REPUBLIC OF KENYA

35

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT CREDIT NO. 5812 KE

FOR THE YEAR ENDED 30 JUNE, 2020

NATIONAL INDUSTRIAL TRAINING AUTHORITY

Project Name: KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT

Implementing Entity: NATIONAL INDUSTRIAL TRAINING AUTHORITY

PROJECT CREDIT NUMBER: IDA-5812-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The Project's Official Name is

Kenya Youth Employment and Opportunities Project

Objective: The key objectives of the project is to increase employment and earnings opportunities for targeted youth.

Address: The Project offices are headquartered in Nairobi, Nairobi County, Kenya.

The address of its registered office is:

Commercial Street, Industrial Area Nairobi.
P.O Box 74494-00200, Nairobi

The project also has county offices in the following counties:

- Mombasa
- Kisumu
- Nakuru
- Kwale
- Kilifi
- Mandera
- Kakamega
- Migori
- Turkana
- Nyandarua
- Kitui
- Kiambu
- Wajir
- Kisii
- Machakos
- Bungoma
- Nairobi

Contacts: The following are the Project Contacts
Telephone: (+254) -020-2695586/9
E-mail: directorgeneral@nita.go.ke
Website: www.nita.go.ke

1.2 Project Information

Project Start Date:	The Project start date was 20/05/2016
Project End Date:	The Project end date is 31/12/2021
Project Manager:	The Project Coordinator is Mr Joseph Kinuthia
Project Sponsor:	The Project sponsor is the International Development Association

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the overall supervision of the Ministry of ICT, Innovation and Youth and Affairs (MIIYA). NITA-KYEOP Reports through its line Ministry, the Ministry of Labour and Social Protection (ML&SP).
Project number	**5812-KE**
Strategic goals of the project	The strategic goals of the project are as follows: (i) Increase Employment for Youth (ii) Increase Earning Opportunities for Youth
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Improving Youth Employability (ii) Support for Job Creation (iii) Improving Labour Market Information (iv) Strengthening Youth Policy Development and Project Management
Other important background information of the project	The Project consists of four components to be implemented by four agencies. Component 1, being implemented by NITA and MIIYA addresses the skills mismatch of youth by engaging training providers and private sector employers to offer training and work experience to targeted youth. Component 2, being implemented by Micro Small Enterprise Authority(MSEA), responds to the need for job creation with initiatives to help launch new businesses, support innovative approaches to improve job and earning opportunities among the hard to serve youth. Component 3 being implemented by ML&SP, plans to improve access to and quality of labour market information. Component 4, being implemented by MIIYA provides support for strengthening youth policy development, monitoring and evaluation and general supervision of the entire project.

Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Improving Youth Employability (ii) Support for Job Creation (iii) Improving Labour Market Information (iv) Strengthening Youth Policy Development and Project Management
Project duration	The project started on 20th of May 2016 and is expected to run until 31st December 2021.

1.4 Bankers

The following is the banker for the current year:

(i) Kenya Commercial Bank

1.5 Auditors

The Project is audited by the Office of the Auditor General.

1.6 Roles and Responsibilities

The Board and Management team involved in the stewardship of the Project during the financial year are listed below.

Names	Title designation	Key qualification	Responsibilities
Dr. Kamau Gachingi 	Chairman, National Industrial Training Board	B.Sc. (Hons) in Materials Science, University of Bath (UK) 1985-1988 M.S. in Solid State Science, IMRL, The Pennsylvania State University (USA) 1990-1993 PhD. in Solid State Science, IMRL, The Pennsylvania State University (USA) 1993-1996	Member of the AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP
Jacqueline Mugo 	Member– National Industrial Training Board representing FKE	Bachelor of laws (LLB, HONS) Higher Diploma in Human Resource Management	Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP
Eng. Aram Mbui 	Member – National Industrial Training Board representing FKE	• Chairman Audit & Risk Management Committee NITB • 1987 to date – Managing Director Rift Valley Machinery Services; • 1978-1987 –Senior Management Unilever Group	Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP

Ernest Nadome 	Member - National Industrial Training Board	Chairman Finance and Levy Administration Committee NITB MA in Labour Management Relations	Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP
Hirji Shah. OGW 	Member– National Industrial Training Board representing FKE	Been in business for over 60 years,50 in leadership positions; Been MD/Chairman in Kenya & several regional companies; Been Chairman FKE, East African Business Council and others;	Chairman - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP
Benson Okwaro 	Member – National Industrial Training Board Representing COTU (K)	• Chairman Industrial Training and Strategy Committee NITB • Communication Workers Union General Secretary • Central Organization of Trade Unions – Deputy Secretary General affiliated to UN Africa – Committee Member / ICT President.	Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP

Joyce Mwale 	Member – National Industrial Training Board Representing Principal Secretary Ministry of Labour& Social Protection (State Department for Labour)	• Master of Business Administration	Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP
Stephen Ogenga 	Ag. Director General	M. Eng. Sc. (Computer Engineering) B. Eng. Tech. (Electrical/Electronic) Member IEEE Member (Inst. Of Eng. Australia)	Overall stewardship of the Authority's Activities including Finance and Administration
Joseph Kinuthia 	Project Coordinator	Bachelor of Science CPA(K)	General management of all project inputs, outputs and related activities under Component 1 of the KYEOP
William Mwanza 	Ag. Director Industrial Training	Bachelor of Philosophy Mechanical Engineering Technical University of Kenya	Assist in Overall stewardship of the Authority's Activities including Finance and Administration

Donald Kimutai 	Project Auditor	Bachelor of Business Management CPA(K)	Manage all the internal audits of the Project
Julius Ndenge 	Chief Accountant	MBA from Kenyatta University Bachelor of Commerce (Finance) CPA (K)	Manage all the financial and accounting activities of the Authority
Solomon Aswani 	Project Accountant	MBA from University of Nairobi, Bachelor of Commerce from University of Nairobi CPA(K)	Manage all the financial and accounting activities of the KYEOP-NITA component
Beartice Omala 	Project Procurement Officer	Bachelor of Commerce from JKUAT, Post Graduate Diploma in Purchasing and Supplies Management from UON, CIPS Level 4	Manage all the procurement processes of the KYEOP- NITA component

1.7 Funding summary

The Project is for a duration of 5 years from 2016 to 2021 with an approved budget of US$ 58,000,000 (SDR 41,170,000 as per the Financing Agreement) equivalent to KShs 5,800,000,000 as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30/06/2020)		Undrawn balance to date (30/06/2020)	
	Donor currency (A)	*KShs (A')*	*Donor currency (B)*	*KShs (B')*	*Donor currency (A)-(B)*	*KShs (A')-(B')*
(i) Credit	USD	KSHS	USD	KSHS	USD	KSHS
International Development Association	58,000,000	5,800,000,000	18,879,081	1,920,049,779	39,120,919	3,879,950,221
Total	**58,000,000**	**5,800,000,000**	**18,879,081**	**1,920,049,779**	**39,120,919**	**3,879,950,221**

1.8 Summary of Overall Project Performance:

- The overall Budget approved for the financial year was Kshs 1,376,746,062. This comprised a rolled over balance of Kshs 276,746,062 at the beginning of the financial year and National Treasury estimates, revised/supplementary and approved of Kshs 1,100,000,000 for the 2019-2020 financial year. Receipts for the year totalled Kshs 957,125,834. The funds that were available for the Project totalled kshs 957,125,834, representing 70% of the approved budget for the year. The Project was able to absorb funds to the tune of Kshs 1,140,669,670 representing an absorption rate of 83% of the overall budget. The overall original budget of Kshs 2,646,746,062 was slashed by 46% during supplementary III estimates as a result of the Covid 19 Pandemic. This Pandemic, greatly hampered training and absorption of funds in the last quarter of the financial year as training was suspended at the beginning of the last quarter of the financial year. Major funds absorption related to payment of stipends and fees to beneficiary youths and Training providers respectively, Assessment fee, Capacity building through foreign travel and Preparatory activities through domestic travel, salaries for consultants and pedagogical upskilling of identified Master Craftsmen.
- More progress is expected to be achieved in terms of absorption, in the next financial year as a result of strict adherence to timelines as stipulated in the payment protocol.

1.9 Summary of Project Compliance:

- No significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants were reported in the financial year.

2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Director General* for the **Authority (NITA)** and the *Project Director* for ***Kenya Youth Employment and Opportunities Project (NITA-KYEOP)*** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The *Director General* for the **Authority** and the *Project Director* for ***NITA-KYEOP*** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Director General* for the **Authority** and the *Project Director* for ***NITA-KYEOP*** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. The *Director General* for the **Authority** and the *Project Director* for ***NITA-KYEOP*** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The *Director General* for the **Authority** and the *Project Director* for ***NITA-KYEOP*** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the *Director General* for the **Authority** and the *Project Director* for ***NITA-KYEOP*** on 31st of August, 2020 and signed by them.

Ag. Director General Stephen Ogenga	Project Director Joseph Kinuthia	Project Accountant: Solomon Aswani ICPAK Member No:6885

3. REPORT OF THE INDEPENDENT AUDITORS ON THE NITA-KYEOP PROJECT

REPORT ON FINANCIAL STATEMENTS

REPORT ON PROJECT PERFORMANCE AND VALUE FOR MONEY ACHIEVEMENT

REPORT ON COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS

REPORT ON CONTRACTS WITH DEBARRED FIRMS

Auditor General, KENYA

Date

REPUBLIC OF KENYA

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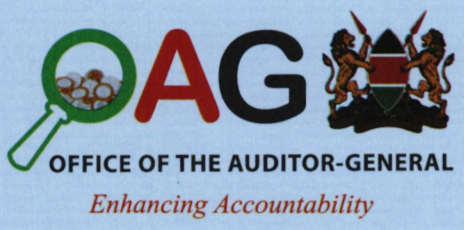
Website: www.oagkenya.go.ke



HEADQUARTERS
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT- CREDIT NO. 5812 KE - FOR THE YEAR ENDED 30 JUNE, 2020 – NATIONAL INDUSTRIAL TRAINING AUTHORITY

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya Youth Employment and Opportunities Project (KYEOP) Credit No. 5812 KE - National Industrial Training Authority set out on pages 1 to 18, which comprise of the statement of financial assets as at 30 June, 2020, statement of receipts and payments, statement of cash flows and and the statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Kenya Youth Employment and Opportunities Project (KYEOP) Credit No. 5812 KE as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Credit Agreement No. 5812 KE dated 04 July, 2016 between the International Development Association (IDA) and the Government of Kenya and the Public Finance Management Act, 2012.

In addition, the special accounts statement presents fairly, the special accounts transaction and the closing balance has been reconciled with the books of account

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Youth Employment Opportunity Project -5812-KE-NITA 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.

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 in the year under review

Other Matter

Budget Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.1,376,746,062 and Kshs.957,125,834 respectively resulting to an under-funding of Kshs.419,620,228 or 17% of the budgeted receipts. Similarly, the Project expended Kshs.1,140,669,670 against an approved budget of Kshs.1,376,746,062 resulting to an under-expenditure of Kshs.236,076,392 or 17% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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, except for the matters described in the Basis for Conclusion on

the Effectiveness of the Internal Controls, Risk Management and Governance, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

Basis for conclusion

Proper Custody of Assets - Untagged Fixed Assets

Annex 3 to the financial statements reflect a total asset value of Kshs.111,803,778. Included in this figure are assets worth Kshs.9,113,180 that had not been tagged or serialized for ease of identification. Further, no evidence was availed to prove that the assets were verified quarterly as required by the project implementation manual.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by International Development Association, except for the matters under other matter and report on effectiveness of internal controls, risk management and governance sections of my report I report based on my audit, that: -

i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;

ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and

iii. The Project's financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain its services, disclosing, as applicable, matters

related to sustainability of services unless Management is aware of the intention to terminate the Project or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that

might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

Nancy Gathungu
AUDITOR-GENERAL

Nairobi

31 December, 2020

4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

	Note	2019/20		2018/19		Cumulative to-date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Proceeds from domestic and foreign credits	8.3	957,125,834	0	705,287,641	0	1,919,929,779
Miscellaneous receipts	8.4	0	0	120,000	0	120,000
TOTAL RECEIPTS		**957,125,834**	**0**	**705,407,641**	**0**	**1,920,049,779**
PAYMENTS						
Compensation of employees	8.5	36,004,895	0	25,515,634	0	75,411,692
Purchase of goods and services	8.6	1,069,497,047	0	416,567,658	0	1,608,997,249
Acquisition of non-financial assets	8.7	35,167,728	0	76,636,050	0	144,309,367
TOTAL PAYMENTS		**1,140,669,670**	**0**	**518,719,342**	0	**1,828,718,308**
SURPLUS/DEFICIT		**(183,543,836)**	**0**	**186,688,299**	**0**	**91,331,471**

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

Ag. Director General
Stephen Ogenga

Project Director
Joseph Kinuthia

Project Accountant
Solomon Aswani
ICPAK Member No:6885

5. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020

	Note	2019/20 KShs	2018/19 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Cash Balances	8.8	88,854,612	272,398,448
Outstanding Imprests			2,476,859
TOTAL FINANCIAL ASSETS		**88,854,612**	**274,875,307**
REPRESENTED BY			
Fund balance b/fwd	8.9	272,398,448	88,187,008
Surplus/Deficit for the year		(183,543,836)	186,688,299
NET FINANCIAL POSITION		**88,854,612**	**274,875,307**

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31st of August, 2020 and signed by:

Ag. Director General	Project Director	Project Accountant
Date	Date	Date
		ICPAK Member No:6885

6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020

	Note	2019/20 KShs	2018/19 KShs
Receipts for operating activities			
Proceeds from domestic and foreign credits	8.3	957,125,834	705,287,641
Miscellaneous receipts		0	120,000
Payments for operating activities			
Compensation of employees	8.5	36,004,895	25,515,634
Purchase of goods and services	8.6	1,069,497,047	416,567,658
Increase in Accounts Receivables (Outstanding Imprests)		0	2,476,859
Net cash flow from operating activities		**(148,376,108)**	**260,847,490**
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8.7	35,167,728	76,636,050
Net cash flows from Investing Activities		**35,167,728**	**76,636,050**
NET INCREASE IN CASH AND CASH EQUIVALENT		**(183,543,836)**	**184,211,440**
Cash and cash equivalent at BEGINNING of the year		**272,398,448**	**88,187,008**
Cash and cash equivalent at END of the year		**88,854,612**	**272,398,448**

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 31st of August, 2020 and signed by:

Ag. Director General	Project Director	Project Accountant
Date	Date	Date
		ICPAK MemberNo.6885

7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign credits	2,646,746,062	(1,270,000,000)	1,376,746,062	957,125,834	419,620,228	70%
Total Receipts	**2,646,746,062**	**(1,270,000,000)**	**1,376,746,062**	957,125,834	419,620,228	70%
Payments						
Compensation of employees	94,374,000	(58,195,104)	36,178,896	36,004,895	174,001	100 %
Purchase of goods and services	2,451,290,162	(1,145,958,066)	1,305,332,096	1,069,497,047	235,835,049	82%
Acquisition of non-financial assets	101,081,900	(65,846,830)	35,235,070	35,167,728	67,342	100 %
Total Payments	**2,646,746,062**	**(1,270,000,000)**	**1,376,746,062**	**1,140,669,670**	**236,076,392**	**83%**

Note:(i) The actual proceeds from domestic and foreign credit amounting to kshs. 957,125,834 does not include the cash balance brought forward amounting to ksh 272,398,448.
(ii)The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.

Ag. Director General
Date

Project Director
Date

Project Accountant
Date
ICPAK Member No.6885

8. NOTES TO THE FINANCIAL STATEMENTS

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

8.1 Basis of Preparation

8.1.1. Statement of compliance and basis of preparation

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

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

8.1.2. Reporting entity

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

8.1.3. Reporting currency

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

8.2 Significant Accounting Policies

a)Recognition of receipts

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

- **Transfers from the Exchequer**

Transfer from Exchequer is be 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

b) Recognition of payments

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

- **Compensation of employees**
  Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.
- **Use of goods and services**
  Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.
- **Acquisition of fixed assets**

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

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

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. For the purposes of these financial statements, cash and cash equivalents also include short

term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) Accounts receivable

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

e) 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 are recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Project at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

f) Budget

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

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

g) Comparative figures

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.3 PROCEEDS FROM DOMESTIC AND FOREIGN CREDITS

During the 12 months to 30 June 2020, we received credits from the donor through our Parent Ministry:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						FY 2019/20	FY 2018/19
			KShs	KShs	KShs	KShs	KShs
Credits Received from Multilateral Donors (International Organizations)							
International Development Association						957,125,834	705,287,641
Total						**957,125,834**	**705,287,641**

*. The Proceeds received for the financial year amounted to Kshs 957,125,834.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.4 MISCELLANEOUS RECEIPTS

	FY 2019/20			FY 2018/19	Cumulative to- date
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts		
	KShs	KShs	KShs		
Other receipts not classified elsewhere	0	0	0	120,000	120,000
	0	**0**	**0**	**120,000**	**120,000**

[Miscellaneous receipts reported in 2018/19 F.Y relating to receipts from the Ministry of Environment that do not relate to the Project, were established to relate to Conference income for the Authority and were subsequently transferred in the year under review]

8.5 COMPENSATION OF EMPLOYEES

	FY 2019/20			FY 2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
-	KShs	KShs	KShs	KShs	KShs
Basic wages of temporary employees(contractual employees and consultants)	36,004,895	0	36,004,895	25,515,634	75,411,692
Total	**36,004,895**	**0**	**36,004,895**	**25,515,634**	**75,411,692**

6 PURCHASE OF GOODS AND SERVICES

	FY 2019/20		FY 2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Total Payments		
	KShs	KShs	KShs	KShs
Office General, utilities, supplies and services	3,526,900	3,526,900	12,837,097	17,425,239
Communication, supplies and services	2,905,500	2,905,500	2,416,060	6,279,402
Domestic travel and subsistence	21,819,478	21,819,478	43,920,877	82,133,074
Foreign travel and subsistence	5,178,059	5,178,059	11,272,433	34,050,611
Printing, advertising and – information supplies & services	539,342	539,342	3,479,288	4,698,795
Rentals of produced assets	0	0	630,000	630,000
Training payments	1,008,865,972	1,008,865,972	300,236,916	1,355,065,059
Hospitality supplies and services	1,058,643	1,058,643	2,338,537	4,104,580
Insurance costs	8,933,603	8,933,603	13,174,045	24,181,448
Other operating payments(Contracted Technical Services/pedagogy upskilling and Bank Charges)	12,099,315	12,099,315	23,828,321	73,424,722
Routine maintenance – vehicles and other transport equipment	1,539,142	1,539,142	30,000	1,569,142
Fuel, Oil and Lubricants	3,031,093	3,031,093	2,404,084	5,435,177
Total	**1,069,497,047**	**1,069,497,047**	**416,567,658**	**1,608,997,249**

[Training payments relate to Stipends to beneficiary youth and Fees for Master Craftsmen and Formal Training Providers for cycle 2.3 and part payments in cycle 4, material and centre fees and assessment fees. Other operating payments relate to Pedagogical upskilling of identified Master Craftsmen and Bank charges. Foreign Travel relates to Capacity building of project implementation unit members to Arusha, Dubai and Hyderabad in terms of per diem, course fees and air fare. Domestic travel relates to per diem and air/road fare for project implementation unit members for spot checks, Master Craftsmen sensitization, due diligence and procurement evaluation purposes.]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

.7 ACQUISITION OF NON-FINANCIAL ASSETS

	FY 2019/20			FY 2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Purchase of vehicles & other transport equipment	30,975,000	0	30,975,000	46,645,000	86,943,039
Purchase of specialised plant, equipment and machinery	0	0	0	8,040,382	23,220,001
Purchase of office furniture & general equipment	4,192,728	0	4,192,728	21,950,668	34,146,327
Total	**35,167,728**	**0**	**35,167,728**	**76,636,050**	**144,309,367**

(Acquisition of Non-financial assets relates to purchase of 5 additional project vehicles and one heavy duty printer)

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.8 CASH AND CASH EQUIVALENTS C/FWD

Cash Balances

	2019/20	2018/19
	KShs	KShs
Cash Balance	88,854,612	272,398,448
Total	**88,854,612**	**272,398,448**

The project had a Cash Book balance of Kshs 88,854,612 as reflected in the end of year bank reconciliation report.

8.9 E CASH AND CASH EQUIVALENTS B/FWD

	2019/20	Restated 2018/19
	KShs	KShs
Cash Account	88,854,612	272,398,448
Total	88,854,612	272,398,448

The project runs on IPSAS cash basis of accounting as reflected in its cash book balances for the two financial years.

9. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	**Issue / Observations from Auditor**	**Management comments**	**Focal Point person to resolve the issue *(Name and designation)***	**Status: *(Resolved / Not Resolved)***	**Timeframe: *(Put a date when you expect the issue to be resolved)***
ACCTS/KYEOP-NITA/2018/19/4	Unsupported Training expenditure. Invoices from Kenyatta University totalled Kshs 1,400,433.85 whereas the payment made vide payment voucher no. 0626 totalled Kshs 1,752,279 resulting to an unexplained difference of Kshs 351,845.15	The trainer was supposed to be paid for ICT trade at a rate of 10% as invoiced of Kshs. 1,400,434 for milestone 1, but instead was paid at the rate of 15% which was a common percentage for most trainers contracted in cycle 2 of Kshs. 1,752,279. Kshs. 208,685 was recovered during the second milestone payment vide payment voucher no. 0812 of Kshs 7,993,686 dated 24th July 2019, where the	Project Director Joseph Kinuthia Project Accountant Solomon Aswani Project Procurement Officer Beatrice Omala	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		trainer was paid Kshs.1, 752,279 at a rate of 15% instead of 20% as per trainer's invoice of Kshs.1, 970,964. The balance of Kshs.143, 160.15 was subsequently recovered vide payment voucher no. 1049 of Kshs 1,089,312			
ACCTS/KYEOP-NITA/2018/19/4	Miscellaneous Receipt. A transfer of kshs 120,000 was received from the Ministry of Environment relating to conference income. Management did not explain why the transfer and reconciliation has not been done since 12th June, 2019.	A transfer of the same amount to NITA was done vide Payment voucher no. 1175 having established the amounts related to conference income for the Authority	Project Accountant Solomon Aswani	Resolved	
ACCTS/KYEOP-NITA/2018/19/4	Budget and budgetary performance. Receipts. There was an overall	This was occasioned by non-release of funds by the National	Project Coordinator Joseph Kinuthia	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	shortfall of revenue by Kshs 134,592,359 implying that the project did not achieve all the planned goals and objectives. Expenditure. There was an overall under expenditure of Kshs 409,467,665 for which no reasons were given for the deviation	Treasury, as a result of low absorption of funds by the project, evidenced by high closing bank balances in the months of April and May 2019 bank statements. As relates to under expenditures, a higher allocation of vote related to Training payments with the anticipation the project would follow the protocols and timelines established on youth on boarding and training. Youth on boarding being conducted by MIIYA was delayed by more than 3 months greatly hampering absorption as envisaged in the timeliness	Project Procurement Officer Beatrice Omala Project Accountant Solomon Aswani		

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
		established in the NITA-KYEOP work plan. On Compensation of employees, there was a delay from the bank in receiving a NO objection to recruit additional project staff. On Acquisition of Non-financial assets, there was late procurement of 5 additional project vehicles. All these issues have since been addressed under year of review.			
ACCTS/KYEOP-NITA/2018/19/4	Lack of Risk management policy, Disaster Recovery plan and ICT policy. This exposed the project to inherent risks, access controls and recovery.	The Risk, ICT and Disaster Recovery policies are anchored in the Authority's policies relating to ICT and Risk management	Project Coordinator Joseph Kinuthia M.I.S Officer Festus Kitui	Resolved	
ACCTS/KYEOP-NITA/2018/19/42018	Asset Register. Assets worth Kshs 9,113,180 were not tagged or serialized. In addition there was no evidence availed to prove verification of Assets on a quarterly	Tag numbers were provided for the list of assets mentioned worth kshs 91,113,180, as per responses to	Project Coordinator Joseph Kinuthia Project Accountant	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue *(Name and designation)*	Status: *(Resolved / Not Resolved)*	Timeframe: *(Put a date when you expect the issue to be resolved)*
	basis, thus the accuracy and propriety of the asset balances could not be ascertained	the Management Letter issued. On verification this was noted and undertaken in year under review	Solomon Aswani M.I.S Officer Festus Kitui		

Guidance Notes:

(i) Use the same reference numbers as contained in the external audit report;

(ii) Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

(iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;

(iv) Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.

Ag. Director General

29/12/2020
Date

Project Director

29/12/2020
Date

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from domestic and foreign credits	1,376,746,062	957,125,834	419,620,228	70%	100% receipt absorption, could not be achieved as a result of suspension of training due to the Covid-19 Pandemic, resulting in non-release of further funds from National Treasury.
Total Receipts	**1,376,746,062**	957,125,834	419,620,228	70%	
Payments					
Compensation of employees	36,178,896	36,004,895	174,001	100%	
Purchase of goods and services	1,305,332,096	1,069,497,047	235,835,049	82%	100% absorption could not be attained as a result of suspension of training at the beginning of the fourth quarter of the financial year due to the Covid-19 Pandemic.
Acquisition of non-financial assets	35,235,070	35,167,728	67,342	100%	
Total payments	**1,376,746,062**	**1,233,871,896**	**236,076,392**	**83%**	

Explain all variance below 90% and above 100%

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 2018/19	*Purchases/Additions in the Year (KShs) 2019/20	**Disposals in the Year (KShs) 2018/19	Closing Cost (KShs) 2020
	(a)	(b)	(c)	(d)= (a)+ (b)-(c)
Office furniture & general equipment	21,950,668	4,192,728	0	26,143,396
Software	8,040,382	0	0	8,040,382
Vehicles & other transport equipment	46,645,000	30,975,000		77,620,000
Total	76,636,050	35,167,728	0	111,803,778

Notes

Acquisition of Non-financial Assets relates to purchase of 5 additional project vehicles and one heavy duty printer.

APPPENDICES

i. Bank Balance Certificate
ii. Bank Reconciliations

BANK

Industrial Area Branch
Enterprise Road
P.O. Box 18031 - 00500,
Nairobi, Kenya
Tel: +254 20 6557033 6650124
Email.industrialarea@kcbgroup.com

Friday, 3rd July 2020

Mr. Stephen Ogenga
Ag. Director General
National Industrial Training Institute
Commercial Street, Industrial Area
P O Box 74494 – 00200
Nairobi,
KENYA

Dear Mr. Ogenga,

CERTIFICATE OF BALANCE

Reference is made to your letter dated 1st July 2020 reference number NITA/ADM/KYEOP/139/VOL.II/135.

Attached please find your certificate.

Account Name	Account Number	Balance as at 30th June 2020
NATIONAL INDUSTRIAL TRAINING AUTHORITY - KYEOP	120 607 8642	Kshs. 91,649,232.82 CR

We take this opportunity to thank your for banking with us.

Yours sincerely,

KANTITO NAISANKAU
BRANCH MANAGER

/Encl

Cc: Timothy Mwanzia – Senior Corporate Relationship Manager

BANK

Kenyatta House
Mbi Avenue
P.O. Box 48400 - 00100
Nairobi Kenya
Tel: +254 20 3270000
2552060 2528868
Mobile: +254 711012000/
734 108200

[illegible] A/C PRAIRIES
CERTIFICATE OF BALANCE

P.S. Bank Limited
Incorporated in Kenya

[illegible]

FOR INDUSTRIAL AREA [illegible]

Certified that the balance at the [illegible] CREDIT [illegible] OF NATIONAL IND
TRAINING AUT KYEOF

A/C 1216[illegible]8642

at the close of business on 30 JUN 2021 Was KES

NINETY ONE MILLION SIX HUNDRED AND FORTY NINE THOUSAND TWO HUNDRED
AND THIRTY TWO CENTS EIGHTY TWO

KES 91,649,232.82

Examined by

For [illegible]

Managed Services Quality & Compliance Branch Manager

NITA

NATIONAL INDUSTRIAL TRAINING AUTHORITY

ENHANCING SKILLS

NITA - KYEOP ACCOUNT NO. 1206078642

JUNE 2020 BANK RECONCILIATION

BALANCE AS PER THE BANK STATEMENT			91,649,232.82
ADD:			
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK(DIRECT DEBITS)	0.00		
RECEIPTS IN CASHBOOK	0.00		
		91,649,232.82	
LESS:			
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT(UNPRESENTED CHEQUES)	2,765,271.00		
RECEIPTS IN BANK STATEMENT NOT IN THE CASHBOOK(DIRECT CREDITS)	29,350.00		
		2,794,621.00	
BALANCE AS PER RECONCILIATION			88,854,611.82
BALANCE AS PER CASHBOOK			88,854,611.82

DEFICIT/SURPLUS

Prepared by:SOLOMON ASWANI.....Date 06/07/2020

PROJECT ACCOUNTANT NITA KYEOP

Certfied by:JULIUS NDENGE.....Date.....

CHIEF ACCOUNTANT NITA

Approved by: JOSEPH KINUTHIA.....Date 10/7/2020

PROJECT COORDINATOR NITA KYEOP

ACCOUNT STATEMENT
Customer:
Account: 1200076042 NATIONAL IND TRAINING AUTHKYEJP Current Account - Bundles
Statement Period: 01 JUN 2020 - 30 JUN 2020
Balance at Period Start 141,264,085.82 KES Balance at Period End 91,049,232.82 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2020	BALANCE B/FWD	01 JUN 2020			141,264,085.82
01 JUN 2020	Funds Transfer 999999 F T20153LLRJZ	01 JUN 2020		33,166.00	141,297,771.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-130,200.00		141,167,571.82
02 JUN 2020	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	02 JUN 2020	-6,690.00		141,160,881.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-195,150.00		140,965,731.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-510,877.00		140,454,854.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-717,626.00		140,037,228.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-1,370,000.00		138,867,228.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-21,000.00		138,846,228.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-583,320.00		138,262,908.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-33,857.00		138,229,051.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-218,500.00		138,010,551.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-144,000.00		137,866,551.82
02 JUN 2020	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	02 JUN 2020	-42,000.00		137,824,551.82
02 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	02 JUN 2020	-8,824,000.00		129,000,551.82
02 JUN 2020	Transfer AT-DPC 171017 8637306 10 107668 FIDE LIS	02 JUN 2020		144,000.00	129,144,551.82
02 JUN 2020	Transfer AT-DPC 100017 8575355 MD MDR 231 A MINA A	02 JUN 2020		6,000.00	129,150,551.82
02 JUN 2020	Transfer AT-DPC 102019 8569470 MD MDR 128 M OHAMED	02 JUN 2020		2,000.00	129,152,551.82
02 JUN 2020	Ag Dpst SZ27K9UGLN44 MAINA KINYUA IMPRES T SURREN	02 JUN 2020		16,800.00	129,169,351.82
02 JUN 2020	Ag Dpst SZH7K9UJKBKV MAINA KINYUA IMPRES T SURREN	02 JUN 2020		8,000.00	129,177,351.82
03 JUN 2020	Direct Credits AT-DPC KT U 313 BANK FT20155Z6 P5S	03 JUN 2020		28,000.00	129,205,351.82
03 JUN 2020	Direct Credits AT-DPC B ANK FT20155K2VVT	03 JUN 2020		6,000.00	129,211,351.82
04 JUN 2020	Direct Credits AT-DPC K E NITA 71658 CS INDV N RS	04 JUN 2020		2,000.00	129,213,351.82
04 JUN 2020	Direct Credits AT-DPC M DR 005 BANK FT20156T RK77	04 JUN 2020		2,000.00	129,215,351.82
05 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	05 JUN 2020	-857,250.00		128,358,101.82

[illegible]	[illegible]	[illegible]	[illegible]	[illegible]	[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
09 JUN 2020	At Dpst S207LNA031903 GIPSON GESON 190319 9FT2016	09 JUN 2020		30,766.00	127,742,816.82
11 JUN 2020	Funds Transfer 949990 F T201632XDZ8	11 JUN 2020		28,000.00	127,771,722.82
11 JUN 2020	Funds Transfer 999999 F T201632R06V	11 JUN 2020		3,200.00	127,774,922.82
11 JUN 2020	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	11 JUN 2020	-10,500.00		127,764,422.82
11 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	11 JUN 2020	-1,818,735.00		125,947,687.82
11 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	11 JUN 2020	-6,000.00		125,941,687.82
11 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	11 JUN 2020	-147,850.00		125,793,837.82
11 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	11 JUN 2020	-2,072,400.00		123,721,437.82
11 JUN 2020	Transfer AT-DPC 102019 8569470 MD MDR 128 M OHAMED	11 JUN 2020		2,100.00	123,723,537.82
12 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	12 JUN 2020	-4,756,338.00		118,967,199.82
12 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	12 JUN 2020	-584,830.00		118,382,369.82
12 JUN 2020	SWIFT Remit Cha AT-DP C AC-KES140310002000 1 FT20	12 JUN 2020	-600.00		118,381,769.82
12 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	12 JUN 2020	-116,031.00		118,265,738.82
12 JUN 2020	SWIFT Remit Cha AT-DP C AC-KES140310002000 1 FT20	12 JUN 2020	-600.00		118,265,138.82
12 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	12 JUN 2020	-4,121,894.00		114,143,244.82
12 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	12 JUN 2020	-512,110.00		113,631,134.82
12 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	12 JUN 2020	-9,025.00		113,622,109.82
12 JUN 2020	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	12 JUN 2020	-1,320.00		113,620,789.82
12 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	12 JUN 2020	-209,845.00		113,410,944.82
12 JUN 2020	SWIFT Remit Cha AT-DP C AC-KES140310002000 1 FT20	12 JUN 2020	-600.00		113,410,344.82
12 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	12 JUN 2020	-7,384,446.00		106,025,898.82
12 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	12 JUN 2020	-236,906.00		105,788,992.82
12 JUN 2020	SWIFT Remit Cha AT-DP C AC-KES140310002000 1 FT20	12 JUN 2020	-600.00		105,788,392.82

12 JUN 2020	Direct Credits AT-DPC 1 [illegible] FT20164[illegible] [illegible]	12 JUN 2020		[illegible]	[illegible]
12 JUN 2020	Direct Credits AT-DPC M [illegible] BANK FT20164[illegible] RQ2[illegible]	12 JUN 2020		1,200.00	105,795,092.82
12 JUN 2020	Direct Credits AT-DPC M KS 248 BANK FT20164[illegible] 3773	12 JUN 2020		3,500.00	105,799,092.82
12 JUN 2020	Direct Credits AT-DPC K MS 482 BANK FT20164B 8DZ5	12 JUN 2020		33,000.00	105,832,092.82
17 JUN 2020	SWIFT Remit Chg AT-DP C AC-KES14331000020001 FT20	17 JUN 2020	-600.00		105,831,492.82
17 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	17 JUN 2020	-3,256,194.00		102,575,298.82
17 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	17 JUN 2020	501,862.00		102,073,436.82
17 JUN 2020	Transfer AT-DPC 116560 9308 22319 223199 KIIO MAR	17 JUN 2020		5,700.00	102,079,136.82
17 JUN 2020	Transfer AT-DPC 125479 9818 18236 182364 GAB RIEL	17 JUN 2020		2,700.00	102,081,836.82
17 JUN 2020	Transfer AT-DPC 125423 7046 19012 190127 SAID UMI	17 JUN 2020		3,300.00	102,085,136.82
17 JUN 2020	Transfer AT-DPC 125481 3853 68630 68630 BUNI MASC	17 JUN 2020		300.00	102,085,436.82
17 JUN 2020	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	17 JUN 2020	-28,860.00		102,056,576.82
17 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	17 JUN 2020	-6,000.00		102,050,576.82
17 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	17 JUN 2020	-41,600.00		102,008,976.82
19 JUN 2020	Direct Credits AT-DPC 23 6690 BANK FT20171W0 D2Y	19 JUN 2020		300.00	102,009,276.82
19 JUN 2020	Direct Credits AT-DPC 24 2285 BANK FT20171S9K 6N	19 JUN 2020		300.00	102,009,576.82
19 JUN 2020	Direct Credits AT-DPC 19 1058 BANK FT201716G6 X7	19 JUN 2020		11,700.00	102,021,276.82
19 JUN 2020	Direct Credits AT-DPC 2 31266 BANK FT20171Y8 WF0	19 JUN 2020		300.00	102,021,576.82
19 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000013984 65-Nat	19 JUN 2020	-1,573.00		102,020,003.82
19 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000013989 23-Nat	19 JUN 2020	-52,976.00		101,967,027.82
19 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000013990 36-Nat	19 JUN 2020	-1,126.00		101,965,901.82
19 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000013991 31-Nat	19 JUN 2020	-1,963.00		101,963,938.82
19 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000013992 19-Nat	19 JUN 2020	-905.00		101,963,033.82
19 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000013993 18-Nat	19 JUN 2020	-11,700.00		101,951,333.82
19 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000013994 11-Nat	19 JUN 2020	-9,123.00		101,942,210.82
19 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000013996 11-Nat	19 JUN 2020	-11,500.00		101,930,710.82

[illegible]	[illegible]	[illegible]	[illegible]		[illegible]
[illegible] JUN 2020	[illegible]	[illegible] JUN 2020	[illegible]		[illegible]
[illegible] JUN 2020	Cash Deposit [illegible] MA [illegible]	[illegible] JUN 2020		[illegible]	[illegible]
24 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	24 JUN 2020	-111,030.00		100,231,931.82
24 JUN 2020	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	24 JUN 2020	-7,320.00		100,224,611.82
24 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	24 JUN 2020	-45,000.00		100,179,611.82
24 JUN 2020	Transfer AT-DPC 126567 8292 35119 351198 ABD ULLAH	24 JUN 2020		300.00	100,179,911.82
24 JUN 2020	Transfer AT-DPC 030110 610549 312 312879 PHIL ISTE	24 JUN 2020		300.00	100,180,211.82
24 JUN 2020	Transfer AT-DPC 103017 9291661 33 332537 MAR YAN A	24 JUN 2020		300.00	100,180,511.82
24 JUN 2020	Transfer AT-DPC 470179 135505 257 257868 MAR K KIP	24 JUN 2020		300.00	100,180,811.82
24 JUN 2020	Transfer AT-DPC 121423 2523 96789 96789 OCHI ENG D	24 JUN 2020		300.00	100,181,111.82
24 JUN 2020	Transfer AT-DPC 045126 462193 287 287041 CHE ROTIC	24 JUN 2020		300.00	100,181,411.82
24 JUN 2020	Transfer AT-DPC 103017 9119666 33 338081 AYA N ABD	24 JUN 2020		300.00	100,181,711.82
24 JUN 2020	Transfer AT-DPC 121390 1472 32982 329826 OTIE NO M	24 JUN 2020		300.00	100,182,011.82
24 JUN 2020	Transfer AT-DPC 076126 646215 262 262068 DIVI NAH	24 JUN 2020		300.00	100,182,311.82
24 JUN 2020	Transfer AT-DPC 117902 9313 30203 352037 ACH OLA V	24 JUN 2020		300.00	100,182,611.82
24 JUN 2020	Transfer AT-DPC 155021 9069800 30 306343 MOH AMED	24 JUN 2020		300.00	100,182,911.82
24 JUN 2020	Transfer AT-DPC 121045 93104029 2 298421 LYDI A AW	24 JUN 2020		300.00	100,183,211.82
24 JUN 2020	Transfer AT-DPC 126457 754 236213 236213 KAZ UNGU	24 JUN 2020		300.00	100,183,511.82
24 JUN 2020	Transfer AT-DPC 012644 889153 360 360580 PET ER MU	24 JUN 2020		300.00	100,183,811.82
24 JUN 2020	Transfer AT-DPC 123017 9190251 35 350761 JOE L JAM	24 JUN 2020		300.00	100,184,111.82
24 JUN 2020	Transfer AT-DPC 094122 761824 305 305692 LEO NARD	24 JUN 2020		300.00	100,184,411.82
24 JUN 2020	Transfer AT-DPC 126500 061815 372 372615 GEO FFRY	24 JUN 2020		300.00	100,184,711.82
24 JUN 2020	Transfer AT-DPC 120984 5628 31298 312981 MIC HAEL	24 JUN 2020		300.00	100,185,011.82
24 JUN 2020	Transfer AT-DPC 110814 4927600 35 352103 MER CYLIN	24 JUN 2020		300.00	100,185,311.82
24 JUN 2020	Transfer AT-DPC 121382 6799 23296 232969 MAU YMUNA	24 JUN 2020		300.00	100,185,611.82

[illegible]	[illegible]	[illegible]		[illegible]	[illegible]
[illegible] JUN 2020	Transfer [illegible] 9211053 [illegible] 162817 NIM ELVIS	[illegible] JUN 2020		300.00	100,188,211.82
24 JUN 2020	Transfer AT-DPC 111363 [illegible] 0100 20 283565 NAG WA BF	24 JUN 2020		300.00	100,188,511.82
24 JUN 2020	Transfer AT-DPC 090126 454102 259 259494 FAR DOWSA	24 JUN 2020		300.00	100,188,811.82
24 JUN 2020	Transfer AT-DPC 120505 8909 34203 342039 MWA NGANG	24 JUN 2020		300.00	100,187,111.82
24 JUN 2020	Transfer AT-DPC 090123 779187 359 359075 NOO R MOH	24 JUN 2020		300.00	100,187,411.82
24 JUN 2020	Transfer AT-DPC 040179 229094 304 304014 SAA DIA A	24 JUN 2020		300.00	100,187,711.82
25 JUN 2020	Direct Credits AT-DPC 27 5112 BANK FT20177BRS LJ	25 JUN 2020		300.00	100,188,011.82
25 JUN 2020	Direct Credits AT-DPC 28 9607 BANK FT20177K39 44	25 JUN 2020		300.00	100,188,311.82
25 JUN 2020	Direct Credits AT-DPC 23 5960 BANK FT20177Q8N RG	25 JUN 2020		300.00	100,188,611.82
25 JUN 2020	Direct Credits AT-DPC B ANK FT2017715JSX	25 JUN 2020		300.00	100,188,911.82
30 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000015466 49-Nat	30 JUN 2020	-11,045.00		100,177,866.82
30 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000015467 56-Nat	30 JUN 2020	-26,414.00		100,151,452.82
30 JUN 2020	TaxPmt AT-INDUS P0514 10923P 20202000015515 45-Nat	30 JUN 2020	-842,851.00		99,308,601.82
30 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	30 JUN 2020	-28,000.00		99,280,601.82
30 JUN 2020	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	30 JUN 2020	-1,080.00		99,279,521.82
30 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	30 JUN 2020	-585,660.00		98,693,861.82
30 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	30 JUN 2020	-88,500.00		98,605,361.82
30 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	30 JUN 2020	-176,557.00		98,428,804.82
30 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	30 JUN 2020	-4,731,100.00		93,697,704.82
30 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	30 JUN 2020	-625,636.00		92,872,068.82
30 JUN 2020	SWIFT Remit Cha AT-DP C AC-KES140310002000 1 FT20	30 JUN 2020	-600.00		92,871,468.82
30 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	30 JUN 2020	-322,335.00		92,549,133.82
30 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	30 JUN 2020	-77,140.00		92,471,993.82
30 JUN 2020	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	30 JUN 2020	-90.00		92,471,903.82
30 JUN 2020	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	30 JUN 2020	370,950.00		92,100,953.82

[illegible]	[illegible]	[illegible]		[illegible]
20-JUN-2019	Cash Deposit [illegible]		6,000.00	[illegible]
		=	=	
	BALANCE AT PERIOD END	-50 920 010.00	404,037.00	91 049,233.62

		JUNE 2020 CASH BOOK					
DATE	PAYEE	DESCRIPTION	CHEQUE NO/PV NO.	PAYMENTS	RECONCILED	RECEIPT	RECONCILED
10/06/2020	Director General	Refund of DSA-Kinyua Nguku	1524			16,800.00	
10/06/2020	Director General	Refund of Taxi amount -Kinyua Nguku	1525			8,000.00	
10/06/2020	Director General	Refund of extra day DSA-Gipson Ndwiga	1526			33,765.00	
10/06/2020	Director General	Refund of extra day DSA-Beatrice Omalla	1528			33,166.00	
11/06/2020	Director General	unutilized In prest-Douglas Momanyi	1535			3,200.00	
11/06/2020	Director General	unutilized Imprest-Douglas Momanyi	1534			28,906.00	
23/06/2020	Director General	unutilized Imprest-Caleb Malunga	1544			3,100.00	
23/06/2020	Director General	Bounced Interpreter fees-Fidelis Wanjiru	1546			144,000.00	
23/06/2020	Director General	Bounced MC Fees cycle 4 month 1-Adoriah Jane	1547			28,000.00	
24/06/2020	Director General	Bounced MC Fees cycle 4 month 1 late rostering	1549			45,800.00	
24/06/2020	Director General	Bounced stipends cycle 3 underpayments	1550			24,600.00	
26/06/2020	Director General	Bounced MC Fees Bonus cycle 2	1557			6,000.00	
26/06/2020	Director General	Bounced MC Fees Bonus cycle 3	1558			12,000.00	
30/06/2020	Director General	unutilized imprest no.605-Caleb Malunga	1573			8,000.00	
30/06/2020	Director General	Bounced trade selection transport reimbursement	1575			9,300.00	
04/06/2020	Director General	Beneficiary stipends Period 2 Cycle 4 Late Rostering 2	1492	857,250.00	-		
04/06/2020	Director General	Beneficiary stipends Period 1 Cycle 4 Late Rostering 2	1491	559,920.00	-		
08/06/2020	Hamland College	15% of contract on FTPs deliverable 1 cycle 4	1489	209,845.00	-		
08/06/2020	Director General	Beneficiary stipends Period 2 Cycle 4 Late Rostering 2	1504	6,000.00	-		
08/06/2020	Director General	MC Fees month 1 cycle 4 Late Rostering Batch 1	1506	2,072,400.00	-		
08/06/2020	Director General	MC Fees month 1 cycle 4 Late Rostering Batch 2	1505	147,850.00	-		
08/06/2020	Director General	Consultants fee May 2020	1493	1,816,735.00	-		
08/06/2020	Commissioner of domestic taxes	15% of contract on FTPs deliverable 1 cycle 4	1490	11,045.00	-		
08/06/2020	Commissioner of domestic taxes	Consultants fee May 2020	1494	100,029.00	-		
10/06/2020	Director General	FTP's cycle 3 deliverable 3,5 and 6	1508	7,384,446.00	-		
10/06/2020	Commissioner of domestic taxes	FTP's cycle 3 deliverable 3,5 and 6	1509	338,658.00	-		
10/06/2020	Director General	FTP's cycle 2 deliverable 6 and 7	1510	4,756,338.00	-		
10/06/2020	Commissioner of domestic taxes	FTP's cycle 2 deliverable 6 and 7	1511	160,516.00	-		
10/06/2020	Director General	FTP's cycle 1 deliverable 6 and 7	1512	4,121,894.00	-		
10/06/2020	Commissioner of domestic taxes	FTP's cycle 1 deliverable 6 and 7	1513	216,890.00	-		
10/06/2020	Director General	FTP's cycle 2 deliverable 3 and 4	1514	584,830.00	-		
10/06/2020	Commissioner of domestic taxes	FTP's cycle 2 deliverable 3 and 4	1515	30,782.00	-		

10/06/2020	Director General	FTP's cycle 2 deliverable 5	1516	116,031.00	-		
10/06/2020	Commissioner of domestic taxes	FTP's cycle 2 deliverable 5	1517	6,107.00	-		
10/06/2020	Director General	FTP's cycle 3 deliverable 1	1518	512,110.00	-		
10/06/2020	Commissioner of domestic taxes	FTP's cycle 3 deliverable 1	1519	26,954.00	-		
10/06/2020	Computer for schools	FTP's cycle 3 deliverable 4	1520	9,025.00	-		
10/06/2020	Commissioner of domestic taxes	FTP's cycle 3 deliverable 4	1521	475.00	-		
10/06/2020	Christian Industrial Training Centre	FTP's cycle 2 deliverable 2	1522	236,906.00	-		
10/06/2020	Commissioner of domestic taxes	FTP's cycle 2 deliverable 2	1523	12,469.00			
12/06/2020	Elizabeth Muthoni	Interpreter fee cycle 4 month 1	1527	6,000.00			
[illegible]/06/2020	Brian Mutie	Claim for finalization of pending grievances Cycle 4	1529	41,600.00			
[illegible]/06/2020	Bashir Billow	Consultancy fee for Feb to May 2020	1530	501,862.00			
[illegible]/06/2020	Commissioner of domestic taxes	Consultancy fee for Feb to May 2020	1531	26,414.00			
[illegible]/06/2020	Director General	Cycle 3 beneficiary youth underpayment stipends	1533	3,256,194.00	-		
[illegible]/06/2020	Margaret Kiboye	interpreter fee cycle 2 Nairobi county	1532	45,000.00	-		
15/06/2020	Director General	Transport reimbursment cycle 4 youth batch 2	1536	111,630.00			
[illegible]/06/2020	Director General	Contracted Staff salary for June 2020	1555	585,660.00	-		
26/06/2020	NITA	Transfer of statutory deductions for June 2020 contracted staff	1555	77,140.00	-		
[illegible]/06/2020	Fidelis Wanjiru	bounced payment interpreter fees cycle 2	1553	88,500.00	-		
[illegible]/06/2020	Adoniah Iane	Bounced MC Fees cycle 4 month 1 batch 1	1554	28,000.00	-		
26/06/2020	CAPYEI	FTP's cycle 3 deliverable 2	1551	322,335.00	-		
[illegible]/06/2020	Commissioner of domestic taxes	FTP's cycle 3 deliverable 2	1552	16,965.00	16,965.00		
[illegible]/06/2020	Top notch consulting	FTP's cycle 1 deliverable 6 and 7	1559	176,557.00	-		
[illegible]/06/2020	Commissioner of domestic taxes	FTP's cycle 1 deliverable 6 and 7	1560	9,293.00	9,293.00		
[illegible]/06/2020	Director General	FTP's cycle 3 deliverable 2 batch 3	1561	4,731,100.00	-		
[illegible]/06/2020	Commissioner of domestic taxes	FTP's cycle 3 deliverable 2 batch 3	1562	249,010.00	249,010.00		
[illegible]/06/2020	Director General	FTP's cycle 2 deliverable 6&7	1563	459,721.00	-		
[illegible]/06/2020	Commissioner of domestic taxes	FTP's cycle 2 deliverable 6&7	1564	24,197.00	24,197.00		
[illegible]/06/2020	Director General	FTP's cycle 3 deliverable 3,5 and 6	1565	825,636.00	-		
[illegible]/06/2020	Commissioner of domestic taxes	FTP's cycle 3 deliverable 3,5 and 6	1566	43,456.00	43,456.00		
[illegible]/06/2020	Christian Industrial Training Centre	FTP's cycle 2 deliverable 2,3,4 and 5 plumbing	1567	370,950.00	-		
[illegible]/06/2020	Commissioner of domestic taxes	FTP's cycle 2 deliverable 2,3,4 and 5 plumbing	1568	19,524.00	19,524.00		
30/06/2020	Director General	Cycle 4 interpreters Kisii county-Kwamboka Rydiah and Lilian Obara	1571	45,300.00	45,300.00		
30/06/2020	Decasa Hotel	Balance of payment for office tea and snacks	1569	143,811.00	143,811.00		

30/06/2020	Commissioner of VAT	Balance of payment for office tea and snacks	1570	5,182.00	5,182.00		
30/06/2020	Director General	June 2020 bank charges	1574	116,640.00	-		
30/06/2020	Director General	June 2020 consultants fees	1575	2,098,105.00	2,098,105.00		
30/06/2020	Commissioner of domestic taxes	June 2020 consultants fees	1577	110,428.00	110,428.00		
26/05/2020	PREMIER SAFARIS	Air tickets for PIU Staff	1478	217,626.00	-		
27/05/2020	Pagys General Supplies	Supply of toners and catridges	1468	510,877.00	-		
27/05/2020	Commissioner of VAT	Supply of toners and catridges	1469	9,123.00	-		
27/05/2020	Director General	Salaries for contracted staff May 2020	1479	583,320.00	-		
27/05/2020	NITA	Statutory deductions for contracted staff May 2020	1480	33,857.00	-		
27/05/2020	Boniface Kitili	Final dues-contractual fee	1481	218,500.00	-		
27/05/2020	Commissioner of domestic taxes	Final dues-contractual fee	1482	11,500.00	-		
27/05/2020	Director General	Bounced interpreter fees C4 Month 1	1483	130,200.00	-		
27/05/2020	Fidelis Wanjiru	Interpreter fee cycle 2 kiambu summative	1484	144,000.00	-		
27/05/2020	Director General	2nd bounced corrected MC Fees C4 M1 BATCH1	1485	195,150.00	-		
27/05/2020	Esther Mussaa Yvonne	Interpreter fee cycle 4 Nairobi	1486	21,000.00	-		
28/05/2020	Director General	MC fees bonus for cycle 2 trainees passingT.T/Proficiency	1487	1,370,000.00	-		
28/05/2020	Director General	MC fees bonus for cycle 3 trainees passingT.T/Proficiency	1488	8,824,000.00	-		
05/05/2020	Longrock Tours	Air tickets for PIU Staff	1443	73,950.00	-		
02/04/2020	Commissioner of domestic taxes	Cycle 4 Deliverable 1-15% FTP	1373	52,976.00	-		
02/04/2020	Commissioner of domestic taxes	March 2020 consultants fees	1380	113,825.00	-		
03/04/2020	Commissioner of domestic taxes	FTP's cycle 4 deliverable 1	1392	123,666.00	-		
03/04/2020	Commissioner of domestic taxes	ftp cycle 3 deliverable 4 - 10%	1394	19,021.00	-		
16/04/2020	Commissioner of domestic taxes	FTPS 3rd batch cycle 4 deliverable 1	1400	113,955.00	-		
16/04/2020	Commissioner of domestic taxes	FTPS 3rd batch cycle 4 deliverable 1	1402	16,946.00	-		
16/04/2020	Commissioner of VAT	Servicing of KYEOP Vehicles	1404	1,126.00	-		
16/04/2020	Commissioner of VAT	Servicing of KYEOP Vehicles	1408	1,963.00	-		
16/04/2020	Commissioner of domestic taxes	ftp cycle 3 deliverable 4 - 10%	1412	905.00	-		
04/05/2020	Commissioner of VAT	Installation of car tracking devices in the project vehicles	1437	11,700.00	-		
25/03/2020	Commissioner of VAT	Servicing of KYEOP Vehicles	1370	1,573.00	-		
25/03/2020	Commissioner of domestic taxes	Ftp cycle 3 deliverable 2- 25%	1366	2,263.00	-		
25/03/2020	Commissioner of domestic taxes	FTP Cycle 4 deliveravle 1 - 15%	1368	927,428.00	-		
05/05/2020	Commissioner of domestic taxes	consultancy fee April 2020	1447	107,325.00	-		
03/05/2020	Commissioner of domestic taxes	5% of contract price on FTPS	1462	65,791.00	-		
					-		

	TOTAL		52,785 281.00	2,785,271.00	404,637.00	-

DIRECT DEBITS			
DATE	TRANSACTION DETAILS	MONEY OUT	RECONCILED
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	130,200.00	
2-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	6,690.00	
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	195,150.00	
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	510,877.00	-
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	217,626.00	-
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	1,370,000.00	-
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	21,000.00	-
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	583,320.00	-
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	33,857.00	-
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	218,500.00	-
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	144,000.00	-
2-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	42,000.00	-
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	8,824,000.00	-
5-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	857,250.00	-
5-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	73,950.00	-
5-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	15,180.00	-
5-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	559,920.00	-
11-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	10,500.00	-
11-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	1,816,735.00	-
11-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	6,000.00	-
11-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	147,850.00	-
11-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	2,072,400.00	-
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	4,756,338.00	-
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	584,830.00	-
12-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	116,031.00	-
12-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	4,121,894.00	-
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	512,110.00	-
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	9,025.00	-
12-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	1,320.00	-
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	209,845.00	-
12-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	7,384,446.00	-
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	236,906.00	-
12-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-
17-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-
17-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	3,256,194.00	-
17-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	501,862.00	-
17-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	28,860.00	-
17-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	6,000.00	-
17-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	41,600.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001398465-Nat	1,573.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001398923-Nat	52,976.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399036-Nat	1,126.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399131-Nat	1,963.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399219-Nat	905.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399318-Nat	11,700.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399411-Nat	9,123.00	-

[illegible]-20	TaxPmt AT-INDUS [illegible]-Nat	[illegible]	-
[illegible]-20	TaxPmt AT-INDUS [illegible]-Nat	1,269,070.00	-
23-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001451850-Nat	321,179.00	-
24-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	111,630.00	-
24-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	7,320.00	-
24-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	45,000.00	-
30-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001546649-Nat	11,045.00	-
30-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001546756-Nat	26,414.00	-
30-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001551545-Nat	842,851.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	28,000.00	-
30-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	1,080.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	585,660.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	88,500.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	176,557.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	4,731,100.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	825,636.00	-
30-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	322,335.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	77,140.00	-
30-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	90.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	370,950.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	459,721.00	-
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			-
		50,020,010.00	-

	DIRECT CREDITS		
DATE	TRANSACTION DETAILS	MONEY IN	RECONCILED
25/10/2019	Transfer AT-MENKC TRANSFER KCB MENENGAI FT19298	28,500.00	28,500.00
28/11/2019	Salary Payment AT-DPC 319900 2019 BANK FT193201	850.00	850.00
01/06/2020	Funds Transfer 999999 FT20153LLRJZ	33,166.00	-
02/06/2020	Transfer AT-DPC 1710178687308 10 107668 FIDELIS	144,000.00	-
02/06/2020	Transfer AT-DPC 1000178575355 MD MDR 231 AMINA A	6,000.00	-
02/06/2020	Transfer AT-DPC 1020198569470 MD MDR 128 MOHAMED	2,000.00	-
02/06/2020	Ag Dpst SZ27K9UGLN44 MAINA KINYUA IMPREST SURREN	16,800.00	-
02/06/2020	Ag Dpst SZH7K9UJKBKV MAINA KINYUA IMPREST SURREN	8,000.00	-
03/06/2020	Direct Credits AT-DPC KTU 313 BANK FT20155Z8P5S	28,000.00	-
03/06/2020	Direct Credits AT-DPC BANK FT20155KZVVT	6,000.00	-
04/06/2020	Direct Credits AT-DPC KE NITA 71658 CS INDV NRB	2,000.00	-
04/06/2020	Direct Credits AT-DPC MDR 005 BANK FT20156TRK7Z	2,000.00	-
09/06/2020	Ag Dpst SZC7LNMQ1983 GIPSON GIBSON 999999 FT2016	33,765.00	-
11/06/2020	Funds Transfer 999999 FT201632XDZ8	28,906.00	-
11/06/2020	Funds Transfer 999999 FT201632RD6V	3,200.00	-
11/06/2020	Transfer AT-DPC 1020198569470 MD MDR 128 MOHAMED	2,100.00	-
12/06/2020	Direct Credits AT-DPC KKG 355 BANK FT20164KT3SD	3,000.00	-
12/06/2020	Direct Credits AT-DPC MDR 003 BANK FT201648RQQ0	4,200.00	-
12/06/2020	Direct Credits AT-DPC MKS 248 BANK FT20164CT7ZJ	3,500.00	-
12/06/2020	Direct Credits AT-DPC KMB 402 BANK FT20164B8DZ5	33,000.00	-
17/06/2020	Transfer AT-DPC 1166609308 22319 223199 KIIO MAR	5,700.00	-
17/06/2020	Transfer AT-DPC 1254799818 18236 182364 GABRIEL	2,700.00	-
17/06/2020	Transfer AT-DPC 1254237046 19012 190127 SAID UMI	3,300.00	-
17/06/2020	Transfer AT-DPC 1254813853 68630 68630 BUNI MASC	300.00	-
19/06/2020	Direct Credits AT-DPC 236690 BANK FT20171W0D2Y	300.00	-
19/06/2020	Direct Credits AT-DPC 242285 BANK FT20171S9K6N	300.00	-
19/06/2020	Direct Credits AT-DPC 191058 BANK FT201716G6X7	11,700.00	-
19/06/2020	Direct Credits AT-DPC 231266 BANK FT20171Y8WF0	300.00	-
22/06/2020	Cash Deposit CALEB MALUNGA AT-INDUS TT20174TRFFZ	3,100.00	-
24/06/2020	Transfer AT-DPC 1265678292 35119 351198 ABDULLAH	300.00	-
24/06/2020	Transfer AT-DPC 030110610549 312 312879 PHILISTE	300.00	-
24/06/2020	Transfer AT-DPC 1030179291661 33 332537 MARYAN A	300.00	-
24/06/2020	Transfer AT-DPC 470179135505 257 257868 MARK KIP	300.00	-
24/06/2020	Transfer AT-DPC 1214232523 96789 96789 OCHIENG D	300.00	-
24-Jun-20	Transfer AT-DPC 045126462193 287 287041 CHEROTIC	300.00	-
24-Jun-20	Transfer AT-DPC 1030179119666 33 338081 AYAN ABD	300.00	-
24-Jun-20	Transfer AT-DPC 1213901472 32982 329826 OTIENO M	300.00	-
24-Jun-20	Transfer AT-DPC 076126646216 262 262068 DIVINAH	300.00	-
24-Jun-20	Transfer AT-DPC 1179029313 35203 352037 ACHOLA V	300.00	-
24-Jun-20	Transfer AT-DPC 1550219069800 30 306343 MOHAMED	300.00	-
24-Jun-20	Transfer AT-DPC 12104593104029 2 298421 LYDIA AW	300.00	-
24-Jun-20	Transfer AT-DPC 126457754 236213 236213 KAZUNGU	300.00	-
24-Jun-20	Transfer AT-DPC 012644889153 360 360580 PETER MU	300.00	-
24-Jun-20	Transfer AT-DPC 1230179190251 35 350761 JOEL JAM	300.00	-
24-Jun-20	Transfer AT-DPC 084122761824 305 305692 LEONARD	300.00	-
24-Jun-20	Transfer AT-DPC 126500061915 372 372615 GEOFFRY	300.00	-
24-Jun-20	Transfer AT-DPC 1209845628 31298 312981 MICHAEL	300.00	-
24-Jun-20	Transfer AT-DPC 1108144927600 35 352103 MERCYLIN	300.00	-

[illegible]	[illegible]	300.00	-
24-Jun-20	Transfer AT-DPC [illegible] 23 233921 ABDIWELI	300.00	-
24-Jun-20	Transfer AT-DPC [illegible] 310283 AHMED MO	300.00	-
24-Jun-20	Transfer AT-DPC [illegible] 25 293565 WASWA BI	300.00	-
24-Jun-20	Transfer AT-DPC 09J126464182 253 253494 FARDOWSA	300.00	-
24-Jun-20	Transfer AT-DPC 1265958909 34203 342039 MWANGANC	300.00	-
24-Jun-20	Transfer AT-DPC 0901237779187 359 359075 NOOR MOH	300.00	-
24-Jun-20	Transfer AT-DPC 840179229094 304 304044 SAADIA A	300.00	-
25-Jun-20	Direct Credits AT-DPC 275132 BANK FT20177BRSD	300.00	-
25-Jun-20	Direct Credits AT-DPC 289607 BANK FT20177K3944	300.00	-
25-Jun-20	Direct Credits AT-DPC 285960 BANK FT20177Q8NRG	300.00	-
25-Jun-20	Direct Credits AT-DPC BANK FT2017715JSX	300.00	-
30-Jun-20	Cash Deposit CALEB MALUNGA AT-INDUS TT20182643M2	8,000.00	-
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	TOTAL	**433,987.00**	**29,350.00**

29,350.00