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REPORT

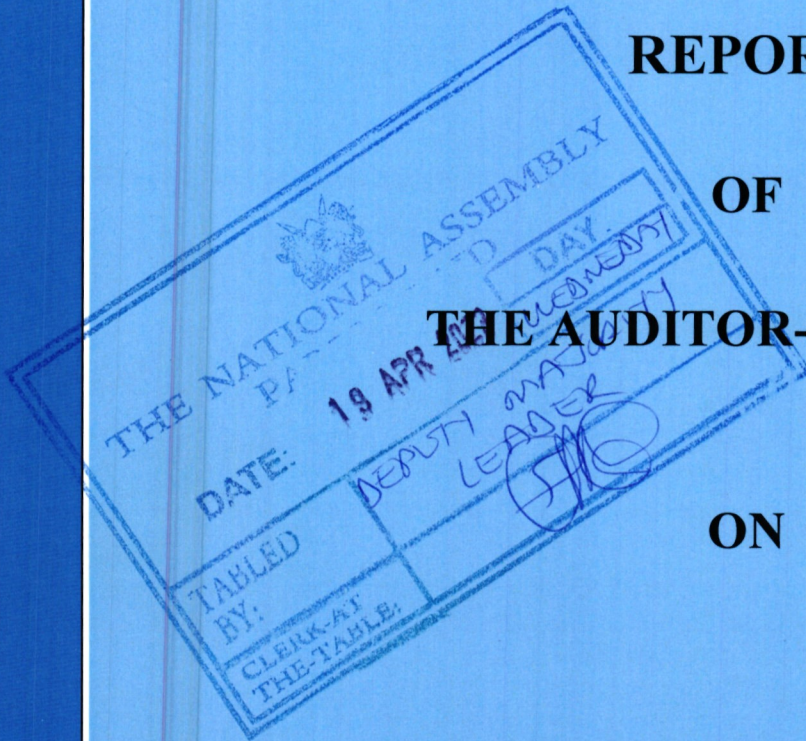
OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR POST TRAINING
AND SKILLS DEVELOPMENT**

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



09 JAN 2023

RECEIVED



**MINISTRY OF EDUCATION
STATE DEPARTMENT FOR POST TRAINING AND SKILLS
DEVELOPMENT**

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

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1. Key Entity Information and Management

(a) Background information

The State Department for Post-Training and Skills Development (PTSD) is one of the four departments under Ministry of Education, established under Executive Order No 1 of June, 2018 (Revised, 2020). The core mandate of the department is to provide an institutional framework to devise and implement National Sectoral and work place Strategies to develop and improve the skills for the Kenyan workforce.

The state department was established to enhance linkage between education and industry where Ministries, Departments Agencies (MDAs) and the private sector undertakes different skills training programmes in an uncoordinated manner. This has led to inequity in distribution of placement opportunities as well as duplication of efforts and wastage of resources.

There also exist weak linkages between training and industry. This has led to mismatch between demand and supply of skills in the labour market as well as hindrance to smooth transition from learning to earning. The department is hence committed to creating linkages between training, skills and industry to enhance employability and productivity.

In order to address the concerns, the State Department was established and mandated to coordinate, promote, implement and regulate post training and skills development initiatives. Towards this endeavour, the department will coordinate, promote and regulate post training and skills development initiatives. Additionally, the department seeks to upskill the youth with competencies and entrepreneurial capacity to function effectively in the labour market. This is aimed at increasing productivity and contribute to the economic growth of Kenya.

Vision

A globally competitive skilled labour force for National Development.

Mission

To promote skills development through creation of skills and industry linkages to enhance employability, workplace productivity and competitiveness.

Strategic Goal

The department's Strategic goal is to provide an institutional framework to devise and implement National, Sectoral and Workplace strategies to develop and improve the skills of the Kenyan workforce.

Strategic Objectives

The strategic objectives of the Department are to: -

- To review, formulate, and implement appropriate supportive policies, legal and institutional frameworks for the sub-sector
- To institutionalize nation-wide work-based learning initiatives

- To map skills development providers by sectors
- To establish and strengthen institutional linkages to link training, skills development and the industry for skills development and improvement.
- To integrate national skills to the national qualification framework
- To promote private-public partnership in skills development
- To mobilize resources for skills development
- To promote research for skills management for sustainable development
- To integrate modern technology in skills development, improvement and management.

Core Values

In its endeavour to execute its Mandate, the state department is guided by the following Core Values/ Principles: -

- Team spirit
- Prompt customer responsiveness
- Integrity – honesty, accountability and transparency
- Patriotism
- Consultation
- Professionalism
- Gender equity and equality

The state department's day-to-day management is under the following key Sections:

- i. General Administration and Planning
- ii. Workplace Readiness Services
- iii. Post-Training Information Management

(b)Key Management

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

No.	Designation	Name
1	Cabinet Secretary	Prof George Magoha, EGH
2	Principal Secretary -Accounting Officer	Alfred Cheruiyot, CBS
3	Director –Administration	Joseph Motari

(c)Fiduciary Management

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

No.	Designation	Name
1	Principal Secretary/Accounting Officer	Alfred Cheruiyot, CBS
2	Director – Administration	Joseph Motari
3	Secretary – PTSD	Dr Caroline W. Kariuki
4	Chief Finance Officer	Martin Mosiria
5	Head Accounting Unit	John Bogonko
6	Head Procurement	Marie Orinda
7	Head Planning	Evelyn Bengal

(d)Fiduciary Oversight Arrangements

The following are the different committees and their activities in the Departments:

Audit Committee Activities

- Evaluating adequacy of management procedures with regard to risk management, control and governance
- Reviewing and approving the audit charter and the internal audit manual work plans
- Reviewing the internal and external audit findings/recommendation and proposing necessary action
- Reviewing the systems established to ensure sound public financial management and internal controls, compliance with policies, laws, regulations, procedures, plans and ethics
- Initiating special audit/investigation on any allegations, concerns and complaints regarding, lack of accountability and transparency in consultation with the Accounting Officer.
- Any other task, which are within the mandate of the committee

Budget Implementation Committee Activities

- Budget Implementation
- Budget Expenditure Review
- Evaluation of projects implementation status
- Discuss and agree on re-allocation/increase or decrease of budgetary allocations
- Preparation of quarterly expenditure forecasts for discussions with National Treasury for release of funds

Parliamentary Committee Activities

- Gather information on issues raised
- Receive and compile the gathered information
- Facilitation of the Cabinet Secretary's appearance at the parliament and Senate as requested
- Make follow up on issues raised from both National Assembly and the Senate
- Submit responses as required and agreed by the Cabinet Secretary
- Make annual reports on all matters attended to in response to parliament concerns

Development partner oversight activities

- Carrying out periodic financial review on project activities
- Issuing no objection clearance on planned spending on project activities
- Carrying out regular supervision mission
- Offering advice on the best practices worldwide in as far as project implementation is concerned
- Offering technical support where local talent is insufficient.

(a) Entity Headquarters

P.O. Box 36260-00200
Jogoo House "B"
Harambee Avenue
NAIROBI, KENYA

(b) Entity Contacts

Telephone: Nairobi (254) 020 3318581
E-mail: cs@education.go.ke
Website: www.education.go.ke

(c) Entity Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000-00200
Nairobi, Kenya

(d) Independent Auditors

Auditor General
Office of the Auditor-General,
Anniversary Towers, University Way
P.O. Box 30084-00100
Nairobi, Kenya

(e) Principal Legal Adviser

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

2. Statement by the Cabinet Secretary

The State Department for Post-Training and Skills Development (PTSD) is one of the five departments under Ministry of Education, established under Executive Order No 1 of June, 2018 (Revised, 2020).

The state department was established to enhance linkage between education and industry where Ministries, Departments Agencies (MDAs) and the private sector undertake different skill enhancement programmes in an uncoordinated manner.

In order to address the concerns, the State Department was established and mandated to coordinate, promote, implement and regulate post training and skills development initiatives. Towards this endeavour, the department will coordinate, promote and regulate post training and skills development initiatives. Additionally, the department seeks to upskill the youth with competencies and entrepreneurial capacity to function effectively in the labour market. This is aimed at increasing productivity and contribute to the economic growth of Kenya.

The department's strategic goal is to provide an institutional framework to devise and implement National, Sectoral and Workplace strategies to develop and improve the skills of the Kenyan workforce.

Strategic Objectives

The strategic objectives of the Department are to: -

- To review, formulate, and implement appropriate supportive policies, legal and institutional frameworks for the sub-sector
- To institutionalize nation-wide work-based learning initiatives
- To map skills development providers by sectors
- To establish and strengthen institutional linkages to link training, skills development and the industry for skills development and improvement.
- To integrate national skilling to the national qualification framework
- To promote private-public partnership in skills development
- To mobilize resources for skills development
- To promote research for skills management for sustainable development
- To integrate modern technology in skills development, improvement and management.



Prof George Magoha, EGH

Cabinet Secretary

Ministry Of Education

3. Statement by the Principal Secretary / Accounting Officer

The state Department was allocated a budget of Kshs 232,120,000 in the financial year 2021/2022. The budget though inadequate, enabled the State Department to implement some of the programmes under its mandate as indicated in the achievements section below. The State Department will continue to push for enhanced allocation progressively so as to assist in implementation of more programmes and fulfilment of its mandate and hence contribute to the attainment of the Ministry Strategic goal.

Summary of budget performance

In the financial year 2021/2022 the State Department of Post Training and Skills Development had a gross budget of Kshs, 232,120,000 which was for recurrent vote.

Financial Performance	Printed Estimates Kshs.	Actual Kshs.	Variance Kshs.	% Utilisation Variance
Total Receipts	232,120,000.00	222,838,268	9,281,731	96%
Total Expenditure	232,120,000.00	217,679,682	14,440,317	94%
Surplus/Deficit for the Year			5,158,586	

This is attributable to late Supplementary budget, and delays in exchequer releases.

Key Achievements of the entity

- i. National Skills Development Policy is at 90 per cent complete.
- ii. National Skills Development Bill is at 50 per cent complete- To operationalize the National Skills Development Council, Sector Skills Councils and National Skills Development Fund;
- iii. National Policy Framework for Career Guidance in Kenya is at 90 per cent complete.
- iv. Capacity built 94 TVET Directors and 74 Universities OCS coordinators on establishment and operationalization of OCS.
- v. County Work-based Learning Committees (CWBLCs) established in 47 Counties
- vi. Capacity built youth under the National Apprenticeship, Talent Training and Young Innovators Entrepreneurship Programmes.
- vii. Held three national entrepreneurial exhibitions.
- viii. Four Industry-Education linkages established.
- ix. National Education- Industry Linkage Policy at 50 per cent complete.
- i. Development of National Skills Management Information System (NSMIS) at 30%

Emerging Issues

- i. To establish and operationalize the Kenya Post Training Institute
- ii. To establish the National Volunteership Programme
- iii. To implement re-skilling and up-skilling programmes.
- iv. To upscale entrepreneurship programmes.
- v. To promote research for skills development
- vi. To undertake staff recruitment
- vii. To acquire additional office space, equipment, tools and vehicles.
- viii. To develop Strategic Plan for the next period
- ix. To Monitor and evaluate programmes and projects
- x. To mobilize resources for skills development
- xi. To promote research for skills development

Risk management strategies

The State Department has the following risk management strategies in use:

- a) The Public Finance Management Act 2012 is in use in the management of resources allocated to the State Department. This is in use with Treasury Circulars and Guidelines on the utilization of the budget and implementation of the allocated budget. This is key in the prevention of misuse of public funds as well as accountability for the said funds.
- b) The procurement and Asset Disposal Act 2015 and Public Procurement and Asset Disposal Regulations 2020. The provisions in the documents guide the State Department on how to handle all forms of Procurement of both goods and services and also on disposal of assets to mitigate against risks of loss and ensure value for money.
- c) Human Resource Policies and Procedures Manual for the Public Service and Salaries and Remuneration Circulars. These documents are used by the State Department to guide payment of allowances to eligible officers and hence eliminate the risk of erroneous payments
- d) The Ministerial Human Resource Management Advisory Committee. This committee is set up by the accounting officer to advise him/her on all human resource matters. This includes but not limited to promotions, training, schemes of service and discipline.
- e) Budget Implementation Committee. This committee is set up by the accounting officer to advise him/her on matters of budget implementation and any budget reviews and rationalization in the course of a financial year.

Key challenges affecting service delivery during the period includes:

- Inadequate funding
- Inadequate office equipment and facilities
- Inadequate Institutional Structures
- Disintegrated data management and sharing on skills development
- Uncoordinated national programmes on skilling
- Effects of COVID 19- Pandemic

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In order to consolidate the gains realized by the State Department, the following recommendations are proposed:

- Establish the Kenya Post Training Institute
- Establish the National Volunteership Programme
- Scale up Apprenticeships, Entrepreneurships and Talent Commercialization Skills Development Programmes.
- Fast track the completion and operationalization of the National Skills Management Information System (NSMIS)
- Resource mobilization (adequate human and financial resources)
- Involvement of the private sector (successful delivery of planned activities will heavily depend on the level of collaboration of key stakeholders)
- Strengthen post-training data management (invest in data management and information sharing among the stakeholders)
- Capacity Building for Management Staff in Education and Training
- Strengthening M & E in the sector
- Establish and Operationalize Sector-Specific Councils



Alfred K. Cheruiyot, CBS
Principal Secretary

4. Statement of Performance Against Predetermined Objectives for FY2021/22

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.

PTSD is committed to provision and management of a national skills assessment and development platform to ensure timely integration of labour-market information with training services for seamless transition from learning to earning.

During the 2018-2022, the Department's programs will be guided by the following specific Strategic Objectives;

- i. To develop the legal framework to establish the National skills development Council, Sector Skills Councils and National Skills Development Fund
- ii. To establish education - industry linkages
- iii. To complete establishment of Office of Career Services (OCS).
- iv. To implement work based learning programmes.
- v. To implement re-skilling and up-skilling programmes.
- vi. To implement entrepreneurship programme.
- vii. To organize entrepreneurship and innovation exhibitions.
- viii. To develop and maintain the NSMIS
- ix. To promote research for skills development
- x. To undertake staff recruitment

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:

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Sub Programme	Objective	Indicator	Outcome	Performance
PROGRAMME 1.0: GENERAL ADMINISTRATION, PLANNING AND SUPPORT SERVICES				
SP 1.1 Headquarters Administrative Services	To acquire and partition offices	No. of offices acquired and partitioned	Fully functional and partitioned offices	14 offices partitioned
	Offices installed with ICT	No. of offices installed with exchanges and communications infrastructure	Functional offices	All offices installed with exchanges and communications infrastructure
	To review strategic plan	Reviewed strategic plan	strategic plan reviewed	Reviewed strategic plan
PROGRAMME 2.0: WORKPLACE READINESS SERVICES				
SP 2.1 Management of Skills Development	Establish Industry-Education Linkages	No. of linkages established	Industry-Education linkages enhanced	4 linkages established
	To develop National Skills Development Policy (NSDP)	Percentage completion	Enhanced skills development	90 % complete
	To develop National Policy Framework for Career Guidance in Kenya	Percentage completion	Enhanced career guidance	90 % complete
	To develop National Education-Industry Linkage Policy	Percentage completion	Enhanced Education-industry linkage	50% complete

	To develop National Skills Development Bill	Percentage completion	Well-coordinated skills development	50% complete
	To sensitize tertiary Institutions and Universities on career management.	No. of sensitized	Awareness created	87 participants Successfully sensitized in collaboration with KEMI
	To capacity build officers in TVETs and universities on establishment of OCS	No. of TVET County Directors and University OCS Coordinators trained	Increased awareness to establish and operationalize OCS	94 TVET Directors and 74 Universities OCS Coordinators trained.
	To establish County work-based learning committees	No. of committees Established	Well-coordinated Work-based Learning Programmes	47 County Work-based Learning Committees (CWBLCs) established
	To audit County-based Learning for Quality Assurance and Standards (QAS)	No. of centers audited for quality assurance	Enhanced quality of work-based learning programmes	8 pilot centers audited
	To train youth under the National Young Innovators Entrepreneurship Programme(NYIEP)	No. of youth trained	Enhanced entrepreneurial skills for business start-ups	580 youth trained
	To conduct national entrepreneurship exhibitions to expose startups	No. of national exhibitions	Successful entrepreneurial exhibitions	3- national exhibitions with total participation of 4153 participants

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		To train talented youth under the National Talent Training Programme	No. of talented youth trained	Improved management and commercialization of talent	40 talented youth trained
		To quality assure National Industry Traineeship Programmes	No. of counties monitored	Improved quality standards for industry traineeship programme	42 Counties monitored
3.0 POST-TRAINING INFORMATION MANAGEMENT					
SP 3.1 Skills and Employment Data-based Management Services		National Skills Management Information System (NSMIS).	% of completion	NSMIS developed	30%

5. Environmental and Sustainability Reporting

The State department for Post training and skills development is one of the five departments under the Ministry of Education, established by the executive order No. 1 of June 2018.

Its mission is to promote and coordinate skills development through skill enhancement, retooling and strengthening education in industry linkages to enhance employability, and competitiveness and the broad mandate is to provide an institutional framework to devise and implement national, sectoral and workplace strategies to develop and improve skills of the Kenyan workforce.

Below is a brief highlight of our achievements:

1. Sustainability Strategy and Profile

The labour market is undergoing rapid changes occasioned by technological development, demographic changes and globalization. These trends are affecting the landscape of gainful employment, the type of jobs and the skills required in the labour market.

In order to fit in the dynamic world of work, it is important to reform the education, training and skilling systems and to ensure improved quality and new approaches to lifelong learning. Competing in global economy is complex, therefore, countries not only need skills but also a flexible workforce that can adjust to rapid shift in labour market demand.

2. Environmental Performance

The State Department for Post Training and Skills Development is guided by environmental policy including

- (i) Climate Change: - The department promotes environmentally friendly skills and technologies that are eco-friendly and non-pollutant.
- (ii) Waste Management: - The department has mainstreamed waste management in post training and skills development programmes.

3. Employee Welfare

The State Department for Post Training and Skills Development is currently run by a staff in post of 50 against a proposed establishment of 260.

The Public Service Commission undertakes the hiring process for all Ministries, Departments Agencies (MDAs) and take into account the gender ratio, and other affirmative policies. The Human Resource Department in itself does the management of recruitment, rewarding, Training and separation of human resources. The HR for Post Training has implemented performance management and staff appraisals for year 2021/2022 while undertaking training need assessment, implementation and monitoring.

Several staff have been promoted as per the guidelines by PSC thereby boosting morale and increasing general output of the department. Interns posted to the department by Public Service Commission have been instrumental in the operations of the department. The Department through the Kenya School of Government has trained several staff in Senior Management Courses and Strategic Leadership Development Programme courses. The department has complied with policy on safety, in compliance with Occupational Safety and Health Act 2007 (OSHA) by ensuring that the offices are well ventilated, have adequate lighting, and the space is enough to allow individual movement. Staff in the PTSD have been sensitized on the appraisal system. They were taken through target setting, mid-term year review and annual appraisal.

The State Department has programmes geared towards skills improvement. The officers have individual training plans, which cater for short and long-term training. The department has trained mental health champions in light of the COVID 19 pandemic and its impact on the workplace.

4. Market place practices

The State Department for Post Training and Skills Development has embraced responsible compensation practice by -

- a) Developing and publishing a public procurement and asset disposal operations manual that is helpful in sensitizing staff and suppliers on public procurement and asset disposal operations manual.

This has the output of having fair competition, committed staff and involvement of both AGPO and non-AGPO suppliers. The department has also adopted anti-corruption strategies by utilizing a prequalification of suppliers' method and requiring the suppliers to fill confidential business questionnaires, PIN certificate, certificate of registration, of special groups and company profile.

6. Statement of Management Responsibilities

Section 81 (1) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements 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 Post Training and Skills Development 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 30 June, 2022. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

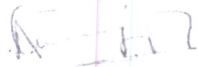
The Accounting Officer in charge of the State Department for Post Training and Skills Development accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International 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 30 June, 2022, and of the entity's financial position as at that date. The Accounting Officer in charge of the State Department for Post Training and Skills Development 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.

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June 2022.*

The Accounting Officer in charge of the State Department for Post Training and Skills Development 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 *State Department for Post Training and Skills Development* financial statements were approved and signed by the Accounting Officer on 28 /09/2022.



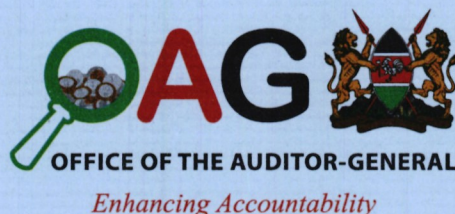
Principal Secretary
Name: Alfred K. Cheruiyot, CBS.



Deputy Accountant General
Name: John M. Bogonko
ICPAK Member Number: 5445

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR POST TRAINING AND SKILLS DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2022

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 the intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Post Training and Skills Development set out on pages 1 to 25, which comprise of the statement of assets and liabilities as at 30 June, 2022 and the statement of receipts and

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

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

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

Review of the financial statements revealed the following unsatisfactory matters: -

- i. The bank reconciliation statement in the annexures as at 30 June, 2022 discloses a bank certificate balance of Kshs.4,944,061 but the certificate of bank balance reflects a balance of Kshs.33,641,402 resulting into unexplained variance of Kshs.28,697,341. Further, the reconciliation was not approved by the responsible officer;
- ii. The statement of assets and liabilities reflects Nil balance in respect of cash which was at variance with the reported IFMIS balance of Kshs.65,244,093;
- iii. The statement of assets and liabilities reflects a balance of Kshs.690,000 in respect of accounts payables - deposits which was at variance with the reported IFMIS balance of Kshs.61,013,031 resulting in an unreconciled and unsupported difference of Kshs.60,323,031, and;
- iv. The statement of cash flows disclosed net cash from operating activities amounting to Kshs.27,773,354 which was at variance with the IFMIS generated statement of cashflows which disclosed Kshs.88,096,386 resulting in unreconciled difference of Kshs.31,505,003.

In the circumstances, the accuracy and completeness of the balances reflected in the statement of assets and liabilities, and the statement of cash flows could not be confirmed.

2. Irregular Advance Payments

The statement of receipts and payments reflects acquisition of assets expenditure of Kshs.22,870,170 as disclosed in Note 5 to the financial statements. Included in this amount is the purchase of a vehicle amounting to Kshs.8,080,000. Review of records revealed that the payment was made in advance for a vehicle. However, the vehicle could not be physically verified. This was contrary to Section 146 of the Public Procurement

and Asset Disposal Act, 2015 which states that no works, goods or services contract shall be paid for before they are executed or delivered and accepted by the Accounting Officer.

In the circumstances, the propriety and value for money on the acquisition of assets totalling to Kshs.8,080,000 could not be confirmed.

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

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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 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 control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue to sustain 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 the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

Auditor-General's Responsibilities for the Audit

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

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

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

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

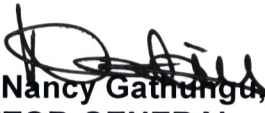
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the State Department's ability to 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 the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

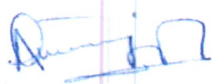
06 January, 2023

Ministry of Education
State Department for Post Training and Skills Development
Annual Report and Financial Statements for the year ended 30th June 2022.

8. Statement of receipts and payments for the year ended 30th June 2022

1.	Note	2021- 2022	2020-2021
		Kshs	Kshs
RECEIPTS			
Transfers from National Treasury	1	222,838,268	122,818,529
TOTAL REVENUES		222,838,268	122,818,529
PAYMENTS			
Compensation of Employees	2	78,569,037	70,337,321
Use of goods and services	3	115,902,974	44,512,055
Social Security benefits	4	337,500	0
Acquisition of Assets	5	22,870,170	7,853,900
TOTAL PAYMENTS		217,679,682	122,703,277
SURPLUS/DEFICIT		5,158,586	115,252

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 28/09/2022 and signed by:



Principal Secretary
Name: Alfred K. Cheruiyot, CBS.



Deputy Accountant General
Name: John Mokaya Bogonko
ICPAK Member Number: 5445

9. Statement of assets and liabilities as at 30th June 2022

	Note	2021- 2022	2020-2021
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	6A	5,634,061	730,877
Cash Balances	6B	-	-
Total Cash And Cash Equivalents		5,634,061	730,877
Accounts Receivables – Salary Advance.	7	214,525	74,375
TOTAL FINANCIAL ASSETS		5,848,586	805,252
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	8	690,000	690,000
NET FINANCIAL ASSETS		5,158,586	115,252
REPRESENTED BY			
Fund balance b/fwd	9	115,252	870
Prior year adjustments	10	(115,252)	(870)
Surplus/Deficit for the year		5,158,586	115,252
NET FINANCIAL POSITION		5,158,586	115,252

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 28 /09/2022 and signed by:



Principal Secretary
Name: Alfred K. Cheruiyot, CBS.



Deputy Accountant General
Name: John Mokaya Bogonko
ICPAK Member Number: 5445

10. Statement of cash flows for the year ended 30th June 2022

	Note	2021- 2022	2020-2021
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	222,838,268	122,818,529
		222,838,268	122,818,529
Payments for operating expenses			
Compensation of Employees	2	78,569,037	70,337,322
Use of goods and services	3	115,902,975	44,512,056
Social Security Benefits	4	337,500	-
		194,809,512	114,849,377
Adjusted for:			
Prior Year Adjustments	10	(115,252)	(870)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	11	(140,150)	(74,375)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	12	-	690,000
		27,773,354	8,583,906
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	5	(22,870,170)	(7,853,900)
Net cash flows from Investing Activities		(22,870,170)	(7,853,900)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		4,903,184	730,006
Cash and cash equivalent at BEGINNING of the year	6A+6B	730,877	870
Cash and cash equivalent at END of the year	6A+6B	5,634,061	730,877

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 28/09/2022 and signed by:



Name: Alfred K. Cheruiyot, CBS.
Principal Secretary



Deputy Accountant General
Name: John Mokaya Bogonko
ICPAK Member Number: 5445

Ministry of Education
State Department for Post Training and Skills Development
Annual Report and Financial Statements for the year ended 30th June 2022.

11. Statement of Comparison of budget and Actual Amounts for FY2021/22

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	RECEIPTS						
	Exchequer releases	268,000,000	(35,880,000)	232,120,000	222,838,268	9,281,732	96%
	Total Receipts	268,000,000	(35,880,000)	232,120,000	222,838,268	9,281,732	96%
	PAYMENTS						
21	Compensation of Employees	76,000,000	5,000,000	81,000,000	78,569,037	2,430,963	97%
22	Use of goods and services	155,957,000	(31,880,000)	124,077,000	115,902,975	8,174,025	95%
27	Social Security Benefits	450,000		450,000	337,500	112,500	75%
31	Acquisition of Assets	35,593,000	(9,000,000)	26,593,000	22,870,170	3,722,830	86%
	Grand Total	268,000,000	(35,880,000)	232,120,000	217,679,682	14,440,318	94%
	Surplus/Deficit	-	-	-	5,158,586	5,158,586	

(a) *Variance analysis: Only one personnel was qualified to benefit from gratuity in the year 2021/22 which amounted to 337,500 and thus relates to the underutilization of 25%. On 14% underutilization under acquisition of assets, the procurement process was changed leading to delays in procuring of the items.*

(b) *Reallocations within the year: Budget cuts within the year caused a reduction in original budget.*

(c) *Exchequer over issue: Excess exchequer allocation due to over issue was returned to Treasury.*

The entity financial statements were approved on 28/09/2022 and signed by:



Principal Secretary
Name: Alfred K. Cheruiyot, CBS.



Deputy Accountant General
Name: John Mokaya Bogonko
ICPAK Member Number: 5445

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

Code	Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
	RECEIPTS						
	Exchequer releases	268,000,000	(35,880,000)	232,120,000	222,838,268	9,281,732	96%
	Total Receipts	268,000,000	(35,880,000)	232,120,000	222,838,268	9,281,732	96%
	PAYMENTS						
	Compensation of 21 Employees	76,000,000	5,000,000	81,000,000	78,569,037	2,430,963	97%
	Use of goods and 22 services	155,957,000	(31,880,000)	124,077,000	115,902,975	8,174,025	95%
	Social Security 27 Benefits	450,000		450,000	337,500	112,500	75%
	Acquisition of 31 Assets	35,593,000	(9,000,000)	26,593,000	22,870,170	3,722,830	86%
	Grand Total	268,000,000	(35,880,000)	232,120,000	217,679,682	14,440,318	94%
	Surplus/Deficit	-	-	-	5,158,586	5,158,586	

Notes

The entity financial statements were approved on 28/09/2022 and signed by:



Principal Secretary
Name: Alfred K. Cheruiyot, CBS.



Deputy Accountant General
Name: John Mokaya Bogonko
ICPAK Member Number: 5445

Ministry of Education
State Department for Post Training and Skills Development
Annual Report and Financial Statements for the year ended 30th June 2022.

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

Programme/Sub-programme	Final Budget 20xx Kshs	Actual on comparable basis Date, 20xx Kshs	Budget utilization difference Kshs
General Administration, Planning and Support Services	125,374,373	119,141,099	6,233,274
Sub-programme 1:Headquarters Administrative Services	105,356,988	100,397,091	4,959,897
508030000	15,026,104	14,285,987	740,118
508040000	4,991,281	4,458,021	533,260
	-	-	-
512000000	69,966,642	66,214,036	3,752,606
Sub-programme 1:512010000	15,721,139	14,745,839	975,300
Sub-programme 2:512020000	54,245,503	51,468,197	2,777,306
513000000	36,778,985	32,324,547	4,454,438
Sub-programme 1:513010000	12,587,399	11,781,033	806,366
Sub-programme 2:513020000	24,191,586	20,543,514	3,648,072
TOTAL	232,120,000	217,679,682	14,440,318

12 Notes to the Financial Statement

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the State Department for Post Training and Skills Development. The financial statements encompass the reporting entity as specified under section 81 of the Public Finance Management Act 2012.

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. The accounting policies set out in this section have been consistently applied by the State Department of Post Training and Skills Development for all the years presented.

a) Recognition of Receipts

The State Department of Post Training and Skills Development recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the State Department of Post Training and Skills Development.

a) 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 State Department for Post Training and Skills Development.

b) Recognition of payments

The State Department for Post Training and Skills Development recognizes all payments when the event occurs, and the related cash has been paid out by the State Department for Post Training and Skills Development.

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) 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 financial statements.

4. 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) Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2022, this amounted to Kshs 690,000.00. There were no other restrictions on cash during the year.

5. 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 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 AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

6. Accounts Payable

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 by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

7. Pending Bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Entity 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.

8. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for

the same period as the financial statements. The original budget was approved by Parliament on June 2021 for the period 1st July 2021 to 30th June 2022 as required by Law and there were two 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.

9. Comparative Figures

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

10. Subsequent Events

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

11. Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented. During the year, errors that have been corrected are disclosed under note 10 explaining the nature and amounts.

12. Related Party Transactions

Related party relationships are a normal feature of commerce. Specific information with regards to related party transactions is included in the disclosure notes.

13. Contingent Liabilities

Section 148 (9) of the PFM Act regulations 2015 requires the accounting officer of a National

Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

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 recognized 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 Post Training and Skills Development does not recognize any contingent liability.

Notes to the Financial Statements

1 Exchequer releases

Description	2021-2022	2020-2021
	Kshs	Kshs
Total Exchequer Releases for quarter 1	37,780,467	20,588,160
Total Exchequer Releases for quarter 2	50,195,171	34,567,932
Total Exchequer Releases for quarter 3	37,166,491	21,550,604
Total Exchequer Releases for quarter 4	97,696,139	46,111,833
Total	222,838,268	122,818,529

The budget for the state department increased from previous period significantly and also the Exchequer to match the funding of more programmes.

Notes to the Financial Statements (Continued)

2 Compensation to Employees

Description	2021-2022	2020-2021
	Kshs	Kshs
Basic salaries of permanent employees	53,139,057	45,686,857
Personal allowances paid as part of salary	25,429,981	24,650,465
Total	78,569,037	70,337,322

The department received six new officers recruited by PSC. The number of staff with files in the department IPPD also increased significantly.

Notes to the Financial Statements (Continued)

3 Use of Goods and Services

	2021- 2022	2020-2021
	Kshs	Kshs
Utilities, supplies and services	872,047	1,146,575
Communication, supplies and services	3,768,329	1,736,313
Domestic travel and subsistence	22,336,408	12,342,194
Foreign travel and subsistence	5,162,879	894,320
Printing, advertising and information supplies & services	3,334,838	814,802
Rentals of produced assets	8,686,430	8,487,933
Training expenses	38,925,956	4,056,100
Hospitality supplies and services	11,945,197	5,744,017
Insurance costs	-	
Specialised materials and services	706,228	689,570
Office and general supplies and services	3,596,306	1,574,425
Other operating expenses	12,780,504	2,968,800
Routine maintenance – vehicles and other transport equipment	368,390	1,219,022
Routine maintenance – other assets	218,600	714,100
Fuel Oil and Lubricants	3,200,864	2,123,885
Exchange Rate Losses		
TOTAL	115,902,975	44,512,056

The state department scaled up the activities of implementing its mandate in the course of the financial year based on the work plans and procurement plan for the financial year.

4 Social Security Benefits

	2021- 2022	2020-2021
	Kshs	Kshs
Government pension and retirement benefits	337,500	
Social security benefits in cash and in kind		
Employer Social Benefits in cash and in kind		
TOTAL	337,500	-

This was a payment of Gratuity to Mrs Catherine A. M. Shiroko who was appointed on local agreement terms by the Public Service Commission for a period of one year. There was no officer qualifying for Gratuity in the previous year.

Notes to the Financial Statements (Continued)

5 Acquisition of Assets

	2021- 2022	2020-2021
	Kshs	Kshs
Refurbishment of Buildings	34,300	7,600,000
Purchase of Vehicles and Other Transport Equipment	8,080,000	253,900
Purchase of Specialised Plant, Equipment and Machinery	14,755,870	
Total	22,870,170	7,853,900

The variance between the current and the previous period was due to acquisition of a vehicle, purchase of ICT software and equipment.

Notes to the Financial Statements (Continued)

6 Cash and Bank Accounts

A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2021-2022	2020-2021
				Kshs	Kshs
REC-State Department for Post Training CBK A/C 1000385693	Kshs	Recurrent	-	4,944,061	40,877
DEP-State Department for Post Training CBK A/C 1000509902	Kshs	Deposit	-	690,000	690,000
Total				5,634,061	730,877

B: Cash on hand

Description	2021-2022	2020-2021
	Kshs	Kshs
Cash in Hand – Held in domestic currency	-	-
Cash in Hand – Held in foreign currency	-	-
Total	-	-

There was no cash in hand as at the closure of the financial year.

7 Accounts Receivable

<i>Description</i>	2021-2022	2020-2021
	Kshs	Kshs
Salary advances	214,525	74,375
Total	214,525	74,375

8 Accounts Payable

	2021- 2022	2020-2021
	Kshs	Kshs
Other Liabilities		-
Deposits	690,000	690,000
System Required Liabilities A/cs	-	
TOTAL	690,000	690,000

Notes to the Financial Statements (Continued)

9 . Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank Accounts	730,877	870
Cash in hand	-	
Accounts Receivables	74,375	
Accounts Payables	(690,000)	
Total	115,252	870

10 Prior Year Adjustments

	Balance b/f FY 2020/2021 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020	Adjustments FY 2020/2021
Description of the error	Kshs	Kshs	Kshs	Kshs
Bank account Balances	730,877	(40,877)	690,000	(870)
Cash in hand	-	-	-	-
Accounts Payables	(690,000)	-	(690,000)	-
Receivables	74,375	(74,375)	-	-
Others (<i>specify</i>)	-	-	-	-
	115,252	(115,252)	-	(870)

11 (Increase)/ Decrease in Advances and Imprests

Description	2021-2022	2020-2021
	Kshs	Kshs
Receivables As At 1 st July (A)	74,375	-
Receivables As At 30 th June (B)	214,525	74,375
(Increase)/ Decrease in Receivables (C=(B-A))	140,150	(74,375)

(Receivable as at 1st July for FY 2021/22 should be the same as receivable as at 30th June for FY 2020/21)

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

Description	2021-2022	2020-2021
	Kshs	Kshs
Payables As At 1 st July	690,000	-
Payables As At 30 th June	690,000	690,000
Increase/ (Decrease) In Payables	-	690,000

13 Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS.

The following comprise of related parties to the State Department for Post Training and Skills Development

- i) Key management personnel that include the Cabinet Secretaries and Accounting Officers.
- ii) Other Ministries, Departments and Agencies(MDAs) and development projects
- iii) County governments and;
- iv) State Corporations And Semi-Autonomous Government Agencies

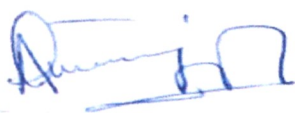
Description	2021-2022	2020-2021
	Kshs	Kshs
Key Management Compensation	9,182,256	9,182,256

14 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)
30.06.2021	Pending Bills	Kshs.1,070,500.00	resolved	15.09.2021

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)



Principal Secretary
Name: Alfred K. Cheruiyot, CBS.



Deputy Accountant General
Name: John Mokaya Bogonko
ICPAK Member Number: 5445

Ministry of Education
State Department for Post Training and Skills Development
Annual Report and Financial Statements for the year ended 30th June 2022.

13. Annexes
Annex 1 – Summary of Fixed Asset Register

Asset class	Historical Cost b/f	Additions during the year	Disposals during the year	Historical Cost c/f
	(Kshs)	(Kshs)	(Kshs)	(Kshs)
Land			-	
Buildings and structures	7,840,175	34,300		7,874,475
Transport equipment	14,110,923	8,080,000		22,190,923
Office equipment, furniture and fittings	11,881,299			11,881,299
ICT Equipment, Software and Other ICT Assets		14,755,870		14,755,870
Other Machinery and Equipment				-
Heritage and cultural assets				-
Intangible assets	360,000			360,000
Total	34,192,397	22,870,170	-	57,062,567

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Department.

Annex 2- Reports Generated from IFMIS

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

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



Trial Balance Comparison Report

Entity: 1068-State Department for Post Training and Skills Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1110107 Intercompany Receivables	0.00	0.00	0.00	0.00
1110100 Receipt of Income Tax from individuals	0.00	0.00	0.00	0.00
110000 Taxes on Income, Profits and Capital Gains	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	53,190,716.90	0.00	45,686,856.45	0.00
2110100 Basic Salaries - Permanent Employees	53,190,716.90	0.00	45,686,856.45	0.00
2110301 House Allowance	17,460,803.80	0.00	15,136,789.30	0.00
2110312 Responsibility Allowance	295,500.00	0.00	349,804.00	0.00
2110313 Entertainment Allowance	1,440,000.00	0.00	1,920,000.00	0.00
2110314 Transport Allowance	4,161,676.90	0.00	4,371,775.15	0.00
2110315 Extraneous Allowance	1,460,000.00	0.00	2,137,000.00	0.00
2110317 Domestic Servant Allowance	360,000.00	0.00	462,000.00	0.00
2110320 Leave Allowance	252,000.00	0.00	273,096.75	0.00
2110327 Ministerial Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of salary	25,429,980.70	0.00	24,650,465.20	0.00
2110000 Wages and Salary Contributions	78,620,697.60	0.00	70,337,321.65	0.00
2210101 Electricity	852,547.05	0.00	1,024,800.00	0.00
210102 Water and Sewerage Charges	19,500.00	0.00	121,775.00	0.00
210100 Utilities, Supplies and Services	872,047.05	0.00	1,146,575.00	0.00
210201 Telephone, Telex, Facsimile and Mobile Phone Services	2,983,678.75	0.00	1,473,508.50	0.00
2210202 Internet Connections	355,200.00	0.00	214,084.00	0.00
210203 Courier & Postal Services	9,450.00	0.00	48,720.00	0.00
210200 Communication, Supplies and Services	3,348,328.75	0.00	1,736,312.50	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	6,915,426.00	0.00	5,153,711.00	0.00
210302 Accommodation - Domestic Travel	8,597,146.00	0.00	3,069,967.00	0.00
210303 Daily Subsistence Allowance	6,698,550.00	0.00	3,977,723.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	204,400.00	0.00	0.00	7,917.00
210307 Passage & Transfer Expenses	341,715.00	0.00	148,710.00	0.00
210300 Domestic Travel and Subsistence, and Other Transportation Costs	22,757,237.00	0.00	12,350,111.00	7,917.00
2210401 Travel Costs (airlines, bus, railway, etc.)	1,967,012.00	0.00	549,205.00	0.00
210402 Accommodation	3,195,866.75	0.00	345,115.00	0.00
210403 Daily Subsistence Allowance	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	5,162,878.75	0.00	894,320.00	0.00
210502 Publishing & Printing Services	1,177,982.50	0.00	289,950.00	0.00
210503 Subscriptions to Newspapers, Magazines and Periodicals	161,600.00	0.00	70,800.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	475,440.00	0.00	394,051.50	0.00
210505 Trade Shows and Exhibitions	1,939,815.00	0.00	60,000.00	0.00
210500 Printing, Advertising and Information Supplies and Services	3,754,837.50	0.00	814,801.50	0.00
2210603 Rents and Rates - Non-Residential	8,686,430.20	0.00	8,487,933.15	0.00
210600 Rentals of Produced Assets	8,686,430.20	0.00	8,487,933.15	0.00
210701 Travel Allowance	11,352,783.00	0.00	796,400.00	0.00
210702 Remuneration of Instructors and Contract Based Training Services	2,190,400.00	0.00	1,275,000.00	0.00
2210703 Production and Printing of Training Materials	1,496,989.50	0.00	149,000.00	0.00
210704 Hire of Training Facilities and Equipment	320,390.00	0.00	687,000.00	0.00
2210708 Trainer Allowance	4,918,600.00	0.00	0.00	0.00
210710 Accommodation Allowance	234,021.00	0.00	0.00	0.00
210711 Tuition Fees Allowance	3,825,200.00	0.00	97,000.00	0.00
210712 Trainee Allowance	15,691,448.00	0.00	900,000.00	0.00
210799 Training Expenses - Other (Budget)	0.00	0.00	151,700.00	0.00
210700 Training Expenses	40,029,831.50	0.00	4,056,100.00	0.00
10801 Catering Services (receptions),	5,820,500.00	0.00	3,378,037.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Accommodation, Gifts, Food and Drinks				
2210802 Boards, Committees, Conferences and Seminars	5,672,092.00	0.00	2,250,130.00	0.00
2210808 Purchase of Coffins	0.00	0.00	50,000.00	0.00
2210899 Hospitality Supplies - other (	452,605.00	0.00	65,850.00	0.00
2210800 Hospitality Supplies and Servi	11,945,197.00	0.00	5,744,017.00	0.00
2211009 Education and Library Supplies	706,228.00	0.00	689,570.00	0.00
2211000 Specialised Materials and Supp	706,228.00	0.00	689,570.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	3,108,688.00	0.00	1,435,025.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	487,618.05	0.00	139,400.00	0.00
2211100 Office and General Supplies and Services	3,596,306.05	0.00	1,574,425.00	0.00
2211201 Refined Fuels and Lubricants for Transport	3,200,864.00	0.00	2,123,885.45	0.00
2211203 Refined Fuels and Lubricants -- Other	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	3,200,864.00	0.00	2,123,885.45	0.00
2211305 Contracted Guards and Cleaning Services	200,000.00	0.00	269,000.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	125,600.00	0.00	199,800.00	0.00
2211310 Contracted Professional Services	1,003,000.00	0.00	625,000.00	0.00
2211311 Contracted Technical Services	3,299,180.00	0.00	375,000.00	0.00
2211320 Temporary Committee Expenses	6,152,724.00	0.00	0.00	0.00
2211321 Parking charges	2,000,000.00	0.00	1,500,000.00	0.00
2211300 Other Operating Expenses	12,780,504.00	0.00	2,968,800.00	0.00
2210000 Goods and Services	116,840,689.80	0.00	42,586,850.60	7,917.00
2220101 Maintenance Expenses - Motor Vehicles	0.00	15,276.00	271,357.00	0.00
2220105 Routine Maintenance - Vehicles	368,390.00	0.00	947,665.00	0.00
2220100 Routine Maintenance - Vehicles	368,390.00	15,276.00	1,219,022.00	0.00
2220202 Maintenance of Office Furniture and Equipment	48,000.00	0.00	250,000.00	0.00
2220210 Maintenance of Computers, Software, and Networks	170,600.00	0.00	464,100.00	0.00
2220299 Routine Maintenance - Other As	0.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	218,600.00	0.00	714,100.00	0.00
2220000 Routine Maintenance	586,990.00	15,276.00	1,933,122.00	0.00
2710102 Gratuity - Civil Servants	337,500.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	337,500.00	0.00	0.00	0.00
2710000 Social Security Benefits	337,500.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	34,300.00	0.00	7,600,000.00	0.00
3110300 Refurbishment of Buildings	34,300.00	0.00	7,600,000.00	0.00
3110701 Purchase of Motor Vehicles	8,080,000.00	0.00	253,900.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	8,080,000.00	0.00	253,900.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	0.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	6,510,020.00	0.00	0.00	0.00
3111112 Purchase of Software	8,245,850.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	14,755,870.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	0.00	0.00	0.00	0.00
3111499 Research, Feasibility Studies	0.00	0.00	0.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	0.00	0.00	0.00	0.00
3110000 Acquisition of Fixed Capital Assets	22,870,170.00	0.00	7,853,900.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	40,876.90	0.00	40,876.90	0.00
6530100 Recurrent Bank Accounts	40,876.90	0.00	40,876.90	0.00
6530000 Recurrent Bank Accounts	40,876.90	0.00	40,876.90	0.00
6550101 Ministry HQ Deposit Bank A/C	690,000.00	0.00	690,000.00	0.00
6550100 Deposit Bank Accounts	690,000.00	0.00	690,000.00	0.00
6550000 Deposit Bank Account	690,000.00	0.00	690,000.00	0.00
6580101 Cash	0.00	5,693,522.90	0.00	0.00
6580102 Cash at Hand - imprest	0.00	23,000.00	0.00	0.00
6580104 Cash in Transit	78,361,718.65	0.00	0.00	0.00
6580100 Cash in Hand	78,361,718.65	5,716,522.90	0.00	0.00
6580000 Cash in Hand	78,361,718.65	5,716,522.90	0.00	0.00
6710103 Salary advance	49,190.00	0.00	74,375.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
6710100 Debtors & Advances - Employees	49,190.00	0.00	74,375.00	0.00
6710000 Domestic Debtors & Advances	49,190.00	0.00	74,375.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	51,660.25	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	51,660.25	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	51,660.25	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	1,032,900.00	0.00	0.00	0.00
6760100 Imprests	1,032,900.00	0.00	0.00	0.00
6760000 Government Imprests	1,032,900.00	0.00	0.00	0.00
7320101 PAYE	58,187.20	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	58,187.20	0.00	0.00
7320112 Staff Welfare Associations	26,912.95	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	2,584.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	9,937.15	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	11,665.15	0.00	0.00
7320199 Salary Control Account	0.00	0.15	0.00	0.00
7320100 Salary Deductions	95,037.30	72,436.50	0.00	0.00
7320201 Contractors Retention Money	0.00	690,000.00	0.00	690,000.00
7320200 Other General Liabilities	0.00	690,000.00	0.00	690,000.00
7320000 Other Liabilities	95,037.30	762,436.50	0.00	690,000.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	3,780.00	0.00	0.00	0.00
7380100	3,780.00	0.00	0.00	0.00
7380000 Withholding Taxes	3,780.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	6,043,676.60	0.00	0.00
7390107 Intercompany Payables	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	6,043,676.60	0.00	0.00
7399999 Cash Clearing A/c	0.00	63,882,957.75	0.00	0.00
7399900	0.00	63,882,957.75	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	69,926,634.35	0.00	0.00
73910101 Provision for Encumbrance	0.00	103,500.00	0.00	0.00
73910100 General Provisions	0.00	103,500.00	0.00	0.00
73910201 Exchequer Releases/ Provisioning account	0.00	516,011,707.20	0.00	293,173,438.85
73910209 Remittances to Exchequer	21,296.05	0.00	21,296.05	0.00
73910200 Miscellaneous Revenue	21,296.05	516,011,707.20	21,296.05	293,173,438.85
73910000 Provisions	21,296.05	516,115,207.20	21,296.05	293,173,438.85
7399999 Consolidated Fund	293,036,890.90	0.00	170,333,613.65	0.00
7399900	293,036,890.90	0.00	170,333,613.65	0.00
7390000 Opening Balance Reserves	293,036,890.90	0.00	170,333,613.65	0.00
Total	592,587,737.20	592,587,737.20	293,871,355.85	293,871,355.85

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 19-JUL-22

REC-State Department for Post Trainir

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000385693

Balance as per bank certificate

4,944,061.40

Less --

1. Payment in Cash Book not yet recorded in Bank Statement
(Unpresented Cheques)

2. Receipts in Bank Statement not yet recorded in Cash Book

Add --

3. Payment in Bank Statement not yet recorded in Cash Book

4. Receipts in Cash Book not yet Recorded in Bank Statement

Bank Balance as per Cash Book

4,944,061.40

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-21 To : 19-JUL-22

REC-State Department for Post Training

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000385693

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque		Payee	Amount
No	Date		
			Total

2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Receipts		Amount
No	Date	
Total		

3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK

Cheque		Amount
No	Date	
Total		

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT

Receipts		Amount
No	Date	
Total		



STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1068-State Department for Post Training and Skills Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	222,838,268.35	122,818,529.35
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		222,838,268.35	122,818,529.35
PAYMENTS			
Compensation of Employees	12	78,620,697.60	70,337,321.65
Use of goods and Services	13	117,412,403.80	44,512,055.60
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	337,500.00	0.00
Acquisition of Assets	18	22,870,170.00	7,853,900.00
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		219,240,771.40	122,703,277.25
SURPLUS/DEFICIT		3,597,496.95	115,252.10

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

Entity: 1068-State Department for Post Training and Skills Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	5,634,061.00	730,876.90
Cash Balances	22B	0.00	0.00
Total Cash And Cash Equivalents		5,634,061.00	730,876.90
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	214,525.10	74,375.00
TOTAL FINANCIAL ASSETS		5,848,586.10	805,251.90
Financial Liabilities			
Accounts Payables - Deposits	24	690,000.15	690,000.00
NET FINANCIAL ASSETS		5,158,585.95	115,251.90
REPRESENTED BY			
Fund Balance b/fwd	25	115,251.90	870.00
Prior Year Adjustment	26	(115,252.00)	(870.20)
Surplus/Deficit for the Year		5,158,586.10	115,252.10
NET FINANCIAL POSITION		5,158,586.00	115,251.90

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

Entity: 1068-State Department for Post Training and Skills Development
 Current Period: JUL-21 To JUN-22
 Compare With: JUL-20 To JUN-21

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	222,838,268.35	122,818,529.35
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	78,620,697.60	70,337,321.65
Use of goods and Services	13	117,412,403.80	44,512,055.60
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	0.00	0.00
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	337,500.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		68,944,198.80	615,625.00
Prior year adjustments		0.00	(870.20)
Net Cash From Operating Activities	A	95,411,865.75	8,583,906.90
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	22,870,170.00	7,853,900.00
Net Cash Flow From Investing Activities	B	(22,870,170.00)	(7,853,900.00)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	72,541,695.75	730,006.90
Cash and Cash Equivalent at BEGINNING of The Year		730,876.90	870.00
Cash and Cash Equivalent at END of The Year	22A+22B	73,376,072.65	730,876.90

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1068-State Department for Post Training and Skills Development

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To JUN-21

1 Tax Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Taxes on Income, Profits and Capital Gains	1110000	0.00	0.00
Taxes on Payroll and Workforce	1120000	0.00	0.00
Taxes on Property	1130000	0.00	0.00
Taxes on Goods and Services	1140000	0.00	0.00
Taxes on International Trade and Transactions	1150000	0.00	0.00
Other Taxes (not elsewhere classified)	1160000	0.00	0.00
TOTAL		0.00	0.00

2 Social Security Contribution

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Health Insurance Contribution	1210100	0.00	0.00
NHIF Health Insurance Contributions	1210200	0.00	0.00
Contributions from Govt. Employees for Social & Welfare Schemes	1210300	0.00	0.00
TOTAL		0.00	0.00

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	0.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	0.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account for Q1	9910201	37,780,467.05	20,588,160.80
Exchequer Releases/ Provisioning Account for Q2	9910201	50,195,171.40	34,567,932.00
Exchequer Releases/ Provisioning Account for Q3	9910201	37,166,490.50	21,550,603.85
Exchequer Releases/ Provisioning Account for Q4	9910201	97,696,139.40	46,111,832.70
TOTAL		222,838,268.35	122,818,529.35

5 Transfers from Other Government Entities

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants received by Central Govt from General Govt units	1330100	0.00	0.00
Grants Received from General Govt units by Local Authorities	1330200	0.00	0.00
Grants to Fund Accounts from Central Govt Budget	1330300	0.00	0.00
Grants to other General Govt units from General Govt units	1330400	0.00	0.00
TOTAL		0.00	0.00

6 Proceeds from Domestic Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Borrowing within General Government	5110100	0.00	0.00
Borrowing from Monetary Authorities (Central Bank)	5110200	0.00	0.00
Other Domestic Depository Corporations (Commercial Banks)	5110300	0.00	0.00
Borrowing from Other Domestic Financial Institutions	5110400	0.00	0.00
Borrowing from Other Domestic Creditors	5110500	0.00	0.00
Domestic Currency and Deposit	5110600	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
TOTAL		0.00	0.00

7 Proceeds from Foreign Borrowings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Foreign Borrowings - Drawdowns through Exchequer	5120100	0.00	0.00
Foreign Borrowing-Direct Payments	5120200	0.00	0.00
Foreign Currency and Foreign Deposits	5120300	0.00	0.00
Other Foreign Accounts Payable	5120400	0.00	0.00
TOTAL		0.00	0.00

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	0.00	0.00
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		0.00	0.00

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Returns of Equity Holdings	4550000	0.00	0.00
Returns of Equity Holdings	4610000	0.00	0.00
TOTAL		0.00	0.00

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	53,190,716.90	45,686,856.45
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	25,429,980.70	24,650,465.20
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
TOTAL		78,620,697.60	70,337,321.65

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	872,047.05	1,146,575.00
Communication, Supplies and Services	2210200	3,348,328.75	1,736,312.50
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	22,757,237.00	12,342,194.00
Foreign Travel and Subsistence, and other transportation costs	2210400	5,162,878.75	894,320.00
Printing , Advertising and Information Supplies and Services	2210500	3,754,837.50	814,801.50
Rentals of Produced Assets	2210600	8,686,430.20	8,487,933.15
Training Expenses	2210700	40,029,831.50	4,056,100.00
Hospitality Supplies and Servi	2210800	11,945,197.00	5,744,017.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	706,228.00	689,570.00
Office and General Supplies and Services	2211100	3,596,306.05	1,574,425.00
Fuel Oil and Lubricants	2211200	3,200,864.00	2,123,885.45
Other Operating Expenses	2211300	12,780,504.00	2,968,800.00
Routine Maintenance - Vehicles	2220100	353,114.00	1,219,022.00
Routine Maintenance - Other Assets	2220200	218,600.00	714,100.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		117,412,403.80	44,512,055.60

14 Subsidies

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Subsidies to Public Corporations	2510000	0.00	0.00
Subsidies to Private Enterprises	2520000	0.00	0.00
TOTAL		0.00	0.00

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	0.00	0.00
Capital Grants to Government Agencies and other	2630200	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Levels of Government			
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		0.00	0.00

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	0.00	0.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		0.00	0.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	337,500.00	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		337,500.00	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	0.00
Refurbishment of Buildings	3110300	34,300.00	7,600,000.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	8,080,000.00	253,900.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	0.00	0.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	14,755,870.00	0.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		22,870,170.00	7,853,900.00

19 Finance Costs, including Loan Interest

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs

Item Description	Item Code	Current Period	Previous Period
Interest Payments on Foreign Borrowing	2410100	0.00	0.00
Interest Payments on Guaranteed Debt	2410200	0.00	0.00
Interest on Domestic Borrowing	2420000	0.00	0.00
Interest on Borrowing From Other Government Units	2430000	0.00	0.00
TOTAL		0.00	0.00

20 Repayment of Principal on Domestic and Foreign Borrowing

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Repayments on Borrowings from General Government	5510100	0.00	0.00
Repayments on Borrowings from Monetary Authorities (Central Bank)	5510200	0.00	0.00
Repayments on Borrowings from Other Domestic Depository Corporations (Commercial Banks)	5510300	0.00	0.00
Repayments on Borrowings from Other Domestic Financial Institutions	5510400	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5510500	0.00	0.00
Principal Repayments on Foreign Borrowing	5510600	0.00	0.00
Principal Repayments on Guaranteed Debt Taken over by Government	5520000	0.00	0.00
Principal Repayments on Guaranteed Domestic Debt Taken over by Government	5520100	0.00	0.00
Principal Repayments on Guaranteed Foreign Debt Taken over by Government	5520200	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors	5610000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Private Enterprises	5610500	0.00	0.00
	5620000	0.00	0.00
Repayments on Borrowings from Other Domestic Creditors - Public Enterprises	5620100	0.00	0.00
TOTAL		0.00	0.00

21 Other payments

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Budget Reserves	2810100	0.00	0.00
Civil Contingency Reserves	2810200	0.00	0.00
Capital Transfer to Non Financial Public Enterprises	2820100	0.00	0.00
Capital Transfer to Public Financial Institutions and Enterprises	2820200	0.00	0.00
Capital Transfer to Private Non-Financial Enterprises	2820300	0.00	0.00
System Required Expenses	2990100	0.00	0.00
	2999900	0.00	0.00
TOTAL		0.00	0.00

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	40,876.90	40,876.90
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	690,000.00	690,000.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
TOTAL		730,876.90	730,876.90

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	72,645,195.75	0.00
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		72,645,195.75	0.00

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	49,190.00	74,375.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	51,660.25	0.00
Government Imprests	6760000	1,032,900.00	0.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	0.00	0.00
Other Current Assets (System r	6790000	0.00	0.00
TOTAL		1,133,750.25	74,375.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Withholding Taxes	7380000	(3,780.00)	0.00
System Required Liabilities A/cs	7390000	69,926,634.35	0.00
Other Liabilities	7320000	667,399.20	690,000.00
TOTAL		70,590,253.55	690,000.00

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	730,876.90	870.00
Opening Balance Cash	22B	0.00	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	74,375.00	0.00
Opening Balance - Deposits	24	(690,000.00)	0.00
TOTAL		115,251.90	870.00

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Provisions	9910200	0.00	870.20
County Transfers	9910300	0.00	0.00
TOTAL		0.00	870.20



Statment of Budget Execution - Recurrent Expenditure
Entity: 1068-State Department for Post Training and Skills Development
Current Period: JUL-21 To JUN-22

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
RECEIPTS		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	222,838,268.35	(222,838,268.35)	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		0.00	0.00	0.00	0.00	222,838,268.35	(222,838,268.35)	0.00%
PAYMENTS								
Compensation of Employees	12	76,000,000.00	0.00	5,000,000.00	81,000,000.00	78,620,697.60	2,379,302.40	97.06%
Use of goods and Services	13	155,957,000.00	0.00	(31,880,000.00)	124,077,000.00	117,412,403.80	6,664,596.20	94.63%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	450,000.00	0.00	0.00	450,000.00	337,500.00	112,500.00	75.00%
Acquisition of Assets	18	35,593,000.00	0.00	(9,000,000.00)	26,593,000.00	22,870,170.00	3,722,830.00	86.00%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Total		268,000,000.00	0.00	(35,880,000.00)	232,120,000.00	219,240,771.40	12,879,228.60	94.45%



Statment of Budget Execution - Recurrent Expenditure
Entity: 1068-State Department for Post Training and Skills Development
Current Period: JUL-21 To JUN-22

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

Entity: 1068-State Department for Post Training and Skills Development

Period: JUL-21 To JUN-22

Program	Item	Description	Approved Budget	Actual Payments	Variance
0120000000			0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0508000000		General Administration, Planning and Support Services	125,374,373.00	119,139,559.05	6,234,813.95
	2110000	Wages and Salary Contributions	81,000,000.00	78,620,697.60	2,379,302.40
	2210000	Goods and Services	41,706,333.00	39,684,071.45	2,022,261.55
	2220000	Routine Maintenance	718,040.00	462,990.00	255,050.00
	2710000	Social Security Benefits	450,000.00	337,500.00	112,500.00
	3110000	Acquisition of Fixed Capital Assets	1,500,000.00	34,300.00	1,465,700.00
0512000000			69,966,642.00	67,632,636.30	2,334,005.70
	2210000	Goods and Services	61,703,042.00	59,476,636.30	2,226,405.70
	2220000	Routine Maintenance	170,600.00	76,000.00	94,600.00
	3110000	Acquisition of Fixed Capital Assets	8,093,000.00	8,080,000.00	13,000.00
0513000000			36,778,985.00	32,468,576.05	4,310,408.95
	2210000	Goods and Services	19,685,070.00	17,679,982.05	2,005,087.95
	2220000	Routine Maintenance	93,915.00	32,724.00	61,191.00
	3110000	Acquisition of Fixed Capital Assets	17,000,000.00	14,755,870.00	2,244,130.00
		Grand Total	232,120,000.00	219,240,771.40	12,879,228.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Heads and Programmes

Entity: 1068-State Department for Post Training and Skills Development

Period: JUL-21 To JUN-22

Head	Program	Description	Approved Budget	Actual Payments	Variance
1068000100			105,356,988.00	100,481,551.60	4,875,436.40
	0512000000		0.00	0.00	0.00
	0508000000	General Administration, Planning and Support Services	105,356,988.00	100,481,551.60	4,875,436.40
	0120000000		0.00	0.00	0.00
1068000300			36,778,985.00	32,468,576.05	4,310,408.95
	0513000000		36,778,985.00	32,468,576.05	4,310,408.95
1068000400			15,026,104.00	14,285,986.50	740,117.50
	0508000000	General Administration, Planning and Support Services	15,026,104.00	14,285,986.50	740,117.50
	0512000000		0.00	0.00	0.00
	0513000000		0.00	0.00	0.00
1068000500			4,991,281.00	4,372,020.95	619,260.05
	0508000000	General Administration, Planning and Support Services	4,991,281.00	4,372,020.95	619,260.05
	0513000000		0.00	0.00	0.00
1068000600			69,966,642.00	67,632,636.30	2,334,005.70
	0512000000		69,966,642.00	67,632,636.30	2,334,005.70
		Grand Total	232,120,000.00	219,240,771.40	12,879,228.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

Entity: 1068-State Department for Post Training and Skills Development

Period: JUL-21 To JUN-22

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0120000000			0.00	0.00	0.00
	0120010000		0.00	0.00	0.00
0508000000		General Administration, Planning and Support Services	125,374,373.00	119,139,559.05	6,234,813.95
	0508010000	Headquarters Administrative Services	105,356,988.00	100,481,551.60	4,875,436.40
	0508020000	County Administrative Services	0.00	0.00	0.00
	0508030000		15,026,104.00	14,285,986.50	740,117.50
	0508040000		4,991,281.00	4,372,020.95	619,260.05
0512000000			69,966,642.00	67,632,636.30	2,334,005.70
	0512010000		15,721,139.00	14,745,839.05	975,299.95
	0512020000		54,245,503.00	52,886,797.25	1,358,705.75
0513000000			36,778,985.00	32,468,576.05	4,310,408.95
	0513010000		12,587,399.00	12,075,062.30	512,336.70
	0513020000		24,191,586.00	20,393,513.75	3,798,072.25
Grand Total			232,120,000.00	219,240,771.40	12,879,228.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA

F.O. 51

STATE DEPARTMENT FOR POST TRAINING AND SKILLS DEVELOPMENT
VOTE 1068 ACCOUNT NO. 1000385693

Date: 1st July, 2022.

Report of the board of survey on the Cash and Bank Balances of **Recurrent Cash Book**
as at 30th **June, 2022.**

The Board consisting of— (Names and official titles)

Mr. Chacha MwitaCHAIRMAN
Ms. Violet MurwaMEMBER
Mr. Allan Waweru MEMBER

Assembled at the office of the Cashier at 11.00 AM on the 1st July 2022.

And the following cash was produced: -

Notes KESNIL.....
Silver KES.....NIL.....

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

The cash consists of Kenyan 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, 2022

Cash on hand. KES.....NIL.....
Bank balance KES.....4,944,061.40.

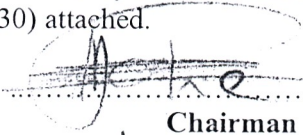
The Bank Certificate of Balance showed a sum of
33,641,401.70..... (KES.....)
Amounting to the credit of the account on...30th June 2022

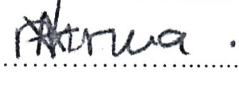
The difference between this figure and the Bank Balance as shown by the Cash Book
Is accounted for in the bank reconciliation statement (F.O. 30) attached.

Date 1.7.2022.....

Date 1/7/2022.....

Date 1/7/2022.....


Chairman


Member

Member
GPK (L)

BAITC
CUJYA
KIDYA

BAITC
BAITC
BAITC

Halla Selassie Avenue
P.O. Box 60000 - 00100 Nairobi Kenya
Telephone: 2840000 Fax 240 32

8th July, 2022

CERTIFICATE OF BALANCES

Customer:

STATE DEPT FOR POST TRAIN, SKILLS
DEV

Balance Date:

138758
30-Jun-22

Account No	Account Name	Currency	Balance
1000385693	REC-STATE DEPT FOR POST TR AND SKIL	KES	33,641,401.70
1000509902	DEP-STATE DEPT FOR POST TR AND SKIL	KES	690,000.00



Lawrence Rweria
Authorised Signatory
Banking Services Division



Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division