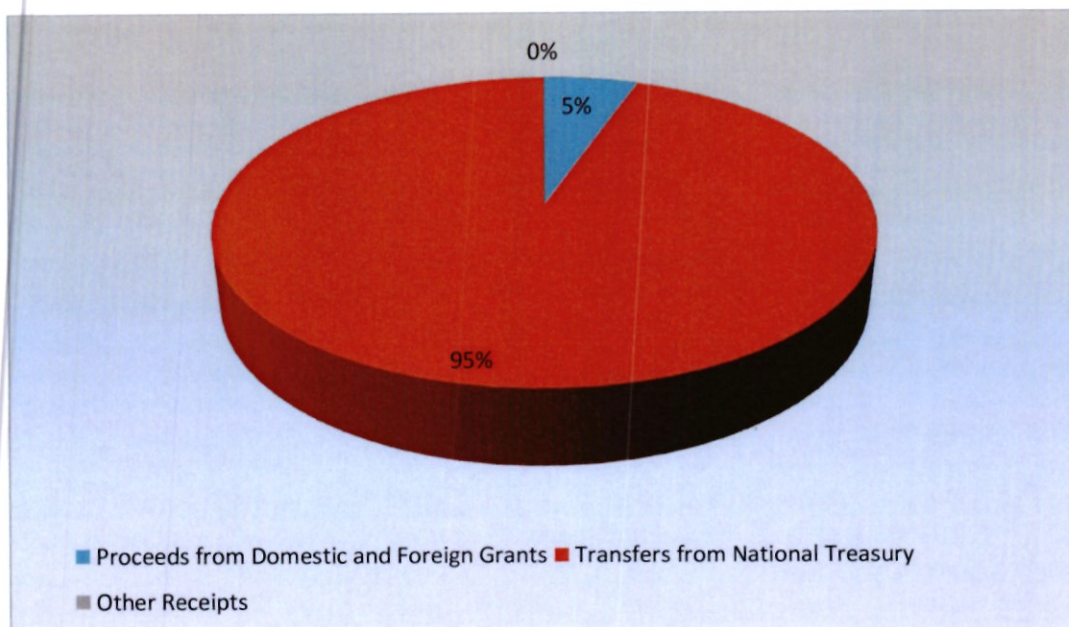
The State Department's receipts mainly comprise of exchequer releases from the National Treasury, proceeds from domestic and foreign grants and other receipts sources including proceeds from sale of assets.

The total receipts for FY 2022/2023 stood at Kshs5, 220.92 Million, representing 96.7% against the budget of Kshs5, 395.36 Million.

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Total Receipts Breakdown

	Approved Budget Allocation	Actual Payments	Variance
Receipts	KShs	KShs	KShs
Proceeds from Domestic and Foreign Grants	180,000,000	85,155,966	94,844,034
Transfers from National Treasury	2,357,676,313	1,486,986,209	870,690,104
Other Receipts	-	423,878	(423,878)
Total Receipts	2,537,676,313	1,572,566,053	965,110,260



b.) Key Achievements in the FY 2022/23

During the period under review, several key achievements were realized by the State Department. Notably, among these are: 19,900 youth were provided with employment opportunities; 61,391 youth trained in life skills, 29,415 in core business skills, 27,162 in job specific skills and 159,210 in entrepreneurship skills. Operationalized 88 Youth Empowerment Centres and constructed 25 new Centres; identified and nurtured 11,400 youth talents; 2,715 youth were engaged in green jobs and 390,335 youth in the President's Award Programme. In addition, 102,095 youth were sensitized on social vices, harmful cultural practices and contemporary issues, 165,050 youth in peace, volunteerism and national cohesion, 35 youth Saccos operationalized, 1,847 youth trained on online jobs and 32,430 youth on AGPO and Affirmative Action Funds.

The State Department engaged 150,160 youth in National Tree Restoration Campaigns and climate change mitigation, 36,650 youth engaged on their health and wellbeing activities, 4,941 youth facilitated on business start-ups and expansion and 3,746 youth accessed affordable trading spaces and business incubation/ innovation services. Further, 3,299 youth were provided with market and product development linkages, 28,000 youth engaged in leadership and governance dialogues and developed the Kenya Youth Development Policy, 2019.

The Sub-Sector has realigned and leveraged on the Bottom-Up economic Transformation Agenda (BETA) under the Kenya Kwanza Plan aimed at stimulating the economy by targeting the bottom pyramid through increased investment in youth employability, entrepreneurship and job creation. This will result in improved livelihoods among youth and increased engagement in national development as outlined under the Executive Order No. 1 of 9th, January 2023 (Revised in February 2023).

c.) Emerging Issues

During the year under review, various issues emerged that need to be addressed by the State Department for effective and efficient implementation of programmes. The emerging issues include:

- i. **Russia-Ukraine Conflict:** The conflict has affected global supply chains leading to sharp increase in food and commodity prices thus disrupting local markets and the economy. This in turn eroded the purchasing power especially of the youth.
- ii. **Youth Mental Health and Well-being**
Upsurge of lifestyle diseases, HIV and drug and substance abuse among the youth and officers head to increased cases of depression, suicide and homicides, affecting realization of their own potential and aspiration.
- iii. **Cyber Crime and Gambling**
Increased access to the internet has led to high levels of cybercrimes. The youth are at serious risk of breaking online laws and regulations and are most likely to get into cyber criminality because of the interest they have in technology. An increasing number of high-profile data breaches and financial cyber-crimes involve the youth. Sports gambling on the other hand has

led to related problems such as chronic debt, criminal activity, domestic violence, bankruptcy and even suicide among the Youth.

iv. Globalization and Emerging Economies

Technological advancement has brought employment opportunities through online jobs. Crowd sourcing is becoming a powerful force for wealth redistribution in the global economy. In addition, the changing dynamics in the work environment has brought about the need to adapt new technologies at the workplace and expanding and improving the existing infrastructure to serve the youth aspirations.

d.) Risk Management Strategies

The State Department continues to engage likeminded partners in liaison with the National Treasury that may be willing to finance some of the Youth Programmes to bridge the gap of inadequate funding from the exchequer.

The State Department is in the process of coming up with framework that would adopt a Sacco-model like to encourage youths to mobilize savings set up business and expand the existing business as a way of mitigating high unemployment among the youths.

e) Implementation Challenges and way forward

The challenges

During the period under review, the following challenges were experienced:

i. Inadequate funding for implementation of programmes and projects:

Despite the numerous contributions of the Sub-sector to the Gross Domestic Product (GDP) over the years, the Sub- sector has experienced low budgetary allocation and budget cuts thus affecting logistics, office space, staff, ICT equipment, transport, furniture and internet connectivity. This has led to under- performance of planned programmes, projects, initiatives and activities.

ii. Inadequate Infrastructure:

The Sub-sector's physical facilities are overstretched; inadequate ICT equipment and lack of connectivity that affects the implementation of programmes and service delivery. In addition, the Sub-sector suffers encroachment and vandalism of the existing facilities causing high cost of maintenance.

iii. Employment creation challenges:

Youth face unemployment, underemployment, lack employable skills, poor health, and insufficient socio-economic support for empowerment

iv. Youth Vulnerability:

Youth are increasingly becoming vulnerable due to high unemployment rate, globalization and technological advancement exposing them to exploitation, crime thus hampering their

meaningful engagement in social economic development. There is thus need for the Sub-Sector to continuously redesign interventions and strategies to suit the emerging needs of the youth.

v. Inadequate policy, legal and regulatory frameworks:

The emerging social and new media that is responsible for moral decadence of the youth and hence need for policy, legal and regulatory frameworks regulate the Film, Creative and Library Service sectors.

vi. Inadequate mechanism for talent identification, nurturing and development:

Due to inadequate resources, the fragmented mandates on talent and innovation development and the lack information on monetization of talents.

vii. Changing face of copyright piracy:

The inefficiencies of the Collective Management Organizations (CMOs) in the collection and distribution royalties has over the years impacted negatively on the welfare of the artists.

viii. Minimal youth inclusion and Representation in leadership:

There are few youths in leadership decision making table despite accounting for 29.1% of the Kenya's population.

Recommendations and way forward.

In view of the emerging issues and challenges, the Sub-Sector has identified and recommended the following measures for effective implementation of quality programmes, projects and initiatives to enhance delivery of its mandate on Youth Development, Art, Film and Library services. The recommendations are as follows:

i. Need for Enhanced funding:

The Sub-Sector seeks additional funding for construction/ leasing of adequate office space hire staff, and procure ICT equipment, transport, furniture and internet connectivity. There is thus need to increase the current funding level to the Sub-sector progressively.

ii. Enhancement of infrastructure:

There is need to expand the capacity of the physical infrastructure through increased investment and seeking for partnerships and collaboration with development partners, private sector and other stakeholders to compliment government efforts.

iii. Need to address unemployment challenge:

There is need to promote alternative forms of livelihoods through Arts and Film to reduce pressure on available white-collar jobs. This will be realised through the various youth empowerment programmes to address their vulnerability.

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iv. **Enhance policy, legal and regulatory frameworks:**

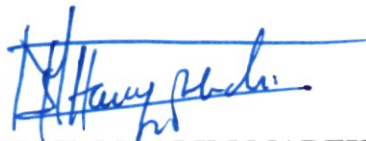
There is need for harmonization of Policy, Legal and Regulatory Frameworks between the National and County Governments for unified regulation of the film and art industries.

v. **Enhance talent identification, nurturing and development:**

Through capacity building and development of programmes, projects and initiatives to assist in the identification, nurturing and monetization of talents and innovations.

vi. **Adapt to the Changing face of copyright piracy:**

There is need to undertake research and sensitise artists and on emerging copyright issues.



**MR. ISMAIL MAALIM MADEY
PRINCIPAL SECRETARY**

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6. Statement of Performance Against Predetermined Objectives for the FY2022/2023

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 key development objectives of the State Department plan are to:

- i. Promote youth empowerment and development;
- ii. Strengthen youth mainstreaming in all sectors;
- iii. Promote youth participation and inclusion in National development and leadership;
- iv. Harness and develop youth talents for national development;
- v. Harness, develop and regulate the fine, creative and performing arts industry;
- vi. Develop and regulate Film industry; and
- vii. Provide an enabling policy, legal and institutional framework.

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:

MDA Program	Strategic Objective	Outcome	Indicator	Performance	Comments
Youth Development Services	To promote skills development and job creation for the youth.	Youth trained in core business skills and linked to jobs	No. Of youth trained in core business skills, and specific skills	29,415	Achieved
	To promote creativity and innovation for national development	Youth participation in creativity and innovation strengthened	No. Of youth innovations exhibited	3,746	Achieved
	To strengthen the role of youth in national peace building and conflict resolution	Youth mentored in national peace building and conflict resolution	No. Of youth involved in peace exchange and conflict resolution	165,050	Achieved

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MDA Program	Strategic Objective	Outcome	Indicator	Performance	Comments
	To promote health and wellbeing among the youth.	Youth health and well-being improved	No. Of youth trained in health behavior.	36,650	Achieved
	To support and coordinate the implementation of the National Youth Policy	National Youth Policy implemented	National Youth Policy implemented	100	Achieved
	Harness and develop youth talents for national development	Youth talents nurtured through training	No. of youths given nurtured	11,400	Achieved
	To diversify Business Development Services	Business Development services provided to youth	No. Of youths provided and facilitated to access affordable business trading spaces.	4,941	Achieved
Youth Empowerment	To enhance empowerment and participation of youth in all aspects of national development	Enhanced empowerment and participation of youth in all aspects of national development	No. Of youths empowered	390,335	Achieved

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7. Management Discussion and Analysis

Expenditure Review Fy 2020/21-2022/23

During the period 2020/21 - 2022/23; the State Department was allocated a total budget of Kshs. 3.402 Billion in FY 2020/21, Kshs. 5.395 Billion in FY 2021/22 and Ksh 2.537 Billion in FY 2022/23. The actual expenditure was Kshs. 3.161 Billion in the FY 2020/21, Kshs. 4.351 Billion in the FY 2021/22 and Kshs. 2.3 Billion in the FY 2022/23. The absorption rate stood at 93% in FY 2020/21, 81% in FY 2021/22 and 88% in FY 2022/23. Full absorption level was not attained due to inadequate exchequer funding.

Analysis Of Expenditure Trends For The Fy 2020/21-2022/23

Under recurrent, the State Department was allocated a total budget of Kshs. 1.304 Billion in FY 2020/21, Kshs. 1.418 Billion in FY 2021/22 and Ksh 1,374 Billion in FY 2022/23. The actual expenditure was Kshs. 1.293 Billion in the FY 2020/21, Kshs. 1.374 Billion in the FY 2021/22 and Kshs. 1.358 Billion in the FY 2022/23. The absorption rate stood at 99% in FY 2020/21, 97% in FY 2021/22 and 99% in FY 2022/23.

Analysis by Recurrent Expenditure (Ksh. Million)

Description	Approved Budget Allocation			Actual Expenditure		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Gross	1,304.57	1,418.55	1,374.31	1,293.86	1,374.08	1,358.84
AIA	65.52	64.26	85.49	35.51	54.11	72.67
NET	1,239.05	1,354.29	1,288.82	1,258.35	1,319.97	1,286.17
Compensation to Employees	625.84	650.83	630.63	622.59	645.90	630.63
Transfers	428.58	472.44	448.41	428.58	472.44	445.87
Other Recurrent	250.15	295.28	295.26	242.69	255.74	282.35
Of Which:-						
<i>Utilities</i>	8.85	7.35	11.58	8.34	4.17	10.59
<i>Rent</i>	75.69	81.3	84.35	74.17	80.78	84.25
<i>Subsidies</i>			8.08			7.60
<i>Gratuity</i>		4.67	14.01		2.58	14.01
<i>Contracted Guards & Cleaners services</i>	11.7	8.94	- 11.54	11.65	6.37	- 11.49
<i>Others Specify (Use of Goods)</i>	153.91	193.02	165.70	148.53	161.84	154.41

Analysis of Development Expenditure (Kshs. Million)

Under development, the State Department was allocated a total budget of Kshs. 2.098 Billion in FY 2020/21, Kshs. 3.976 Billion in FY 2021/22 and Ksh 1.163 Billion in FY 2022/23. The actual expenditure was Kshs. 1.867 Billion in the FY 2020/21, Kshs. 2.977 Billion in the FY 2021/22 and Kshs. 919 Million in the FY 2022/23. The absorption rate stood at 89% in FY 2020/21, 75% in FY 2021/22 and 75% in FY 2022/23

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Analysis of Development Expenditure (Kshs. Million)

Description	Approved Budget			Actual Expenditure		
	2020/21	2021/22	2022/23	2020/21	2021/22	2022/23
Gross	2,098.32	3,976.81	1,163.37	1,867.14	2,977.66	919.85
GOK	54.32	421.52	117.38	49.39	348.36	117.32
Loans	2,037.00	3,297.27	721.00	1,816.84	2,503.61	716.32
Grants	7.00	258.02	324.99	0.91	125.69	86.20

Key Projects & Programmes implemented by the state department

- The Kenya Youth Employment and Opportunities Project (KYEOP), with an objective of providing employability skills to the youth. It is funded by World Bank and the components in the state departments are funded to the tune of USD 68,805,239 whereby we have received USD 63,174,986 for the past five years
- VijanaVuka na Afya (VIVA), offering reproductive and sexual health services to the youth. This Project is sponsored by KFW Development Bank to the tune of USD 6,500,000 and the consumption to date is USD1,600,000. It has a counterpart funding of Ksh 91,440,000 whereby we have received Exchequer of Ksh 47,808,108
- Youth Empowerment Centres (YECs), offering one stop shop for youth friendly services.
- Youth Empowerment Programme. This project is sponsored by United Nations Population Fund. It has a total budget of USD 80,000 and has received a total of USD 70,000
- Youth Enterprise Development Fund (YEDF) providing business financial support to the youth and is being funded by the Government of Kenya
- Development of Youth Mainstreaming Strategy to guide youth mainstreaming in all sectors of National Development- draft in place;
- Establishment of Kenya Youth Development Index to inform on status of youth based on specific domains and indicators- process ongoing;
- Development of the National Youth Development Act- draft bill in place and work in progress;
- Establishment of Youth Sector Working Groups in all the 47 Counties; and SDYA has Partnered with UNICEF and rolled out Yunitok, a free messaging service that enables youth access, share information and participate in decision making.

8. Environmental and Sustainability Reporting

The State Department for Youth Affairs (SDYA) is mandated to drive the Youth Agenda through the Executive Order No. 1 of 2020 issued on 14th January, 2020 by His Excellency the President and revised in May, 2020, on the Organization of the Government of the Republic of Kenya.

The mandate of the State Department includes; -Management of Youth Policy; Youth Empowerment; Harnessing and developing Youth Talents for National Development; Mainstreaming Youth in National Development; Managing and promoting engagement with Youth for National Development; and collaborating and overseeing Stakeholders engaged in Youth promoting activities.

Below is a brief highlight of the sustainability activities conducted in the year:

a) Sustainability Strategy and Profile

The SDYAA developed the Kenya Youth Developed Policy (KYDP) which is under implementation. The policy guides programs, projects and initiatives under implementation by the State Department.

The following are the prioritized strategies, programs and projects; -

- The Kenya Youth Employment and Opportunities Project (KYEOP), with an objective of providing employability skills to the youth;
- Vijana Vuka naAfya (VIVA), offering reproductive and sexual health services to the youth;
- Youth Empowerment Centres (YECs), offering one stop shop for youth friendly services;
- Youth Enterprise Development Fund (YEDF) providing business financial support to the youth;
- Development of Youth Mainstreaming Strategy to guide youth mainstreaming in all sectors of National Development- draft in place;
- Establishment of Kenya Youth Development Index to inform on status of youth based on specific domains and indicators- process ongoing;
- Development of the National Youth Development Act- draft bill in place and work in progress;
- Establishment of Youth Sector Working Groups in all the 47 Counties; and
- SDYA has partnered with UNICEF and rolled out Yunitok, a free messaging service that enables youth access, share information and participate in decision making.

Further, SDYA has developed a draft risk management policy under Kenya Youth Employment and Opportunities Project (KYEOP). This Risk Management Policy confirms the SDYA's commitment, when identifying, assessing and managing risks which may prevent the achievement of strategic goals and objectives. Risk management is regarded as an integral part of good

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management practice and the provision of safe workplace environments based on international best practices.

The State Department has integrated risk management into its culture, decision-making processes, programs, practices, business planning and performance reporting activities and established a safe work environment for its staff.

b) Environmental Performance /Climate Change/ Mitigation of Natural Disasters

Guided by the Kenya Youth Development Policy, SDYA has engaged youth in environmental management through planting fruit and medicinal trees for improved livelihood and increased forest cover. This is also guided by other local and international environmental management policies.

To realize a healthy and productive youth population, Youth have been empowered to invest in agribusiness activities. SDYA has put in place mechanisms that support youth engagement in the development, protection, conservation of natural resources and environment while engaging in eco-entrepreneurship and green jobs and built capacity of the youth in green processes, technology and waste management.

The Covid-19 pandemic adversely affected youth led businesses especially in agriculture and other environmental conservation ventures. However, the government and relevant stakeholders developed mitigation measures to cushion youth owned businesses from effects of the pandemic.

The entity have environmental Core Values impeded on the Service Delivery Charter, developing and adopting respect for the environment as a core value in the Service Charter. Also installation of energy saving devices and having all printers, fridges and water dispensers automatically switched to safe mode when not in use.

c) Employee welfare

The principles of affirmative action, gender and persons living with disability and national values applies. The State Department observes gender mainstreaming, balance on appointment, promotion and ensures that minimum of a third ($\frac{1}{3}$) are of either gender).

d) Operational practices

i. Responsible Supply chain and supplier relations

The State Department carries out procurement as per the Public Procurement and Assets Disposal Act 2015 and its regulation of 2020 by ensuring that goods, works and services are procured through competitive bidding among suppliers. Further the Department ensures that suppliers are paid on time and in case there are not paid during the financial year they are given first priority and treated as first charge in the next year's budget.

e) Community Engagements-

The State Department engaged youth in various forums in community social investments for example KIKAO and YUNITOK which were funded by partners.

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9. 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 so prepared to be in a form that complies with relevant accounting standards as prescribed by the Public Sector Accounting Standards Board of Kenya from time to time.

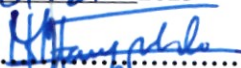
The Accounting Officer in charge of the *State Department for Youth Affairs & the Arts* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2023. 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 Youth Affairs & the Art* 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 *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2023, and of the entity's financial position as at that date. The Accounting Officer in charge of the *State Department for Youth Affairs & the Arts* further confirms the completeness of the accounting records maintained for the *entity*, 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 Youth Affairs & the Arts* 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.

Approval of the financial statements

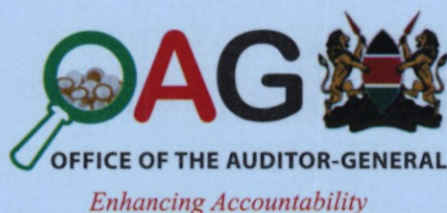
The *entity's* financial statements were approved and signed by the Accounting Officer on

18/12/2023

.....
Ismail Maalim Madey
Principal Secretary


.....
CPA. Robert Asumani
Head of Accounting Unit
ICPAK M/No: 10100.

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR YOUTH AFFAIRS FOR THE YEAR ENDED 30 JUNE, 2023

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

Opinion

I have audited the accompanying financial statements of State Department for Youth Affairs set out on pages 1 to 27, which comprise of the statement of financial assets and financial liabilities as at 30 June, 2023, and the statement of receipts and payments,

Report of the Auditor-General on State Department for Youth Affairs for the year ended 30 June, 2023

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Youth Affairs as at 30 June, 2023, 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 Opinion

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts – Recurrent and Development reflects budgeted receipts and actual on comparable basis of Kshs.2,537,676,313 and Kshs.1,572,566,053 respectively resulting in a budget under-funding of Kshs.965,110,260 or 28% of the budget. Similarly, the State Department spent Kshs.2,230,202,989 against an approved budget of Kshs.2,537,676,313 resulting to an under-expenditure of Kshs.307,473,324 or 12% of the budget.

In the circumstances, the budget under-funding and under-absorption affected the planned activities and may have impacted negatively on service delivery to the public.

2. Pending Bills

Annex I to the financial statements reflects pending accounts payables amounting to Kshs.45,861,162. Management explained that pending bills of Kshs.26,237,102 arose due to budget cuts through Supplementary Budget II. The bills were subsequently settled leaving a balance of Kshs.19,624,060 which were carried forward to the financial year 2023/2024. Failure to settle bills in the year for which they relate adversely affect the implementation of the subsequent year's budgeted programs as the pending bills form a first charge to that year's budget provision.

My opinion is however, not modified in respect of these matters.

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

Unresolved Prior Year Matters

In the audit report of the previous year, several paragraphs were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues nor given any explanation for failure to adhere to the provisions of the Public Sector Accounting Standards Board templates and The National Treasury's Circular.

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, I confirm that, nothing 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

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 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 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 governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability 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 State Department or to cease operations.

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

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

Those charged with governance are responsible for overseeing the 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 controls 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 controls 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 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 State Department 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 State Department to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

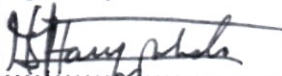
19 January, 2024

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

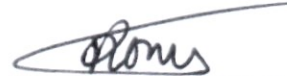
11. Statement of Receipts and Payments for the Year ended 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	1,486,986,209	5,102,220,321
Proceeds from Domestic and foreign grants	2	85,155,966	118,702,692
Miscellaneous Receipts	3	423,878	-
TOTAL REVENUES		1,572,566,053	5,220,923,013
PAYMENTS			
Compensation of Employees	4	629,870,707	646,507,264
Use of goods and services	5	962,945,174	2,905,884,137
Transfers to Other Government Units	6	489,294,386	601,872,980
Social Security Benefits	7	14,013,537	2,581,265
Acquisition of Assets	8	134,079,184	290,257,712
TOTAL PAYMENTS		2,230,202,988	4,447,103,358
SURPLUS/DEFICIT		(657,636,935)	773,819,655

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 18/12/2023 and signed by:



.....
Ismail Maalim Madey
Principal Secretary



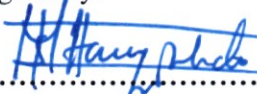
.....
CPA. Robert Asumani
Head of Accounting Unit
ICPAK M/No. 10100


**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

12. Statement of Financial Assets and Financial Liabilities As At 30th June 2023

Description	Note	2022-2023 Kshs	2021-2022 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	131,120,873	797,224,376
Cash Balances	9B	999	892,988
Total Cash And Cash Equivalents		131,121,872	798,117,364
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	316,684	1,709,116
TOTAL FINANCIAL ASSETS		131,438,556	799,826,480
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	11	19,519,394	21,601,134
NET FINANCIAL ASSETS		111,919,162	778,225,346
REPRESENTED BY			
Fund balance b/fwd	12	778,225,346	4,761,118
Prior year adjustments	13	(8,669,249)	(355,427)
Surplus/Deficit for the year		(657,636,935)	773,819,655
NET FINANCIAL POSITION		111,919,162	778,225,346

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 18/12/2023 and signed by:


.....
Ismail Maalim Madey
Principal Secretary

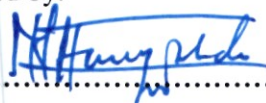

.....
CPA. Robert Asumani
Head of Accounting Unit
ICPAK M/No.10100

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

13. Statement of Cash Flows for The Year Ended 30th June 2023

Description	Note	2022-2023 Kshs	2021-2022 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	1,486,986,209	5,102,220,321
Proceeds from Domestic and Foreign grants	2	85,155,966	118,702,692
Miscellaneous Receipts	3	423,878	-
		1,572,566,053	5,220,923,013
Payments for operating expenses			
Compensation of Employees	4	629,870,707	646,507,264
Use of goods and services	5	962,945,174	2,905,884,137
Transfers to Other Government Units	6	489,294,386	601,872,980
Social Security Benefits	7	14,013,537	2,581,265
		2,096,123,804	4,156,845,646
Adjusted for:			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	14	1,392,432	(466,221)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	15	(2,081,740)	21,575,714
Prior year Adjustment	13	(8,669,249)	(355,427)
Net cash flows from Operating Activities		(532,916,308)	1,084,831,433
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(134,079,184)	(290,257,712)
Net cash flows from Investing Activities		(134,079,184)	(290,257,712)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		(666,995,493)	794,573,721
Cash and cash equivalent at BEGINNING of the year		798,117,364	3,543,643
Cash and cash equivalent at END of the year		131,121,872	798,117,364

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 18/12 2023 and signed by:



Ismail Maalim Madey
Principal Secretary



CPA. Robert Asumani
Head of Accounting Unit
ICPAK M/No.10100.

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

14. Statement of Comparison of Budget and Actual Amounts for FY2022/2023

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	200,000,000	(20,000,000)	180,000,000	85,155,966	94,844,034	47%
Exchequer releases	3,257,120,000	(899,443,687)	2,357,676,313	1,486,986,209	870,690,104	63%
Other Receipts	-	-	-	423,878	(423,878)	0%
Total Receipts	3,457,120,000	(919,443,687)	2,537,676,313	1,572,566,053	965,110,260	62%
Payments						
Compensation of Employees	650,590,929	(19,956,397)	630,634,532	629,870,707	763,825	99%
Use of goods and services	1,656,640,861	(502,596,654)	1,154,044,207	962,945,174	1914,099,033	83%
Transfers to Other Government Units	627,400,000	(59,240,807)	568,159,193	489,294,386	78,864,807	86%
Social Security Benefits	21,242,785	(7,229,248)	14,013,537	14,013,537	-	100%
Acquisition of Assets	501,245,425	(330,420,581)	170,824,844	134,079,185	36,745,659	81%
Grand Total	3,457,120,000	(919,443,687)	2,537,676,313	2,230,202,989	307,473,324	88%
Surplus/Deficit	-	-	-	(657,636,935)	657,636,935	

Notes:

(a) Variance analysis:

i. Proceeds from Domestic and Foreign Grants: - Late submission of invoices by service providers

ii. Exchequer releases: - Exchequer amount brought forward under KYEOP of 2021/2022 Financial Year of Kshs.767Million meant that no further exchequer was to be requisitioned for use by the project, and this means that whatever the State Department received was offset by the exchequer balance brought forward.

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

iii. Acquisition of Assets: -Late submission of invoices by service providers

iv. Use of Goods and Services: -Delay in appointment of the Youth Connect Africa Secretariat to plan for the activities of the conference.

(b) **Reallocations within the year: -**

The changes between the original and final budget are as a result of increase/decrease of the budget during supplementary budget process

The entity financial statements were approved on _____ 18/12 2023 and signed by:

.....


**Ismail Maalim Madey
Principal Secretary**

.....


**CPA. Robert Asumani
Head of Accounting Unit
ICPAK M/No. 10100.**

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

14 (a) Statement Of Comparison of Budget and Actual Amounts: Recurrent for FY2022/2023

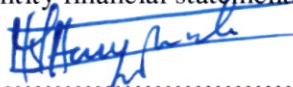
Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	1,524,330,000	150,023,806	1,374,306,194	1,369,606,090	4,700,104	99%
Other Receipts	-	-	-	--	-	-
Total Receipts	1,524,330,000	150,023,806	1,374,306,194	1,369,606,090	4,700,104	99%
PAYMENTS						
Compensation of Employees	650,590,929	(19,956,397)	630,634,532	629,870,707	763,825	99%
Use of goods and services	375,647,149	(108,368,385)	267,278,764	259,032,654	8,246,110	97%
Transfers to Other Government Units	452,400,000	(3,990,807)	448,409,193	445,544,386	2,864,807	99%
Social Security Benefits	21,242,785	(7,229,248)	14,013,537	14,013,537	-	100%
Acquisition of Assets	24,449,137	(10,478,969)	13,970,168	9,295,389	4,674,779	92%
Grand Total	1,524,330,000	(150,023,806)	1,374,306,194	1,357,756,673	16,549,521	99%
Surplus/Deficit	--	-	-	11,849,417	(11,849,417)	99%

Notes:

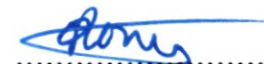
Reallocations within the year:

The changes between the original and final budget are as a result of increase/decrease of the budget during supplementary budget process

The entity financial statements were approved on 18/12 2023 and signed by:



**Ismail Maalim Madey
Principal Secretary**



**CPA. Robert Asumani
Head of Accounting Unit
ICPAK M/No. 10100.**

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

14 (b) Statement of Comparison of Budget and Actual Amounts: Development for FY 2022/2023

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Proceeds from Domestic and Foreign Grants	200,000,000	(20,000,000)	180,000,000	85,155,966	94,844,034	47%
Exchequer releases	1,732,790,000	(749,419,881)	983,370,119	117,380,119	865,990,000	12%
Other Receipts	-	-	-	423,878	(423,878)	
Total Receipts	1,932,790,000	(769,419,881)	1,163,370,119	202,959,963	960,410,156	17%
Payments						
Use of goods and services	1,280,993,712	(394,228,269)	886,765,443	703,912,520	182,852,923	79%
Transfers to Other Government Units	175,000,000	(55,250,000)	119,750,000	43,750,000	76,000,000	36%
Acquisition of Assets	476,796,288	(319,941,612)	156,854,676	124,783,796	32,070,880	79%
Grand Total	1,932,790,000	(769,419,881)	1,163,370,119	872,446,316	290,923,803	75%
Surplus/Deficit	-	-	-	(669,486,353)	669,486,353	

Notes:

a) Variance analysis:

i. Proceeds from Domestic and Foreign Grants; - Late submission of invoices by service providers

ii. Exchequer releases: - Exchequer amount brought forward under KYEOP of 2021/2022 Financial Year of Kshs.767Million meant that no further exchequer was to be requisitioned for use by the project, and this means that whatever the State Department received was offset by the exchequer balance brought forward.

iii. Acquisition of Assets: -Late submission of invoices by service providers

iv. Use of Goods and Services: -Delay in appointment of the Youth Connect Africa Secretariat to plan for the activities of the conference.

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

b) Reallocations within the year: -

The changes between the original and final budget are as a result of increase/decrease of the budget during supplementary budget process

The entity financial statements were approved on 15/12 2023 and signed by:



.....
**Ismail Maalim Madey
Principal Secretary**



.....
**CPA. Robert Asumani
Head of Accounting Unit
ICPAK M/No. 10100**

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

14(c) Budget Execution by Programmes and Sub-Programmes for FY 2022/2023

Programme/Sub-programme	Original Budget	Adjustments	Final Budget	Actual on comparable basis	Budget utilization difference
	2022				
	Kshs			Kshs	Kshs
Programme 1: Youth Empowerment Services	975,568,287	(190,060,133)	785,508,154	615,497,520	170,010,634
Sub-programme 1: Youth Social and Sustainable Community Development	348,168,287	(50,399,283)	297,769,004	130,618,439	167,150,564
Sub-programme 2: Youth Mentorship, Leadership and Governance	128,350,000	72,515,431	200,865,431	198,005,362	2,860,068
Sub-programme 3: Youth Employment and Employability Scheme	499,050,000	(212,176,281)	286,873,719	286,873,719	-
Programme 2: Youth Development Services	2,094,704,433	(931,691,590)	1,413,012,843	1,273,465,731	113,547,112
Sub-programme 1: Youth Development Research and Quality Management	42,388,201	(15,561,728)	26,826,473	24,468,832	(203,158)
Sub-programme 2: Youth Entrepreneurship, Innovation and Talent Development	1,105,590,365	(218,366,268)	887,224,097	722,933,894	164,290,203
Sub-programme 3: Youth Development Field Extension Services	946,725,867	(447,763,594)	498,962,273	526,063,005	(27,100,732)
Programme 3: General Administration, Planning and Support Services	386,847,280	(47,691,964)	339,155,316	341,239,737	(2,084,422)
Sub-programme 1: Administration and Support Services.	386,847,280	(47,691,964)	339,155,316	341,239,737	(2,084,422)
Total	3,457,120,000	(919,443,687)	2,537,676,313	2,230,202,988	307,473,324

15. Notes to the Financial Statements

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 for Youth Affairs*. 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. Kenya Youth empowerment and Opportunities Project (**KEYOP**)
- ii. Youth Empowerment Programme (**UNFPA**)
- iii. Vijana Vuka na Afya youth programme (**VIVA**)

3. 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.

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the State Department for Youth Affairs for all the years presented.

a) Recognition of Receipts

The State Department recognises all receipts from the various sources when the event occurs, and the related cash has been received.

(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 *entity*.

(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 30th June 2023, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

(iii) Miscellaneous 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.

Significant Accounting Policies (Continued)

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.

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 annex2 to the financial statements.*

Significant Accounting Policies (Continued)

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 *Entity* 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 the entity's 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 or grants.

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 an annexure 8A 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 and retentions. As of 30th June 2023, this amounted to Kshs6,848,388 compared to Kshs847,762 in prior period as indicated on note 11. There were no other restrictions on cash during the year.

Significant Accounting Policies (Continued)

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.

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

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

was approved by Parliament in June 2022 for the period 1st July 2022 to 30th June 2023 as required by Law and there were xx number of 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.

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 30th June 2023.

j) Prior Period Adjustment

During the year, errors that have been corrected are disclosed *under note 26* 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 Youth 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 YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Notes to the Financial Statements

1 Exchequer releases

Description	FY 2022-2023	FY 2021-2022
	Kshs	Kshs
Total Exchequer Releases for quarter 1	308,148,532	1,463,909,920
Total Exchequer Releases for quarter 2	393,707,081	1,183,668,895
Total Exchequer Releases for quarter 3	239,411,802	869,053,274
Total Exchequer Releases for quarter 4	545,718,794	1,585,588,232
TOTAL	1,486,986,209	5,102,220,321

2 Proceeds from Domestic and Foreign Grants

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	FY 2022-2023	FY 2021-22
				Kshs	Kshs
Grants from Bilateral Donors (Foreign Governments)				85,155,966	118,702,692
Total				85,155,966	118,702,692

Note:

The grant is from Federal Republic of Germany through KFW. The purpose is to support youth empowerment in the areas of health and social -economic well-being.

3 Miscellaneous Receipts

Description	2022-2023	2021-2022
	Kshs	Kshs
Others (Paid to exchequer)	423,878	-
Total	423,878	-

These are unspent AIE's which were received and paid to the exchequer account

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Notes to the Financial Statements (continued)

4 Compensation to Employees

Description	2022-2023	2021-2022
	Kshs	Kshs
Basic salaries of permanent employees	424,909,316	455,042,053
Personal allowances paid as part of salary	204,961,391	191,465,211
TOTAL	629,870,707	646,507,264

5 Use of Goods and Services

Description	2022-2023	2021-2022
	Kshs	Kshs
Utilities, supplies and services	11,538,816	7,737,768
Communication, supplies and services	12,755,388	17,664,149
Domestic travel and subsistence	63,157,399	73,202,657
Foreign travel and subsistence	17,971,744	5,233,576
Printing, advertising and information supplies & services	7,578,714	20,099,503
Rentals of produced assets	86,938,949	98,148,686
Training expenses	79,972,879	1,057,236,404
Hospitality supplies and services	46,228,791	1,062,711,650
Insurance costs	600,200	2,705,190
Specialized materials and services	9,709,698	12,109,424
Office and general supplies and services	18,496,742	34,596,529
Other operating expenses	556,387,483	449,575,121
Routine maintenance – vehicles and other transport equipment	18,964,916	21,263,006
Routine maintenance – other assets	7,792,338	29,515,863
Fuel Oil and Lubricants	24,851,119	14,084,611
TOTAL	962,945,174	2,905,884,137

The significant change in the total expenditure for training and hospitality was as a result of budget cuts and transfer of functions due to Government re-organisation.

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Notes to the Financial Statements (Continued)

6 Grants and Transfers to other Government Entities

Description	2022-2023	2021-2022
	Kshs	Kshs
Transfers to National Government entities		
Current Grants-2630100	445,544,386	471,872,980
Capital Grants -2630200	43,750,000	130,000,000
TOTAL	489,294,386	601,872,980

6b: Transfers to self – reporting entities in the year

The above transfers were made to the following self-reporting entities in the year:

Description	Recurrent	Development	Total for the year	2021-2022
	Kshs	Kshs	Kshs	kshs
Transfers to SAGAs and SCs				
National Youth Enterprise Development Fund	243,123,719	43,750,000	286,873,719	474,089,300
President Award Scheme	20,000,000	-	20,000,000	20,000,000
National Youth Council	93,100,000	-	93,100,000	98,000,000
Int.Conference for great lake Region	89,320,667	-	89,320,667	9,783,680
TOTAL	445,544,386	43,750,000	489,294,386	601,872,980

We have confirmed these amounts with the recipient entities and attached confirmations as an Appendix to this financial statement

7 Social Security Benefits

	2022-2023	2021-2022
	Kshs	Kshs
Government pension and retirement benefits	14,013,537	2,581,265
Social security benefits in cash and in kind	-	-
Employer Social Benefits in cash and in kind	-	-
TOTAL	14,013,537	2,581,265

These relates to service gratuity paid to Government officials whose contracts expired.

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Notes to the Financial Statements (Continued)

8 Acquisition of Assets

Description	2022-2023	2021-2022
	Kshs	Kshs
<u>Non-Financial Assets</u>		
Construction of Buildings	17,701,208	57,757,529
Refurbishment of Buildings	-	25,687,067
Purchase of Vehicles and Other Transport Equipment	-	6,380,000
Purchase of Office Furniture and General Equipment	7,990,105	29,127,748
Purchase of Specialized Plant, Equipment and Machinery	-	109,926,285
Research, Studies, Project Preparation, Design & Supervision	108,387,871	61,379,083
Sub Total	134,079,184	290,257,712
<u>Financial Assets</u>		
Sub Total	-	-
TOTAL	134,079,184	290,257,712

The significant change is as a result of budget cuts

9 Cash and Bank Accounts

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank Accounts (Note 9 A)	131,120,873	797,224,376
Cash on hand (Note 9 B)	999	892,988
Total	131,121,872	798,117,364

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Notes to the Financial Statements (Continued)

9A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Excrate (if in foreign currency)	2022-2023 FY	2021-2022 FY
				Kshs	
Central Bank of Kenya, 1000395575, KShs		Recurrent	1	16,187,307	6,127,228
Central Bank of Kenya, 1000395664, KShs		Development	1	124,357	832,905
Central Bank of Kenya, 1000395729, KShs		Deposit	1	6,848,388	847,762
Central Bank of Kenya, 1000395729, KShs		Project-KEYOP	1	99,488,227	767,637,452
Central Bank of Kenya, 1000397788, KShs		UNFPA	1	108	1,025,657
Kenya Commercial Bank-A/C 1210643855		KEYOP-KCB	1	8,082,367	20,753,372
Central Bank of Kenya, 1000397788, KShs		VIVA	1	390,118	-
Total				131,120,873	797,224,376

9B: Cash on hand

Description	2022-2023	2021-2022
	Kshs	Kshs
Cash in hand – Held in domestic currency	999	892,988
Total	999	892,988

Notes to the Financial Statements (Continued)

Detailed Cash is as follows:

Description	2022-2023	2021-2022
	Kshs	Kshs
Headquarters- Cash office-Recurrent	999	892,988
Location 1-Kencom hse		
TOTAL	999	892,988

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

The Board of Survey certificates are attached as Appendix to the Financial Statements

Notes to the Financial Statements (Continued)

10 : Imprests and Advances

<i>Description</i>	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Government Imprests	-	-
Unspent A.I.Es	316,684	1,669,234
Salary advances	-	39,882
TOTAL	316,684	1,709,116

11 Third party deposits and retention

	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Deposits	6,848,388	847,762
Deposit-Keyop(KCB) Disbursement Account	12,671,006	20,753,372
TOTAL	19,519,394	21,601,134

12 Fund Balance Brought Forward

<i>Description</i>	<i>2022-2023</i>	<i>2021-2022</i>
	Kshs	Kshs
Bank account balances	797,224,376	3,011,097
Cash in hand	892,988	532,546
Imprests and advances	1,709,116	1,242,895
Third party Deposits and Retention	(21,601,134)	(25,420)
TOTAL	778,225,346	4,761,118

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Notes to the Financial Statements (Continued)

13 Prior Year Adjustments

	Balance b/f from previous year FY 2021/2022 as per Financial statements	Adjustments during the year relating to prior periods	Adjusted Balance b/f FY 2022/2023
Description of the error	Kshs	Kshs	Kshs
Rec Bank account Balances	6,127,228	(6,127,228)	-
Dev Bank account Balances	768,470,357	(832,905)	767,637,452
Cash	892,988	-	-
Receivables	1,709,116	(1,709,116)	-
Payables	(21,601,134)	-	-
TOTAL	776,306,701	(8,669,249)	767,637,452

Kshs. 6,127,228 -relates to Recurrent balances recovered to exchequer account

Kshs. 832,905- relates to Development balances recovered to exchequer account

Kshs. 1,709,116 comprises of an amount of kshs. 39,882 salary advance balance recovered during the year, and Kshs. 1,669,234 unspent AIEs recovered to the exchequer account.

14 Advances and Imprests

Description	2022-2023	2021-2022
	Kshs	Kshs
Receivables As At 1 st July (A)	1,709,116	1,242,895
Receivables As At 30 th June (B)	316,684	1,709,116
(Increase)/ Decrease in Receivables (C=(B-A))	1,392,432	1,225,779

15 Increase/ (Decrease) in Retention and Third-Party Deposits

Description	2022-2023	2021-2022
	Kshs	Kshs
Payables As At 1 st July	21,601,134	25,420
Payables As At 30 th June	19,519,394	21,601,134
Increase/ (Decrease) In Payables	2,081,740	21,575,714

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Notes to the Financial Statements (Continued)

16 Related Party Disclosures

The following comprise of related parties to the State Department for Youth Affairs.

- i) Key management personnel that include the Cabinet Secretary and Principal Secretary.

ii) Development Projects

- a) Kenya Youth Empowerment and Opportunities Programme (KEYOP)
b) Vijana Vuka Na Afya (VIVA) Youth Programme
c) Youth Empowerment Programme (UNFPA)

iii) State Corporations and Semi-Autonomous Government Agencies

- a) Youth Enterprise Development Fund
b) National Youth Council
c) Presidential Award Secretariat

17 Other Important Disclosures

17.1 Related party transactions:

Description	2022-2023	2021-2022
	Kshs	Kshs
Key Management Compensation	9,157,572	24,750,516
Transfers to Related Parties		
Transfers to SCs and SAGAs	445,544,386	601,872,980
Transfers to Development Projects	43,750,000	3,424,872,693
Total Transfers to Related Parties	489,294,386	4,051,496,189
Transfers from Related Parties		
Transfers from the Exchequer	1,486,986,209	5,102,220,321
Total Transfers from Related Parties	1,486,986,209	5,102,220,321

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Notes to the Financial Statements (Continued)

17.2 Pending Accounts Payable (See Annex 1)

	Balance b/f 2021/2022 FY	Additions for the period	Paid during the year	Balance c/f 2022/2023 FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of Buildings	19,624,060	-	-	19,624,060
Supply of Goods	5,335,977	-	5,335,977	-
Supply of Services	41,226,234	26,237,102	41,226,234	26,237,102
Total	66,186,271	26,237,102	46,562,211	45,861,162

17.3 External Assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
External Assistance received as Loans and Grants	85,155,966	118,702,692
Total	85,155,966	118,702,692

a) External assistance relating loans and grants

	2022-2023	2021-2022
Description	Kshs	Kshs
External Assistance received as Loans	-	-
External Assistance received as Grants	85,155,966	118,702,692
Total	85,155,966	118,702,692

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**


17.5 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Other Matter				
1.0	Budgetary control and performance	The State Department makes Exchequer requests in time	Not Resolved	31 st October 2023
2.0	Late exchequer releases	The State Department makes Exchequer requests in time	Not Resolved	31 st October 2023
3.0	Pending Bills	Pending bills paid	Not Resolved	31 st October 2023
4.0	Unresolved Prior Years Matters	State Department appeared before PAC and responded	Not Resolved	31 st October 2023
Basis for Conclusion				
1.0	Irregular Procurement of Motor Vehicle Service and Repairs	Procurement process is followed in repair of Motor vehicles	Not resolved	31 st October 2023
2.0	Failure to Provide Motor Vehicle Work Tickets	Work tickets availed	Not resolved	31 st October 2023
3.0	Irregular procurement of goods and services	In progress	Not resolved	31 st October 2023
4.0	Management of Imprest	No multiple imprests are being issued	Not Resolved	31 st October 2023

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5.0	Refurbishment of Youth Empowerment centres	In progress	Not resolved	31st October 2023
6.0	Incomplete Fixed Assets Register	Assets register completed	Not Resolved	31st October 2023
7.0	Lack of risk Management policy	Policy approved and in use	Not Resolved	31st October 2023



Principal Secretary



Head of Accounting Unit

18. Annexes

Annex 1 - Analysis of Pending Accounts Payable

Supplier of Goods or Services	Date invoiced/contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
				a	b	c	d=a+b-c	
Construction of buildings								
1.M/s.Ilkishonko Building & Enterprises Ltd		Proposed of construction of Youth Empowerment Centre, Library block at Kajiado Central	2,100,000		-	-	2,100,000	Inadequate Budget
2.M/s. Kanyikita Enterprise		Proposed of construction of Youth Empowerment Centre, Library block at Migwani, Mwingi Sub-county	5,544,577		-	-	5,544,577	Inadequate Budget
3.M/s. Pinkadebucon Construction Co. Ltd		Proposed Construction of Youth Empowerment Centre, Library Block at Isinya, Kajiado East	2,202,470		-	-	2,202,470	Inadequate Budget
4.M/s.Sourcing& Construction Industries Ltd		Proposed Construction of Youth Empowerment Centre, Library Block Mariakani Youth Polytechnic in Kilifi	1,066,577		-	-	1,059,416	Inadequate Budget
5.M/s. Cemmi Contractors		Proposed Construction of Youth Empowerment Centre,	3,748,075		-	-	3,748,075	Inadequate Budget

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
		Library Block Hola						
6.M/s. Reenah (K) Ltd		Proposed Construction of Youth Empowerment Centre, Library Block at Mwatate-Taita Taveta	99,699		-	-	99,699	Inadequate Budget
7.M/s.Mbadasa Building Contractor Company Ltd.		Proposed construction of Office Block Development, Laikipia District	238,552		-	-	238,274	Inadequate Budget
8.M/s.Machu Construction Co Ltd		Proposed of Office block for Youth Development-Ruiru	752,938		-	-	752,938	Inadequate Budget
9.Ms. Jimro Enterprises Ltd		Proposed construction of Youth Empowerment Centre Block at Sagana, Kirinyaga West Sub- County	3,871,170		-	-	3,871,170	Inadequate Budget
Sub-Total			19,624,060				19,624,060	
Supply of services								
1.Silver Africa Tours		Provision of Air ticket	3,920,530		-	-	3,920,530	Inadequate Budget
2.Innovation for Poverty Action		Consultancy Services	22,171,305		-	-	22,171,305	Inadequate Budget
3.Kenya Power & Lighting Co.		Provision of electricity	11,260		-	-	11,260	Wrong Account Charged

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Supplier of Goods or Services	Date invoiced/ contracted	Particulars	Original Amount	Balance at the beginning of the year	Addition During the year	Amount paid During the year	Outstanding Balance	Comments
4. Kenya Power & Lighting Co.		Provision of electricity	38,299		-	-	38,299	Wrong Account Charged
5. Kenya Power & Lighting Co.		Provision of electricity	63,932		-	-	63,932	Wrong Account Charged
b) Kenya Power & Lighting Co.		Provision of electricity	31,776		-	-	31,776	Wrong Account Charged
Sub-Total			26,237,102				26,237,102	
Grand Total			45,861,162				45,861,162	

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Annex 2 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) 2021/2022	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2022/2023
Buildings and structures	206,418,990	17,701,208	-	-	224,120,198
Refurbishment of Buildings	82,667,966		-	-	83,167,966
Transport equipment	125,226,032	-	-	-	125,226,032
Office equipment, furniture and fittings	76,145,544	7,990,105	-	-	84,500,485
ICT Equipment	40,761,450	-	-	-	40,761,450
Machinery and Equipment	114,242,633	-	-	-	114,702,544
Heritage and cultural assets	1,725,000	-	-	-	1,725,000
Intangible assets	60,326,929	-	-	-	60,326,929
Total	707,514,544	25,691,313			734,530,603

NB:

Pre-feasibility studies expenditure were not related to acquisition of Assets and hence has not been included in additions to fixed assets.

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Annex 3 – List of Projects implemented by State Department for Youth Affairs

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
IDA Credit No.58120	Kenya Youth Employment & Opportunities Project	Improving youth employability	Mr. Ismael MaalimMadey	Yes
2	VIVA	Improving Sexual reproductive health and social economics wellbeing of the youth.	Mr. Ismael MaalimMadey	Yes
3.	UNFPA	-Improving Sexual reproductive health among the youths. -Development of youth index.	Mr. Ismael MaalimMadey	Yes

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Annex 4 – List of SCs, Sagas and Public Funds Under State Department for Youth Affairs

Ref	SC, SAGA or Public Fund's name	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	Youth Enterprise Development Fund	474,089,300	Yes
2	National Youth Council	98,000,000	Yes
3	Presidential Awards Scheme	20,000,000	Yes
4	Inter Conference for Great Lakes Regions	9,783,680	Yes

**STATE DEPARTMENT FOR YOUTH AFFAIRS
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30TH JUNE 2023**

Annex 5: Reports Generated from IFMIS

IFMIS financial reports to be presented on request.

REPUBLIC OF KENYA

Date: 30/06/2023

Report of the Board of Survey on the Cash and Bank Balances of

KYEOP

Account No. 1000397788

as at the close of

business on 30/06/2023

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

1. CHARLES M. MWANIKI - CHAIRMAN

2. BONFACE P.O. DIMBA - SECRETARY

3. PURITY M. GACHERI - MEMBER

Assembled at the office of CASH OFFICE

at 9.00 A.M. (time) on the 01/07/2023

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

It was observed that cheques amounting to Shs. _____ cts _____ had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30/06/2023

Cash on hand	(Shs.	
Bank balance	Shs.	99,488,227.30

The Bank Certificate of Balance showed a sum of Shs. 295,486,028.75

cts _____ (shs. _____ cts _____)

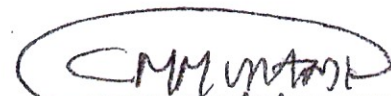
Standing to the credit of the account on 30/06/2023

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

CHARLES M. MWANIKI

BONFACE P.O. DIMBA

PURITY M. GACHERI



Chairman



Members of the Board

Date 01/07/2023

REPUBLIC OF KENYA

Date: 30/6/2023

Report of the Board of Survey on the Cash and Bank Balances of VIVA YOUTH PROGRAMME--
SDY – ACCOUNT NO.1000504021 as at the close of
 business on 30/06/2023

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

1. CHARLES M. MWANIKI - CHAIRMAN

2. BONFACE P.O DIMBA - SECRETARY

3. PURITY M. GACHERI - MEMBER

Assembled at the office of Cash Office
 at 9.00 a.m. (time) on the 01/07/2023

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

It was observed that cheques amounting to Shs. cts
 had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 30/06/2023

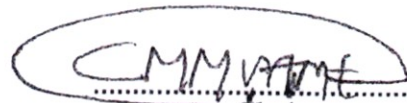
Cash on hand	(Shs.	-
Bank balance	Shs.	390,118.20

The Bank Certificate of Balance showed a sum of Shs. 102.318.20
cts (shs. cts

Standing to the credit of the account on 30/6/2023

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

CHARLES M. MWANIKI


 Chairman

Date 01/07/2023

BONFACE P.O. DIMBA


 Members of the Board

PURITY M. GACHERI

REPUBLIC OF KENYA
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

Date: 30/06/2023

Report of the Board of Survey on the Cash and Bank Balances of Deposit
Account No. 1000395729 as at the close of
business on 30/06/2023

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

1. CHARLES M. MWANIKI - CHAIRMAN

2. BONFACE P.O. DIMBA - SECRETARY

3. PURITY M. GACHERI - MEMBER

Assembled at the office of CASH OFFICE

at 9.00 A.M. (time) on the 01/07/2023

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

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June 2023

Cash on hand	.....	(Shs.)
Bank balance	.....	Shs.
		<u>6,848,387.70</u>

The Bank Certificate of Balance showed a sum of Shs. 2,418,213.25
cts - (shs. cts)

Standing to the credit of the account on 30th June 2023

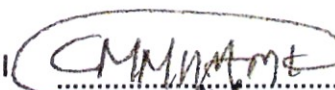


The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

CHARLES M. MWANIKI

BONFACE P.O. DIMBA

Date 01/07/2023

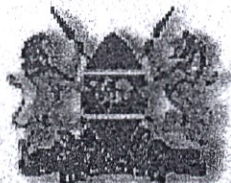
PURITY M. GACHERI


Chairman


Members of the Board

27 JUL 2023

REPUBLIC OF KENYA

THE NATIONAL TREASURY
P. O. Box 30007, NAIROBI.



MINISTRY OF YOUTH AFFAIRS, THE ARTS & SPORTS
STATE DEPARTMENT FOR YOUTH AFFAIRS AND THE ARTS

Telegraphic address: "Personnel", Nairobi
Telephone: Nairobi 2240068
Telex: 23125
Fax: 243620

P.O. Box 34303 - 00100
Nairobi,
Kenya.

Date: 27th July 2023

When Replying please quote

Ref. No. MYAA&S/SDY/ACCTS/10

The Principal Secretary,
The National Treasury & Economic Planning,
P.O. Box 30007-00100,
NAIROBI

Attention: Director General
Accounting Services & Quality Assurance

RE: DEPOSIT FUNDS ANALYSIS - KSHS. 6,848,387.70

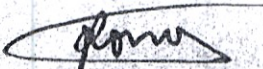
Reference is made to the above subject matter.

The deposit amount of Kshs. 6,848,387.70 is analysed as follows:-

DEPOSIT FUND ANALYSIS F/Y 2022/2023				6,848,387.70
PAYEE	MR DATE	MR.NO	DESCRIPTION	AMOUNT (KSHS.)
Coastal Enterprises	1/8/2021	3297530	Retention	151,201.10
Yunitok	12/8/2022	3297545	Yunitok Messaging Service	642,179.60
Alhamduu Enterprises	30/06/2022	3297540	Retention	112,046.25
Alhamduu Enterprises	30/06/2022	3297541	Retention	559,094.95
Miss Global Pageant	6/6/2023	3587740	Miss Africa	1,416,850.00
Maranatha Property	30/06/2023	3587741	Retention	1,770,120.80
Wise Choice Ltd	30/06/2023	3587742	Retention	2,196,895.00
Total				6,848,387.70

This is therefore to request that the balance of Kshs.6,848,387.70 in the old Deposit Account No.1000395729 be transferred to State Department for Youth Affairs Arts **Deposit Account No. 1000734272** newly opened under Vote 1135.

Thank you for your continued support.



Robert Asumani

FOR: PRINCIPAL SECRETARY

REPUBLIC OF KENYA

Date: 30/06/2023

Report of the Board of Survey on the Cash and Bank Balances of DEVELOPMENT
A/C NO.1000395664 as at the close of
 business on 30/06/2023

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

1. CHARLES M. MWANIKI - CHAIRMAN

2. BONFACE P.O. DIMBA - SECRETARY

3. PURITY M. GACHERI - MEMBER

Assembled at the office of CASH OFFICE

at 9.00 A.M. (time) on the 01/07/2023

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

It was observed that cheques amounting to Shs. cts had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the

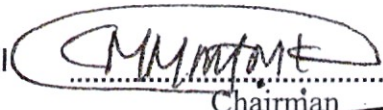
Cash on hand	(Shs.	
Bank balance	Shs.	124,357.20

The Bank Certificate of Balance showed a sum of Shs. 193,228
 cts (shs. cts

Standing to the credit of the account on 30/06/2023

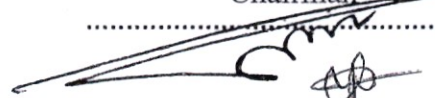
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

CHARLES M. MWANIKI

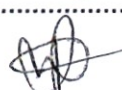

Chairman

Date 01/07/2023

BONFACE P.O. DIMBA



PURITY M. GACHERI



Members of the Board

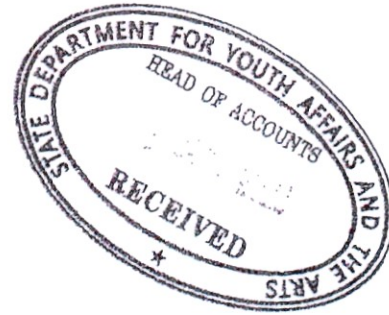
BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 3340192

July 11, 2023



CERTIFICATE OF BALANCES

Customer: 139529 STATE DEPT FOR YOUTH

Balance

Date: 30-Jun-23

Account No	Account Name	Currency	Balance
1000395575	REC-STATE DEPT FOR YOUTH	KES	16,487,361.75
1000395664	DEV-STATE DEPT FOR YOUTH	KES	193,228.00
1000395729	DEP-STATE DEPT FOR YOUTH	KES	2,418,213.25
1000397788	KENYA YOUTH EMPLOY AND OPPORT PROJ	KES	295,486,028.75
1000432012	GOK/UNFPA 9TH COUNTRY PROG YOUTH	KES	87.70
1000456787	CBK 165-STATE DEPT FOR YOUTH	KES	0.00
1000504021	VIVA YOUTH PROGRAMME - SDY	KES	102,348.20
1000702737	SDYA 10 GOK UNFPA CP YOUTH EMPOWERM	KES	0.00

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasiaku
Authorised Signatory
Banking Services Division



**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS
STATE DEPARTMENT FOR YOUTH AFFAIRS & THE ARTS**

Telegraphic Address: "Personnel",
Nairobi

Telephone: Nairobi 2240068
When Replying Please Quote



P.O. Box 34303 -00100

NAIROBI

KENYA

Ref: MYAA&S/SDYAA/ACCTS/6

11TH September, 2023

**The Chief Executive Officer
Youth Enterprise Development Fund
P.O. Box 48610-00100, Nairobi**

The State Department for Youth Affairs and the Arts wishes to confirm the amount disbursed to you as at 30th June 2023 as indicated in the table below. Please compare the amount disbursed to you with the amount you received and populate the in-column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amount received by the Youth Enterprise Development Fund as at 30 June 2023							
		Amount Disbursed by State Department for Youth Affairs and The Arts as at 30 June 2023				Amount Received by the Youth Enterprise Fund as at 30 June 2023	Difference (Kshs) (F)=(D-E)
Reference No	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)= (A+B+C)		
	01.08.2022	81,012,500.00					
	17.10.2022	81,012,500.00	43,750,000.00		124,762,500.00	124,762,500.00	Nil
	09.01.2023	81,012,500.00			81,012,500.00	81,012,500.00	Nil
	11.04.2023	86,219.00			81,012,500.00	81,012,500.00	Nil
Total		243,123,719.00	43,750,000.00		286,873,719.00	286,873,719.00	

I confirm that the amount shown above are correct as of the date indicated.

Head of Accounts Department

Robert Asumani

For: PRINCIPAL SECRETARY

Sign *[Signature]*

Date 11/09/2023

Head of Finance

Name BENEDICT S ATANAKI

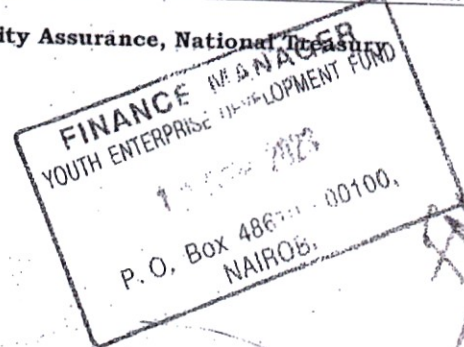
For: Chief Executive Officer

Sign *[Signature]*

Date 13.09.2023

CC: Director General Accounting Services and Quality Assurance, National Treasury

DHAU
FYA
[Signature]
13/9/23

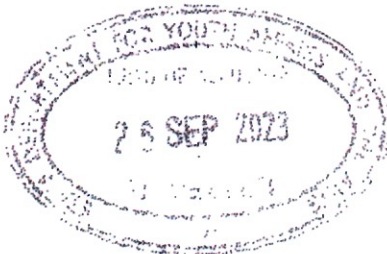




**MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS
STATE DEPARTMENT FOR YOUTH AFFAIRS & THE ARTS**

Telegraphic Address: "Personnel",
Nairobi

Telephone: Nairobi 2240068
When Replying Please Quote



P.O. Box 34303 -00100

NAIROBI

KENYA

Ref: MYAA&S/SDYAA/ACCTS/6

11TH September, 2023

**The Chief Executive Officer
Presidential Award Scheme
P.O. Box 25420-00100, Nairobi**

The State Department for Youth Affairs and the Arts wishes to confirm the amount disbursed to you as at 30th June 2023 as indicated in the table below. Please compare the amount disbursed to you with the amount you received and populate the in-column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

Confirmation of amount received by the presidential Award-Kenya as at 30 June 2023							
Amount Disbursed by State Department for Youth Affairs and The Arts as at 30 June 2023						Amount Received by the Presidential Award Scheme as at 30 June 2023	Differenc (Kshs) (F)=(D-E)
Reference No	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)= (A+B+C)		
	01.08.2022	5,000,000.00					
	17.10.2022	5,000,000.00			5,000,000.00	5,000,000.00	Nil
	09.01.2023	5,000,000.00			5,000,000.00	5,000,000.00	Nil
	11.04.2023	5,000,000.00			5,000,000.00	5,000,000.00	Nil
Total		20,000,000.00			20,000,000.00	20,000,000.00	Nil

I confirm that the amount shown above are correct as of the date indicated.

Head of Accounts Department

Robert Asumani

For: PRINCIPAL SECRETARY

Sign [Signature]

Date 11/9/23

for Head of Finance

Name Gorge Muthoni

For: Chief Executive Officer

Sign [Signature]

Date 11.09.23

CC: Director General Accounting Services and Quality Assurance, National Treasury

[Signature]
TNA
[Signature]
24/9/23



MINISTRY OF YOUTH AFFAIRS, THE ARTS AND SPORTS
STATE DEPARTMENT FOR YOUTH AFFAIRS & THE ARTS

Telegraphic Address: "Personnel",
Nairobi

Telephone: Nairobi 2240068
When Replying Please Quote

Ref: MYAA&S/SDYAA/ACCTS/6

The Chief Executive Officer
National Youth Council
P.O. Box 25420-00100, Nairobi



P.O. Box 34303 -00100

NAIROBI

KENYA

11TH September, 2023

The State Department for Youth Affairs and the Arts wishes to confirm the amount disbursed to you as at 30th June 2023 as indicated in the table below. Please compare the amount disbursed to you with the amount you received and populate the in-column E in the table below. Then please sign and stamp this request in the space provided and return it to us.

		Amount Disbursed by State Department for Youth Affairs and The Arts as at 30 June 2023				Amount Received by the National Youth Council as at 30 June 2023	Difference (Kshs) (F)=(D-E)
Reference	Date Disbursed	Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (Kshs) (C)	Total (Kshs) (D)= (A+B+C)		
	01.08.2022	24,500,000.00			24,500,000.00	24,500,000.00	Nil
	17.10.2022	24,500,000.00			24,500,000.00	24,500,000.00	Nil
	09.01.2023	24,500,000.00			24,500,000.00	24,500,000.00	Nil
	11.04.2023	19,600,000.00			19,600,000.00	19,600,000.00	Nil
		93,100,000.00			93,100,000.00	93,100,000.00	Nil

I confirm that the amount shown above are correct as of the date indicated.

Head of Accounts Department
Mwiti Asumani

Head of Finance
Name: Koech Kiplangat

PRINCIPAL SECRETARY

For: Chief Executive Officer

[Signature]

Sign: [Signature]

11/9/23

Date: 12/09/2023

CC: Director General Accounting Services and Quality Assurance, National Treasury

RECURRENT 1214 -BANK RECONCILIATION REPORT AS AT 30 JUNE 2023

		KSH.	CTS	KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT					16,487,361.75
Less 1&2					
1	Payment in cashbook not in bank.	94,035,288.07			
2	Receipts in bank not in Cashbook				
	<i>Sub-total</i>	94,035,288.07		94,035,288.07	
Add: 3 &4					
3	Payment in Bank not in Cashbook	459,771.62			
4	Receipts in Cashbook not in bank	93,275,461.80			
	<i>Sub-total</i>	93,735,233.42		93,735,233.42	
BANK BALANCE AS PER CASHBOOK					16,187,307.10

"I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct".

Name Mantokamau Signature [Signature] Designation PAC Date 07/07/2023

Prepared By Peter Kaman Signature [Signature] Designation SCO Date 07/07/2023

PAYMENT IN CASH BOOK NOT IN BANK

DATE	PAYEE	AMOUNT
11/May/23	EMBU WEST AIE	249,995.00
27/Jun/23	METROPOLITAN	230.00
27/Jun/23	KENYA WOMEN	219,773.00
27/Jun/23	LILIAN NJERI	13,000.00
27/Jun/23	NATIONAL BANK	770,655.85
27/Jun/23	YUSUF KIMUTAI	5,500.00
27/Jun/23	SILVER AFRICA	69,360.00
27/Jun/23	RAYMOND OUMA	53,796.00
27/Jun/23	SUSAN NYAGUTHII	4,000.00
27/Jun/23	LOUISA RAUTTA	760.00
27/Jun/23	TOM ODUOL	16,000.00
27/Jun/23	ANN GICHURE	6,000.00
27/Jun/23	FRANCIS CHEGE	8,000.00
27/Jun/23	JANE CHEBET	35,200.00
27/Jun/23	GEOFFREY KORIR	9,800.00
27/Jun/23	HILLARI BUSISA	33,600.00
27/Jun/23	MAURINE BAYA	10,000.00
27/Jun/23	BEATRICE MAKALE	23,000.00
27/Jun/23	MAUREEN MUSYOKI	59,000.00
27/Jun/23	EMILY MAINA	12,600.00
27/Jun/23	WINFRED MUKURIA	10,500.00
27/Jun/23	WILSON RURAYA	4,900.00
27/Jun/23	KICD	88,448.30
27/Jun/23	MAUREEN MUSYOKI	16,800.00
27/Jun/23	ABDUL HUSSEIN	324,000.00
27/Jun/23	WITHOLDING	36,000.00
27/Jun/23	FRANCIS CHEGE	60,400.00
27/Jun/23	STANLEY MAINA	9,800.00
27/Jun/23	POSTAL CORPORATION	9,450.00
27/Jun/23	RONALD INDIRE	9,800.00
27/Jun/23	CAROLINE NJOKA	9,795.00
27/Jun/23	SUSAN NYAGUTHII	12,000.00
27/Jun/23	ANN GIKUBU	20,000.00
27/Jun/23	ADAN BACHU	5,500.00
27/Jun/23	MAURINE BAYA	5,500.00
27/Jun/23	LISPER MIRONGA	10,500.00
27/Jun/23	ALICE MOKEIRA	5,500.00
27/Jun/23	SALESIO NJERU	7,000.00
27/Jun/23	JOSEPH KANG'ETHE	6,500.00
27/Jun/23	DAVID NJOROGE	6,500.00
27/Jun/23	JESCA OKWACHI	6,000.00
27/Jun/23	ANN GIKUBU	20,000.00
27/Jun/23	ANN GIKUBU	10,000.00
27/Jun/23	RAGWA TRAVELS	37,805.00
7/Jun/23	SALESIO NJERU	32,000.00
7/Jun/23	JANE MAINA	16,800.00
7/Jun/23	WINFRED MUKURIA	21,000.00

Jun/23	RAGWA TRAVELS	57,375.00
27/Jun/23	ARTHA KARIUKI	9,800.00
27/Jun/23	KILIFI MARIAKANI	18,242.50
27/Jun/23	PETER KAMAU	436,800.00
27/Jun/23	BONFACE DIMBA	445,950.00
27/Jun/23	PURITY KAMENCU	16,800.00
27/Jun/23	CORNELIUS OMBAGI	376,000.00
27/Jun/23	ROBERT ASUMANI	320,000.00
27/Jun/23	DAVID BUNDI	320,000.00
27/Jun/23	MAXWEL MUTUKU	692,000.00
27/Jun/23	MARTHA KAMAU	264,000.00
27/Jun/23	LAWRENCE NYAMAI	692,000.00
27/Jun/23	BONFACE DIMBA	692,000.00
27/Jun/23	PETER KAMAU	264,000.00
27/Jun/23	NICHOLAS OCHOLA	692,000.00
27/Jun/23	MACHAKOS UNIVERSITY	79,603.45
27/Jun/23	WITHOLDING	1,396.55
27/Jun/23	MAURINE BAYA	45,000.00
27/Jun/23	POSTAL CORPORATION	28,350.00
27/Jun/23	AIRLITE TRAVEL	254,000.00
27/Jun/23	VINCENT MATHENGE	9,800.00
27/Jun/23	RAGWA TRAVELS	44,800.00
27/Jun/23	PAGO AIRWAYS	438,270.00
28/Jun/23	JANE MAINA	30,000.00
28/Jun/23	ROSE KANYUKU	80,000.00
28/Jun/23	DANIEL BUNDI	80,000.00
28/Jun/23	CHRISTINE ABERI	66,000.00
28/Jun/23	LUCY KAMUTU	66,000.00
28/Jun/23	STELLA MOGENI	150,000.00
28/Jun/23	WINFRED MUKURIA	25,000.00
28/Jun/23	JANE NYAGA	10,000.00
28/Jun/23	FIDEL SYENGO	29,918.00
28/Jun/23	MARY WANGARI	540,000.00
28/Jun/23	MARY SEMPEYO	29,110.00
28/Jun/23	EMILY MAINA	15,000.00
28/Jun/23	JOEL ILUVE	52,500.00
28/Jun/23	ROSE KANYUKU	90,000.00
28/Jun/23	DANIEL BUNDI	90,000.00
28/Jun/23	CHRISTINE ABERI	76,000.00
28/Jun/23	LUCY KAMUTU	76,000.00
28/Jun/23	ABABU NAMWAMBA	36,400.00
28/Jun/23	NASIMIYU WEKESA	28,000.00
28/Jun/23	GODFREY OBAYI	33,600.00
28/Jun/23	EVANS MUTAI	28,000.00
28/Jun/23	ERIC OTIENO	12,600.00
28/Jun/23	JONAH ROTICH	12,600.00
28/Jun/23	GEORGE OSURO	40,386.00
28/Jun/23	ELISHA OBUYU	12,600.00
28/Jun/23	NEBERT ABABU	22,400.00

28/Jun/23	WITHOLDING	3,538.80
28/Jun/23	MFI DOCUMENTS	365,403.90
28/Jun/23	WITHOLDING	6,410.60
28/Jun/23	HOPKINS	523,318.95
28/Jun/23	WITHOLDING	9,181.05
28/Jun/23	STAING	441,750.00
28/Jun/23	WITHOLDING	7,750.00
28/Jun/23	MACRO INTEL	221,710.35
28/Jun/23	WITHOLDING	3,889.65
28/Jun/23	PATRIMONY	485,875.85
28/Jun/23	WITHOLDING	8,524.15
28/Jun/23	BUSNET SYSTEMS	234,183.50
28/Jun/23	WITHOLDING	4,108.50
28/Jun/23	STAGRA GROUP	391,137.95
28/Jun/23	WITHOLDING	6,862.05
28/Jun/23	GOSASHE	579,827.60
28/Jun/23	WITHOLDING	10,172.40
28/Jun/23	MOKEMO INVESTMENTS	167,855.15
28/Jun/23	WITHOLDING	2,944.85
28/Jun/23	WANMART	397,231.05
28/Jun/23	WITHOLDING	6,968.95
28/Jun/23	FAMLINK	434,792.05
28/Jun/23	WITHOLDING	7,627.95
28/Jun/23	JANE CHEBET	16,800.00
28/Jun/23	ELIZABETH NGIGE	67,200.00
28/Jun/23	WISE CHOICE	18,734,211.40
28/Jun/23	WITHOLDING 3%	659,068.50
28/Jun/23	WITHOLDING 2%	378,775.00
28/Jun/23	NET 10%	2,196,895.00
28/Jun/23	SILVER AFRICA	41,995.00
28/Jun/23	ROJPAM	68,842.25
28/Jun/23	WITHOLDING	1,207.75
28/Jun/23	HOUSING	29,208.00
28/Jun/23	JUDITH MWENENGO	5,000.00
28/Jun/23	RAYMOND OUMA	50,400.00
28/Jun/23	PAUL KIMATHI	37,800.00
28/Jun/23	VINCENT MATHENGE	9,800.00
28/Jun/23	FLOREKI	347,700.00
28/Jun/23	WITHOLDING	6,100.00
28/Jun/23	REHEMA ATIENO	315,000.00
28/Jun/23	SOPHIA KIMANI	5,000.00
28/Jun/23	TRAVELLERS BEACH	246,475.85
28/Jun/23	WITHOLDING	4,324.15
28/Jun/23	KELYN	578,156.90
28/Jun/23	WITHOLDING	10,143.10
28/Jun/23	TRFS PAYMENT	109,714.95
28/Jun/23	MEEKLINE	589,655.15
28/Jun/23	WITHOLDING	10,344.85
28/Jun/23	RUMEK	259,251.70

/Jun/23	ZIPPORAH MUTAI	103,496.65
28/Jun/23	SARAH KERANDI	143,676.65
28/Jun/23	FRANKLIN MBAE	94,466.00
28/Jun/23	CHARLES MWANIKI	113,135.65
28/Jun/23	JARED KING'OINA	64,716.65
28/Jun/23	MICHAEL GITHINJI	64,716.65
28/Jun/23	ZIPPORAH KONGA	94,466.65
28/Jun/23	ROBERT ASUMANI	86,171.65
28/Jun/23	AUGUSTINE MAYABI	94,466.65
28/Jun/23	DAVID OHITO	94,465.65
28/Jun/23	JAMES KARIUKI	71,744.65
28/Jun/23	WINFRED MUKURIA	71,744.65
28/Jun/23	AENEA MALUNDA	71,744.65
28/Jun/23	MERCY MWANGI	71,744.65
28/Jun/23	STELLA MOGENI	66,368.65
28/Jun/23	LUCY WANGUI	31,795.65
28/Jun/23	JUSTUS KINANGA	29,212.65
28/Jun/23	MARY SEMPEYO	34,168.65
28/Jun/23	JENIFFER WABUU	46,600.65
28/Jun/23	MAXWEL MUTUKU	46,599.65
28/Jun/23	PURITY MWAMBIA	53,208.65
28/Jun/23	MARTHA KAMAU	53,208.65
28/Jun/23	LISPER MIRONGA	53,208.65
28/Jun/23	JANE MAINA	46,600.65
28/Jun/23	SIMON OMONDI	39,516.65
28/Jun/23	ZABLON GITONGA	46,600.65
28/Jun/23	FARIDAH ABDALLA	21,485.00
28/Jun/23	ADAN BACHU	36,639.65
28/Jun/23	MAURINE BAYA	36,639.65
28/Jun/23	SARAH NJERI	35,295.65
28/Jun/23	MARY WAMBUGU	32,005.65
28/Jun/23	REHEMA IBRAHIM	32,004.65
28/Jun/23	PETER KAMAU	32,005.65
28/Jun/23	JENIFFER WANGUI	28,981.65
28/Jun/23	JOSEPH KANG'ETHE	28,015.65
28/Jun/23	DOMITILAH MUTIO	27,052.50
28/Jun/23	CATHERINE KAJUJU	16,285.00
28/Jun/23	MARY JOHN	24,375.00
28/Jun/23	PRISCILLAH KIPSANG	24,375.00
28/Jun/23	GRACE MUNAI	23,535.00
28/Jun/23	DAVID NJORGE	22,702.50
28/Jun/23	JENTA MURUKA	9,966.50
28/Jun/23	ANN GIKUBU	14,425.00
28/Jun/23	ALICE ONGUBO	24,375.00
28/Jun/23	HOSEA KIMUTAI	11,260.00
28/Jun/23	SPERANZA MWIRIGI	11,260.00
28/Jun/23	JOSPHAT MATUTU	20,800.00
28/Jun/23	JACKLINE OKOMO	9,740.00
28/Jun/23	GRACE WARUI	9,740.00

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Jun/23	WITHOLDING	8,044.85
29/Jun/23	EAGLE	213,258.60
29/Jun/23	WITHOLDING	3,741.40
29/Jun/23	JUDITH MWENENGO	8,942.00
29/Jun/23	FEANNAC	149,772.40
29/Jun/23	WITHOLDING	2,627.60
29/Jun/23	DOUSIS	497,374.15
29/Jun/23	WITHOLDING	8,725.85
29/Jun/23	SYMPONICS	713,030.70
29/Jun/23	WITHOLDING	12,509.30
29/Jun/23	KIMFAMI	735,594.85
29/Jun/23	WITHOLDING	12,905.15
29/Jun/23	JAVOGA	201,465.50
29/Jun/23	WITHOLDING	3,534.50
29/Jun/23	TRFS PAYMENT	8,341.40
29/Jun/23	TRFS PAYMENT	12,879.30
30/Jun/23	PAGO AIRWAYS	35,920.00
30/Jun/23	KENMA	442,241.40
30/Jun/23	WITHOLDING	7,758.60
30/Jun/23	PAGO AIRWAYS	57,800.00
30/Jun/23	PAGO AIRWAYS	43,827.00
	TOTAL	94,035,288.07

Handwritten marks and symbols at the top right corner, including a small circle and some illegible characters.

A vertical line of small, repetitive handwritten marks or symbols running down the right margin of the page.

RECIPTS IN CASHBOOK NOT IN BANK

DATE	PAYEE	AMOUNT
29/Jun/23	YUSUF	5,500.00
29/Jun/23	KPLC	9,971.00
29/Jun/23	KPLC	33,349.80
29/Jun/23	EQUITY	112,000.00
29/Jun/23	KCB	1,338.00
29/Jun/23	KCB	11,704.00
29/Jun/23	KPLC	31,776.80
28/Jun/23	ABDUL HUSSEIN	324,000.00
28/Jun/23	KPLC	11,260.20
28/Jun/23	KPLC	38,299.00
28/Jun/23	KPLC	63,932.00
28/Jun/23	HOUSING	29,208.00
28/Jun/23.	EXCHEQUER	92,603,123.00
TOTAL		93,275,461.80



Handwritten text in a vertical column on the right side of the page, possibly bleed-through from the reverse side. The text is faint and difficult to decipher but appears to contain several lines of characters.