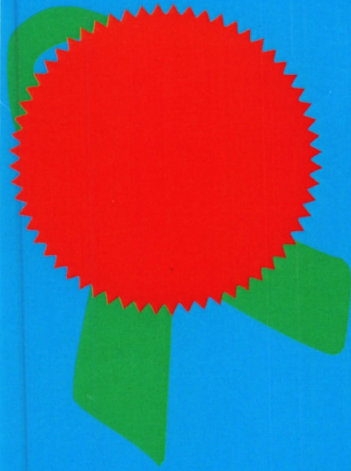


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR GENERAL

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REPORT

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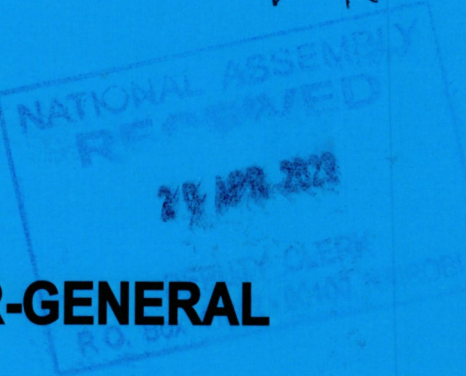
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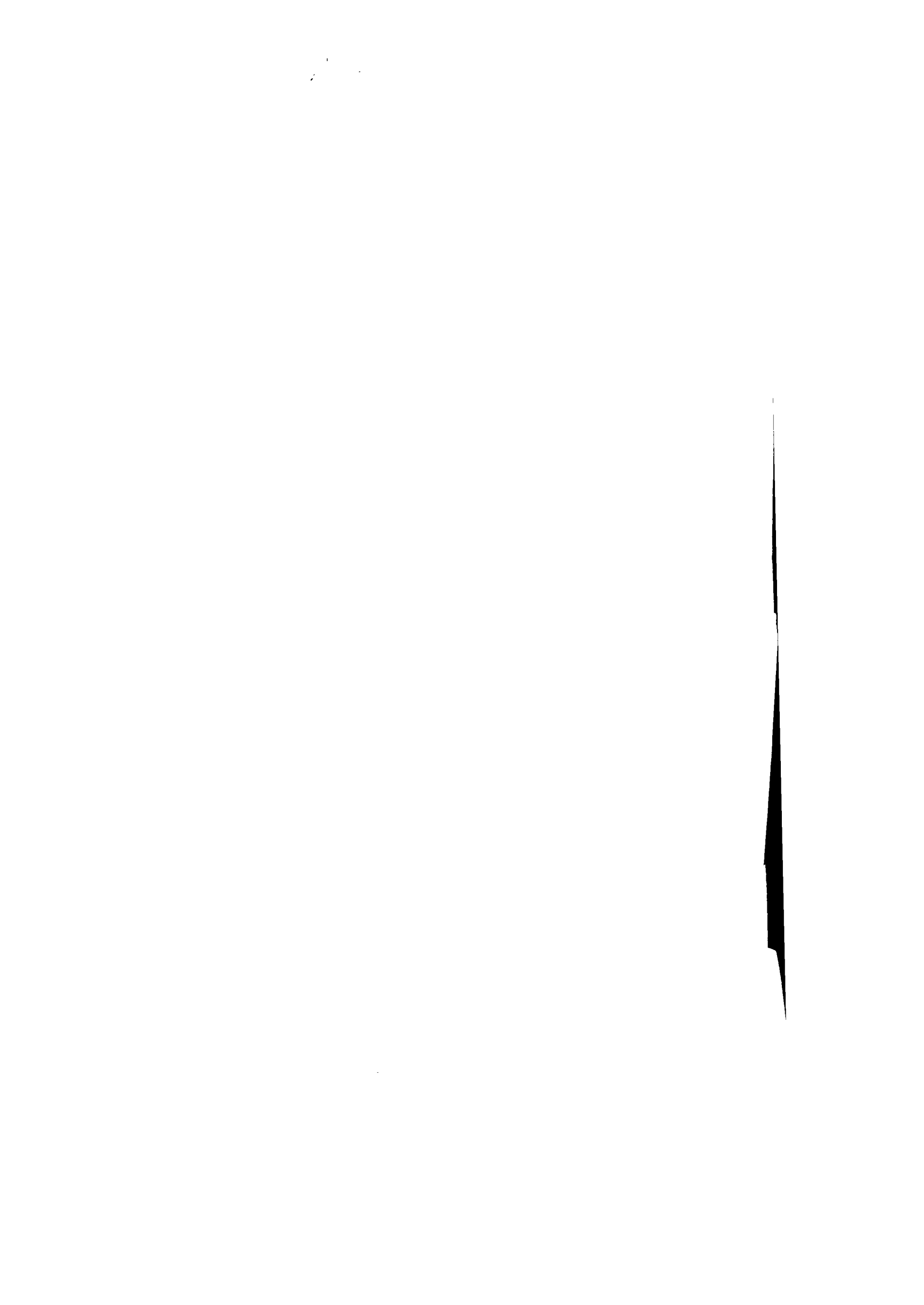
THE AUDITOR-GENERAL

ON

STATE DEPARTMENT FOR POST-TRAINING
AND SKILLS DEVELOPMENT

FOR THE YEAR ENDED
30 JUNE 2021





PARLIAMENT
OF KENYA
LIBRARY



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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30 JUNE, 2021

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







Ministry of Education

State Department for Post Training and Skills Development
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KEY MANAGEMENT

No.	Designation	Name	
1.	Principal Secretary/ Accounting Officer	Alfred Cheruiyot, C.B.S.	
2.	Secretary- Administration	Mohamed Birik	
3.	Secretary- PTSD	Dr. Caroline W. Kariuki	
4.	Principal Finance Officer	Catherine Shiroko	
5.	Head- Accounting Unit	James Barasa Oundo	
6.	Head – Procurement	John Ogutu	

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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 skilling 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.

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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.

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.	Secretary –Administration	Mohamed Birik

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(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30 June, 2021 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Principal Secretary/Accounting Officer	Alfred Cheruiyot, CBS
2.	Secretary – Administration	Mohamed Birik
3.	Secretary – PTSD	Dr Caroline W. Kariuki
4.	Senior Principal Finance Officer	Catherine Shiroko
5.	Head Accounting Unit	James Barasa Oundo
6.	Head Procurement	John Ogutu

(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.
- Facilitate 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.

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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.

(e) Entity Headquarters

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

(f) Entity Contacts

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

(g) Entity Bankers

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

(h) Independent Auditors

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

(i) Principal Legal Adviser

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

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Prof. George A. O. Magoha, CBS
Cabinet Secretary Ministry of Education

FORWARD BY THE CABINET SECRETARY

Prof. George Magoha, Professor of Surgery and Consultant Urologist, was sworn in as Cabinet Secretary, Ministry of Education, on March 26, 2019. Before his appointment as Cabinet Secretary, Prof. Magoha was the Chairman of the Kenya National Examinations Council (KNEC) where he served from March 09, 2016 to March 08, 2019. He was also an Honorary Consultant Surgeon and Urologist at Kenyatta National Hospital and Nairobi Hospital.

Before joining KNEC, Prof. Magoha served as Vice-Chancellor, University of Nairobi for 10 years from January 2005 to January 2015. Previously, he was Chairman of the African Network of Scientific and Technological Institutions and the Kenya Medical Practitioners and Dentists Board.

He trained in executive management at the Stanford University, Graduate School of Business, and has many international professional honours and awards. Locally, the awards include Elder of the Order of the Gold Heart of Kenya (EGH), Chief of the Order of Burning Spear (CBS), Moran of the Burning Spear (MBS) and Elder of the Burning Spear (EBS).

For two years, from August 2013 to August 2015, Prof. Magoha served as the President of the Association of Medical Councils of Africa. He also served as the Chairman of Kenya Association of Urological Surgeons (KAUS) from 1997 to 2013.

For his exemplary service, the Kenya Medical Association honoured Prof Magoha with Distinguished Service Award for services he offered to the Medical Profession in 2008. He also represented the African Continent in the Confucius Council in Beijing, China from 2009-2015.

While serving as Vice Chancellor of the University of Nairobi, Prof. Magoha was elected President of the Association of African Universities (AAU) in 2011, a position he held until 2013. He has been serving as a member of the AAU executive board since 2005.

During his tenure as the Vice-Chancellor, he steered the University to achieve “Excellent” rating in the Performance Contracting Evaluation for government institutions. The University of Nairobi is the only government institution that has ever attained an “Excellent” rating to date. The University also experienced phenomenal growth and improved the quality of its academic programmes, infrastructure and work environment under his leadership.

Prof. Magoha has published more than 60 peer-reviewed publications and supervised to completion over 40 Master of Medicine (Surgery) students. He is a member of many professional bodies in Urology and Surgery including British Association of Urological Surgeons (BAUS) and Société Internationale d'Urologie (SIU). He is actively involved in research in male erectile dysfunction; prostate, testicular and penile cancers; circumcision, and HIV/AIDs. He is a fellow of the International College of Surgeons (ICS), African Academy of Sciences (AAS) and the Kenya National Academy of Sciences (KNAS), among others.

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). The core mandate of the department is to provide an institutional framework to devise

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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 skilling programmes in fragmented manner. This has led to inequity in distribution of placement opportunities as well as duplication of efforts and wastage of resources.

During the year, the department was allocated a recurrent budget amounting to Kenya Shillings One hundred and twenty-two million, three hundred and six thousand, one hundred and twenty-seven (Ksh.122,306,127) The department absorbed 93% which would have higher had all the requested exchequer been fully funded.

Key Achievements of the entity

- (i) National Skills Development Policy is at 80 per cent complete .
- (ii) National Skills Development Bill is at 30 per cent complete- To operationalize the National Skills Development Council, Sector Skills Councils and National Skills Development Fund.
- (iii) National Career Guidance and Counselling Policy is at 30 per cent complete.
- (iv) National Industry Traineeship Guidelines has been finalized.
- (v) National Apprenticeship Guidelines finalized.
- (vi) National Guidelines on the establishment of OCS in Tertiary Educational Institutions is finalized.
- (vii) Collaborated with Universities on sensitisation of 59 institutions on career management.
- (viii) The National Monitoring and Evaluation reporting Framework for OCS is finalized.
- (ix) Joint Programmes on Bridging the Skills Gap. Workplace Learning Programmes Framework is finalized.
- (x) National Industry Traineeship Programme - 300 youth trained in the pilot programme.
- (xi) National Young Innovators Entrepreneurship Programme – 180 youth trained in the pilot.
- (xii) Sensitised 116 institutions on linking education with industry.
- (xiii) National Industry Mapping Inventory – 36 Counties mapped.
- (xiv) National Skills Management Information System (NSMIS) – 10 per cent complete (concept note, technical specifications).
- (xv) Office of Career Services- 55 established: (20 in universities, 35 in TVET).

Emerging Issues

- (i) To develop and review sector policies and guidelines.
- (ii) To develop the legal framework to establish the National skills development Council, sector skills Councils and National skills Development Fund.
- (iii) To establish education – industry linkages
- (iv) To establish Office of Career Services (OCS).
- (v) To implement work-based learning programmes.
- (vi) To implement re-skilling and up-skilling programmes.
- (vii) To implement entrepreneurship programmes.

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- (viii) To organize entrepreneurship and innovation exhibitions.
- (ix) To acquire and maintain the NSMIS.
- (x) To develop and update the industry inventory.
- (xi) To develop and update the skills inventory.
- (xii) To promote research for skills development
- (xiii) To undertake staff recruitment
- (xiv) To undertake staff development and sensitization on performance contract cross-cutting issues.
- (xv) To acquire office equipment, tools and vehicles.
- (xvi) To acquire additional office space
- (xvii) To review the Strategic Plan
- (xviii) To Monitor and evaluate programmes and projects
- (xix) To mobilize resources for skills development

Key challenges affecting service delivery during the period includes:

- Inadequate Staff;
- 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

In order to consolidate the gains realized by the training institutions, the following recommendations are proposed:

- 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
- Fast Tracking Work-Based Learning Programmes
- Strengthening M & E in the sector
- Establish and Operationalization of Sector-Specific Councils

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In the financial year 2020/2021 the State Department of Post Training and Skills Development had a gross budget of KSh. 122,818,529.00 which was for recurrent vote.

Financial Performance	Printed Estimates KSh.	Actual KSh.	Variance KSh.	% Utilisation Variance
Total Receipts	126,070,672	122,818,529	3,252,143	97%
Total Expenditure	126,070,672	122,703,277	3,136,891	97%
Surplus/Deficit for the Year		115,252.00	115,252.00	0

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



Prof. George Magoha,
Cabinet Secretary.

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2. STATEMENT OF PERFORMANCE AGAINST PREDETERMINED OBJECTIVES

Introduction

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

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) Implementing of the Government directive on Post-Covid 19 Economic Recovery Strategy.
- (ii) To develop and review sector policies and guidelines.
- (iii) To develop the legal framework to establish the National skills development Council, Sectors skills Councils and National Skills Development Fund.
- (iv) To establish education - industry linkages.
- (v) To establish Office of Career Services (OCS).
- (vi) To implement work-based learning programmes.
- (vii) To implement re-skilling and up-skilling programmes.
- (viii) To implement entrepreneurship programmes.
- (ix) To organize entrepreneurship and innovation exhibitions.
- (x) To acquire and maintain the NSMIS.
- (xi) To develop and update the industry inventory.
- (xii) To develop and update the skills inventory.
- (xiii) To promote research for skills development.
- (xiv) To undertake staff recruitment.
- (xv) To undertake staff development and sensitization on performance contract crosscutting.

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 establish and Operationalize State Department as per the approved Strategic Plan	No of operationalized offices	Fully functional offices with motivated staff	Office refurbished and equipped
		% Completion of staff establishment	Smooth running department	Awaiting approval from PSC
		% Completion of approved strategic plan	Planned programmes	Completed and circulated
		% Completion of IPPD infrastructure	Timely remuneration to staff	IPPD operational with half of the Hardware infrastructure
	To develop OCS guidelines	% of completion	Smooth operation of OCS	Career guidelines was fully developed
	To sensitize tertiary Institutions and Universities on career management	No. institutions sensitized	Awareness created	Successfully done in collaboration with KEMI
	To train Youth on use of Science Technology and Innovation for Employment Creation	No. sensitized	Awareness created	Done in collaboration with CEMASTEAM

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Workplace readiness programmes (Management of skills development)	Establish County work-based learning committees	No of committees Established	Well informed members	Kitui, Kilifi & Busia committees established
	Sensitize Industry and training institutions on linking education to industry	Number of institutions sensitized	Awareness created	Collaborated with CEMASTEPA, ILO & Barclays Bank (48 industry, 132 training institutions)
	Establish Industry Education Linkages	No of professional bodies established	Capacity building	No funds available
	Establish and operationalize Sector skills councils.	Sector skills councils established and operationalized	Capacity building	No funds available
	Establish Industry-Education and training Linkages	No. of OCS established in universities	Awareness created	PTSD trained universities to establish OCS;
	Establish and operationalize Kenya National skills Development Council (KNDSC)	% level of operationalization of the KNDSC	Capacity building	No funds available
	Develop and operationalize National skills development policy	% completion	Guided skills development	NSDP Developed and operational
	Establish National Skills Development Fund	% of operationalization	Revolving fund	No funds available

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	Train youth under the apprenticeship program	No. of apprentices trained	Capacity building	No funds available
	Train unemployed youths on entrepreneurship	No. of start-ups enterprises natured	Capacity building	No funds available
	Hold/conduct entrepreneurship Exhibitions to expose start-ups	No. of exhibitions held	Exposure on start-ups entrepreneurs	No funds available
Post-Training Information Management	Develop National skills map	% of completion		No funds available
	Develop and operationalize National Skills Management Information System.	% of completion	Inter linkages	No funds available

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

State department for Post training and skills development i.e. one 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 skilling, 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 47 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 2020/2021 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 programmes also implemented.

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The department has complied with policy on safety, and compliance with occupational safety, health Act 2007 (OSFIA) by ensuring that the officers are well ventilated, have adequate lighting, and the space is enough to allow individual movement. Staff in the PSTD have been sensitized on the appraisal system it's rewarding. 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.

4. STATEMENT OF MANAGEMENT RESPONSIBILITIES

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

The Accounting Officer in charge of the State Department for 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, 2020. 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

Ministry of Education
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Reports and Financial Statements For the year ended 30 June, 2021

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, 2021, 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.

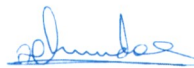
The Accounting Officer in charge of the State Department for Post Training and Skills Development confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under 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 *entity's* financial statements were approved and signed by the Accounting Officer on 28th September, 2021.



Principal Secretary
Name: Alfred K. Cheruiyot, CBS.




Deputy Accountant General
Name: James Barasa Oundo
ICPAK Member Number: 18974

**Ministry of Education
State Department for Post Training and Skills Development
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**5. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT
FOR POST TRAINING AND SKILLS DEVELOPMENT**

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
e-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke


OFFICE OF THE AUDITOR GENERAL
Enhancing Accountability

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

**REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR POST
TRAINING AND SKILLS DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2021**

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, gazetted notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for intended purpose.

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, 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 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

Report of the Auditor-General on State Department for Post Training and Skills Development for the year ended 30 June, 2021

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REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Post Training and Skills Development set out on pages 18 to 40 which comprise the statement of assets and liabilities as at 30 June, 2021 and the statement of receipts and payments, statement of cash flows and the summary statement of appropriation: current 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, 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, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Pending Bills

Note 13 to the financial statement reflects Pending Bills totaling Ksh.1,070,500 as at 30 June, 2021. Had these bills been paid and the expenditure charged to the relevant expenditure accounts during the financial year, the statement of receipts and payments for the year under review would have reported a deficit of Kshs.955,248 instead of the net surplus of Ksh.115,252 now shown.

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Management has not explained why the bills were not settled during the year when they occurred and the State Department is at risk of incurring additional significant interest and penalties with continued delay in making payments.

Failure to settle bills during the year to which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form a first charge.

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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards

Report of the Auditor-General on State Department for Post Training and Skills Development for the year ended 30 June, 2021

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

In preparing the financial statements, Management is responsible for assessing the 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 financial reporting process, reviewing the effectiveness of how the entity 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

Report of the Auditor-General on State Department for Post Training and Skills Development for the year ended 30 June, 2021

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Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

Because of its inherent limitations, internal control may not prevent or detect misstatements and instances of noncompliance. 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 control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern 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.

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- 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 control that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

24 December, 2021

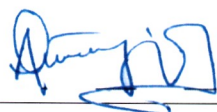
Ministry of Education
 State Department for Post Training and Skills Development
 Reports and Financial Statements For the year ended 30 June, 2021

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE, 2021


STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2020- 2021	2019-2020
		KSh.	KSh.
RECEIPTS			
Transfers from National Treasury	1	122,818,529	114,301,008
TOTAL REVENUES		122,818,529	114,301,008
PAYMENTS			
Compensation of Employees	2	70,337,322	57,143,101
Use of goods and services	3	44,512,056	48,270,722
Acquisition of Assets	4	7,853,900	8,886,315
TOTAL PAYMENTS		122,703,277	114,300,138
SURPLUS/DEFICIT		115,252	870

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 28/9/ 2021 and signed by:



Principal Secretary
 Name: Alfred K. Cheruiyot, C.B.S.



Deputy Accountant General
 Name: James Barasa Oundo
 ICPAK Member Number: 18974

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7. STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE, 2021

	Note	2020- 2021	2019-2020
		KSh.	KSh.
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	5A	730,877	870
Cash Balances	5B	-	-
Total Cash And Cash Equivalents		730,877	870
Accounts Receivables – Salary Advance.	6	74,375	-
TOTAL FINANCIAL ASSETS		805,252	870
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	7	690,000	-
NET FINANCIAL ASSETS REPRESENTED BY		115,252	870
Fund balance b/fwd	8	870	20,426
Prior year adjustments	9	(870)	(20,426)
Surplus/Deficit for the year		115,252	870
NET FINANCIAL POSITION		115,252	870

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 28/9/ 2021 and signed by:



Principal Secretary
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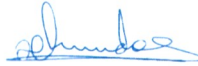
8. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30TH JUNE, 2021

	Note	2020- 2021	2019-2020
		KSh.	KSh.
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	122,818,529	114,301,008
		122,818,529	114,301,008
Payments for operating expenses			
Compensation of Employees	2	70,337,322	57,143,101
Use of goods and services	3	44,512,056	48,270,722
		114,849,377	105,413,823
Adjusted for:			
Prior Year Adjustments	9	(870)	(20,426)
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	10	(74,375)	-
Increase/(Decrease) in Accounts Payable: (deposits and retention)	11	690,000	-
		8,583,907	8,866,759
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	4	(7,853,900)	(8,886,315)
Net cash flows from Investing Activities		(7,853,900)	(8,886,315)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		730,007	(19,556)
Cash and cash equivalent at BEGINNING of the year		870	20,426
Cash and cash equivalent at END of the year		730,877	870

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 28/9/2021 and signed by:



Principal Secretary
Alfred K. Cheruiyot, C.B.S.



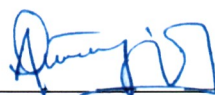
Deputy Accountant General Name:
Name: James Barasa Oundo
ICPAK Member Number: 18974

9. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT
COMBINED

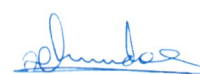
Budget Execution - Recurrent & Development Combined – FY 2020/2021

Code	Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
		a	b	c=a+b	d	e=c-d	f=d/c %
	RECEIPTS						
	Exchequer releases	150,940,126	(24,869,454)	126,070,672	122,818,529	3,252,143	97%
	Total Receipts	150,940,126	(24,869,454)	126,070,672	122,818,529	3,252,143	97%
	Payments						
21	Compensation of Employees	56,000,000	14,900,843	70,900,843	70,337,321	563,521	99%
22	Use of goods and services	87,440,126	(40,147,297)	47,292,829	44,512,056	2,780,773	94%
31	Acquisition of Assets	7,500,000	377,000	7,877,000	7,853,900	23,100	100%
	Grand Total	150,940,126	(24,869,454)	126,070,672	122,703,277	3,367,395	97%
	Surplus/Deficit	0	0	0	115,252	(115,252)	

The entity financial statements were approved on 28/9/ 2021 and signed by:



Principal Secretary
Name: Alfred K. Cheruiyot, C.B.S.




Deputy Accountant General
Name: James Barasa Oundo
ICPAK Member Number: 18974


Ministry of Education
 State Department for Post Training and Skills Development
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10. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
RECEIPTS						
Exchequer releases	150,940,126	(24,869,454)	126,070,672	122,818,529	3,252,143	97%
Total Receipts	150,940,126	(24,869,454)	126,070,672	122,818,529	3,252,143	97%
PAYMENTS						
Compensation of Employees	56,000,000	14,900,843	70,900,843	70,337,321	563,521	99%
Use of goods and services	87,440,126	(40,147,297)	47,292,829	44,512,056	2,952,935	94%
Acquisition of Assets	7,500,000	377,000	7,877,000	7,853,900	23,100	100%
Grand Total	150,940,126	(24,869,454)	126,070,672	122,703,277	3,539,557	97%
Surplus/Deficit	0	0	0	115,252	(115,252)	

The entity financial statements were approved on 28/9/ 2021 and signed by:


 Principal Secretary
 Name: Alfred K. Cheruiyot, C.B.S.


 Deputy Accountant General
 Name: James Barasa Oundo
 ICPAK Member Number: 18974

Ministry of Education
 State Department for Post Training and Skills Development
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11. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Final Budget	Actual on comparable basis	Budget utilization difference
	2021	Date, 2021	
	KSh.	KSh.	KSh.
General Administration, Planning and Support Services	104,070,916	102,303,584	1,767,332
Sub-programme 1:Headquarters Administrative Services	104,070,916	102,303,584	1,767,332
Sub-programme 2:County Administrative Services	-	-	-
512000000	15,315,915	14,518,785	797,130
Sub-programme 1:512010000	5,258,412	5,097,700	160,712
Sub-programme 2:512020000	10,057,503	9,421,085	636,418
513000000	6,683,841	5,880,909	802,932
Sub-programme 1:513010000	3,597,033	3,379,240	217,793
Sub-programme 2:513020000	3,086,808	2,501,669	585,140
Sub- programme 1: Education and Capacity Development	-		-
TOTAL	126,070,672	122,703,277	3,367,395

12. SIGNIFICANT ACCOUNTING POLICIES

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 PFM Act 2012.

3. Reporting Currency

The financial statements are presented in Kenya Shillings (KSh.), 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 Entity for all the years presented.

(a) Recognition of Receipts

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

(i) Transfers from the Exchequer

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

(b) Recognition of payments

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

(i) Compensation of Employees

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

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State Department for Post Training and Skills Development
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(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, 2021, this amounted to KSh. 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

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State Department for Post Training and Skills Development
Reports and Financial Statements For the year ended June 30, 2021.

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 2020 for the period 1st July, 2020 to 30th June, 2021 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, 2021.

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

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State Department for Post Training and Skills Development
Reports and Financial Statements For the year ended June 30, 2021.

presented. During the year, errors that have been corrected are disclosed under note 26 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 recognised because:
 - (i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - (ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The State Department for Post Training and Skills Development does not recognize any contingent liability.

Ministry of Education
 State Department for Post Training and Skills Development
Reports and Financial Statements For the year ended June 30, 2021.

12. NOTES TO THE FINANCIAL STATEMENTS

1 Exchequer Releases

Description	2020-2021	2019-2020
	KSh.	KSh.
Total Exchequer Releases for quarter 1	20,588,160	24,455,983
Total Exchequer Releases for quarter 2	34,567,932	25,904,799
Total Exchequer Releases for quarter 3	21,550,604	17,440,830
Total Exchequer Releases for quarter 4	46,111,833	46,499,396
Total	122,818,529	114,301,008

2 Compensation of Employees

Description	2020-2021	2019-2020
	KSh.	KSh.
Basic salaries of permanent employees	45,686,857	38,461,786
Personal allowances paid as part of salary	24,650,465	18,681,315
Total	70,337,322	57,143,101

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

Ministry of Education
State Department for Post Training and Skills Development
Reports and Financial Statements For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3 Use of Goods and Services

Description	2020-2021	2019-2020
	KSh.	KSh.
Utilities, supplies and services	1,146,575	-
Communication, supplies and services	1,736,313	973,511
Domestic travel and subsistence	12,342,194	13,416,135
Foreign travel and subsistence	894,320	2,298,160
Printing, advertising and information supplies & services	814,802	2,120,524
Rentals of produced assets	8,487,933	7,256,352
Training expenses	4,056,100	1,719,780
Hospitality supplies and services	5,744,017	3,925,890
Specialized materials and services	689,570	-
Office and general supplies and services	1,574,425	3,875,345
Other operating expenses	2,968,800	6,715,874
Routine maintenance – vehicles and other transport equipment	1,219,022	3,023,651
Routine maintenance – other assets	714,100	535,500
Fuel Oil and Lubricants	2,123,885	2,410,000
Total	44,512,056	48,270,722

Travel and trainings especially international were limited by COVID 19.

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 Reports and Financial Statements For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 Acquisition of Assets

Non -Financial Assets	2020-2021	2019-2020
	KSh.	KSh.
Refurbishment of Buildings	7,600,000	746,879
Purchase of Vehicles and Other Transport Equipment	253,900	6,146,100
Purchase of Office Furniture and General Equipment	-	1,993,336
Total	7,853,900	8,886,315

5A: 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)	2020-2021	2019-2020
				KSh.	KSh.
<i>REC-State Department for Post Training CBK A/C 1000385693</i>	KSh.	Recurrent	-	40,877	870
<i>DEP-State Department for Post Training CBK A/C 1000509902</i>	KSh.	Deposit	-	690,000	-
Total				730,877	870

Ministry of Education
 State Department for Post Training and Skills Development
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NOTES TO THE FINANCIAL STATEMENTS
 (Continued)

5B: cash in hand

Description	2020-2021	2019-2020
	KSh.	KSh.
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.

Cash in hand should also be analysed as follows:

Description	2020-2021	2019-2020
	KSh.	KSh.
State Department for Post Training & Skills Development, National Bank Buildings HQ.	-	-
Total	-	-

6. Accounts Receivable

Description	2020-2021	2019-2020
	KSh.	KSh.
Salary advances	74,375	-
Total	74,375	-

Ministry of Education
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. Accounts Payable

Description	2020-2021	2019-2020
	KSh.	KSh.
Retention	690,000	-
Total	690,000	-

8. Fund Balance Brought Forward

Description	2020-2021	2019-2020
	KSh.	KSh.
Bank accounts	870	20,426
Total	870	20,426

The unspent balances were remitted to Treasury at the closure of each financial year.

9. Prior Year Adjustments

Description of the error	Balance b/f FY 2019/2020 as per audited financial statements	Adjustments during the year relating to prior periods	Adjusted ** Balance b/f FY 2019/2020
	KSh.	KSh.	KSh.
Bank account Balances	870	(870)	-
	870	(870)	-

The prior year adjustment relates to unspent bank balances remitted to the National Treasury

Ministry of Education
 State Department for Post Training and Skills Development
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. Increase/ (Decrease) in Receivable

	2020-2021	2019-2020
	KSh.	KSh.
Receivables as at 1st July (a)	-	-
Receivables as at 30th June (b)	74,375	-
Increase)/ Decrease in Receivables (c=(b-a))	74,375	-

11. Increase/ (Decrease) in Accounts Payable

	2020-2021	2019-2020
	KSh.	KSh.
Payables as at 1st July (a)	-	-
Payables as at 30th June(b)	690,000	-
Increase/ (Decrease) in payables(c=(b-a))	690,000	-

12. 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.

Ministry of Education
 State Department for Post Training and Skills Development
Reports and Financial Statements For the year ended June 30, 2021.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. Other Important Disclosures

13.1: Pending Accounts Payable (See Annex 1)

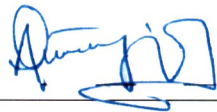
	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	KSh.	KSh.	KSh.	KSh.
Construction of buildings	-	-	-	-
Construction of civil works	-	-	-	-
Supply of goods	-	-	-	-
Supply of services	449,405	1,070,500	449,405	1,070,500
Total	449,405	1,070,500	449,405	1,070,500

**Ministry of Education
State Department for Post Training and Skills Development
Reports and Financial Statements For the year ended June 30, 2021.**

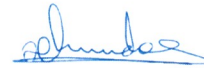
**14. PROGRESS ON FOLLOW UP OF PRIOR YEARS AUDITOR'S
RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor.

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)
30.06.2020	Pending Bills	KSh.449,405	resolved	12.12.2020



Principal Secretary
Name: Alfred K. Cheruiyot, C.B.S.



Deputy Accountant General
Name: James Barasa Oundo
ICPAK Member Number: 18974

Ministry of Education
 State Department for Post Training and Skills Development
 Reports and Financial Statements For the year ended June 30, 2021.

ANNEXES

ANNEX I Pending Account Payable

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2020	Comments
	A	B	c	d=a-c		
Supply of Services						
1.Horizon Business Ventures	150,000		150,000	0	0	No exchequer
2. Kenya Industrial Training Institute	245,000		245,000	0	0	No exchequer
3.Kenya Industrial Training Institute	210,000		210,000	0	0	No Exchequer
4.Kenya Industrial Training Institute	210,000		210,000	0	0	No Exchequer
5.Kenya Industrial Training Institute	182,000		182,000	0	0	No Exchequer
6. Kenya Industrial Training Institute	73,500		73,500	0	0	No Exchequer
Sub Total	1,070,500		1,070,500			
Grand Total	1,070,500		1,070,500			

Ministry of Education
State Department for Post Training and Skills Development
Reports and Financial Statements For the year ended June 30, 2021.

ANNEX II – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (KSh.)	Additions during the year (KSh.)	Disposals during the year (KSh.)	Historical Cost c/f (KSh.)
Land			-	-
Buildings and structures	240,175	7,600,000		7,840,175
Transport equipment	13,857,023	253,900		14,110,923
Office equipment, furniture and fittings	11,881,299			11,881,299
ICT Equipment, Software and Other ICT Assets				-
Other Machinery and Equipment				-
Heritage and cultural assets				-
Intangible assets	360,000			360,000
Total	26,338,497	7,853,900	-	34,192,397

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

Ministry of Education
State Department for Post Training and Skills Development
Reports and Financial Statements For the year ended June 30, 2021.

ANNEX 2- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and 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



Trial Balance Comparison Report

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

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

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
1110000 Taxes on Income, Profits and Capital Gains	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	45,686,856.45	0.00	38,461,785.70	0.00
2110100 Basic Salaries - Permanent Employees	45,686,856.45	0.00	38,461,785.70	0.00
2110301 House Allowance	15,136,789.30	0.00	11,969,313.30	0.00
2110312 Responsibility Allowance	349,804.00	0.00	0.00	0.00
2110313 Entertainment Allowance	1,920,000.00	0.00	1,554,700.00	0.00
2110314 Transport Allowance	4,371,775.15	0.00	3,287,427.00	0.00
2110315 Extreneous Allowance	2,137,000.00	0.00	1,633,875.25	0.00
2110317 Domestic Servant Allowance	462,000.00	0.00	0.00	0.00
2110320 Leave Allowance	273,096.75	0.00	236,000.00	0.00
2110327 Ministerial Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	24,650,465.20	0.00	18,681,315.55	0.00
2110000 Wages and Salary Contributions	70,337,321.65	0.00	57,143,101.25	0.00
2210101 Electricity	1,024,800.00	0.00	0.00	0.00
2210102 Water and Sewarage Charges	121,775.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	1,146,575.00	0.00	0.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	1,473,508.50	0.00	510,430.00	0.00
2210202 Internet Connections	214,084.00	0.00	276,070.85	0.00
2210203 Courier & Postal Services	48,720.00	0.00	187,010.00	0.00
2210200 Communication, Supplies and Services	1,736,312.50	0.00	973,510.85	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	5,153,711.00	0.00	4,365,788.00	0.00
2210302 Accommodation - Domestic Travel	3,069,967.00	0.00	3,441,427.00	0.00
2210303 Daily Subsistence Allowance	3,977,723.00	0.00	5,443,320.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	7,917.00	165,600.00	0.00
2210307 Passage & Transfer Expenses	148,710.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	12,350,111.00	7,917.00	13,416,135.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	549,205.00	0.00	1,493,145.00	0.00
2210402 Accommodation	345,115.00	0.00	805,014.80	0.00
2210403 Daily Subsistence Allowance	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	894,320.00	0.00	2,298,159.80	0.00
2210502 Publishing & Printing Services	289,950.00	0.00	749,990.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	70,800.00	0.00	129,875.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	394,051.50	0.00	999,659.00	0.00
2210505 Trade Shows and Exhibitions	60,000.00	0.00	241,000.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	814,801.50	0.00	2,120,524.00	0.00
2210603 Rents and Rates - Non-Residential	8,487,933.15	0.00	7,256,352.00	0.00
2210600 Rentals of Produced Assets	8,487,933.15	0.00	7,256,352.00	0.00
2210701 Travel Allowance	796,400.00	0.00	821,300.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	1,275,000.00	0.00	0.00	0.00
2210703 Production and Printing of Training Materials	149,000.00	0.00	0.00	0.00
2210704 Hire of Training Facilities and Equipment	687,000.00	0.00	401,940.00	0.00
2210711 Tuition Fees Allowance	97,000.00	0.00	148,340.00	0.00
2210712 Trainee Allowance	900,000.00	0.00	0.00	0.00
2210799 Training Expenses - Other (Bud	151,700.00	0.00	348,200.00	0.00
2210700 Training Expenses	4,056,100.00	0.00	1,719,780.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	3,378,037.00	0.00	2,836,740.00	0.00
2210802 Boards, Committees, Conferences	2,250,130.00	0.00	1,089,150.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
and Seminars				
2210808 Purchase of Coffins	50,000.00	0.00	0.00	0.00
2210899 Hospitality Supplies - other (65,850.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	5,744,017.00	0.00	3,925,890.00	0.00
2211009 Education and Library Supplies	689,570.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	689,570.00	0.00	0.00	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	1,435,025.00	0.00	3,875,345.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	139,400.00	0.00	0.00	0.00
2211100 Office and General Supplies and Services	1,574,425.00	0.00	3,875,345.00	0.00
2211201 Refined Fuels and Lubricants for Transport	2,123,885.45	0.00	2,410,000.00	0.00
2211203 Refined Fuels and Lubricants -- Other	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	2,123,885.45	0.00	2,410,000.00	0.00
2211305 Contracted Guards and Cleaning Services	269,000.00	0.00	271,275.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	199,800.00	0.00	0.00	0.00
2211310 Contracted Professional Services	625,000.00	0.00	4,444,600.00	0.00
2211311 Contracted Technical Services	375,000.00	0.00	0.00	0.00
2211321 Parking charges	1,500,000.00	0.00	2,000,000.00	0.00
2211300 Other Operating Expenses	2,968,800.00	0.00	6,715,875.00	0.00
2210000 Goods and Services	42,586,850.60	7,917.00	44,711,571.65	0.00
2220101 Maintenance Expenses - Motor Vehicles	271,357.00	0.00	2,947,481.60	0.00
2220105 Routine Maintenance - Vehicles	947,665.00	0.00	76,170.00	0.00
2220100 Routine Maintenance - Vehicles	1,219,022.00	0.00	3,023,651.60	0.00
2220202 Maintenance of Office Furniture and Equipment	250,000.00	0.00	250,000.00	0.00
2220210 Maintenance of Computers, Software, and Networks	464,100.00	0.00	285,500.00	0.00
2220299 Routine Maintenance - Other As	0.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	714,100.00	0.00	535,500.00	0.00
2220000 Routine Maintenance	1,933,122.00	0.00	3,559,151.60	0.00
3110302 Refurbishment of Non-Residential Buildings	7,600,000.00	0.00	746,879.00	0.00
3110300 Refurbishment of Buildings	7,600,000.00	0.00	746,879.00	0.00
3110701 Purchase of Motor Vehicles	253,900.00	0.00	6,146,100.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	253,900.00	0.00	6,146,100.00	0.00
3111001 Purchase of Office Furniture and Fittings	0.00	0.00	1,993,336.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	1,993,336.00	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	7,853,900.00	0.00	8,886,315.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	75,603.00	0.00	0.05
6530100 Recurrent Bank Accounts	0.00	75,603.00	0.00	0.05
6530000 Recurrent Bank Accounts	0.00	75,603.00	0.00	0.05
6550101 Ministry HQ Deposit Bank A/C	690,000.00	0.00	0.00	0.00
6550100 Deposit Bank Accounts	690,000.00	0.00	0.00	0.00
6550000 Deposit Bank Account	690,000.00	0.00	0.00	0.00
6580101 Cash	0.00	58,494,240.35	0.00	8,099,779.60
6580104 Cash in Transit	49,973,971.80	0.00	0.00	0.00
6580100 Cash in Hand	49,973,971.80	58,494,240.35	0.00	8,099,779.60
6580000 Cash in Hand	49,973,971.80	58,494,240.35	0.00	8,099,779.60
6710103 Salary advance	74,735.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	74,735.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	74,735.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	20.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	20.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	20.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	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

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
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	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	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	0.00	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	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	690,000.00	0.00	0.00
7320200 Other General Liabilities	0.00	690,000.00	0.00	0.00
7320000 Other Liabilities	0.00	690,000.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	7,000.00	0.00	0.00	0.00
7390107 Intercompany Payables	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	7,000.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	8,629,389.60	0.00	8,100,628.55	0.00
7399900	8,629,389.60	0.00	8,100,628.55	0.00
7390000 System Required Liabilities A/cs	8,636,389.60	0.00	8,100,628.55	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	293,173,437.75	0.00	170,354,908.40
9910209 Remittances to Exchequer	21,293.80	0.00	20,425.85	0.00
Miscellaneous Revenue				
9910200 Exchequer Provisions	21,293.80	293,173,437.75	20,425.85	170,354,908.40
9910000 Provisions	21,293.80	293,173,437.75	20,425.85	170,354,908.40
9999999 Consolidated Fund	170,333,613.65	0.00	56,033,474.15	0.00
9999900	170,333,613.65	0.00	56,033,474.15	0.00
9990000 Opening Balance Reserves	170,333,613.65	0.00	56,033,474.15	0.00
Total	352,441,198.10	352,441,198.10	178,454,688.05	178,454,688.05

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-20 To JUN-21
 Compare With: JUL-19 To JUN-20

	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	122,818,529.35	114,301,008.40
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	70,337,321.65	57,143,101.25
Use of goods and Services	13	44,512,055.60	48,270,723.25
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	0.00	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		79,523.95	(8,100,648.55)
Prior year adjustments		(867.95)	(20,425.85)
Net Cash From Operating Activities	A	8,047,808.10	766,109.50
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	7,853,900.00	8,886,315.00
Net Cash Flow From Investing Activities	B	(7,853,900.00)	(8,886,315.00)
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	193,908.10	(8,120,205.50)
Cash and Cash Equivalent at BEGINNING of The Year		(8,099,779.65)	20,425.85
Cash and Cash Equivalent at END of The Year	22A+22B	(7,905,871.55)	(8,099,779.65)

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Budget Execution

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

Current Period: JUL-20 To JUN-21

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	122,818,529.35	(122,818,529.35)	0.00%
	5	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	0.00	0.00	0.00	0.00	122,818,529.35	(122,818,529.35)	0.00%
PAYMENTS								
	12	56,000,000.00	0.00	14,900,843.00	70,900,843.00	70,337,321.65	563,521.35	99.21%
	13	87,440,126.00	0.00	(40,147,297.00)	47,292,829.00	44,512,055.60	2,780,773.40	94.12%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	17	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	18	7,500,000.00	0.00	377,000.00	7,877,000.00	7,853,900.00	23,100.00	99.71%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	150,940,126.00	0.00	(24,869,454.00)	126,070,672.00	122,703,277.25	3,367,394.75	97.33%



STATEMENT OF RECEIPTS AND PAYMENTS

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

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

	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	122,818,529.35	114,301,008.40
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		122,818,529.35	114,301,008.40
PAYMENTS			
Compensation of Employees	12	70,337,321.65	57,143,101.25
Use of goods and Services	13	44,512,055.60	48,270,723.25
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	0.00	0.00
Acquisition of Assets	18	7,853,900.00	8,886,315.00
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		122,703,277.25	114,300,139.50
SURPLUS/DEFICIT		115,252.10	868.90

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-20 To JUN-21

Compare With: JUL-19 To JUN-20

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	20,588,160.80	24,435,557.45
Exchequer Releases/ Provisioning Account for Q2	9910201	34,567,932.00	25,904,798.80
Exchequer Releases/ Provisioning Account for Q3	9910201	21,550,603.85	24,125,778.00
Exchequer Releases/ Provisioning Account for Q4	9910201	46,111,832.70	39,834,874.15
TOTAL		122,818,529.35	114,301,008.40

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
		0.00	0.00
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
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	45,686,856.45	38,461,785.70
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	24,650,465.20	18,681,315.55
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		70,337,321.65	57,143,101.25

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	1,146,575.00	0.00
Communication, Supplies and Services	2210200	1,736,312.50	973,510.85
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	12,342,194.00	13,416,135.00
Foreign Travel and Subsistence, and other transportation costs	2210400	894,320.00	2,298,159.80
Printing, Advertising and Information Supplies and Services	2210500	814,801.50	2,120,524.00
Rentals of Produced Assets	2210600	8,487,933.15	7,256,352.00
Training Expenses	2210700	4,056,100.00	1,719,780.00
Hospitality Supplies and Servi	2210800	5,744,017.00	3,925,890.00
Insurance Costs	2210900	0.00	0.00
Specialised Materials and Supp	2211000	689,570.00	0.00
Office and General Supplies and Services	2211100	1,574,425.00	3,875,345.00
Fuel Oil and Lubricants	2211200	2,123,885.45	2,410,000.00
Other Operating Expenses	2211300	2,968,800.00	6,715,875.00
Routine Maintenance - Vehicles	2220100	1,219,022.00	3,023,651.60
Routine Maintenance - Other Assets	2220200	714,100.00	535,500.00
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		44,512,055.60	48,270,723.25

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	0.00	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		0.00	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	7,600,000.00	746,879.00
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	253,900.00	6,146,100.00
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	1,993,336.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	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		7,853,900.00	8,886,315.00

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	75,603.00	0.05
Development Bank Accounts	6540000	0.00	0.00
Deposit Bank Account	6550000	0.00	0.00
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		75,603.00	0.05

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	7,830,268.55	8,099,779.60
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		7,830,268.55	8,099,779.60

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	74,735.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	0.00	20.00
Government Imprests	6760000	0.00	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		74,735.00	20.00

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	690,000.00	0.00
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	(8,636,389.60)	(8,100,628.55)
TOTAL		(7,946,389.60)	(8,100,628.55)

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(0.05)	20,425.80
Opening Balance Cash	22B	(8,099,779.60)	0.05
Opening Balance Receivables - Imprest and Clearance Accounts	23	20.00	0.00
Opening Balance - Deposits	24	8,100,628.55	0.00
TOTAL		868.90	20,425.85

26. PRIOR YEAR ADJUSTMENTS

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	867.95	20,425.85
TOTAL		867.95	20,425.85



Budget Execution by Programme and Economic Classification

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

Period: JUL-20 To JUN-21

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	104,070,916.00	102,296,584.05	1,774,331.95
	2110000	Wages and Salary Contributions	70,900,843.00	70,337,321.65	563,521.35
	2210000	Goods and Services	24,516,973.00	23,411,597.40	1,105,375.60
	2220000	Routine Maintenance	1,030,000.00	947,665.00	82,335.00
	3110000	Acquisition of Fixed Capital Assets	7,623,100.00	7,600,000.00	23,100.00
0512000000			15,315,915.00	14,525,784.70	790,130.30
	2210000	Goods and Services	14,815,915.00	14,037,527.70	778,387.30
	2220000	Routine Maintenance	246,100.00	234,357.00	11,743.00
	3110000	Acquisition of Fixed Capital Assets	253,900.00	253,900.00	0.00
0513000000			6,683,841.00	5,983,308.50	700,532.50
	2210000	Goods and Services	5,551,741.00	5,232,208.50	319,532.50
	2220000	Routine Maintenance	1,132,100.00	751,100.00	381,000.00
	3110000	Acquisition of Fixed Capital Assets	0.00	0.00	0.00
		Grand Total	126,070,672.00	122,805,677.25	3,264,994.75

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-20 To JUN-21

Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(75,603.00)	(0.05)
Cash Balances	22B	(7,830,268.55)	(8,099,779.60)
Total Cash And Cash Equivalents		(7,905,871.55)	(8,099,779.65)
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	74,735.00	20.00
TOTAL FINANCIAL ASSETS		(7,831,136.55)	(8,099,759.65)
Financial Liabilities			
Accounts Payables - Deposits	24	(7,946,389.60)	(8,100,628.55)
NET FINANCIAL ASSETS		115,253.05	868.90
REPRESENTED BY			
Fund Balance b/fwd	25	868.90	20,425.85
Prior Year Adjustment	26	(867.95)	(20,425.85)
Surplus/Deficit for the Year		115,252.10	868.90
NET FINANCIAL POSITION		115,253.05	868.90

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



