

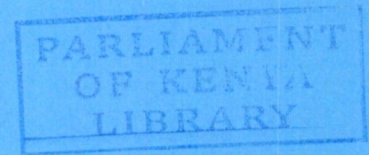
REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 10 FEB 2022 DAY:

TABLED BY: LDM

CLERK-AT THE-TABLE: B. Inzofu



OF THE AUDITOR-GENERAL

ON

**KENYA YOUTH EMPLOYMENT AND
OPPORTUNITIES PROJECT (KYEOP)
IDA - 5812-KE -**

**FOR THE YEAR ENDED
30 JUNE, 2021**

**NATIONAL INDUSTRIAL TRAINING
AUTHORITY (NITA)**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

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Project Name: KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT

Implementing Entity: NATIONAL INDUSTRIAL TRAINING AUTHORITY

PROJECT CREDIT NUMBER: IDA-5812-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2021**

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

NITA-KYEOP Project
Reports and Financial Statements
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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The Project's Official Name is

Kenya Youth Employment and Opportunities Project

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

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

The address of its registered office is:

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

The project also has county offices in the following counties:

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

Contacts: The following are the Project Contacts

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Project information and overall performance(continued)

1.2 Project Information

Project Start Date:	The Project start date was 20/05/2016
Project End Date:	The Project end date is 31/12/2022
Project Manager:	The Project Coordinator is Mr Joseph Kinuthia
Project Sponsor:	The Project sponsor is the International Development Association

1.3 Project Overview

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

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

1.4 Bankers

The following is the banker for the current year:

- (i) Kenya Commercial Bank

Others:

-Equity suspense account

-Cooperative suspense account



1.5 Auditors

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


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**Project information and overall performance(continued)
1.6 Roles and Responsibilities**



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

Names	Title designation	Key qualification	Responsibilities
 Dr. Kamau Gachingi	Chairman, National Industrial Training Board	<ul style="list-style-type: none"> • B.Sc. (Hons) in Materials Science, University of Bath (UK) 1985-1988 • M.S. in Solid State Science, IMRL, The Pennsylvania State University (USA) 1990-1993 • Ph.D. in Solid State Science, IMRL, The Pennsylvania State University (USA) 1993-1996 	Member of the AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP
 Carolyn C. Rutto	Member – National Industrial Training Board Representing COTU (K)	<ul style="list-style-type: none"> • Certificate Public Relations (RGI) • P1 Certificate (Kericho Teachers T. College) • 2nd Assistant Secretary General – Central Organization of Trade Unions, COTU (K). • Member - General Wages Council. • Member of reconciliation committee • Counter Trafficking Advisory Committee (CTIP). • National Advisory Committee on person with disability • Assistant National Women leader - Kenya Electrical Trades and Allied Union (KETAWU). 	Chairperson - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP



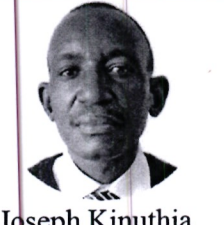
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		<ul style="list-style-type: none"> • 2019 to date - County revenue collection coordinated and relationship officer Kenya Power. 	
 <p>Gilda Atieno Odera</p>	<p>Member National Industrial Training Board Representing FKE</p>	<p>Consultant Director, All About Marketing Ltd Current Vice President, Federation of Kenya Employees Current Board Member, University Funds Board Panel Member & Chair of Business Process Committee in the Health Feb 2019- June 2020 - Reform Panel of Experts, Kenya 2016 to 2019 - Council Member, Kenya National Quality Authority 2012 to 2019 - Board Director, National Hospital Insurance Fund 2013 to 2015 - Board Member, Public Procurement Administrative Review Board Current Part- time PhD Candidate, Public Policy Administration, MA in Leading Innovation and Change, (University of York St John, United Kingdom) Degree in Sociology (UON)</p>	<p>-Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP</p>






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 <p>Apollo Nganga Kiarri</p>	<p>Member– National Industrial Training Board representing FKE</p>	<ul style="list-style-type: none"> • HRM - Institute of HRM • Kenya Institute of Management • The Technical University of Kenya • Chief Executive Officer - Kenya Tea Growers Association (KTGA) • Management Board Member – Federation of Kenya Employers • Member – Tea Industry Task Force 	<p>-Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP</p>
 <p>Dr. Musa Nyandusi</p>	<p>Member National Industrial Training Board Representing Principal Secretary Ministry of East African Community, Labour & Social Protection (State Department for Labour)</p>	<ul style="list-style-type: none"> • Masters in Medicine (MMED) • Secretary Ministry of East African Community, Labour & Social Protection (State Department for Labour) • 3rd June 2019 – date - Director, Directorate of Occupational Safety and Health Services (DOSHS), Department for Labour, Ministry of Labour and Social Protection. • Secretary to the National Council for Occupational Safety and Health (NACOSH), a body whose role is to advise the Cabinet Secretary in matters OSH 	<p>-Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP</p>

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 <p>Rev. Brother Joel Kandie Chebii, OGW</p>	<p>Member – National Industrial Training Board Representing COTU (K)</p>	<p>Higher level Diploma Entrepreneurship Education in Kenya (ILO) Diploma in Vocational and Technical Training of Trainers (ILO) Diploma in Theology Vice Chairman General of COTU Kenya</p> <p>2000 to 1995: National General Secretary of Tailors and Textiles Workers Union.</p> <p>1990 to 1986: Elected National Chairman of Tailors and Textiles Workers Union</p> <p>1986 to 1989 - Assistant National Treasurer for Tailors and Textiles: Workers Union as well as COTU (K) Board member.</p>	<p>-Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP</p>
 <p>Stephen Ogenga</p>	<p>Director General</p>	<ul style="list-style-type: none"> • M. Eng. Sc. (Computer Engineering) B. Eng. Tech. (Electrical/Electronic) Member IEEE • Member (Inst. Of Eng. Australia) 	<p>Overall stewardship of the Authority's Activities including Finance and Administration</p>
 <p>Joseph Kinuthia</p>	<p>Project Coordinator</p>	<ul style="list-style-type: none"> • Bachelor of Science • CPA(K) 	<p>General management of all project inputs, outputs and related activities under Component 1 of the KYEOP</p>

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 William Mwanza	Ag. Director Industrial Training	<ul style="list-style-type: none"> • Bachelor of Philosophy Mechanical Engineering • Technical University of Kenya 	Assist in Overall stewardship of the Authority's Activities including Finance and Administration
 Teresa Lagat	Manager Internal Audit	<ul style="list-style-type: none"> • MBA from University of Nairobi • CFE, CPA (K) 	Manage all the internal audits of the Project
 Julius Ndenge	Ag. Manager Finance	<ul style="list-style-type: none"> • MBA from Kenyatta University • Bachelor of Commerce (Finance) • CPA (K) 	Manage all the financial and accounting activities of the Authority
 Everlyne Siriya	Project Accountant	<ul style="list-style-type: none"> • Bachelor of Business Management from Moi University. • CPA(K) 	Manage all the financial and accounting activities of the KYEOP-NITA component.
 Beartice Omala	Project Procurement Officer	<ul style="list-style-type: none"> • Bachelor of Commerce from JKUAT, Post Graduate Diploma in Purchasing and Supplies Management from UON, CIPS Level 4 	Manage all the procurement processes of the KYEOP- NITA component

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Project information and overall performance(continued)

1.7 Funding summary

The Project is for a duration of 5 years from 2016 to 2021 with an approved budget of US\$ 35,000,000 (SDR 25,277,000 as per the revised Financing Agreement) equivalent to KShs 3,500,000,000 as highlighted in the table below:

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date (30/06/2021)		Undrawn balance to date (30/06/2021)	
	Donor currency	KShs	Donor currency	KShs	Donor currency	KShs
(i) Credit	USD	KSHS	USD	KSHS	USD	KSHS
International Development Association	35,000,000	(A')	24,959,497	(B')	10,040,503	(A')-(B')
Total	35,000,000	3,500,000,000	24,959,497	2,589,089,905	10,040,503	910,910,096

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Project information and overall performance(continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2021)		Cumulative Amount paid to date – (30 th June 2021)	Unutilised balance to date (30 th June 2021)	
	Donor currency	Kshs		Donor currency	Kshs
(i) Credit	(A)	(A')	(B')	(A)-(B)	(A')-(B')
International Development Association	28,538,233	2,589,089,905	2,409,398,955	1,980,643	179,690,950
Total	28,538,233	2,589,089,905	2,409,398,955	1,980,643	179,690,950

1.8 Summary of Overall Project Performance:

i) Budget performance against actual amounts for current year and for cumulative to-date,

YEAR	BUDGET(Kshs.)	ACTUAL EXPENDITURES(Kshs.)
2016/2017	100,000,000.00	36,019,037.00
2017/2018	217,980,963.00	133,310,259.00
2018/2019	928,187,007.00	518,719,342.00
2019/2020	1,376,746,062.00	1,140,669,670.00
2020/2021	1,033,473,937.00	580,680,647.00
Cumulative	3,656,387,969.00	2,409,398,955.00

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Project information and overall performance(continued)

ii) Physical progress based on outputs, outcomes and impacts since project commencement

	ACTIVITY	ACTUAL OUTPUT ACHIEVED	EXPECTED OUTPUT (END OF PROJECT)	OUTCOME	IMPACT
1.	Contracting of Master Craftsmen (MC)	4,604	There was no specific number of expected output	Effective Job Specific Skills Training	The youths have acquired employable Job Specific skills.
2.	Upskilling of Master Craftsmen	1,061	1,000	Improved the quality of the training offered by master craftsmen and the recognition of this training in the marketplace	
3.	Contracting of Formal Training Providers (FTP)	84	There was no specific number of expected output	Effective Job Specific Skills Training	

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4.	Review and development of Occupational Competency Standards (including testing instruments)	27	50	Standardized Training and Assessment Guidelines and Promote greater efficiency in the training market for traditional apprenticeships.	Standardized assessment throughout the country in the specific trades
5.	Coordinating Job Specific Skills Training (JSST)	36,431	70,000	Additional youths acquired employable Skill	Improved performance and delivery at work place.
6.	Assessment and Certification of youths	10802 (Cycle 1to3)	35,000	Increased number of youths with employable Skills	Additional youths are assessed and certified

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iii) Comment on value-for-money achievements,

The project focuses on addressing the issue of skills for the vulnerable youths between the age of 18 and 29 years at the same time trying to manage the skills gaps in the industry. The acquisition of skills is expected to help youths to get employment or be self-employed and contribute to economic development. This will ensure that the unutilized labour force is directed to the economic development of the country.

The development of Occupational Competence standards forms the basis of assessment and certification. Through the standards that have been developed it is now possible to carry out competency assessment in trades that had been tested before in Kenya. This has provided an appropriate platform to focus on informal sector which for a long time has been ignored. Therefore, the project has positive impact to the Country.

iv) Absorption rate for each year since the commencement of the project,

YEAR	BUDGET (Kshs.)	ACTUAL EXPENDITURES (Kshs.)	ABSORPTION RATE
2016/2017	100,000,000.00	36,019,037.00	36%
2017/2018	217,980,963.00	133,310,259.00	61%
2018/2019	928,187,007.00	518,719,342.00	56%
2019/2020	1,376,746,062.00	1,140,669,670.00	83%
2020/2021	1,033,473,937.00	580,680,647.00	56%
Cumulative	3,656,387,969.00	2,409,398,955.00	

v) List the implementation challenges and recommended way forward.

a) **Payment delays**

There were significant delays in the payment of youth stipends and trainer services under JSST especially during Cycle-2. The delays in cycle-2 were occasioned by a number of factors including;

- i) Receipt of inaccurate bank details for youth from State Department of Youth at the point of transition to Job Specific Skills Training.

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- ii) Delayed attendance rostering via SMS by Master Craftsmen due to technical challenges experienced by most of them in carrying out this exercise.
 - iii) Delayed submission of milestone specific reports by Formal Training Providers and Master Craftsmen leading to inadequate data to support payments.
 - iv) The introduction of a new requirement where youth were required to have attended 80% training for them to qualify for stipend payment.
 - v) There were changes in National Industrial Training Authority Management and Project Implementing Unit occasioning transitions which affected the momentum of execution of project activities.
- b) Inadequate project staff**

There is no need of extra staff at this stage of the project, but it is important to ensure that the Annual Work Plans is approved before the beginning of the year.

c) Delayed, conditional and or partial approval of Annual Work Plans

Approval of Work Plans is a precondition for implementation of project activities. The Bank has either delay approval, conditionally approved and/or partially approved Annual Work Plans thus hampering timely implementation of project activities. Training and monitoring activities to confirm accuracy of received data which is a precondition to payments have been largely affected by the delays.

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Project information and overall performance(continued)

1.9 Summary of Project Compliance:

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

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED 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.

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

- a) To train 70000 youths on Job Specific Training within 5 five years
- b) To upskill 1000 craftsmen within five years
- c) To develop 20 new trade standards and testing instruments and revise 30 standards for traditional apprenticeships

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-bund (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 in FY 20/21

Project	Objective	Outcome	Indicator	Performance
NITA - Kenya Youth Employment and Opportunities Project (KYEOP)	To train 20000 youths on Job Specific Skill Training	More youths acquired employable Skill	Number trained on Job Specific Skill Training	A total 16293 youths were on boarded for on Job Specific Skill Training
	To Assess and certify 16293 youths	Increased number of youths with	Number of youths assessed and	A total 11666 were booked for May/ June 2021 assessment

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		employable Skills	certified	
	To Develop and Review 23 Occupational Competency Standards (OCS) and testing instruments	Standardised training and assessment.	The no of Occupational Competency Standards (OCS) and testing instruments developed or reviewed	Additional 13 OCS reviewed/developed
	To improve the quality of training under Job Specific training through Certifications of Master Craftsmen	Improved delivery of content.	No of Master Craftsmen certified	A total of 620 Master Craftsmen were assessed and certified.
	To improve the quality of training under Job Specific training through Sensitization of Master Craftsmen on development of Training Plans	Improved quality of training	No of Master Craftsmen sensitized	All Master Craftsmen sensitized
	To Capacity build the six NITA KYEOP project staff	Improved service delivery	No of staff trained	The six NITA KYEOP Officers were upskilled

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The project is not directly involved in corporate social activities; However, the Authority is actively involved in supporting the society as elaborated below.

1. Sustainability strategy and profile

Since establishment, what milestones has NITA achieved in its quest to improve the industrial training sector locally?

- Unification of Levy Payment through KRA (EASE of doing business index partner with KRA {Jude Jomo Bill):- KRA and NITA developed the Unified Payroll Return (UPR) for joint declaration and payment of Pay As You Earn (PAYE) and Industrial Training Levy (Levy) Contributions that was rolled out to all employers starting with the payroll month of December, 2020. NITA is responsible for assessing and collecting industrial training levy and fees as provided for under section 3A (b) of the Industrial Training Act CAP 237. Employers have in the past been required to remit their respective collection of Kshs. 50 for each employee on a monthly basis to NITA. In March 2020, this requirement was amended through a legal notice as part of the initiatives under the Government of Kenya's "Doing Business made easier" agenda aimed at simplifying the process of paying the levy. This effectively made levy contribution to be paid annually by the 9th of the subsequent month following the end of the employer's accounting period/financial year at the rate of Kshs. 600 per employee per annum.
- Upgrade of the Authority's Industrial Training Centres. The current upgrading of NITA's Industrial Training Centres is intended to enhance service delivery to the industry. The ITCs host a number of industry-oriented courses targeting workers in the formal and informal/Jua Kali sectors. There are both short-term and long-term training programmes which are either regular, skill upgrading, and apprenticeship programmes. The Centres provide full board accommodation, training rooms, workshops and recreational facilities. The Centres offer training as well as for day scholars. Industrial training provides relevant

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skills to persons engaged in industry. The training is provided by both government training institutions and the private sector. Industrial training offers trainees with great skills and practical knowledge that enhances their self-confidence.

- NITA in partnership with institutions such as the Kenya Qualifications Authority heavily contributed to the development of the 1st draft Recognition of Prior Learning Policy and implementation guidelines in line with the Presidential directive on RPL. This subsequently provides an opportunity for many of our skilled workers in the formal and informal sector who possess requisite skills but lack the necessary certification to come forth and receive nationally recognized certificates for any of the authority's qualifications that were registered on to the KNQF.
- KOICA Project - Capacity Building of NITA – Mombasa through a grant from Korea - The government of Kenya received a grant from the republic of South Korea under the project "Capacity Development of National Industrial Training Authority – Mombasa" the project included refurbishment of training facilities at NITA Mombasa, supply of modern training equipment and training of NITA management and trainers. Currently, the project is in its final stage of in-land training of 26 Industrial Training Officers (ITOs) by experts from Korea at NITA Mombasa on the use of the new equipment supplied and installed. The training commenced on 6th January and ended on 29th January 2020.
- Transformation of Industrial Training – NITA developed a transformation framework geared towards ensuring effective and efficient service delivery to the public. Most of the proposals in the framework include legal reforms where the Industrial Training Act is expected to be amended to include establishment of Sectors Skills Councils (SSCs); National Skills Development Council (NSDC); and National Trades and Occupations Standards and Quality Assurance Council (NTOSQAC), among others. The framework further intended to mainstream informal sector into industrial training, ensure establishment of National Skill Development Policy; review of the levy orders; deconcentrating of the Industrial Training Centres (ITCs) among others.

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- Review/Development of the Industrial Training Schemes -The Authority drafted 13 Industrial Training Schemes in 2019 for which a gazette Notice was issued in Sept 2019 for public participation and enhancement of the same. Twelve (12) Industrial Training Frameworks/Schemes and Trade Test Rules have been reviewed/developed and gazetted to standardize training at various leading to various qualifications.
- Apprenticeship: Currently NITA regulates three categories of Apprenticeships, namely, Craft Apprenticeship, Technician Apprenticeship and Graduate Apprenticeship. Under the National Skills Certificate Qualifications, seven (7) schemes have been made with an aim of strengthening the Apprenticeship mode of training. They include:
 1. Basic Apprenticeship I
 2. Basic Apprenticeship II
 3. Intermediate Apprenticeship
 4. Advanced Apprenticeship
 5. Proficient Apprenticeship
 6. Specialist Apprenticeship
 7. Master Apprenticeship
 8. The Advanced Apprenticeship replaces the Craft while the Proficient Apprenticeship replaces the Technician Scheme. The names used above are generic for skills training.
- Indentured Learnership Schemes Has also seven levels, which are not progressive. Placement at each level will depend on the duration and competencies to be acquired as per KNQF level descriptors. The Certificate of Indentured Learnership shall accumulate credits that to be transferred to the relevant National Skills Certificate (NSC) or GTT/MCP level.
- Skills Upgrading Schemes. Formal Skills Upgrading – Focuses on training regulated by the Industry Based training and Accreditation (IBTA).
In-formal Skills Upgrading- The scheme seeks to embrace the informal sector into Industrial Training
- Industrial Attachment – Provides guidelines for Industrial Attachment
- Trade Test Rules- Reviewed to accommodate the levels 5-8.

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- Graduate Apprenticeship- Operationalizes the training of University Graduates where employers who offer workplace training opportunities to university graduates are entitled tax rebates as per the provisions of Legal Notice No. 97, the Income Tax Act (Cap.470) of 9th June 2016.
- Conformity to the Kenya National Qualification Framework (KNQF) – the newly established Kenya National Qualification Framework (KNQF) requires that all qualifications awarding bodies be accredited included their training programmes. NITA, in endeavour to conform to the requirements, developed and reviewed 220 curricula and 220 Qualification Packs (QPs), 220 Test /assessment guidelines; with several National Occupational Standards (NOS). The programmes were gazetted for input by the Public. The Authority has received accreditation for all training in all trades regulated by NITA on the KNQF.
- Constitution of Sector Training Committees- Formation of Sector Training Committees In 2013, NITA re-constituted the fourteen (14) Committees and formed nine (9) Sector Training Committees (STCs) based on the key economic sector in the country. The new Committees had a leaner membership of only ten (10) members and were more focused in their roles. Following the expiry of the three (3) year- term of the first Sector Training Committees’ in July 2019, the Authority invited nomination of new members from Employers bodies, Employees bodies and other interests (Government, BMO, Jua Kali) as provided for in the Industrial Training Act.

Challenges

The Kenyan formal sector skills development environment is faced with numerous challenges including fractious implementation of skills enhancement initiatives by both public and private players. The Introduction of Competence Based Education and Training has resulted in an overdrive for control and dominance, among key stakeholders (MoE, -BECF, MEACLSP, MoH, MoALF, NITA, TVET and CUE). Industrial Training Levy Fund is the only public skills development fund available to employees engaged in the formal sector

industry, workers in the informal sector, out of employment workers and the special groups enjoy no benefits from the fund.

In Kenya numerous challenges confront the training carried out in the informal sector. The training providers who carry out training in this sector are mainly Master Craftsmen who offer practical training with no business or theoretical packages. In addition, there is basically no rationale for the identification of the MCs who possess no skills in training or pedagogical skills.

The training content /curriculum is non-existence in the informal sector, in addition delivery of content is as and when the MC decides, meaning that the trainee in such a setup is at the mercy of the trainer and doesn't have any back ground of what shall be delivered. There is completely lack of standards in the informal training

One of the biggest challenges of skill development in our country is that 84% of the workforce is in informal sector. Consequently, it is difficult to map existing skills in the informal sector and gauge the skilling requirement in the sector. On the other hand, the rate of job growth in informal sector is estimated to be twice that in formal sector.

Other challenges are;

- Limited linkages, partnerships and collaboration with Interested parties;
- Inability to fully match skills development in the Industrial Training Centres.
- Duplication of roles by various Government entities overseeing TVET and Industrial Training in Kenya
- Obsolete technology, facilities and equipment.
- Limited inter-agency coordination;
- Poor linkages with industry and the labour market;
- Insufficient capacity in key agencies; piecemeal regulation and quality assurance;
- Limited planning of delivery and infrastructure development, particularly at the County levels.

- Inadequate reach to potential levy contributors countrywide for inspection, registration and the levy collection

2. Environmental performance

The Authority is in the process of developing Environmental policy to act as a guide to environmental performance. However, the Authority has outsourced garbage collection agents to facilitate its waste disposal mechanism. Waste disposal is strictly done on a daily basis across the entire Authority which has greatly helped the organization to reduce the challenges of environmental impact.

3. Employee welfare

The Authority has a detailed Human Resource Manual Policy which acts as principle guidelines on hiring processes in the Authority. Gender ratio and stakeholder engagements are taken into consideration. The Human Resource manual provides for frequent training, appraisal and reward system of staff to enhance their skills at all levels. The Authority has a well-established Health and Safety committee that is in the process of Developing Safety and Compliance Policy.

Market place practices-

a) Responsible competition practice.

The National Industrial Training Authority (NITA) is a State Corporation established under the Industrial Training Act Cap 237 which was revised in 2011.

MANDATE OF NITA

The Industrial Training (Amendment) Act, 2011 gives the institution the mandate of regulation of the training of persons engaged in industry. The Authority also draws its mandate from Executive Order No. 2 of 2013 on the reorganization of government which placed management of apprenticeship and industrial training under the parent Ministry of East African Community, Labour, and Social Protection.

In this regard therefore the Authority is the only institution in the country with the mandate to regulate industrial training in Kenya.

b) Responsible Supply chain and supplier relations-

The National Industrial Training Authority ensures that;

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1. Suppliers list is continuously updated and it's from the list that suppliers and service providers are drawn from time to time as need arises. This ensures equitable distribution of tenders/ quotations.
2. The contracts are monitored and evaluated to achieve value for money in supply and delivery of goods, services and works
3. That suppliers and contractors are paid in time after certification of the goods, services and works delivered.

c) Responsible marketing and advertisement-

NITA Marketing has endeavoured to uphold ethical practices in its outreach activities by making sure that the intended products and services visibility and awareness is enhanced among various customer types without infringing on their rights as customers/ clients. To ensure we remain ethical over the time, we have made sure that:

- i. All the regions of the market across the country are reached equitably, in a language that they understand through informed marketing segmentation
- ii. All the marketing information we send out is true, verifiable and the promises made are not exaggerated but deliverable, such that the target customers can follow up to claim access to the promised attributes in the products and services they desire from the Authority at the promised rates and location
- iii. We provide the target clients with all working contacts including website address, email and working phone contact to able them reach the Authority for the products and services and take it upon us to respond to all concerns, feedback, complaints and compliments in a timely, personalized and transparent manner.
- iv. We clearly differentiate NITA products and services from the other available alternatives, and give price details in a clear manner with no hidden costs. We do not make demeaning comparisons with our competitors to belittle or bad-mouth their offerings
- v. We present all products and services attributes clearly in all marketing campaigns without generalization to bring out clearly the info needed by clients on the products for their informed decisions.

- vi. In cases where we have to use customer's images and data to bring out success stories, we ensure we get their signed consent and commit to keep their personal info and data safely and secure.
- vii. We inform and remind the customers on any new products launched, relaunched or revamped for the benefits

d) Product stewardship-

Through the Authority's Stakeholder Engagement Policy, the Authority encourages the following in safeguarding consumer rights and interests;

- i) **Participation:** Stakeholders will have a right to express their views, be heard and have the opportunity for dialogue on areas of cooperation.
- ii) **Integrity and Honesty:** To realize stakeholder engagement plans, goals and objectives, commitment will be based on honesty, accountability and integrity.
- iii) **Unity of Purpose:** All Departments of the Authority will work collaboratively to achieve and deliver a consistent, coherent and effective communication with all its stakeholders.
- iv) **Transparency and Accountability:** To facilitate engagement, stakeholders will have frank and honest access to information on a need to know basis as determined by the Authority.
- v) **Respect for Diversity:** Every aspect of stakeholder engagement shall consider equal opportunities for all citizens, communities, and the disadvantaged in the society.

4. Community Engagements

For the National Industrial Training Authority, the Corporate Social Investment is in form of sponsorship of 25 Kenyan female students from needy backgrounds annually to pursue engineering courses at craft, certificate and diploma levels in an effort to reduce gender disparity in technical/engineering disciplines as a part of its Corporate Social Investment. Through this affirmative action, this programme has benefitted over two hundred and twenty five (225) Kenyan students across the country to date.

The Female Engineering Training Programme was conceived out of a report on an overseas study tour to fifteen (15) countries with best levy practices in 2005. The objective of the

programme was to address the observed gender imbalance in the engineering profession by supporting deserving and needy females to undertake engineering training.

Selected candidates are placed in NITA Centres, other National Polytechnics and technical training institutions. The students have undertaken various courses in electrical engineering (electronics, telecoms and computer), mechanical engineering (plant option and production), land survey, quantity survey, civil engineering, agricultural, and chemical engineering. Criteria for selection of trainees is based on academic qualifications, and neediness of applicants from Arid and Semi- arid Land [ASAL] areas. Targeted ASAL areas are: Mandera, Turkana, Lamu, Wajir, West Pokot, Kwale, Ijara, Tana River, Garissa, Isiolo, Marsabit, Samburu, Elgeyo - Marakwet, Suba, Kajiado, Kilifi, Taita Taveta, Teso, Mt. Elgon, Kitui, Mwingi, Tharaka, Mbeere, Transmara, Makueni, Kuria and Marigat. Most females from these marginalised areas fail to take Physics in high schools therefore leaving the subject to be male dominated, a factor which has contributed to a lower number of applicants from these regions.

Through the Female Engineering Sponsorship Committee which oversees the day-to-day running of the Programme, the Authority is working to develop intensive outreach programs in these areas to sensitize the locals on the importances of taking technical courses.

OUTSTANDING SCIENTIFIC RESEARCH AND INNOVATION WHICH HAVE CONTRIBUTED TO IMPROVEMENT OF KENYA'S WELFARE DURING THE COVID-19 PANDEMIC

The Coronavirus disease or COVID 19 as it is commonly known was first discovered in Wuhan, China in December 2019 and has caused untold damage and chaos to the health systems of all countries in the world, Kenya included. Further, the economies of most countries have been partially or totally shut down. This has resulted in huge job losses and in some instances complete closure of major industries. The severity of this closure has been most felt in most if all not all sectors across the country. Towards mitigating the effects of the pandemic, the Authority came up with the following measures;

1. **Production of Masks:** Production of the face masks started at the Authority's NITA Textile Training Institute [NTTI] based in Nairobi. The masks which are re-usable are non-absorbent were made from non-woven fabric. The masks were re-usable and could be re-used up to 3 times if well-disinfected after use. The Authority launched countrywide skills enhancement through partnerships with various counties such as Homabay, Elgeyo Marakwet, Kitui and Teso where some of the beneficiaries who underwent training through the NITA Textile Training Institute took it upon themselves to engage in the production of masks in their respective counties as a form of community social engagement.

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2. **Fabrication of contactless hand-washing stations:** The Authority's Industrial Training Centers innovated contactless hand wash basins that are currently in use in all the Centers. The fabricated hand wash basins are twin-pedalled with one pedal dispensing soap while the other one dispenses water.
3. **Production of hand sanitizers:** Through its NITA Athi River Centre the Authority produced hand sanitizers for use by the general public.

NITA IN SPORTS

While NITA is in the frontline in the promotion of industrial training, the Authority has also increased its visibility countrywide by introducing sporting events across the NITA Industrial Training Centres which have enabled the students and staff achieve success beyond the work environment.

The Kenya Technical Institution Sports Association [KETISA] is an umbrella body that manages games across various National Polytechnics and other institutions of higher learning. NITA is currently represented in the Association by three of its Industrial Training Centres; NITA-Athi-River, NITA Nairobi and NITA Textile Training Institute as well as members of staff. The Authority has emerged victorious on several occasions in various events hosted by the Association.

Apart from exposure trainees have also had opportunities to interact with members of other institutions of higher learning country wide. The rigorous training schedules have also enabled the players/staff to develop discipline, team work, dedication, patience as well as punctuality.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Director General* for the Authority (NITA) and the *Project Director* for *Kenya Youth Employment and Opportunities Project (NITA-KYEOP)* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2021. This responsibility includes:(i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project;(iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the Project. (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

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

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The *Director General* for the **Authority** and the *Project Director* for **NITA-KYEOP** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2021, and of the Project's financial position as at that date. The *Director General* for the **Authority** and the *Project Director* for **NITA-KYEOP** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

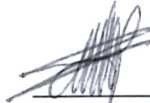
The *Director General* for the **Authority** and the *Project Director* for **NITA-KYEOP** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were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

Approval of the Project financial statements

The Project financial statements were approved by the *Director General* for the **Authority** and the *Project Director* for **NITA-KYEOP** on 22nd of September, 2021 and signed by them.



Director General
Stephen Ogenga



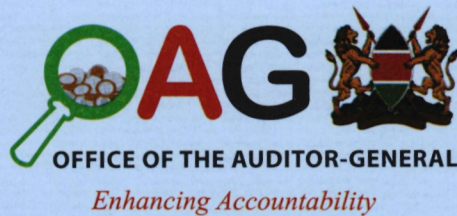
Project Director
Joseph Kinuthia



Project Accountant:
Everlyne Siriya
ICPAK Member NO:26770

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT (KYEOP) IDA - 5812-KE FOR THE YEAR ENDED 30 JUNE, 2021 - NATIONAL INDUSTRIAL TRAINING AUTHORITY (NITA)

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, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

Report of the Auditor-General on Kenya Youth Employment and Opportunities Project (KYEOP) IDA - 5812-KE for the year ended 30 June, 2021 - National Industrial Training Authority (NITA)

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenya Youth Employment and Opportunities Project No. IDA-5812-KE set out on pages 1 to 30 which comprise the statement of financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kenya Youth Employment and Opportunities Project-IDA-5812-KE 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 financing agreement Credit number IDA-5812-KE dated 4 July, 2016 between the International Development Association (IDA) and the Government of Kenya and Public Finance Management Act, 2012.

Basis for Qualified Opinion

1.0. Inaccuracies in the Financial Statements

1.1. Cashflow Statement

The statement of financial assets reflects cash and cash equivalents of Kshs.176,741,559 as at 30 June, 2021 which differs with the year-end cash and cash equivalents of Kshs.177,214,091 in the statement of cash flow.

Consequently, the accuracy and completeness of the cashflow statement's cash and cash equivalents balance of KShs.177,214,091 could not be confirmed for the year ended 30 June, 2021.

1.2. Cash and Cash Equivalents

The statement of financial assets reflects a cash and cash equivalent balance of Kshs.176,741,559 which does not include Kshs.3,619,473 held in suspense at Co-operative Bank of Kenya. Further, audit revealed that another suspense account with Nil balance is held at Equity Bank which was not disclosed in the financial statements. There were also no bank reconciliation statements and returns for the two (2) suspense accounts.

2.0. Renewal Contracts for Contractual Staff

Included in the compensation of employees' balance of Kshs.29,414,921 is Kshs.2,400,000 being unsupported monthly salary payments made to 10 contracted drivers for the month of January, 2021 to 30 June, 2021. Examination of records found in their personal files revealed that they had all requested for contract renewal through letters which were all approved on 14 December, 2020 but no signed contracts were in place to support the renewal. In the circumstance, the propriety and completeness of Kshs.29,414,921 for compensation of employees could not be confirmed for the year ended 30, June 2021.

3.0. Unsupported Fuel Expenditure

Note 3 to the financial statements reflects fuel costs of Kshs.2,958,982 which also includes Kshs.1,254,538. However, documents such as work tickets, cash books and fuel statements were not provided for audit verification. Further, the Project's fuel statement revealed that National Industrial Training Authority (NITA) refunded an amount totaling to Kshs.1,306,818 being amount of fuel incurred by the Authority. However, supporting documents for the actual total amount incurred by the Authority were not provided. In the circumstance, the actual fuel consumed by NITA has not been provided for audit verification and the propriety of the fuel costs of Kshs.1,254,538 for the year ended 30 June, 2021 could not be confirmed

4.0. Fixed Assets

Analysis of the summary of fixed assets as shown in the table below and at Annex 3 to the financial statement and the physical fixed assets register kept by the Project reveals significant differences of Kshs.9,323,039 relating to office furniture and general equipment; and a similar difference of Kshs.9,323,039 relating to vehicles and other transport equipment totaling to Kshs.18,646,078. No explanation has been provided regarding the total difference of Kshs.18,646,078.

Asset Class	Cumulative Financial Statements Amounts (Kshs.)	Cumulative Fixed Assets Register Amount (Kshs.)	Difference (Kshs.)
Office Furniture and General Equipment	34,146,327	43,469,366	9,323,039
Software	23,220,001	23,220,001	0
Vehicles and Other Transport Equipment	86,943,039	77,620,000	9,323,039
Total	144,309,367	144,309,367	18,646,078

Consequently, the accuracy of the summary of fixed assets register at Annex 3 could not be confirmed for the year ended 30 June, 2021.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kenya Youth Employment and Opportunities Project-58112-NITA in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actuals amount as at 30 June, 2021 reflects a total payments final budget of Kshs.1,033,473,937 against actual expenditure amount of Kshs.580,680,647 giving a budget utilization of 56%. An in-depth review of the expenditures incurred showed there were budget under-absorption as shown in table below.

Component	Budgeted Amounts (Kshs.)	Actual Expenditure (Kshs.)	Under Absorption (Kshs.)	% Under Absorption
Compensation of Employees	41,587,000	29,414,921	12,172,079	29
Purchase of Goods and Services	991,886,937	551,265,726	440,621,211	44
Total	1,033,473,937	580,680,647	452,793,290	44

From the analysis above, it is evident that the Project spent under its budget by a total of Kshs.452,793,290 (44%). This may have a negative impact on implementation of planned activities and service delivery to stakeholders. There is need for proper planning to avoid instances of idle funds.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Compensation of Employees

Included in the compensation of employee's balance of Kshs.29,414,921 is Kshs.1,292,635 relating to statutory deductions whose documentary evidence such as payment and acknowledgement slips were not provided for audit review and therefore it is not clear whether they had been remitted to relevant entities as required by Section 94. (1) of the Tax Procedure Act, 2015, Section 27. (1) of the NSSF Act, 2013, and Section 18 (2) of the NHIF Act Cap. 255.

2. Imprest Management

Examination of imprests records totaling to Kshs.4,814,837 revealed that officers serving on the Project were issued with more than one (1) imprest contrary to Section 93(4)(b) of the Public Finance Management Regulations, 2015 which states that the Accounting Officer shall ensure that an imprest holder does not have an outstanding imprest before an earlier one is surrendered. Details of double issue of imprest detailed in **Appendix 1**.

Consequently, the Management was in breach of the law.

3. Activities Without Prior Clearance from the World Bank

The audit reveals that a budget of Kshs.600,000 was approved by the World Bank for development of new occupational standards while the actual expenditure is recorded as Kshs.3,755,900. In addition, another expenditure totaling Kshs.1,034,600 was incurred in a workshop to prepare NITA's new role in KYEOP. However, a no objection certificate from the World Bank was not provided for audit review.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the Financing agreement between International Development Association and the Republic of Kenya, I report based on my audit, that:

- i. I have obtained all the project's information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as it appears from the examination of those records; and,
- iii. The Project's financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the project's financial reporting process, reviewing the effectiveness of how 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 Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the project's ability to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the project to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 December, 2021

Appendix 1.

Designation	Surrender Date	Payment Voucher Number	Amount (Kshs.)
Caleb Malunga	30 June, 2021	2151	469,648
	30 June, 2021	2152	152,200
Douglas Momanyi	30 June, 2021	2136	472,532
	30 June, 2021	2142	118,300
	18 Feb, 2021	1922	25,200
	18 March, 2021	1959	60,200
	30 June, 2021	2155	42,312
	30 June, 2021	2156	7,310
Beatrice Omala	28 Nov, 2020	1792	756,253
	28 Nov, 2020	1789	37,600
	18 March, 2021	1961	50,400
	18 March, 2021	1962	50,400
	30 June, 2021	2137	724,059
	30 June, 2021	2113	56,000
Josephine Kinuthia	30 June, 2021	2134	542,149
	30 June, 2021	2139	145,500
Basil Matete	30 June, 2021	2108	427,820
	30 June, 2021	2130	133,100
Everlyne Siriya	30 June, 2021	2109	468,254
	30 June, 2021	2115	42,000
	30 June, 2021	2121	33,600
		Total	4,814,837

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For the financial year ended June 30, 2021

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

	Note	2020/21		2019/2020		Total	Cumulative to-date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties		
		KShs	KShs	KShs	KShs		KShs
RECEIPTS							
Proceeds from domestic and foreign credits	1	669,040,126	0	957,125,834	0	957,125,834	2,589,089,905
TOTAL RECEIPTS		669,040,126	0	957,125,834	0	957,125,834	2,589,089,905
PAYMENTS							
Compensation of employees	2	29,414,921	0	36,004,895	0	36,004,895	104,826,613
Purchase of goods and services	3	551,265,726	0	1,069,497,047	0	1,069,497,047	2,160,262,975
Acquisition of non-financial assets	4	0	0	35,167,728	0	35,167,728	144,309,367
TOTAL PAYMENTS		580,680,647	0	1,140,669,670	0	1,140,669,670	2,409,398,955
SURPLUS/DEFICIT		88,359,479	0	-183,543,836	0	-183,543,836	179,690,950

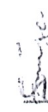
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Director General
Stephen Ogenga



Project Director
Joseph Kinuthia




Project Accountant
Everlyne Siriya
ICPAK Member No.26770

NITA-KYEOP Project
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For the financial year ended June 30, 2021


7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021		2020/21	2019/20
Note	KShs	KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Cash Balances	5	176,741,559	88,854,612
Total Cash and Cash Equivalents	6	176,741,559	88,854,612
Accounts Receivables(outstanding imprest)	7	472,532	-
TOTAL FINANCIAL ASSETS		177,214,091	88,854,612
REPRESENTED BY			
Fund balance b/fwd		88,854,612	272,398,448
Surplus/Deficit for the year		88,359,479	-183,543,836
NET FINANCIAL POSITION		177,214,091	88,854,612

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 22nd of September, 2021 and signed by:


 Director General
 Date


 Project Director
 Date



 Project Accountant
 Date
 ICPAK Member No:26770

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8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

	2020/21	2019/20
	KShs	KShs
CASHFLOW FROM OPERATING ACTIVITIES		
Receipts for operating activities		
Proceeds from domestic and foreign credits	669,040,126	957,125,834
Payments for operating activities		
Compensation of employees	29,414,921	36,004,895
Purchase of goods and services	551,265,726	1,069,497,047
Net cash flow from operating activities	88,359,479	(148,376,108)
CASHFLOW FROM INVESTING ACTIVITIES		
Acquisition of Assets	0	35,167,728
Net cash flows from Investing Activities	0	35,167,728
NET INCREASE IN CASH AND CASH EQUIVALENT	88,359,479	(183,543,836)
Cash and cash equivalent at BEGINNING of the year	88,854,612	272,398,448
Cash and cash equivalent at END of the year	177,214,091	88,854,612


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 22nd of September, 2021 and signed by:



Director General
Date



Project Director
Date



Project Accountant
Date
ICPAK MemberNo.26770


NITA-KYEOP Project
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9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Proceeds from domestic and foreign credits	1,788,854,612	(755,380,675)	1,033,473,937	757,894,738	275,579,199	73%
Total Receipts	1,788,854,612	(755,380,675)	1,033,473,937	757,894,738	275,579,199	73%
Payments						
Compensation of employees	51,132,000	(9,545,000)	41,587,000	29,414,921	12,172,079	71%
Purchase of goods and services	1,740,552,436	(748,665,499)	991,886,937	551,265,726	440,621,211	56%
Social Security Benefits	0	0	0	0	0	0
Acquisition of non-financial assets	0	0	0	0	0	0
Total Payments	1,791,684,436	(758,210,499)	1,033,473,937	580,680,647	452,793,290	56%

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


 Director General
 Date


 Project Director
 Date


 Project Accountant
 Date
 ICPAK Member No.26770

10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Basis of Preparation

10.2 Statement of compliance and basis of preparation

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

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

10.3 Reporting entity

The financial statements are for the Project Kenya Youth Employment and Opportunities Project (NITA) under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

10.3.1 Reporting currency

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

10.4 Significant Accounting Policies

a) Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

iii) Other receipts

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

b) Donations and grants

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

c) Proceeds from borrowing

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

d) Undrawn external assistance

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

e) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

f) In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

g) Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

Restriction on cash

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

h) Accounts receivable

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

i)Contingent Liabilities

A contingent liability is:

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

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

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

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

j) Contingent Assets

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

k) Pending bills

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

l) Budget

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

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

m) Third party payments

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

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During the year Kshs nil billion being loan disbursements were received in form of direct payments from third parties.

n) Exchange rate differences

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

o) Comparative figures

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

p) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2021.

q) Errors

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

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11. NOTES TO THE FINANCIAL STATEMENTS

1. PROCEEDS FROM DOMESTIC AND FOREIGN CREDITS

During the 12 months to 30 June 2021, we received credits from the donor through our Parent Ministry:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						FY 2020/21	FY 2019/20
			KShs	KShs	KShs	KShs	KShs
Credits Received from Multilateral Donors (International Organizations)							
International Development Association						669,040,126	957,125,834
Total						669,040,126	957,125,834

*. The Proceeds received for the financial year amounted to Kshs 669,040,126 on 29/01/2021,09/09/2021,30/04/2021

2. COMPENSATION OF EMPLOYEES

	FY 2020/21			FY 2019/20	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Basic wages of temporary employees(contractual employees and consultants)	29,414,921	0	29,414,921	36,004,895	104,826,613
Total	<u>29,414,921</u>	<u>0</u>	<u>29,414,921</u>	<u>36,004,895</u>	<u>104,826,613</u>

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Notes to the financial statements (continued)
3. PURCHASE OF GOODS AND SERVICES

	FY 2020/21	FY 2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Total Payments	
	KShs	KShs	KShs
Office General, utilities, supplies and services	258,289	258,289	17,683,528
Communication, supplies and services	1,865,000	1,865,826	8,144,402
Domestic travel and subsistence	11,087,826	11,087,826	93,220,900
Foreign travel and subsistence	8,520,803	8,520,803	42,571,414
Printing, advertising and – information supplies & services	-	0	4,698,795
Training payments	517,753,484	517,753,484	1,872,818,543
Hospitality supplies and services	581,560	581,560	4,686,140
Insurance costs	2,533,226	2,533,226	26,714,674
Other operating payments(Contracted Technical Services/pedagogy upskilling and Bank Charges)	1,108,995	1,108,995	74,533,717
Routine maintenance – vehicles and other transport equipment	4,549,061	4,549,061	6,118,203
Fuel, Oil and Lubricants	2,958,982	2,958,982	8,394,159
Routine maintenance –other assets	48,500	48,500	48,500
Rentals of produced assets	0	0	630,000
Total	551,265,726	551,265,726	2,160,262,975

[Training payments relate to Stipends to beneficiary youth and Fees for Master Craftsmen and Formal Training Providers for cycle 2,3 and part payments in cycle 4, material and centre fees and assessment fees. Other operating payments relate to Bank charges. Foreign Travel relates to Capacity building of project implementation unit members to Arusha, and Kampala in terms of per diem, course fees and air fare. Domestic travel relates to per diem and air/road fare for project implementation

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unit members for Quality Assurance of skills training, Master Craftsmen sensitization, due diligence and procurement evaluation purposes.]

Notes to the financial statements (continued)
4. SOCIAL SECURITY BENEFITS

	2020/21			2019/20	Cumulative to-date KShs
	Payments made by Entity in Cash KShs	Payments made by third parties KShs	Total Payments KShs	Total Payments KShs	
Government pension and retirement benefits	0	0	0	0	0
Social security benefits in cash and in kind	0	0	0	0	0
Employer social benefits in cash and in kind	0	0	0	0	0
Total	0	0	0	0	0

[There were no provision on social security benefits]

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5. ACQUISITION OF NON-FINANCIAL ASSETS

	FY 2020/21			FY 2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Purchase of vehicles & other transport equipment	0	0	0	30,975,000	77,620,000
Purchase of specialised plant, equipment and machinery	0	0	0	0	23,220,001
Purchase of office furniture & general equipment	0	0	0	4,192,728	43,469,366.45
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>35,167,728</u>	<u>144,309,367.45</u>

(There were no acquisition of Non-financial assets during the financial year under review)

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Notes to the financial statements (continued)

6. CASH AND CASH EQUIVALENTS C/FWD

Cash Balances

	2020/21	2019/20
	KShs	KShs
Cash Balance	176,741,559	88,854,612
Total	<u>176,741,559</u>	<u>88,854,612</u>

The project had a Cash Book balance of Kshs 176,741,559 as reflected in the end of year bank reconciliation report.

During the year, a total amount of Kshs. 3,619,773 was held in the suspense account at co-operative bank Account no.01243163753900. The funds relate stipends to the beneficiary youths whose accounts were inactive/invalid and hence their payments could not go through thus leading to the cumulative figure. The matter has been taken up and communications made to the bank so that they can provide the list of the beneficiaries who were affected in order to fast track payments to the affected youth before the end of the project.

Equity Suspense Account no.0243000100774- NIL balance.

7. CASH AND CASH EQUIVALENTS B/FWD

	2020/21	Restated 2019/20
	KShs	KShs
Cash Account	176,741,559	88,854,612
Total	176,741,559	88,854,612

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

8. BREAKDOWN OF IMPRESTS AND ADVANCES

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2021	Balance 2020
<i>FESTUS KITUI</i>	472,532	<i>14/JULY /2021</i>	0	472,532	0

The imprest was surrendered on 27/07/2021.

*NITA-KYEOP Project
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12. OTHER IMPORTANT DISCLOSURES
1. PENDING ACCOUNTS PAYABLE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Supply of goods	240,000	0
Supply of services	1,162,475	0
Total	1,402,475	0

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13. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KYEOP-NITA/2019/2020(16)	<p>Unsupported trainees' stipend</p> <p>Included in training expenditure of Kshs. 1,008,865,972 is Kshs. 40,123,740 being top-up payment to a number of youth trainees whose stipends had been under paid in period 1 to 8 in cycle 2. The payment was made vide payment voucher number 0817 dated 27 July 2019. The Payment was not supported by trainees signed schedules reflecting the days the trainees were underpaid neither was there an explanation as to why the payments were not made in the subsequent months for ease of accountability.</p>	<p>Amount of Kshs. 40,123,740, relates to the payment which was made to beneficiary youths due to late rostering. This payment is supported by the attendance of youths which was captured through the Management Information System(MIS) reflecting the number of days and the amount trainees were underpaid.</p>	<p>Project Director</p> <p>Joseph Kinuthia</p> <p>Project Accountant</p> <p>Everlyne Siriya</p> <p>Training & internship</p> <p>Caleb Malunga</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KYEOP-NITA/2019/2020(16)	Unsupported per diem claims Included in the domestic travel and subsistence figure of kshs. 21,819,478.00 is a Payment for Kshs. 780,300.00 in respect of per diems claims paid to officers who were not facilitated with per diem and other expenses while on official activities. However, the claims paid were not supported by memos/documents requisitioning for imprest that are fully approved as evidence/ prove that the activities were authorized	Amount of kshs. 780,300 relates to payment to officers who were not facilitated with per diem and other expenses on official activities. The payment is supported with requisitions of approved memos, work tickets, receipts, boarding passes and other supporting documents.	Project Director Joseph Kinuthia Project Accountant Everlyne Siriya	Resolved	
KYEOP-NITA/2019/2020(16)	Unsupported catering services Expenses Included in Hospitality supplies and services amount of Kshs. 1,058,643 is Kshs. 529,550 on provision of outside catering services paid vide Payment Voucher	-Whenever food is required we have a food ledger/schedule where we enter the orders delivered to enable us keep track of consumption.	Project Director Joseph Kinuthia Project Accountant Everlyne Siriya	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>No.1156 dated 17 February 2020 to Decasa Hotel. However, the following anomalies were noted;</p> <ul style="list-style-type: none"> a) Requisition documents indicating the Event/ activities for which the catering services were paid for were not availed for audit. b) The payment was supported by an LPO NO. 2319407 dated 01/03/2019 for the previous Financial year 2018/2019. c) Request for quotation NO. NITAQ/4/2018-2019 were in photocopies and the original quotations were not availed for 	<p>The ledger/schedule clearly indicates the period (One year) the suppliers provided food against the order for 500 Pax per LOT. That is from 12th March 2019 to 20th February 2020. -Contract for Decasa was for one year as and when required from date of award on 27th February 2019 to 26th February 2020. A request was raised on 15th October 2018 and quotations raised on 22nd November 2018. We had issues with funds at that time because of the nature in which we receive funds</p>			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p style="text-align: center;">audit verification.</p> <p>In view of the foregoing, the purchase of goods and services figure of Kshs. 1,069,497,047 could not be confirmed.</p>	<p>through reimbursements . We therefore delayed opening of the quotations until funds were available. Quotations were opened on 19th February 2019. Thereafter award was granted on 27th February 2019. Therefore the contract was for one year and not two years. -The quotations were copies since the original quotations were used to make the first payments. This was a framework contract for a period of one year.</p>			
KYEOP-NITA/2019/20 20(16)	Unexplained Cashbook adjustments and	A figure of Kshs 229,509.80 was	Project Director	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>receipts The statement of Financial assets as at 30 June 2020 reflects Cash and Cash Equivalent balance of Kshs. 88,854,612. An audit review of the cashbook revealed unexplained Cashbook adjustments resulting net deficit of Ksh 229,509.80 as show below;</p>	<p>an adjustment to correct errors made in posting un-utilized imprests and surrenders in the cash book.</p>	<p>Joseph Kinuthia Project Accountant Everlyne Siriya</p>		
KYEOP-NITA/2019/2020(16)	<p>Budget and Budgetary Performance Receipts The project had budgeted for receipts totaling Kshs. 1,376,746,062 but actual receipts amounted to Kshs. 1,233,871,896 resulting to shortfall of Kshs. 142,874,166 or 10%. The shortfall in revenue of Kshs. 142,874,166 or 11% implies that the Project did not achieve all the planned goals and objectives.</p>	<p>The overall shortfall of Kshs 142,874,166 was as a result of suspension of training on 16th March 2020 due to the Covid -19 Pandemic. It was therefore prudent not to request for additional funding that would not have been utilized</p>	<p>Project Director Joseph Kinuthia Project Accountant Everlyne Siriya</p>	Resolved	

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For the financial year ended June 30, 2021***

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (<i>Name and designation</i>)	Status: (<i>Resolved / Not Resolved</i>)	Timeframe: (<i>Put a date when you expect the issue to be resolved</i>)
KYEOP- NITA/2019/20 20(16)	<p>Expenditure</p> <p>Similarly, the Project had budgeted to incur an expenditure of Kshs. 1,376,746,062 but actual payments amounted to Kshs. 1,140,669,670 resulting to an under expenditure of Kshs. 236,076,392 or 17%. The under expenditure occurred mainly under the purchase of goods and services at Kshs235,835,049 or 18%. The under expenditure of Kshs. 236,076,392 or 17% implies that goals and objectives of the Project were not achieved as planned.</p>	<p>The under expenditure experienced under Purchase of goods and services, was majorly brought about by provision of a higher allocation on the training cost vote to cater for youth stipends and fees for training providers. Due to the Covid -19 pandemic, it was not possible to process stipends to cycle 4 youth and fees to training providers since the training that had just begun in the month of February 2020, was suspended on 16th March due to Covid - 19 pandemic.</p>	<p>Project Director</p> <p>Joseph Kinuthia</p> <p>Project Accountant</p> <p>Everlyne Siriya</p>	Resolved	

***NITA-KYEOP Project
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
KYEOP-NITA/2019/2020(16)	<p>Untagged Fixed Assets</p> <p>Annex 3 to the financial statements reflect a total assets value of Kshs. 111,803,778. Included in this figure are assets worth Kshs. 9,113,180 that had not been tagged and serialized for ease of identification. Further, no evidence was made available to prove that the assets were verified quarterly as required by the project implementation manual.</p>	<p>This was indeed the case that the fixed assets had not been physically verified by the Project Accountant on a quarterly basis as per the Project Implementation Manual provisions. As a result, a physical verification, tagging and updating exercise could not be carried out due to Covid-19 pandemic. The process has been initiated by seeking budgetary support from World Bank.</p>	<p>Project Director Joseph Kinuthia Project Accountant Everlyne Siriya</p>	Not Resolved	30/11/2021

*NITA-KYEOP Project
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Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Director General



Project Director

Date

16/12/2021
Date

NITA-KYEOP Project
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14. ANNEXES
ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from domestic and foreign credits	1,033,473,937	757,894,738	275,579,199	73%	100% receipt absorption, could not be achieved as a result of some payment milestones to trainers like employment and assessment were spilling over to the current financial year 2021-2022.
Total Receipts	1,033,473,937	757,894,738	275,579,199	73%	
Payments					
Compensation of employees					100% could not be attained as a number of staff i.e MIS officer position was not filled and other staff who exited the project were not replaced and yet they were included in the budget.
Purchase of goods and services	41,587,000	29,414,921	12,172,079	71%	Larger percentage of the budget was allocated on training payments where by 100% absorption could not be attained as a result of Covid-19 Pandemic which affected some of the deliverables like internship & employment.
	991,886,937	551,265,726	440,621,111	56%	

NITA-KYEOP Project
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Acquisition of non-financial assets	0	0	0	0
Total payments	1,033,473,937	581,153,178	452,320,758	56%

Explain all variance below 90% and above 100%

*NITA-KYEOP Project
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ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS


PROJECT NAME:		KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT(NITA)		
Break down of Transfers from the State Department of Labour				
a.	Others			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		19/04/2017	100,000,000.00	2016/2017
		04/07/2017	3,516,303.00	2017/2018
		16/03/2018	54,371,450.00	2017/2018
		11/04/2018	8,315,580.00	2017/2018
		16/05/2018	9,915,475.45	2017/2018
		31/05/2018	81,397,494.55	2017/2018
		20/09/2018	60,316,020.00	2018/2019
		26/09/2018	77,548,277.00	2018/2019
		23/10/2018	38,935,404.30	2018/2019
		11/12/2018	74,196,270.00	2018/2019
		23/01/2019	242,496,940.00	2018/2019
		11/03/2019	87,720,120.00	2018/2019
		27/05/2019	124,074,610.00	2018/2019

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	24/09/2019	211,961,646.95	2019/2020
	18/09/2019	70,758,596.20	2019/2020
	23/10/2019	152,948,358.70	2019/2020
	16/12/2019	236,885,446.70	2019/2020
	28/02/2020	76,943,893.25	2019/2020
	28/02/2020	207,747,892.00	2019/2020
	04/09/2020	150,927,779.70	2020/2021
	08/01/2021	294,403,645.95	2020/2021
	14/04/2021	34,710,333.00	2020/2021
	30/04/2021	188,998,367.25	2020/2021
	TOTAL	2,589,089,904.00	

The above amounts have been communicated to and reconciled with the parent Ministry/ state department


Project Coordinator
National Industrial Training Authority


Head of Accounting Unit
State Department for Labour

NITA-KYEOP Project
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ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 2019/20	*Purchases/Additions in the Year (KShs) 2020/21	**Disposals in the Year (KShs) 2019/20	Closing Cost (KShs) 2020/2021
	(a)	(b)	(c)	(d)= (a)+ (b)-(c)
Office furniture & general equipment	43,469,366.45	0	0	43,469,366.45
Software	23,220,001	0	0	23,220,001
Vehicles & other transport equipment	77,620,000	0	0	77,620,000
Total	144,309,367.45	0	0	144,309,367.45

Notes:

(No acquisition nor disposal of Non-Financial Assets were made during the year under review).

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ANNEX 4-SUMMARY OF PENDING ACCOUNTS PAYABLE

NO.	Description	FY 2020/2021 Kshs
	Supply of goods	
1.	Galen Empire-Supply of airtime	240,000
	Supply of services	
1.	Commissioner of Domestic Taxes-WHT on May 2021 Consultants fee	82,825
2.	Commissioner of VAT-WHT for service of KYEOP vehicles	1,680
3.	Oliveira Restaurant-provision of catering services	146,250
4.	GAP Tech solutions-Annual subscription of car tracking services	261,000
5.	Longrock Tours & Travel	89,110
6.	Longrock Tours & Travel	89,110
7.	Longrock Tours & Travel	62,560
8.	African Touch Safaris	45,000
9.	Rosma Tours & Travel	107,000
10.	Rosma Tours & Travel	147,020
11.	Lets Travel & Tours	130920
	Total	1,402,475

*NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2021*

APPENDICES

- i. Bank Balance Certificate
- ii. Bank Reconciliations
- iii. Board of Survey Report

BANK

Industrial Area,
Enterprise Road,
P. O. Box 18031 - 00500,
Nairobi, Kenya
Tel. +254 20 6530130,
6540054
Mobile: +254 711012000/
734 108200

Thursday, July 15, 2021

NATIONAL INDUSTRIAL TRAINING AUTHORITY-KYEOP,
P. O Box 74494 -00200,
Nairobi Kenya.


Dear Sir/Madam,

RE: NATIONAL INDUSTRIAL TRAINING AUTHORITY KYEOP
CERTIFICATE OF BALANCE

Reference is made to a letter dated 06th July 2021

Account Name	Account Number	Balance as at 30 th June 2021
National Industrial Training Authority KYEOP	1206078642	Kshs.177,521,663.92

Yours sincerely,


NAISANKAU KANTITO
BRANCH MANAGER

/Encl

KCB Bank Kenya Limited Directors:
L. M. Njiru (Chairman); J. N. Oigara; T. D. Ipomai; C.S. – National Treasury; S. K. Rono; Ms. N. Onyango; Mrs. C. Okongo; J. W. Muigai; Mrs. A. O. Eriksson; Ms. E. Nyala; S. Makome

Kencom House
Moi Avenue,
P.O. Box 43400 - 00100,
Nairobi Kenya.
Tel. +254 20 3270000
2852000, 282860/9
Mobile. +254 711012000/
734 108200

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2119571994

KCB INDUSTRIAL AREA

14 JUL 2021

.....
Certified that the balance at the
NATIONAL IND TRAINING AUT-KYEOP

.....
CREDIT of

.....
A/C 1206078642
.....

at the close of business on 30 JUN 2021 Was KES

.....
ONE HUNDRED AND SEVENTY SEVEN MILLION FIVE HUNDRED AND
TWENTY ONE THOUSAND SIX HUNDRED AND SIXTY THREE CENTS
NINETY TWO

.....
KES 177,521,663.92
.....

Examined by

for and on behalf of:

For: KCB BANK KENYA LTD. For: KCB BANK KENYA LTD.

.....
..... Corporate Services Manager

..... Branch Manager

.....
Manager Service Quality & Compliance

.....
INDUSTRIAL AREA BR. NAIROBI
Branch Manager

KCB Bank Kenya Limited Directors:

L. M. Njiru (Chairman); J. N. Oigera; T. D. Ipomai; C.S. - National Treasury; S. E. Rono; Ms. H. Onyango; Mrs. C. Okongo; J. W. Muigai; Mrs. A. O. Eraksson; Ms. E. Nyala; S. Makome



NITA - KYEOP ACCOUNT NO. 1206078642
 ENHANCING SKILLS.

JUNE 2021 BANK RECONCILIATION

BALANCE AS PER THE BANK STATEMENT			177,521,663.92
ADD:			
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK(DIRECT DEBITS)		0.00	
RECEIPTS IN CASHBOOK		0.00	
LESS:			
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT(UNPRESENTED CHEQUES)		731,755.00	
RECEIPTS IN BANK STATEMENT NOT IN THE CASHBOOK(DIRECT CREDITS)		48,350.00	
BALANCE AS PER RECONCILIATION		780,105.00	
BALANCE AS PER CASHBOOK			176,741,558.92
DEFICIT/SURPLUS			176,741,558.92

Prepared by: EVERLYNE SIRIYA Date: 10/06/2021
 PROJECT ACCOUNTANT NITA KYEOP

Certified by: JULIUS NDENGE Date: 10/06/2021
 CHIEF ACCOUNTANT NITA

Approved by: JOSEPH KINUUTHIA Date: 10/06/2021
 PROJECT COORDINATOR NITA KYEOP

DATE	TRANSACTION DETAILS	MONEY OUT	MONEY IN	RUNNING BALANCE
1-Jun-20	BALANCE B/FWD			141,264,605.82
1-Jun-20	Funds Transfer 999999 FT20153LLRJZ	-	33,166.00	141,297,771.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	130,200.00	-	141,167,571.82
2-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	6,690.00	-	141,160,881.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	195,150.00	-	140,965,731.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	510,877.00	-	140,454,854.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	217,626.00	-	140,237,228.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	1,370,000.00	-	138,867,228.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	21,000.00	-	138,846,228.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	583,320.00	-	138,262,908.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	33,857.00	-	138,229,051.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	218,500.00	-	138,010,551.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	144,000.00	-	137,866,551.82
2-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	42,000.00	-	137,824,551.82
2-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	8,824,000.00	-	129,000,551.82
2-Jun-20	Transfer AT-DPC 1710178687308 10 107668 FIDELIS	-	144,000.00	129,144,551.82
2-Jun-20	Transfer AT-DPC 1000178575355 MD MDR 231 AMINA A	-	6,000.00	129,150,551.82
2-Jun-20	Transfer AT-DPC 1020198569470 MD MDR 128 MOHAMED	-	2,000.00	129,152,551.82
2-Jun-20	Ag Dpst SZ27K9UGLN44 MAINA KINYUA IMPREST SURREN	-	16,800.00	129,169,351.82
2-Jun-20	Ag Dpst SZH7K9UJKBKV MAINA KINYUA IMPREST SURREN	-	8,000.00	129,177,351.82
3-Jun-20	Direct Credits AT-DPC KTU 313 BANK FT20155Z8P5S	-	28,000.00	129,205,351.82
3-Jun-20	Direct Credits AT-DPC BANK FT20155KZVVT	-	6,000.00	129,211,351.82
4-Jun-20	Direct Credits AT-DPC KE NITA 71658 CS INDV NRB	-	2,000.00	129,213,351.82
4-Jun-20	Direct Credits AT-DPC MDR 005 BANK FT20156TRK7Z	-	2,000.00	129,215,351.82
5-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	857,250.00	-	128,358,101.82
5-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	73,950.00	-	128,284,151.82
5-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	15,180.00	-	128,268,971.82
5-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	559,920.00	-	127,709,051.82
9-Jun-20	Ag Dpst SZC7LNMQ1983 GIPSON GIBSON 999999 FT2016	-	33,765.00	127,742,816.82
11-Jun-20	Funds Transfer 999999 FT201632XDZ8	-	28,906.00	127,771,722.82
11-Jun-20	Funds Transfer 999999 FT201632RD6V	-	3,200.00	127,774,922.82
11-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	10,500.00	-	127,764,422.82
11-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	1,816,735.00	-	125,947,687.82
11-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	6,000.00	-	125,941,687.82
11-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	147,850.00	-	125,793,837.82
11-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	2,072,400.00	-	123,721,437.82
11-Jun-20	Transfer AT-DPC 1020198569470 MD MDR 128 MOHAMED	-	2,100.00	123,723,537.82
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	4,756,338.00	-	118,967,199.82
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	584,830.00	-	118,382,369.82
12-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-	118,381,769.82
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	116,031.00	-	118,265,738.82
12-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-	118,265,138.82
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	4,121,894.00	-	114,143,244.82
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	512,110.00	-	113,631,134.82
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	9,025.00	-	113,622,109.82
12-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	1,320.00	-	113,620,789.82
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	209,845.00	-	113,410,944.82
12-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-	113,410,344.82
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	7,384,446.00	-	106,025,898.82
12-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	236,906.00	-	105,788,992.82
12-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-	105,788,392.82

12-Jun-20	Direct Credits AT-DPC KKG 355 BANK FT20164KT3SD	-	3,000.00	105,791,392.82
12-Jun-20	Direct Credits AT-DPC MDR 003 BANK FT201648RQQ0	-	4,200.00	105,795,592.82
12-Jun-20	Direct Credits AT-DPC MKS 248 BANK FT20164CT7ZJ	-	3,500.00	105,799,092.82
12-Jun-20	Direct Credits AT-DPC KMB 402 BANK FT20164B8DZ5	-	33,000.00	105,832,092.82
17-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-	105,831,492.82
17-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	3,256,194.00	-	102,575,298.82
17-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	501,862.00	-	102,073,436.82
17-Jun-20	Transfer AT-DPC 1166609308 22319 223199 KIIO MAR	-	5,700.00	102,079,136.82
17-Jun-20	Transfer AT-DPC 1254799818 18236 182364 GABRIEL	-	2,700.00	102,081,836.82
17-Jun-20	Transfer AT-DPC 1254237046 19012 190127 SAID UMI	-	3,300.00	102,085,136.82
17-Jun-20	Transfer AT-DPC 1254813853 68630 68630 BUNI MASC	-	300.00	102,085,436.82
17-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	28,860.00	-	102,056,576.82
17-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	6,000.00	-	102,050,576.82
17-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	41,600.00	-	102,008,976.82
19-Jun-20	Direct Credits AT-DPC 236690 BANK FT20171WOD2Y	-	300.00	102,009,276.82
19-Jun-20	Direct Credits AT-DPC 242285 BANK FT20171S9K6N	-	300.00	102,009,576.82
19-Jun-20	Direct Credits AT-DPC 191058 BANK FT201716G6X7	-	11,700.00	102,021,276.82
19-Jun-20	Direct Credits AT-DPC 231266 BANK FT20171Y8WFO	-	300.00	102,021,576.82
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001398465-Nat	1,573.00	-	102,020,003.82
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001398923-Nat	52,976.00	-	101,967,027.82
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399036-Nat	1,126.00	-	101,965,901.82
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399131-Nat	1,963.00	-	101,963,938.82
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399219-Nat	905.00	-	101,963,033.82
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399318-Nat	11,700.00	-	101,951,333.82
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399411-Nat	9,123.00	-	101,942,210.82
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399611-Nat	11,500.00	-	101,930,710.82
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001449901-Nat	1,269,070.00	-	100,661,640.82
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001451850-Nat	321,179.00	-	100,340,461.82
22-Jun-20	Cash Deposit CALEB MALUNGA AT-INDUS TT20174TRFFZ	-	3,100.00	100,343,561.82
24-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	111,630.00	-	100,231,931.82
24-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	7,320.00	-	100,224,611.82
24-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	45,000.00	-	100,179,611.82
24-Jun-20	Transfer AT-DPC 1265678292 35119 351198 ABDULLAH	-	300.00	100,179,911.82
24-Jun-20	Transfer AT-DPC 030110610549 312 312879 PHILISTE	-	300.00	100,180,211.82
24-Jun-20	Transfer AT-DPC 1030179291661 33 332537 MARYAN A	-	300.00	100,180,511.82
24-Jun-20	Transfer AT-DPC 470179135505 257 257868 MARK KIP	-	300.00	100,180,811.82
24-Jun-20	Transfer AT-DPC 1214232523 96789 96789 OCHIENG D	-	300.00	100,181,111.82
24-Jun-20	Transfer AT-DPC 045126462193 287 287041 CHEROTIC	-	300.00	100,181,411.82
24-Jun-20	Transfer AT-DPC 1030179119666 33 338081 AYAN ABD	-	300.00	100,181,711.82
24-Jun-20	Transfer AT-DPC 1213901472 32982 329826 OTIENO M	-	300.00	100,182,011.82
24-Jun-20	Transfer AT-DPC 076126646216 262 262068 DIVINAH	-	300.00	100,182,311.82
24-Jun-20	Transfer AT-DPC 1179029313 35203 352037 ACHOLA V	-	300.00	100,182,611.82
24-Jun-20	Transfer AT-DPC 1550219069800 30 306343 MOHAMED	-	300.00	100,182,911.82
24-Jun-20	Transfer AT-DPC 12104593104029 2 298421 LYDIA AW	-	300.00	100,183,211.82
24-Jun-20	Transfer AT-DPC 126457754 236213 236213 KAZUNGU	-	300.00	100,183,511.82
24-Jun-20	Transfer AT-DPC 012644889153 360 360580 PETER MU	-	300.00	100,183,811.82
24-Jun-20	Transfer AT-DPC 1230179190251 35 350761 JOEL JAM	-	300.00	100,184,111.82
24-Jun-20	Transfer AT-DPC 084122761824 305 305692 LEONARD	-	300.00	100,184,411.82
24-Jun-20	Transfer AT-DPC 126500061915 372 372615 GEOFFRY	-	300.00	100,184,711.82
24-Jun-20	Transfer AT-DPC 1209845628 31298 312981 MICHAEL	-	300.00	100,185,011.82
24-Jun-20	Transfer AT-DPC 1108144927600 35 352103 MERCYLIN	-	300.00	100,185,311.82
24-Jun-20	Transfer AT-DPC 1213820790 23206 232069 MAUYMUNA	-	300.00	100,185,611.82

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

19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399131-Nat	1,963.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399219-Nat	905.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399318-Nat	11,700.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399411-Nat	9,123.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001399611-Nat	11,500.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001449901-Nat	1,269,070.00	-
19-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001451850-Nat	321,179.00	-
24-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	111,630.00	-
24-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	7,320.00	-
24-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	45,000.00	-
30-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001546649-Nat	11,045.00	-
30-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001546756-Nat	26,414.00	-
30-Jun-20	TaxPmt AT-INDUS P051410923P 2020200001551545-Nat	842,851.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	28,000.00	-
30-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	1,080.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	585,660.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	88,500.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	176,557.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	4,731,100.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	825,636.00	-
30-Jun-20	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT20	600.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	322,335.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	77,140.00	-
30-Jun-20	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	90.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	370,950.00	-
30-Jun-20	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	459,721.00	-
			-
			-
		50,020,010.00	-

JUNE 2020 CASH BOOK							
DATE	PAYEE	DESCRIPTION	CHEQUE NO/PV NO.	PAYMENTS	RECONCILED	RECEIPT	RECONCILED
10/06/2020	Director General	Refund of DSA -Kinyua Nguku	1524			16,800.00	-
10/06/2020	Director General	Refund of Taxi amount -Kinyua Nguku	1525			8,000.00	-
10/06/2020	Director General	Refund of extra day DSA-Gipson Ndwiga	1526			33,765.00	-
10/06/2020	Director General	Refund of extra day DSA-Beatrice Omalla	1528			33,166.00	-
11/06/2020	Director General	unutilized Imprest-Douglas Momanyi	1535			3,200.00	-
11/06/2020	Director General	unutilized Imprest-Douglas Momanyi	1534			28,906.00	-
23/06/2020	Director General	unutilized Imprest-Caleb Malunga	1544			3,100.00	-
23/06/2020	Director General	Bounced Interpreter fees-Fidelis Wanjiru	1546			144,000.00	-
23/06/2020	Director General	Bounced MC Fees cycle 4 month 1-Adoriah Jane	1547			28,000.00	-
24/06/2020	Director General	Bounced MC Fees cycle 4 month 1 late rostering	1549			45,800.00	-
24/06/2020	Director General	Bounced stipends cycle 3 underpayments	1550			24,600.00	-
26/06/2020	Director General	Bounced MC Fees Bonus cycle 2	1557			6,000.00	-
26/06/2020	Director General	Bounced MC Fees Bonus cycle 3	1558			12,000.00	-
30/06/2020	Director General	unutilized imprest no.605-Caleb Malunga	1573			8,000.00	-
30/06/2020	Director General	Bounced trade selection transport reimbursement	1575			9,300.00	-
04/06/2020	Director General	Beneficiary stipends Period 2 Cycle 4 Late R Rostering 2	1492	857,250.00			
04/06/2020	Director General	Beneficiary stipends Period 1 Cycle 4 Late R Rostering 2	1491	559,920.00			
08/06/2020	Hemland College	15% of contract on FTPs deliverable 1 cycle 4	1489	209,845.00			
08/06/2020	Director General	Beneficiary stipends Period 2 Cycle 4 Late R Rostering 2	1504	6,000.00			
08/06/2020	Director General	MC Fees month 1 cycle 4 Late Rostering Batch 1	1506	2,072,400.00			
08/06/2020	Director General	MC Fees month 1 cycle 4 Late Rostering Batch 2	1505	147,850.00			
08/06/2020	Director General	Consultants fee May 2020	1493	1,816,735.00			
08/06/2020	Commissioner of	15% of contract on FTPs deliverable 1 cycle 4	1490	11,045.00			
08/06/2020	Commissioner of	Consultants fee May 2020	1494	100,029.00			
10/06/2020	Director General	FTP's cycle 3 deliverable 3,5 and 6	1508	7,384,446.00			
10/06/2020	Commissioner of	FTP's cycle 3 deliverable 3,5 and 6	1509	388,658.00			
10/06/2020	Director General	FTP's cycle 2 deliverable 6 and 7	1510	4,756,338.00			
10/06/2020	Commissioner of	FTP's cycle 2 deliverable 6 and 7	1511	160,516.00			
10/06/2020	Director General	FTP's cycle 1 deliverable 6 and 7	1512	4,121,894.00			
10/06/2020	Commissioner of	FTP's cycle 1 deliverable 6 and 7	1513	216,890.00			
10/06/2020	Director General	FTP's cycle 2 deliverable 3 and 4	1514	584,830.00			

14/06/2020	Commissioner d	FTP's cycle 2 deliverable 3 and 4	1515	30,782.00	-		
10/06/2020	Director Genera	FTP's cycle 2 deliverable 5	1516	116,031.00	-		
10/06/2020	Commissioner d	FTP's cycle 2 deliverable 5	1517	6,107.00	-		
10/06/2020	Director Genera	FTP's cycle 3 deliverable 1	1518	512,110.00	-		
10/06/2020	Commissioner d	FTP's cycle 3 deliverable 1	1519	26,954.00	-		
10/06/2020	Computer for st	FTP's cycle 3 deliverable 4	1520	9,025.00	-		
10/06/2020	Commissioner d	FTP's cycle 3 deliverable 4	1521	475.00	-		
10/06/2020	Christian Indust	FTP's cycle 2 deliverable 2	1522	236,906.00	-		
10/06/2020	Commissioner d	FTP's cycle 2 deliverable 2	1523	12,469.00	-		
11/06/2020	Elizabeth Muthi	Interpreter fee cycle 4 month 1	1527	6,000.00	-		
11/06/2020	Brian Mutie	Claim for finalization of pending grievances Cycle 4	1529	41,600.00	-		
11/06/2020	Bashir Billow	Consultancy fee for Feb to May 2020	1530	501,862.00	-		
11/06/2020	Commissioner d	Consultancy fee for Feb to May 2020	1531	26,414.00	-		
11/06/2020	Director Genera	Cycle 3 beneficiary youth underpayment stipends	1533	3,256,194.00	-		
19/06/2020	Margaret Kiboy	Interpreter fee cycle 2 Nairobi county	1532	45,000.00	-		
19/06/2020	Director Genera	Transport reimbursement cycle 4 youth batch 2	1536	111,630.00	-		
26/06/2020	Director Genera	Contracted Staff salary for June 2020	1555	585,660.00	-		
26/06/2020	NITA	Transfer of statutory deductions for June 2020 contracted staff	1556	77,140.00	-		
26/06/2020	Fidelis Wanjiru	bounced payment interpreter fees cycle 2	1553	88,500.00	-		
26/06/2020	Adorlah Jane	Bounced MC Fees cycle 4 month 1 batch 1	1554	28,000.00	-		
26/06/2020	CAPYEI	FTP's cycle 3 deliverable 2	1551	322,335.00	-		
26/06/2020	Commissioner d	FTP's cycle 3 deliverable 2	1552	16,965.00	-		
26/06/2020	Top notch const	FTP's cycle 1 deliverable 6 and 7	1559	176,557.00	-		
26/06/2020	Commissioner d	FTP's cycle 1 deliverable 6 and 7	1560	9,293.00	-		
26/06/2020	Director Genera	FTP's cycle 3 deliverable 2 batch 3	1561	4,731,100.00	-		
26/06/2020	Commissioner d	FTP's cycle 3 deliverable 2 batch 3	1562	249,010.00	-		
26/06/2020	Director Genera	FTP's cycle 2 deliverable 6&7	1563	459,721.00	-		
26/06/2020	Commissioner d	FTP's cycle 2 deliverable 6&7	1564	24,197.00	-		
26/06/2020	Director Genera	FTP's cycle 3 deliverable 3,5 and 6	1565	825,636.00	-		
26/06/2020	Commissioner d	FTP's cycle 3 deliverable 3,5 and 6	1566	43,456.00	-		
26/06/2020	Christian Indust	FTP's cycle 2 deliverable 2,3,4 and 5 plumbing	1567	370,950.00	-		
26/06/2020	Commissioner d	FTP's cycle 2 deliverable 2,3,4 and 5 plumbing	1568	19,524.00	-		
30/06/2020	Director Genera	Cycle 4 interpreters Kisii county-Kwarmboka Rydiah and Lilian Obara	1571	45,300.00	-		

30/06/2020	Decasa Hotel	Balance of payment for office tea and snacks	1569	143,811.00	143,811.00	
30/06/2020	Commissioner d	Balance of payment for office tea and snacks	1570	5,182.00	5,182.00	
30/06/2020	Director General	June 2020 bank charges	1574	116,640.00	-	
30/06/2020	Director General	June 2020 consultants fees	1575	2,098,105.00	2,098,105.00	
30/06/2020	Commissioner d	June 2020 consultants fees	1577	110,428.00	110,428.00	
26/05/2020	PREMIER SAFAR	Air tickets for PIU Staff	1478	217,626.00	-	
27/05/2020	Pagys General Supplies	Supply of toners and cartridges	1468	510,877.00	-	
27/05/2020	Commissioner d	Supply of toners and cartridges	1469	9,123.00	-	
27/05/2020	Director General	Salaries for contracted staff May 2020	1479	583,320.00	-	
27/05/2020	NITA	Statutory deductions for contracted staff May 2020	1480	33,857.00	-	
27/05/2020	Boniface Kitili	Final dues-contractual fee	1481	218,500.00	-	
27/05/2020	Commissioner d	Final dues-contractual fee	1482	11,500.00	-	
27/05/2020	Director General	Bounced interpreter fees C4 Month 1	1483	130,200.00	-	
27/05/2020	Fidelis Wanjiru	Interpreter fee cycle 2 kiambu summative	1484	144,000.00	-	
27/05/2020	Director General	2nd bounced corrected MC Fees C4 M1-BATCH1	1485	195,150.00	-	
27/05/2020	Esther Mussaa	Interpreter fee cycle 4 Nairobi	1486	21,000.00	-	
28/05/2020	Director General	MC fees bonus for cycle 2 trainees passing T.T/Proficiency	1487	1,370,000.00	-	
28/05/2020	Director General	MC fees bonus for cycle 3 trainees passing T.T/Proficiency	1488	8,824,000.00	-	
05/05/2020	Longrock Tours	Air tickets for PIU Staff	1443	73,950.00	-	
02/04/2020	Commissioner	Cycle 4 Deliverable 1-15% FTP	1373	52,976.00	-	
02/04/2020	Commissioner d	March 2020 consultants fees	1380	113,825.00	-	
03/04/2020	Commissioner d	FTP's cycle 4 deliverable 1	1392	123,666.00	-	
03/04/2020	Commissioner d	ftp cycle 3 deliverable 4 - 10%	1394	19,021.00	-	
16/04/2020	Commissioner d	FTPS 3rd batch cycle 4 deliverable 1	1400	113,955.00	-	
16/04/2020	Commissioner d	FTPS 3rd batch cycle 4 deliverable 1	1402	16,946.00	-	
16/04/2020	Commissioner d	Servicing of KYEOP Vehicles	1404	1,126.00	-	
16/04/2020	Commissioner d	Servicing of KYEOP Vehicles	1408	1,963.00	-	
16/04/2020	Commissioner d	ftp cycle 3 deliverable 4 - 10%	1412	905.00	-	
04/05/2020	Commissioner d	Installation of car tracking devices in the project vehicles	1437	11,700.00	-	
25/03/2020	Commissioner of VAT	Servicing of KYEOP Vehicles	1370	1,573.00	-	
25/03/2020	Commissioner d	Ftp cycle 3 deliverable 2- 25%	1366	2,263.00	-	
25/03/2020	Commissioner d	FTP Cycle 4 deliverable 1 - 15%	1368	927,428.00	-	

DIRECT CREDITS			
DATE	TRANSACTION DETAILS	MONEY IN	RECONCILED
25/10/2019	Transfer AT-MENKC TRANSFER KCB MENENGAI FT19298	28,500.00	28,500.00
28/11/2019	Salary Payment AT-DPC 319900 2019 BANK FT1933201	850.00	850.00
01/06/2020	Funds Transfer 999999 FT20153LLRJZ	33,166.00	-
02/06/2020	Transfer AT-DPC 1710178687308 10 107668 FIDELIS	144,000.00	-
02/06/2020	Transfer AT-DPC 1000178575355 MD MDR 231 AMINA A	6,000.00	-
02/06/2020	Transfer AT-DPC 1020198569470 MD MDR 128 MOHAMED	2,000.00	-
02/06/2020	Ag Dpst SZ27K9UGLN44 MAINA KINYUA IMPREST SURREN	16,800.00	-
02/06/2020	Ag Dpst SZH7K9UJKBKV MAINA KINYUA IMPREST SURREN	8,000.00	-
03/06/2020	Direct Credits AT-DPC KTU 313 BANK FT20155Z8P5S	28,000.00	-
03/06/2020	Direct Credits AT-DPC BANK FT20155KZVVT	6,000.00	-
04/06/2020	Direct Credits AT-DPC KE NITA 71658 CS INDV NRB	2,000.00	-
04/06/2020	Direct Credits AT-DPC MDR 005 BANK FT20156TRK7Z	2,000.00	-
09/06/2020	Ag Dpst SZC7LNMQ1983 GIPSON GIBSON 999999 FT2016	33,765.00	-
11/06/2020	Funds Transfer 999999 FT201632XDZ8	28,906.00	-
11/06/2020	Funds Transfer 999999 FT201632RD6V	3,200.00	-
11/06/2020	Transfer AT-DPC 1020198569470 MD MDR 128 MOHAMED	2,100.00	-
12/06/2020	Direct Credits AT-DPC KKG 355 BANK FT20164KT3SD	3,000.00	-
12/06/2020	Direct Credits AT-DPC MDR 003 BANK FT201648RQQO	4,200.00	-
12/06/2020	Direct Credits AT-DPC MKS 248 BANK FT20164CT7ZJ	3,500.00	-
12/06/2020	Direct Credits AT-DPC KMB 402 BANK FT20164B8DZ5	33,000.00	-
17/06/2020	Transfer AT-DPC 1166609308 22319 223199 KIIO MAR	5,700.00	-
17/06/2020	Transfer AT-DPC 1254799818 18236 182364 GABRIEL	2,700.00	-
17/06/2020	Transfer AT-DPC 1254237046 19012 190127 SAID UMI	3,300.00	-
17/06/2020	Transfer AT-DPC 1254813853 68630 68630 BUNI MASC	300.00	-
19/06/2020	Direct Credits AT-DPC 236690 BANK FT20171W0D2Y	300.00	-
19/06/2020	Direct Credits AT-DPC 242285 BANK FT20171S9K6N	300.00	-
19/06/2020	Direct Credits AT-DPC 191058 BANK FT201716G6X7	11,700.00	-
19/06/2020	Direct Credits AT-DPC 231266 BANK FT20171Y8WF0	300.00	-
22/06/2020	Cash Deposit CALEB MALUNGA AT-INDUS TT20174TRFFZ	3,100.00	-
24/06/2020	Transfer AT-DPC 1265678292 35119 351198 ABDULLAH	300.00	-
24/06/2020	Transfer AT-DPC 030110610549 312 312879 PHILISTE	300.00	-
24/06/2020	Transfer AT-DPC 1030179291661 33 332537 MARYAN A	300.00	-
24/06/2020	Transfer AT-DPC 470179135505 257 257868 MARK KIP	300.00	-
24/06/2020	Transfer AT-DPC 1214232523 96789 96789 OCHIENG D	300.00	-
24-Jun-20	Transfer AT-DPC 045126462193 287 287041 CHEROTIC	300.00	-
24-Jun-20	Transfer AT-DPC 1030179119666 33 338081 AYAN ABD	300.00	-
24-Jun-20	Transfer AT-DPC 1213901472 32982 329826 OTIENO M	300.00	-
24-Jun-20	Transfer AT-DPC 076126646216 262 262068 DIVINAH	300.00	-
24-Jun-20	Transfer AT-DPC 1179029313 35203 352037 ACHOLA V	300.00	-
24-Jun-20	Transfer AT-DPC 1550219069800 30 306343 MOHAMED	300.00	-
24-Jun-20	Transfer AT-DPC 12104593104029 2 298421 LYDIA AW	300.00	-
24-Jun-20	Transfer AT-DPC 126457754 236213 236213 KAZUNGU	300.00	-
24-Jun-20	Transfer AT-DPC 012644889153 360 360580 PETER MU	300.00	-
24-Jun-20	Transfer AT-DPC 1230179190251 35 350761 JOEL JAM	300.00	-
24-Jun-20	Transfer AT-DPC 084122761824 305 305692 LEONARD	300.00	-

24-Jun-20	Transfer AT-DPC 126500061915 372 372615 GEOFFRY	300.00	-
24-Jun-20	Transfer AT-DPC 1209845628 31298 312981 MICHAEL	300.00	-
24-Jun-20	Transfer AT-DPC 1108144927600 35 352103 MERCYLIN	300.00	-
24-Jun-20	Transfer AT-DPC 1213820790 23206 232069 MAUYMUNA	300.00	-
24-Jun-20	Transfer AT-DPC 1000179225171 23 233921 ABDIWELI	300.00	-
24-Jun-20	Transfer AT-DPC 1280179214058 31 310283 AHMED MO	300.00	-
24-Jun-20	Transfer AT-DPC 1116687510100 29 293565 WASWA BE	300.00	-
24-Jun-20	Transfer AT-DPC 090126454182 253 253494 FARDOWSA	300.00	-
24-Jun-20	Transfer AT-DPC 1265958909 34203 342039 MWANGANG	300.00	-
24-Jun-20	Transfer AT-DPC 090123779187 359 359075 NOOR MOH	300.00	-
24-Jun-20	Transfer AT-DPC 840179229094 304 304044 SAADIA A	300.00	-
25-Jun-20	Direct Credits AT-DPC 275112 BANK FT20177BRSIJ	300.00	-
25-Jun-20	Direct Credits AT-DPC 289607 BANK FT20177K3944	300.00	-
25-Jun-20	Direct Credits AT-DPC 285960 BANK FT20177Q8NRG	300.00	-
25-Jun-20	Direct Credits AT-DPC BANK FT2017715JSX	300.00	-
30-Jun-20	Cash Deposit CALEB MALUNGA AT-INDUS TT20182643M2	8,000.00	-
			-
	TOTAL	433,987.00	29,350.00

29,350.00

REPUBLIC OF KENYA

Date 02/07/2021

Report of the Board of Survey on the Cash and Bank Balances of KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT (NYA-KYEDP) as at the close of business on 30/06/2021, 1921

The Board, consisting of (Names and official titles)–

- 1. JOBATH KINUTHIA - PROJECT COORDINATOR
- 2. Caleb Malunga - CDAC officer

assembled at the office of NYA-KYEDP ACCOUNTS OFFICE

at 11.00 a.m (time) on the _____, 1921

and the following cash was produced:

Notes	Sh. _____
Silver	Sh. _____
Copper	Sh. _____
Cheques (as per details on reverse) ..	Sh. <u>N/A</u>

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

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

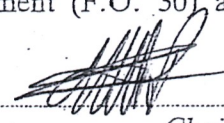
The Cash Book reflected the following balances as at the close of business on the _____, 1921

Cash on hand	Sh. <u>—</u>
Bank Balance	Sh. <u>177,521,663.92</u>
	<u>177,521,663.92</u>


The Bank Certificate of Balance showed a sum of Sh. 177,521,663.92 cts. (Sh. _____ cts.)

standing to the credit of the account on 30/06/2021, 1921

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


Chairman

Date _____


Members of the Board

