

REPUBLIC OF KENYA



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THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF
THE STATE DEPARTMENT FOR PUBLIC
SERVICE AND YOUTH

FOR THE YEAR
ENDED 30 JUNE 2018





STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2018**

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

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The Ministry of Public service, Youth and Gender Affairs was formed through Presidential Executive Order No. 1 of May 2016.

The Ministry is headed by the Cabinet Secretary, Prof. Margaret Kobia, MGH, who is responsible for the general policy and strategic direction of public service, youth and gender affairs.

The Ministry further consists of two State Departments each administered by a Principal Secretary.

The State Departments under Ministry are outlined below:

- i. The State Department for Public Service and Youth administered by Dr.F.O.Owino.
- ii. The State Department for Gender Affairs administered by Hon. Safina Kwekwe.

The accompanying financial statements constitute the financial statements of the State Department for Public Service and Youth.

Vision

A Centre of excellence in public service transformation and youth empowerment for a high quality of life for all Kenyans.

Mission

To provide leadership, coordinate and create enabling environment for transforming public service delivery and youth empowerment.

Core Values

The Ministry shall uphold the following core values:

1. **Accountability and Transparency:** All business and service delivery shall be undertaken in a transparent and accountable manner.
2. **Equity and Equality:** The Ministry will promote fairness and equal distribution of resources and services in the national and county level.
3. **Professionalism and ethical practices:** the Ministry and its entire staff shall uphold highest moral standards and professional competence in their service delivery.
4. **Teamwork and Passion for Results:** The Ministry will relentlessly pursue timely attainment of targeted results through high level of coordination, networking, teamwork and collaboration.
5. **Honesty and Integrity:** The ministry shall promote openness, uprightness and reliability while executing its mandate.

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

6. **Innovativeness and Creativity:** The ministry and the entire staff will be committed to innovativeness, inventiveness, resourcefulness and visionary planning in service delivery.
7. **Efficiency and effectiveness:** The ministry will always promote continuous improvement in productivity, competence and efficient and effective use of resources.
8. **Patriotism:** The ministry will promote nationalism and ownership of services by the public at all levels of government.
9. **Customer Centred service:** The ministry is committed to uphold customer driven and focused service delivery.
10. **Mutual respect, Participatory Approach and Inclusiveness:** The ministry is committed to consultations, collaboration and meaningful and effective partnership in all its affairs.

Strategic Objectives

The strategic objectives of the State Department are outlined below:

- i. To transform the Public Service for a responsive, citizen centred and quality service delivery.
- ii. To strengthen capacity of National and County Governments for efficient and effective delivery of mandate and functions.
- iii. To promote performance management.
- iv. To strengthen human resource management and development.
- v. To facilitate career planning and succession management; and innovation in the Public Service.
- vi. To align organizational structures with functions, staffing and operations in the Public Service organizations.
- vii. To spearhead youth empowerment in all aspects of national development.

Mandate

The mandate of the State Department broadly covers issues of public service management and youth affairs. In addition, the State Department has interlinked functions with affiliated Institutions, Constitutional Commissions and Independent offices that include the Kenya School of Government; Huduma Kenya Secretariat; Youth Enterprise Development Fund; Kenya National Youth Council; Kenya Association of Youth Centres; National Youth Service and the Public Service Commission.

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Functions

The Functions of the State Department include: -

- i. Public Service Human Resource Management Policy and Standards;
- ii. Public Service Training and Development and Policy Standards;
- iii. Public Sector Reforms and Transformation including Operational Standards and Process Engineering;
- iv. Government Human Resource Information Systems and Services;
- v. Internship and Volunteer Policy for Public Service;
- vi. Government Payroll Policy and Standards;
- vii. Public Service Human Resource Development;
- viii. Shared Services;
- ix. Organizational Design and Development;
- x. Coordination of the Huduma Kenya Programme;
- xi. Research, Development and Service Delivery Innovations;
- xii. Public Service Career Planning and Development;
- xiii. Counselling Policy and Services;
- xiv. Youth Policy and Empowerment; and
- xv. Mainstreaming Youth in National Development.

(b) Key Management

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

- Directorate of Public Service Management
- Directorate of Youth Affairs
- National Youth Service
- Huduma Kenya Secretariat
- Kenya School of Government
- National Youth Council
- Youth Enterprise Development Fund

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KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2018 and who had direct fiduciary responsibility were:

Designation	Name
1. Cabinet Secretary	Prof. Margaret Kobia
2. Chief Administrative Secretary	Hon. Rachel W. Shebesh
3. Principal Secretary	Dr. F.O.Owino
4. Director General, NYS	Ms. Matilda Sakwa
5. Secretary, Huduma Kenya	Mr. Dennis Mutuku
6. Secretary, Management Consultancy Services	Ms. Wangare Ndia
7. Ag. Secretary, Human Resource Development	Mr. Simon Angote
8. Director, Human Resource Management Policy	Mr. Benrodgers Milaih
9. Ag. Director, Administration	Ms. Veronica Ochieng
10. Director, Directorate of Youth Affairs	Ms. Susan Njau

(d) Entity Headquarters

P.O. Box 30050 - 00100
Harambee House
Nairobi, Kenya

(e) Entity Contacts

Telephone: (254) 2227411
Telex: 23125
Website: www.psyg.go.ke

(f) Independent Auditors

Auditor General
Kenya National Audit Office
Anniversary Towers, University Way
P. O. Box 30084
GPO 00100
Nairobi, Kenya

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(g) Principal Legal Adviser

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

(h) Bankers

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

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
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II. FORWARD BY THE CABINET SECRETARY

BUDGET ALLOCATION

In the financial year 2017/18 the State Department for Public Service and Youth had a gross budget of **Kshs. 26,371,009,781** which was made up of **Kshs. 14,516,917,402** and **Kshs. 11,854,092,402** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **Kshs. 26,371,009,781** under the following three programmes:

I. Programme 1: Youth Empowerment

The objective of this programme is to enhance empowerment and participation of youth and other vulnerable groups in all aspects of national development. This programme was allocated **Kshs 17,596,380,294** representing 67% of the budget. A total of **Kshs 13,108,572,439** was spent under the following sub programmes:

- a. Sub-programme SP 1.1: National Youth Services.
- b. Sub-programme SP 1.2: Youth Development Services
- c. Sub-programme SP 1.3: Youth Employment Scheme
- d. Sub-programme SP 1.4: Youth Coordination and Representation

II. Programme 2: Public Service Transformation

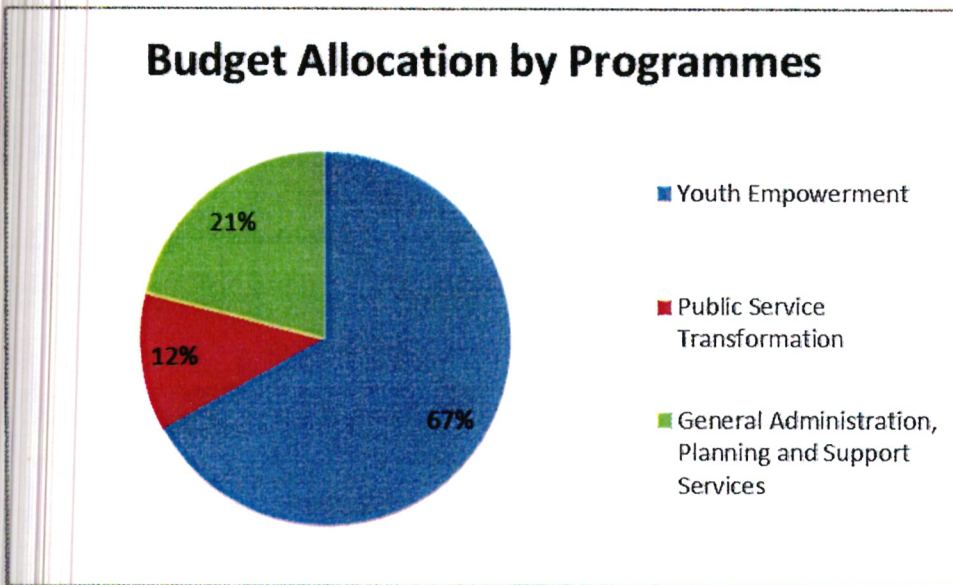
The objective of this programme is to transform quality and efficiency of Public Service Delivery. This programme was allocated **Kshs. 3,199,043,714** representing 12% of the budget. A total of **Kshs 2,426,324,047** was spent under the following sub programme:

- a. Sub-programme SP 2.1: Human Resource Management.
- b. Sub-programme SP 2.2: Human Resource Development
- c. Sub-programme SP 2.3: Management Consultancy Services
- d. Sub-programme SP 2.4: Huduma Secretariat
- e. Sub-programme SP 2.5: Public Service Reforms

III. Programme 3: General Administration, Planning and Support Services

The objective of this programme is to enhance empowerment and participation of youth and other vulnerable groups in all aspects of national development. This programme was allocated **Kshs 5,575,585,773** representing 21% of the budget. A total of **Kshs 5,528,123,140** was spent under the following sub programmes:

- a. Sub-programme 3.1: Human Resource and Support Services
- b. Sub-programme 3.2: Financial Management Services
- c. Sub-programme 3.3: Information Communication Services



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COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2018 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Current Year Performance against Prior Year

Financial Performance	Year to 30th June 2018	Year to 30th June 2017	Change
	KShs	KShs	KShs
Total Receipts	21,020,670,673	22,233,582,298	(1,212,911,625)
Total Payments	21,062,919,625	22,135,705,397	(1,072,785,772)
Deficit for the Year	(42,248,951)	97,876,901	(140,125,852)

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2018

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	26,371,009,781	21,020,670,673	5,350,339,108	80%
Total Payments	26,371,009,781	21,062,919,625	5,308,090,156	80%
Surplus/Deficit for the Year	-	(42,248,952)	882,195,400	

Actual receipts by the MDAs stood at 20% below budget while actual payments were 20% below budget. This is attributable to under issue of exchequer and underutilisation of budget allocation mostly in acquisition of assets use of goods and services and social security benefits.

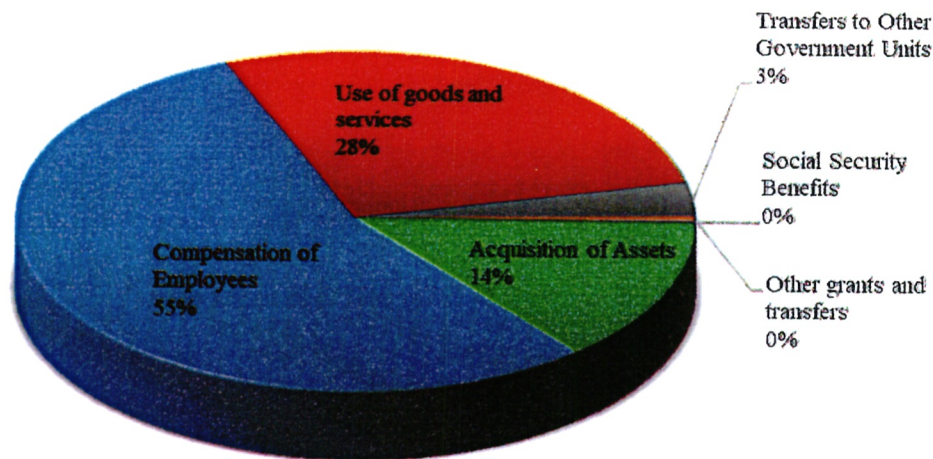
COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Budget Utilisation (Payments)

The State Department spent **Kshs. 21,062,919,625** against an approved budget of **Kshs. 26,371,009,781** representing absorption of **80%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	11,723,035,819	11,619,666,296	103,369,523
Use of goods and services	8,348,096,719	5,849,909,548	2,498,187,171
Transfers to Other Government Units	732,334,000	650,655,395	81,678,605
Other grants and transfers	85,000,000	79,550,326	5,449,674
Social Security Benefits	23,212,500	16,031,335	7,181,165
Acquisition of Assets	5,459,330,743	2,847,106,725	2,612,224,018
Total Payments	26,371,009,781	21,062,919,625	5,308,090,156

Budget Utilisation as Per Economic Items



It is noted that 55% of the State Department's budget was utilized on compensation of employees while 28% was utilized on goods and services. Acquisition of assets accounted for 14% of the total budget whereas grants and transfers accounted for only 3%.

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
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COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights (Continued)

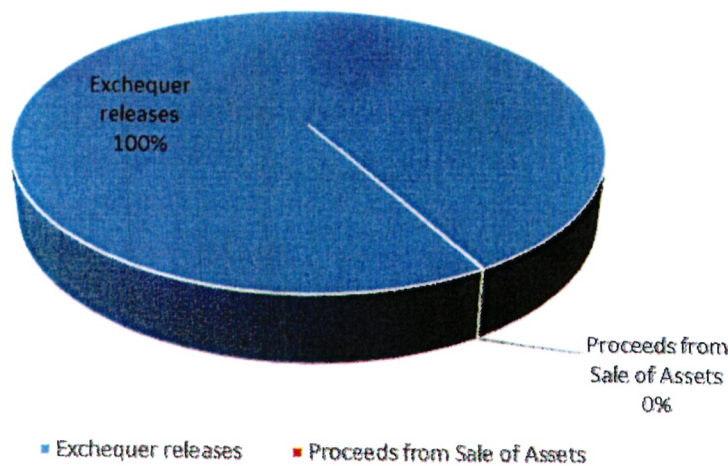
Receipts

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

The total receipts for FY 2017/2018 stood at Kshs 21,020 Million, representing 80% against the budget of Kshs 26,371 Million.

Total Receipts Breakdown

	Approved Budget Allocation	Actual Payments	Variance
Receipts	KShs	KShs	KShs
Proceeds from Domestic and Foreign Grants			
Transfers from National Treasury	26,195,159,781	21,009,205,251	5,185,954,530
Proceeds from Sale of Assets	94,050,000	11,465,422	82,584,578
Other Receipts	81,800,000	-	81,800,000
Total Receipts	26,371,009,781	21,020,670,673	5,338,873,686



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COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Achievements

The State Department achieved the following during the FY 2017/18:

1. Operationalization of 8 Huduma Centres in counties and sub-counties.
2. Huduma smart cards issued to 100,000 customers.
3. Access to 28 MDA services enhanced through the call centres.
4. Huduma call centre operational and 300,000 customers served.
5. Public Service Transformation Framework developed and launched.
6. National Capacity Building Framework (NCBF) implemented where 19,077 participants from National Government and 5,122 participants from County Government were trained and certified by Kenya School of Government.
7. Comprehensive Medical Insurance Scheme for Civil Servants was reviewed and Contract signed.
8. Upgraded the Government Human Resource Information System (GHRIS) through partial integration with Integrated Financial Management Information System (IFMIS).
9. Engaged 86,071 community youth in Youth Empowerment Programme.
10. Recruited 31,780 youths into National Youth Service.
11. Enrolled 30,502 youth in vocational training.
12. Generated Kshs. 785,500,000 in savings through the Youth SACCOs.
13. Review of the 2007 National Youth Policy is underway.
14. Trained 39,745 and 112,600 youth on entrepreneurship skills by Youth Enterprise Development Fund and Directorate of Youth Affairs respectively.
15. Disbursed Kshs. 468,200,000 through Youth Enterprise Development Fund.

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COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Achievements (Continued)

Huduma Centres Operationalised in Marsabit



COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Recruitment of youths into National Youth Service



Photos taken at a pass out parade for NYS recruits

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Youth Empowerment Programme



COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Emerging Issues

There were increased number of public service employment related disputes being filed in court.

Implementation challenges

1. Human resource capacity constraint: Some divisions were grossly understaffed and hence affecting the delivery of services as per the agreed timelines
2. Financial constraints: Inadequate funding and untimely disbursement of budgeted funds hampered successful implementation of the planned programmes and projects.
3. Inadequate office space: This led to unfavourable work environment for the officers and affected engagement of youth through internship/industrial attachment/apprenticeships in the Ministry's programmes.

Recommendations and way forward.

1. Human resource capacity constraint: The State department has prepared a Human Resource Plan and will be fully implemented in the FY 2018/19.
2. Financial constraints: Prioritization of programmes/projects/ activities; proper budgeting and mobilization of resources from development partners.
3. Inadequate office space: Sharing offices among the staff as well as engaging few youth through internship/industrial attachment/apprenticeships in the Ministry's programmes.

Sign

Cabinet Secretary

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
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III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

Section 81 (1) of the Public Finance Management Act, 2013 requires that, at the end of each financial year, the accounting officer for a National Government Entity shall prepare financial statements in respect of that entity. Section 81 (3) requires the financial statements so prepared to be in a form that complies with relevant accounting standards as prescribed the Public Sector Accounting Standards Board of Kenya from time to time.


The Accounting Officer in charge of the *State Department of Public Service And Youth* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2017. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the *State Department of Public Service And Youth* accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2017, and of the entity's financial position as at that date. The Accounting Officer charge of the *State Department of Public Service And Youth* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the *State Department of Public Service And Youth* confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants (where applicable), and that the entity's funds received during the year under audit were used for the eligible purposes for which they were intended and were properly accounted for. Further the Accounting Officer confirms that the entity's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

Approval of the financial statements

The *entity's* financial statements were approved and signed by the Accounting Officer on 29/9 2018.


Principal Secretary
Dr F.O. Owino PhD


Assistant Accountant General
Name: CPA Florence W. Kirumba
ICPAK Member Number: 4726

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OFFICE OF THE AUDITOR-GENERAL

REPORT OF THE AUDITOR-GENERAL ON THE STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH FOR THE YEAR ENDED 30 JUNE 2018

REPORT ON THE FINANCIAL STATEMENTS

Disclaimer of Opinion

I have audited the accompanying financial statements of the State Department for Public Service and Youth set out on pages 3 to 25, which comprise the statement of assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and statement of appropriation - recurrent and development combined, statement of budget execution by programs and sub programs 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 do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

Basis for Disclaimer of Opinion

1. Cash and Cash Equivalents

1.1 Bank Balances

The statement of assets and liabilities as at 30 June 2018 reflects total financial assets of Kshs.1,356,002,372 comprising of Kshs.1,347,099,137, Kshs.1,040,770 and Kshs.7,862,465 relating to bank balances, cash on hand and outstanding imprests respectively. However, the following anomalies were observed in relation to the balances;

- i.) The financial statements reflect an account balance of Kshs.704,956,228 held at Kenya Commercial Bank account number 1178058158 relating to Huduma Cohorts Saccos' outstanding balances whose detailed analysis provided supports Kshs.438,834,280 leaving an unreconciled and unsupported balance of Kshs.266,121,948.
- ii.) The Board of Survey Certificate for Central Bank of Kenya Deposits account number 1000303328 dated 1 July 2018 shows a bank balance of Kshs.416,412,170 as at 30 June 2018 while the reported cashbook balance is

Report of the Auditor-General on the Financial Statements of the State Department for Public Service and Youth for the year ended 30 June 2018

Kshs.420,082,870 leading to an unexplained and unreconciled variance of Kshs.3,670,700.

- iii.) The bank reconciliation statement for Director General's NYS account No.010011000909300 held at National Bank – Harambee Avenue branch, reflects payments totaling to Kshs.241,350,937 relating to payments in the cash book not in bank statement all of which are over six (6) months old and hence stale. No explanation has been provided for failure to reverse the stale cheques. Further, the bank reconciliation statement includes in the payments in the bank statement not reflected in the cash book totaling to Kshs.283,926,488 which have been outstanding for more than six (6) months. No explanation has been given for failure to reconcile the outstanding items.
- iv.) The bank reconciliation statement for Central Bank Development account No. 1000303317 reflects payments in cashbook not in bank statement of Kshs.11,020,767 out of which payments amounting to Kshs.145,727 are over six (6) months old hence stale. No explanation has been provided for failure to reverse the stale cheques. Further, included in the payments in the bank statement not in the cashbook are payments totaling to Kshs.1,173,573 which have been outstanding for more than six (6) months hence stale. No explanation has been given for failure to reconcile the items.

In addition, receipts in the cash book not in bank statements of Kshs.1,194,232 which have been outstanding for more than six (6) months. No explanation has been provided for failure to clear the items.

- v.) The cash and cash equivalents balance of Kshs.1,348,139,907 excludes National Youth Service Huduma Academy, Yatta which had an opening balance of Kshs.10,674,804 as at 1 August 2017 and for which the bank statement provided shows several withdrawals and zero deposits. No cashbook, bank reconciliation, certificate of bank balance and board of survey report have been provided for audit review. Although management indicate that it is a public school run by an Independent Board of Governors, no evidence in support of this assertion has been provided for audit review.

1.2 Unrecorded Receipts on Authority to Incur Expenditure (AIEs) Balances

The State Department of Public Service and Youth Affairs issued Authority to Incur Expenditure (AIEs) to various field stations and charged the expenditure returns to various expenditure item codes in line with the budget. However, analysis of AIE returns and field inspection reports for seven sampled stations shows unspent balances as follows;

Station	Amounts Received Kshs.	Expenditure Kshs.	Balance Kshs.
Yatta field unit	151,832,442	150,842,141	990,301
Athi River Station	60,206,690	59,267,329	939,361
Tumaini field unit	25,882,450	25,614,864	267,586
Total			2,197,248

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Although the amount represented cash and bank balances at the field stations, the balances were not disclosed as cash and cash equivalents as at 30 June 2018.

1.3 Undisclosed Bank Accounts

- (i) The statement of cash flows reflects cash and cash equivalents account balance as at 30 June 2018 of Kshs.1,348,139,907 as analyzed under notes 10A and 10B to the financial statements. The certificate of bank balances issued to the State Department by Central Bank of Kenya had a balance of Kshs.1,400,000 held in A/C No.1000303336 at Central Bank of Kenya as at 30 June 2018 which was not included in the bank balances reflected on the financial statements. Although management has explained that the account is a holding / suspense account and the amounts were transferred to the recurrent account as at 30 June 2018 and included in the reported balance for recurrent account, no evidence has been provided to show that the amounts had been swept to the recurrent account as at 30 June 2018 and included in the reported account balance of Kshs.171,712,358.
- (ii) Further, the balance of Kshs.1,348,139,907 under cash and cash equivalents as disclosed under note 10 to the financial statements excludes unquantified transactions and account balance for bank account No.257730136 at Kenya Commercial Bank (KCB), Thika Branch whose name is National Youth Service (NYS) Huduma Academy, Yatta with a closing bank balance of Kshs.1,901,179.

In view of the foregoing, the accuracy and completeness of the cash and cash equivalents balance of Kshs.1,348,139,907 as at 30 June 2018 could not be ascertained.

2. Unsupported Expenditure

The statement of receipts and payments reflects total payments totaling to Kshs.21,063,019,625 which include payments amounting to Kshs.182,718,344 whose payment vouchers were not made available for audit verification since they were being held by various investigating agencies.

Under the circumstances, the payments as reflected on the statement of receipts and payments could not be confirmed to the extent of Kshs.182,718,344 represented by the missing payment vouchers.

3. Accounts Payables

3.1 Unsupported Staff Accounts Payables

As reported in 2016/2017, the statement of assets and liabilities reflects a balance of Kshs.1,300,474,422 (2016/2017- Kshs.789,066,011) against accounts payables as disclosed under note 12 to the financial statements. The balance consists of outstanding payables for deposits, National Youth Service- Service men and women

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savings and allowances, and NYS – Huduma Cohorts totaling Kshs.416,412,170 (2016/17-Kshs.231,544,785), Kshs.71,661,430 (2016/17-Kshs.114,630,549) and Kshs.812,400,822 (2016/17 Kshs.442,890,677), respectively.

However, the listings in support of amounts owing to National Youth Service – service men and women savings and allowances and National Youth Service – Huduma Cohorts of Kshs.71,661,430 (2016/2017 Kshs.114,630,549) and Kshs.812,400,822(2016/17 Kshs.442,890,677) respectively have not been provided for audit review.

Consequently, the accuracy and completeness of the account payables balance of Kshs.1,300,474,422 could not be confirmed.

3.2 Accounts Payables - Hire of Equipment

The statement of assets and liabilities reflects a balance of Kshs.1,300,474,422 against accounts payables as disclosed under note 12 to the financial statements which relates to amounts payable to youths engaged in the Youth Empowerment Programme for the services rendered and deposits owed to contractors. However, the balance excludes amounts owed to the Mechanical and Transport Fund for services rendered of Kshs.1,361,855,934 relating to hire of equipment charge and borrowing from the fund. Consequently, the accuracy and completeness of the accounts payables balance of Kshs.1,300,474.422 as at 30 June 2018 could not be confirmed.

4. Unreported and Unsupported Pending Bills

Note 16.1 on other important disclosures to the financial statements reflects a balance of Kshs.967,434,265 disclosed as outstanding pending bills as at 30 June 2018. However, Field verification at sampled stations inspected during the Month of April 2019 relating to outstanding pending bills as at 30 June 2018 revealed that bills totaling to Kshs.1,586,208,155 are held at seven (7) stations as compared to the reported balance in the financial statements of Kshs.384,682,494 relating to the National Youth Service (NYS) resulting to an unexplained variance of Kshs.1,201,525,661 as follows:

Station	Pending Bills (Kshs)
Yatta field station	170,956,165
Gilgil field station	957,917,719
Tumaini farm station	12,949,430
Athi River field station	101,760,675
Mavoloni field station	14,839,796
Mombasa college	6,900,000
Naivasha college	320,884,370
Total	1,586,208,155

Consequently, the accuracy and completeness of the pending accounts payables of Kshs.967,434,265 as at 30 June 2018 could not be confirmed.

5. Proceeds from Sale of Assets - Unrecorded Revenue

The statement of receipts and payments and note 3 to the financial statements reflects proceeds from sale of assets balance of Kshs.11,465,422 as at 30 June 2018. However, analysis of revenue collected at four (4) field stations during field inspection carried out in the month of April 2019 revealed that Kshs.41,207,405 was received during the financial year ended 30 June 2018 as detailed below:

Station	AIA Collected/Revenue (Kshs)
Gilgil College	5,795,075
Yatta field unit	241,775
Athi River field unit	22,189,005
Tumaini farm unit	12,981,550
Total	41,207,405

These revenue has not been disclosed in the financial statements for the State Department for the financial year ended 30 June 2018. In addition, examination of official receipt books maintained at the State Department revealed that Kshs.978,498 received in relation to revenue were omitted from the reported balance for sale of assets.

In consequence, the accuracy and completeness of the figure for total receipts from sale of assets of Kshs.11,465,422 and the accuracy of Kshs.41,207,405 undisclosed revenue could not be ascertained as at 30 June 2018.

6. Unauthorized, Unreported and Unaccounted for Borrowing

The State Department borrowed Kshs.1,114,827,220 from the Mechanical and Transport Fund through internal memos ref: NYS/ED/9/27 VOL.VI (67) dated 15 December, 2017 and NYS/FIN/2/3 dated 3 October 2017. The memo was written by the Director General – National Youth Service to the Principal Secretary who approved the request on 18 December 2017. The amounts were borrowed in two batches of Kshs.478,927,907 and Kshs.635,899,313 during the year under review. The first batch of Kshs.478,927,907 has since been refunded to the Mechanical and Transport Fund bank account. However, the second batch of Kshs.635,899,313 which was purportedly borrowed to settle outstanding tuition fees and accommodation claims from various Technical and Vocational Training Institutions (TVET's) for January and September 2017 in respect of trainees all totaling to Kshs.635,899,313 has not been reported in the statement of receipts and payments and the statement of assets and liabilities have not disclosed these receipts and corresponding expenditures neither has the outstanding amount been disclosed as a liability.

Consequently, the accuracy and completeness of the total receipts figure of Kshs.21,020,670,673 and total payments figure of Kshs.21,063,019,625 could not be confirmed.

7. Wrong Account Charge and or Unauthorized Excess Vote

During the year under review, the statement of receipts and payments reflects a figure of Kshs.5,850,009,548 under use of goods and services. The accounts balance relates to various expenditure account codes as disclosed under 5 to the financial statements. However, analysis of the various transactions as recorded in ledgers reveals that the State Department charged expenditure items to other account codes other than the codes as per the approved budget contrary to the requirements of Section 43(2)(c) of the Public Finance Management Act 2012 as tabulated below:

Description	Account Balance Kshs.	Wrong Account Charge Kshs.	% Wrong Charge
Communication supplies and serviced	55,371,414	5,090,552	10
Domestic travel and subsistence	131,694,936	19,272,793	15
Foreign travel and subsistence	19,603,279	3,737,595	19
Printing, advertising and information supplies and services	15,670,300	2,352,846	16
Office and General supplies	31,095,644	7,246,870	23
Routine maintenance – other assets	169,930,360	167,450,385	97
Utilities, Supplies and services	184,311,698	128,698,354	70
Rentals of produced assets	528,405,650	373,377,327	71

No satisfactory explanation has been provided for failure to obtain approval for reallocation of funds as required under law.

8. Consultancy Services at National Youth Service

8.1 Systems Development Consultancy Services by a Firm

The State Department contracted a consultancy firm for provision of consultancy services in systems development for the National Youth Service at a contract sum of Kshs.243,160,464. The firm executed the project and exited, however, no documentation in relation to the milestones achieved and outputs from the execution have been provided for audit review.

Further, it was not possible to confirm and evaluate how the contract was concluded, proof of deliverables achieved and approved by inspection and acceptance committee relating to the payments of Kshs.112,826,454 so far made and outstanding amounts of Kshs.56,413,228 listed in pending bills for the financial year 2017/2018.

8.2 Consultancy Services by Individuals

The State Department engaged three (3) consultants for a duration of three years to provide services on legal, ICT and internal audit at contract sums of Kshs.19,404,000, Kshs.27,324,000 and Kshs.19,404,000 respectively. As at 30 June 2018, a total of

Kshs.23,926,224 had been paid in respect of these contracts notwithstanding the fact that the State Department had an internal audit department, an ICT department and legal office section as well as advice provided by the Attorney General's Office. The contacts were clearly duplication of existing roles that had existing employees undertaking the same duties.

Further, no evidence of milestones and any outputs achieved from the above consultancies have been provided for audit verification and therefore casts doubts on value for money received from these contracts.

Consequently, it was not possible to confirm whether public funds were spent in a lawful and effective way as required under Article 229(6) of the Constitution of Kenya, and non-compliance with Article 232(1)(b) of the Constitution on utilization of public resources.

9. Rehabilitation of Civil Works - Unjustified Procurement of Building Materials

The rehabilitation of civil works expenditure of Kshs.1,052,626,086 as reflected on note 9 to the financial statements include purchase of building materials worth Kshs.532,950,990 procured in the financial year 2016/2017 but paid for in the current financial year. However, physical inspection at the stores undertaken in January 2019 showed that materials worth Kshs.506,630,090 which included 357 Jericans of white spirit valued Kshs.649,740 already expired at the date of verification remained unutilized over two years with no indication of when they were to be utilized.

Consequently, no justification of the procurement, payment and non-use of building materials worth Kshs.532,950,990 which have remained unused for more than two years has been provided.

10. Unsupported, Unaccounted and Lack Value for Money on Field Stations Expenditure

The audit field inspection and verification exercise was undertaken in seven (7) field stations namely; Naivasha, Gilgil, Tumaini, Yatta, Mavoloni, Mombasa and Mwatate in April 2019 and the following were the findings:

10.1 Yatta Field Station – Unsupported and Unaccounted Materials Expenditure

The station constructed six temporary hostels, two classrooms and three kitchen at a cost of Kshs.27,814,990 during the financial year 2017/2018. The station procured materials from various suppliers prequalified at the sub-county and engaged servicemen and servicewomen to provide labour for construction works. However, the bills of quantities provided for audit verification showed that each hostel was supposed to cost Kshs.1,319,070. Excluding labour giving a total of kshs.7,914,420 while each classroom was to cost kshs.640,650 excluding labour giving a total of Kshs.1,281,300 and each kitchen was to cost Kshs.333,700 excluding labour giving a total Kshs.1,001,100. The total cost of the constructions as per the approved bill of quantities was Kshs.10,196,820 resulting in a unexplained variance of Kshs.17,618,170.

No explanation has been provided for the high cost above the engineers estimate from Ministry of Public Works.

In addition, the management indicated that all the projects were complete and in use, however, it was observed that the kitchen floors and the external works were still incomplete raising doubt as to the quality of workmanship and if the services of county public works officers were utilized to supervise and certified the construction projects. As a result, it was not possible to confirm whether there was value for money on the expenditure of Kshs.27,814,990.

10.2 Mwatate Field Station

10.2.1 Construction of Barracks and Latrine

During the financial year 2017/2018 the Station constructed four (4) Barracks at a cost of Kshs.9,857,150 and a three door pit latrine and a bathroom at a cost of Kshs.2,000,000. However, physical inspection of the buildings revealed that the latrine with three (3) doors and a bathroom with two (2) doors which were constructed at a cost of Kshs.2,000,000 had not been fixed with doors as per the bills of quantities yet the contractor had been paid the full amount including retention monies despite the works being incomplete.

Further, the barracks had fallen windows and doors and the quality of materials used and workmanship is doubtful.

Consequently, it was not possible to confirm whether public funds were applied lawfully and in an effective manner on the expenditure of Kshs.9,857,150 as required under Article 229(6) of the Constitution of Kenya 2010.

10.2.2 Stalled Water Borehole Project

The station incurred Kshs.1,740,000 for purchase of water, which the field station has to track from 120 kilometers daily using a water bowser. It was observed that two hydrological surveys for sinking a borehole were done by Kenya Water Institute and a consultant in December 2017 and 2 February 2018 which identified the locations for the well at cost of Kshs.65,000. The site identified by Kenya Water Institute was drilled and found to be dry while the second site is yet to be drilled. Additional surveys had been done and possible locations for the well identified. However, field inspection carried out in the month of April 2019 revealed that no work had started at the second identified site yet the station continues to incur heavy expenditure on purchase and transportation of water.

Consequently, it was not possible to confirm that public funds are being utilized in an efficient, effective and in an economical manner as required under Article 232 (1) (b) of the constitution of Kenya 2010.

10.3 Gilgil Field Station-Payment of Mileage Allowance for Recruits

The Gilgil college paid mileage allowance for recruits first batch course 2/2017 totaling to Kshs.3,636,459 and supported the payment voucher by a letter dated 30 October

2017. However, there was no evidence of authorization of the payments of the mileage allowance as required.

In addition, the list of payees provided for audit review showed that most of the recruits had not received their allowances despite the whole amount being expensed as paid in the accounting records. No explanation has been provided for the anomaly. Consequently, the expenditure of Kshs.3,636,459 on mileage allowance for recruits could not be ascertained.

10.4 Capital Expenditure on Rehabilitation and Civil Works at Tumaini Farm Unit

Tumaini Field Unit received development expenditure of Kshs.22,100,308 under item code other infrastructure and civil works. The amounts were utilized on construction of two (2) eighty (80) bed capacity barracks and construction of kitchen cum dining hall at a cost of Kshs.8,781,737 and Kshs.15,818,546 respectively.

10.4.1 Construction of the Kitchen and Dining Hall

Review of payment voucher Nos.1030252 and 1030229 shows that the payments are supported by two certificates both serialized as No. 3 dated 25 June 2018 with an amount of Kshs.2,249,979 and 21st June 2018 with an amount of Kshs.4,935,785 respectively. The certificates have differing amounts despite having been written only four (4) days apart and bearing the same certificate number.

In addition, although the certificates have been stamped by the County Works department they are not signed by the responsible officer hence their authenticity could not be confirmed.

10.4.2 Construction of the 2 No. 80 Beds Capacity Barracks

Review of payment voucher Nos.1030228 and 1030185 shows that the payments are supported by two certificates both serialized as No.02 dated 12 June 2018 with an amount of Kshs.2,490,025 and 12 June 2018 with an amount of Kshs.2,571,935 respectively. The certificates have differing amounts despite having been written on the same day and bearing the same certificate number.

In addition, although the certificates have been stamped by the County Works department they are not signed by the responsible officer hence their authenticity could not be confirmed.

Under the circumstances, the expenditure in the inspected filed stations has not been supported, accounted for or the state department gotten value for money as at 30 June 2018.

11. Procurement, Supply and Delivery of Construction Materials for Construction of Karen and Ngong Road Furniture Market

The statement of receipts and payments and as disclosed under note 9 to the financial statements reflects a balance of Kshs.2,847,106,725 under acquisition of assets. Included in the figure under the rehabilitation of civil works balance of Kshs.1,052,626,086 is Kshs.532,950,990 relating to procurement of construction

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materials for Karen and Ngong furniture markets. However, examination of records relating procurement and payment for the materials revealed that:

11.1 Unexplained Excess Expenditure

Information availed for audit showed that the materials ordered were in excess of the estimate materials cost of Kshs.53,495,950 for Karen and Kshs.143,000,000 for Ngong Road Market which amounted to Kshs.196,495,950. The excess of Kshs.336,455,040 has not been explained.

As a result, it was not possible to determine how the quantity of materials required was arrived at and if the materials procured and received were of the right quantity and met specifications as per the approved designs and engineer's estimates.

11.2 Procurement Method

The materials were purportedly procured using framework contracting pursuant to Section 114(3)(b) of the Public Procurement and Assets Disposal Act 2015. Documents relating to sourcing of suppliers, minutes of evaluation, negotiations, approvals, framework contracts signed between the State Department and various suppliers were not availed for audit verification. In addition, market survey reports used to guide on pricing have not been availed for audit verification.

Consequently, it was not possible to confirm whether the procurements were done as required under law and complied with Article 227(1) of the Constitution of Kenya 2010.

11.3 Bills of Quantities

Although the bills were provided by the State Department of Public Works which totalled Kshs.239,522,781 inclusive of labour costs amounting Kshs.39,026,831 and project manager expenses of Kshs.4,000,000. The management procured materials worth Kshs.532,950,990 without any documented basis.

Based on the total materials cost of Kshs.532,950,990 and the proposed number of stalls to be constructed of six hundred and two (602), this translates to cost per stall of Kshs.906,132 excluding labour and supervision costs as compared to estimated all inclusive cost per stall of Kshs.264,678 and Kshs.395,887 for Karen and Ngong road markets respectively.

11.4 Incomplete Works

Physical inspection of stores carried out on 8 January 2019 revealed that the materials are yet to be utilized and management indicated that the construction works have stalled due to legal claim on the land on which the Ngong road furniture market was to be constructed leading to a potential loss of Kshs.532,950,990 incurred on procurement of materials. Further, no site handing over minutes have been provided to show that management had conducted due diligence and secured the land before committing public resources and exposing the public to loss of funds.

As a result, it is not possible to confirm that public funds were applied lawfully and in an effective way as required under Article 229(6) of the Constitution of Kenya 2010 and

that Article 232(1)(b) of the Constitution of Kenya 2010 was applied as required under law.

11.5 Unused Materials

Field inspection carried out in the month of January 2019 showed that materials worth Kshs.506,630,090 remain unused two (2) years after they were procured and supplied and are lying at NYS Headquarters yard at Ruaraka. No explanation has been provided for failure to utilize the materials.

In view of the foregoing, the propriety of the expenditure of Kshs.532,950,990 on the construction of both Ngong Road and Karen markets could not be ascertained.

12. Specialized Materials and Services - Supply of Cooking Fat to National Youth Service (NYS)

The statement of receipts and payments reflects a figure of Kshs.5,850,909,548 under use of goods and services, which as per note 5 of financial statements reflect a balance is Kshs.2,260,767,007 for specialized materials and services. Included in the figure is Kshs.36,288,000 paid to a contractor for supply of eight thousand four hundred (8,400) 20Kg tins of cooking fat to National Youth Service at a unit price of Kshs.4,320. examination of the payment voucher and the contract document revealed the following;

- 12.1** The Payment Voucher shows that the supplier was paid Kshs.36,288,000 for supply and delivery of eighty thousand four hundred (8400) 17kgs tins at a unit price of Kshs.4,320 thereby short delivery of 3kgs by 8400 tins (25,200Kgs) for a cost of Kshs.5,443,200.
- 12.2** Documents availed for audit showed that the delivery was made in the financial year 2016/2017. However, the supplier was not included in the list of pending bills disclosed in the financial statements for the period ended 30 June 2017. Consequently, it is not possible to establish the authenticity of the claim paid during the financial year 2017/2018 which was never declared in the previous period.
- 12.3** The Ministry entered and signed a contract with the supplier, a limited liability company whereas the actual supplier was a sole proprietor as per certificates of registration from the Registrar of Companies and Youth Access to Government Procurement Opportunities (YAGPO) and Business questionnaire form dated 11 November 2015, 20 January 2016 and 16 June 2017 respectively. No explanation was provided for the contradicting information.
- 12.4** The Ministry signed a contract for supply of twenty (20) kg tins of cooking fat at a unit price of Kshs.4320. However, the supply was made in quantities of seventeen (17) Kg tins at the same unit price resulting in a loss of Kshs.1,814,400.

12.5 The requisition from the Quarter Master dated 19 December 2016 shows six thousand nine hundred (6,900) tins of cooking fat were required while the approved quantity of the professional procurement opinion twenty-one thousand (21,000) tins resulting in an extra fourteen thousand one hundred (14,100) tins without requisition all valued at Kshs.60,912,000.

Consequently, the propriety of the expenditure of Kshs.60,912,000 on supply and delivery of cooking fat could not be ascertained as at 30 June 2018.

13. Supply and Delivery of Expired Chemicals at National Youth Service

A scrutiny of stocks records, labels and subsequent verification of Insecticides in stock at National Youth Service (NYS) Central Stores "A" revealed that between June and August 2017 the State Department procured and received one thousand seven hundred and fifty (1750) litres of expired Actellic which was manufactured in September 2014 with a shelf life of two (2) years (Expiry period September 2016) valued at Kshs.13,846,250. No explanation has been provided for this anomaly leading to loss of Kshs.13,846,250 worth of public funds and contravening Article 232(1)(b) of the Constitution of Kenya 2010 on economical, effective and efficient utilization of public resources.

14. Expired Stocks - White Spirit

The Ministry procured three hundred and fifty-seven (357) five litre tins of white spirit from a supplier at a unit price of Kshs.1,820 totaling Kshs.649,740. The items were received at the National Youth Service Stores on 26 June 2017 and all were still in the stores as at January 2019. Inspection of the stores revealed that the white spirit was manufactured in the year 2015 and had expired in the year 2018.

No reason has been provided for failure by the Management to utilize the procured items within the stipulated time leading to loss of Kshs.649,740 incurred on unutilized items.

15. Stock Movement between NYS Headquarters and Gilgil College

Stores records maintained at Gilgil College showed stock inward entries relating to food and rations that were received from Headquarters and captured in the station's stores records. However, the corresponding dispatch records at Head Office had not captured these movements in the stores records at the Headquarters. As a result, it was not possible to confirm how such items were procured, received at NYS Headquarters and dispatched to the Gilgil station:

Stores Issue and Receipts Voucher (S11 and S12 Nos.)	Item Description	Quantity	Value (Kshs.)
011845,011849,0353207,0353231	Army biscuits	810,000 packets	103,680,000
8779076,8779078,8779074,8779069,8779072	Baked beans	84,216 tins	11,874,456
8779199,8779643,8779644 and other 3 receipts without documentation (1488 bags)	Powdered milk	2,488 bags (25kgs)	
8779352,8779362,8779359,	Corned beef	60,624 tins	22,734,000

Stores Issue and Receipts Voucher (S11 and S12 Nos.)	Item Description	Quantity	Value (Kshs.)
8779378,8779377,8779387	Canned pineapples	60,624 tins	10,487,952
8779651	Cooking fat	300 tins (17Kgs)	1,296,000
Total			150,072,408

Consequently, the accuracy and completeness of the stores records and in particular the expenditure on food and rations valued at Kshs.150,072,408 charged to specialized materials and services could not be confirmed.

16. Rentals of Produced Assets

The statement of receipts and payments reflects a figure of Kshs.5,850,009,548 under use of goods and services. Included in the figure is Kshs.528,405,650 relating to rentals of produced assets. The account balance includes Kshs.7,739,513 paid to a service provider for provision of helicopter services to the National Youth Services staff travelling to various destinations. A review of the quotations attached to these payments show that two of the three service providers were managed by the same person who submitted the quotations implying that the procurement process did not comply with Section 106(2)(b) of the Public Procurement and Assets Disposal Act 2015 which require that request for quotations shall be given to as many persons as necessary to ensure effective competition and shall be given to at least three persons, unless it is not possible.

In addition, no contract signed between the service provider and the State Department has been provided for audit verification as required under Section 44(2)(f) of the Public Procurement and Assets Disposal Act 2015.

Further, the invoices billed and paid include an invoice for "Windsor" as part of the itinerary covered which was not in the approved itinerary that was requisitioned and approved by the Accounting Officer.

17. Supply and Delivery of Water Melons

Examination of documents maintained at Gilgil college relating to supply of goods revealed that an enterprise was contracted for supply of five thousand (5000) kilograms of water melons at a price of Kshs.100 per kilo all totaling to Kshs.500,000. The local purchase order was issued on 5 January 2016 approximately four (4) months before the enterprise was registered on 28 April 2016 through certificate of registration number BN/2016/421766.

As a result, it was not possible to determine how the non-existing firm was identified, contracted and paid Kshs.500,000 and if the procurement was done as required under Article 227(1) of the Constitution of Kenya 2010.

18. Acquisition of Assets

The statements of receipts and payments reflect a figure of Kshs.2,847,106,725 under acquisition of assets. Included in this balance is Kshs.1,052,626,086 for rehabilitation

of civil works as disclosed under note 9 to the financial statements. Analysis of sampled payment vouchers charged to the vote for rehabilitation of civil works revealed a charge of recurrent expenditure in respect of specialized materials and supplies, supply of training materials, supply of spare parts amounting to Kshs.255,390,101. No reallocation approvals were availed for audit review as required under Section 43 Public Finance Management Act 2012.

Further, included in the balance of Kshs.2,847,106,725 in respect of acquisition of assets is purchase of specialized plant and equipment totaling Kshs.647,863,150. However, the amount includes Kshs.647,863,150 recurrent expenditure in nature for specialized materials and services. Although this constitutes reallocation of funds from development vote to recurrent vote, no approvals in line with Section 43 of the Public Finance Management Act, 2012 were availed for audit verification.

No explanation has been provided for the failure to adhere to the budget or seek approval for reallocation of funds as required under Section 43 of the Public Finance Management Act, 2012.

19. Noncompliance with the budget at Gilgil College

Information availed for audit in respect of payments at Gilgil field station showed that during the year 2017/2018, the station received Kshs.610,648,119 being development and recurrent expenditure of Kshs.15,684,960 and Kshs.594,963,159 respectively. However, included in the recurrent expenditure of Kshs.594,963,159 is an amount of Kshs.4,000,000 incurred on communication supplies and services which had no approved budget. No evidence has been provided for audit verification to show that the reallocation was requested and approved as required under Section 43(1) of the Public Finance Management Act 2012.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

I do not express a conclusion on the lawfulness and effectiveness in the use of public resources as required by Article 229(6) of the Constitution. Because of the significance of the matters described in the Basis for [Conclusion on Lawfulness and Effectiveness in Use of Public Resources/ Disclaimer of Opinion] section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

Basis for Conclusion

20. Hospitality Supplies and Services - Contracted Professional Services - Consultancy Services for Capacity Assessment And Rationalization of Public Service (CARPS) Programme

The State Department entered into a contract worth Kshs.130,095,828 on 14 July 2014 to undertake the capacity assessment and rationalization of public service. The

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contract was to run from 14 July 2014 to 31 October 2014. Although there is no evidence of contract extension, during the year, the consultant was paid Kshs.15,024,688 arising from three (3) contract price variations totaling to Kshs.26,788,808 that was granted on 16 December 2014 of Kshs.7,033,660 on 16 February 2015 of Kshs.15,024,688 and 24 February 2016. The total contract price variation was 20.6% which was above the 15% maximum price variation that was in effect then according to Public Procurement and Disposal Act Section 41(6) and Section 31 of Public Procurement and Disposal Act 2006 Regulations.

The payment of Kshs.15,024,688 was supported by a Ministerial Tender Committee minutes for meeting held on 8 June 2016 which again approved the contract price variation which was seventeen (17) months after the initial price variation on 16 February 2015.

In the absence of the contract extension documents it is not possible to confirm the price variations have been done in line with the section 139(4)(d) that requires any price variations to be done within the period of the contract.

21. Specialized Materials and Services

21.1 Non-compliance with Section 114 of the Public Procurement and Assets Disposal Act 2015

The statement of receipts and payments reflects a figure of Kshs.5,850,909,548 under use of goods and services, included in the accounts balance is Kshs.2,260,767,007 for specialized materials and services. The figure includes Kshs.222,363,000 (sampled payment vouchers) for various supplies of goods as tabulated:

Product	Quantity	Unit Price	Amount (Kshs)
Corned beef	256,000	375	96,000,000
Corned beef	187,000	375	70,125,000
Cooking fat	8,400	4,320	36,288,000
Foam mattresses	5000	3,990	19,950,000
Total			222,363,000

The goods were procured through Mini Competition under contractual framework under Section 114(3)(b) of the Public Procurement and Assets Disposal Act 2015. However, no framework contract was produced for audit verification. In addition, no evidence has been provided to show that the bidders invited to the mini competition were under framework contract. Consequently, it was not possible to confirm the method for bidders identification, selection, and contracting for the supply of goods valued Kshs.222,363,000 was done in compliance with section 114(3) (b) of Public and Procurement Assets Disposals Act 2015 and complied with Article 227(1) of the Constitution of Kenya 2010.

Further, the stores record S.13 No. 8591799 used to receive the 187,000 tins of corned beef to central store at National Youth Service Headquarters was not dated making it difficult to match it with the delivery note and inspection and acceptance certificate.

21.2 Non-compliance with Section 44(2) (h) of the Public Procurement and Assets Disposal Act, 2015

The statement of receipts and payments reflects a figure of Kshs.5,850,909,548 under use of goods and services, included in the accounts balance is Kshs.2,260,767,007 for specialized materials and services. The figure for specialized materials and services include Kshs.156,353,460 paid for supply of goods as tabulated below:

Product	Quantity	Unit price Kshs.	Amount (Kshs.)
Pineapple in syrup	405,000	173	70,065,000
Pineapple in syrup	289,000	173	50,000,460
Cooking fat	8,400	4,320	36,288,000
Total			156,353,460

Examination of requisitions, tender evaluation committee minutes and inspection and acceptance certificates showed that the officer who made the requisition participated in tender opening, tender evaluation and award the entire process and chaired the inspection and acceptance committee which was a non-compliance with Section 44(2) (h) of the Public Procurement and Assets Disposal Act, 2015.

22 Non-compliance with Section 135 (1) of the Public Procurement and Assets Disposal Act, 2015

The statement of receipts and payments reflects a figure of Kshs.5,850,909,548 under use of goods and services, included in the accounts balance is Kshs.2,260,767,007 for specialized materials and services. Examination of sampled payment vouchers charged to the item code totaling to Kshs.101,141,400 showed that the State Department did not comply with Section 135(1) of the Public Procurement and Assets Disposal Act 2015 by entering into contract for supply and delivery of goods and services before expiry of the 14 days period after notification of award as tabulated below;

Items Supplied	Date Contract was Signed	No. of Days	No. of Days Due	Amount (Kshs)
NYS Logos for Shirts and Caps	28/02/17	13	1	15,435,000
White Socks	28/02/17	13	1	5,898,400
Webbing Equipment	28/02/17	13	1	10,010,000
Foam Mattresses	28/02/17	13	1	19,950,000
Sanitary towels	21/04/17	11	3	13,560,000
Cooking Fat	21/04/17	11	3	36,288,000
			Total	101,141,400

Consequently, it was not possible to confirm whether the expenditure of Kshs.101,141,400 was lawful and that funds were utilized in an effective manner as required under Article 229(6) of the Constitution of Kenya 2010.

23 Specialized materials and services - Provision of Consultancy Services for Event Management, Publicity and Mobilization

The State Department awarded a one (1) year contract to a service provider for provision of communication, research and audience analysis, public relations and event management for implementing the Communication/Media Strategy for the Ministry at a contract price of Kshs.139,905,976.

The terms and conditions of the contract provided that the Consultant shall not sub-contract any portion of the contracted services without the client's prior written consent. However, information availed for audit showed that the service provider engaged several other sub-contractors without prior approval as stipulated in the contract who were paid a total Kshs.5,211,440. No evidence has been provided to confirm that payments totaling to Kshs.5,211,440 made to subcontractors were approved as per the contract.

In addition, although Section 135 (3) of Public Procurement and Asset Disposal Act,2015 provides that the written contract shall be entered into within the period specified in the notification but not before fourteen (14) days have elapsed following the issuance of the letter of notification of award, the Accounting Officer signed and issued notification of award letter to the service provider on 20 July 2016 while the contract was signed 27 July 2016 being seven (7) days later which is contrary to the requirements of Section 135(3) of the Public Procurement and Assets Disposal Act 2015.

No satisfactory explanation has been provided by management for noncompliance with Section 135(3) of the Public Procurement and Assets Disposal Act 2015.

24 Contracted Professional Services - Provision of Public Relations Services

The State Department awarded a communication consultancy contract to a consultancy firm for an amount of Kshs.47,270,000 effective 12 January 2015 for a period of twelve months with an auto written notice which is against Public Procurement and Assets Disposal Act, 2015 Section 139(2). Examination of the Payment Voucher No.0739 dated 26 September 2017 and attached supporting documentation shows that Information availed for audit indicated that the service provider was paid Kshs.9,722,032 for second quarter invoice dated 6 May 2016 in respect of this service. However, examination of the documentation in support of the payment showed the following:

- 24.1** Contrary clause 2.3 of Special Conditions to the Contract-Amendments and supplements to clauses in the General Conditions to the Contract which stated the contract period was twelve (12) months starting 12 January 2015 and ending 12 January 2016 the service provider issued second quarter invoice dated 6 May 2016 approximately five (5) months after the scheduled expiry date of the contract period. No evidence was provided to show the contract period had been extended.

- 24.2** Clause 6.2 (b) of special conditions to the contract further outlined the contract price shall be paid in four (4) schedules/tranches which emphasized on condition that the payments shall be made upon submission of acceptable reports. However, no evidence has been provided to show that the second quarter report (as an agreed deliverable) paid for was inspected, accepted and approved for payment in line with Section 48 of Public Procurement and Asset Disposal Act, 2015.
- 24.3** Section 139 (2) of Public Procurement and Asset Disposal Act, 2015 provides that an Accounting officer of a procuring entity, on the recommendation of an evaluation committee, may approve the request for extension of contract that is accompanied by a certificate from the tenderer making a justification for such cost. However, no minutes or recommendation from the evaluation committee on the extension of the contract has been availed for audit verification.

25 Direct Procurement of Goods and Services at Mwatate Field Station

A total of Kshs.18,604,950 was disbursed to Mwatate field station in form of recurrent AIE (Authority to Incur Expenditure). Out of this figure Kshs.145,150 was paid in cash to the Station Commanding Officer for purchase of goods and services in cash contrary to Section 91 (1) of the Public Procurement and Assets Disposal Act, 2015 as follows;

	Kshs.
1. Supplies and production	100,000
2. Fungicides, insecticides and spray	228,000
3. Agricultural Material and small equipment	234,650
4. Maintenance of motor vehicles	200,000
5. Other fuels	60,000
6. Water and sewerage	40,000
7. Purchase of certified crop seeds	90,000
8. Agricultural Materials	<u>468,500</u>
Total	<u>1,451,150</u>

Consequently, there is non-compliance with Article 227(1) of the Constitution of Kenya 2010 which requires procurement for goods and services that be competitive.

26 Direct Procurement of Goods and Services Using Standing Imprests at Gilgil College

Payment voucher for imprests taken during the financial year 2017/2018 amounting to Kshs.8,216,756 being standing imprest of Kshs.400,000 issued on reimbursement basis for office use revealed that the station procures items through direct procurement over and above the minimum allowed threshold of Kshs.30,000. No explanation has been provided for the non-compliance with Section 91(1) of the Public Procurement and assets Disposal Act, 2015 and Article 227(1) of the Constitution of Kenya 2010.

27 Procurement of Catering and Mobile Toilets Services at Gilgil College

The Gilgil National Youth Service College paid Kshs.2,330,000 to a service provider for provision of catering and mobile toilets for a one day cabinet secretary's meeting with Sacco members workshop. However, no documentation was availed for audit review to show how the service provider was identified and awarded the contract for the services. As a result, it was not possible to confirm whether the process was competitive as required under Article 227(1) of the Constitution of Kenya, 2010 and if the College received value for money on the expenditure of Kshs.2,330,000.

In addition, the expenditure was charged to account code 2211015 – specialized materials and services implying that the expenditure was not budgeted for under the correct account code being 2210800 - hospitality, supplies and services. No explanation or approval for reallocation has been provided to justify the reallocation of funds.

Further, the letter of invitation listed the attendees from various stations whose attendance registers have not been provided in support of the expenditure of Kshs.2,330,000.

As a result, it was not possible to confirm whether the expenditure was lawful and if public funds were spent in an effective manner as required under Article 229(6) of the Constitution of Kenya, 2010.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

I do not express a conclusion on the effectiveness of internal controls, risk management and governance as required by Section 7 (1) (a) of the Public Audit Act, 2015. Because of the significance of the matters described in the Basis for [Conclusion of Internal Controls, Risk Management and Governance /Disclaimer of Opinion] section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

Basis for Conclusion

28 Poor Maintenance of Stores Records

A physical verification of stores carried out in the stores in January 2019 revealed that the State Department procured and stored four (4) types of Chemicals at National Youth Service (NYS) stores whose details in regard to date of delivery, quantity delivered, unit price, unit of issue, value among others could not be verified as there were no records maintained. The items are as listed below;

S/No.	Type of Chemical	Manufacturer	Expiry Date	Quantity
1.	Alpha Insecticide	Osho	12/2017	308 Litres
2.	Karate 2.5 WG Insecticide	Syngenta	12/2016	18 Kilogrammes
3.	Acaricide Ex-Kupe	Osho-Sulphur Mills, India	06/2016	960 Millilitres
4.	Henkel's pool Chlorine/Pool latrine	Henkel	06/2016	1220 Kilogrammes

Further, scrutiny of the chemicals revealed that they had expired having exhausted their useful life of two (2) years as shown in the table above. No explanation has been given for failure to utilize the resources before expiry or dispose them off.

29 Store Records

29.1 Fire Extinguishers

Inspection and verification of stores records carried out in the Month of January 2019 showed that the State Department procured twenty-six (26) foam fire extinguishers from three (3) different suppliers in the month of June 2017 as at a cost of Kshs.895,200 but of which ten (10) of them were issued to Mechanical and Transport Board (MTB) leaving a balance of sixteen (16) in the stores.

However, the following anomalies were observed;

- i. The actual number of the extinguishers in stores physically was twelve (12) units against the respective stock card which had sixteen (16) resulting to unexplained variance of four (4).
- ii. The fire extinguishers were indicated to have been manufactured in 2008. It is however not clear why the Ministry opted to procure fire extinguishers which had lasted for nine (9) years at the point of purchase yet the indicated useful life of the items was estimated to be seven (7) years from the date of manufacture.
- iii. Some of the fire extinguishers in the stores had disintegrating nozzles resulting from rust an indication of poor maintenance and therefore cannot be used.
- iv. The labels attached to the Foam extinguishers clearly indicated that these extinguishers required to be serviced at least once in a year using only products and spare parts from the Manufacturer. However, there was no evidence of maintenance attached to the products to show there was compliance with the manufacturer's maintenance instruction.
- v. Examination of Stock ledger card and Stock Control Card indicated that ten (10) fire extinguishers were issued to Mechanical and Transport Board (MTB) on 29 November 2016, Seven (7) months before they were procured and received in stores.

29.2 Calcium Hypochlorite 65% Chlorine

Inspection of Central Stores at National Youth Service (NYS) revealed that the State Department procured and received seven thousand (7000) Kilogrammes of Chlorine at a unit price of Kshs.975 with a total cost of Kshs.6,825,000 on 7 June 2017. The respective Stores Ledger card indicated that between 8 June 2017 and 4 November 2017 only one thousand six hundred (1600) Kilogrammes had been issued leaving a balance of five thousand four hundred (5400) Kilogrammes in the store which had not been issued since November 2017.

The labels attached to the holding containers indicated that the Chlorine had shelf life of two (2) years and therefore expired on 25 April 2019.

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 State Department's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the or to cease operations, or have no realistic alternative but to do so.

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

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

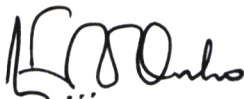
Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with International Standards of Supreme Audit Institutions (ISSAIs) 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. However, because of the matters described in the Basis for Disclaimer of Opinion section of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

In addition, my responsibility is 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. I also consider internal control, risk management and governance processes and systems in order to give an assurance on the effectiveness of internal controls, risk management and governance 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. However, because of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources, and Internal Controls, Risk Management and Governance sections of my report, I was not able to obtain sufficient appropriate audit evidence to provide a basis for an audit conclusion.

I am independent of in accordance with ISSAI 30 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.



FCPA Edward R. O. Ouko, CBS
AUDITOR-GENERAL

Nairobi

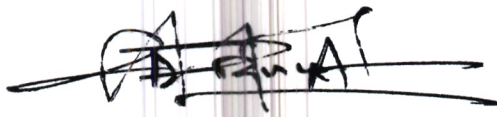
10 June 2019


STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2018

V. STATEMENT OF RECEIPTS AND PAYMENTS

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH			
STATEMENT OF RECEIPTS AND PAYMENTS			
2018			
2017			
RECEIPTS			
Proceeds from Domestic and Foreign Grants	1		273,360,881
Exchequer releases	2	21,009,205,251	21,958,863,550
Proceeds from Sale of Assets	3	11,465,422	1,357,867
TOTAL RECEIPTS		21,020,670,673	22,233,582,298
PAYMENTS			
Compensation of Employees	4	11,619,666,296	8,480,807,633
Use of goods and services	5	5,850,009,548	7,628,895,236
Transfers to Other Government Units	6	650,655,395	821,605,717
Other grants and transfers	7	79,550,326	69,698,661
Social Security Benefits	8	16,031,335	-
Acquisition of Assets	9	2,847,106,725	5,134,698,150
TOTAL PAYMENTS		21,063,019,625	22,135,705,397
SURPLUS/DEFICIT		(42,348,951)	97,876,901

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 29/9 2018 and signed by:


 Principal Secretary
 Dr F.O. Owino PhD

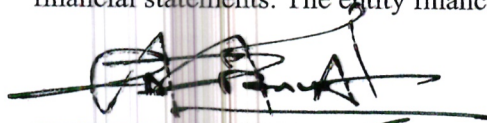

 Assistant Accountant General
 Name: CPA Florence W. Kirumba
 ICPAK Member Number: 4726


STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
 For the year ended June 30, 2018

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2017-2018 Kshs	2016-2017 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	10A	1,347,099,137	885,060,181
Cash Balances	10B	1,040,770	1,776,634
Total Cash and cash equivalent		1,348,139,907	886,836,815
Accounts receivables – Outstanding Imprests	11	7,862,465	106,097
TOTAL FINANCIAL ASSETS		1,356,002,372	886,942,912
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions	12	1,300,474,422	789,066,011
NET FINANCIAL ASSETS		55,527,950 4	97,876,901
REPRESENTED BY			
Fund balance b/fwd	13	97,876,901	-
Prior year adjustment	14		
Surplus/Deficit for the year		(42,348,951)	97,876,901
NET FINANCIAL POSITION		55,527,950	97,876,901

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 29/9 2018 and signed by:


 Principal Secretary
 Dr F.O Owino PhD

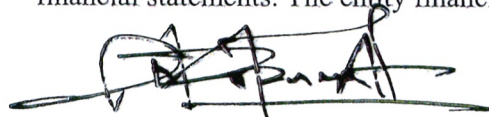

 Assistant Accountant General
 Name: CPA Florence W. Kirumba
 ICPAK Member Number: 4726

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2018

VII. STATEMENT OF CASH FLOWS

		2017-2018	2016-2017
		Kshs	Kshs
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1		273,360,881
Exchequer Releases	2	21,009,205,251	21,958,863,550
		21,009,205,251	22,232,224,431
Payments for operating expenses			
Compensation of Employees	4	11,619,666,296	8,480,807,633
Use of goods and services	5	5,850,009,548	7,628,895,236
Transfers to Other Government Units	6	650,655,395	821,605,717
Other grants and transfers	7	79,550,326	69,698,661
Social Security Benefits	8	16,031,335	
		18,215,912,900	17,001,007,247
Adjusted for:			
Changes in receivables		(7,756,368)	(106,097)
Changes in payables		511,408,411	789,066,011
Adjustments during the year			
Net cash flow from operating activities		3,296,944,394	6,020,177,098
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	3	11,465,422	1,357,867
Acquisition of Assets	9	(2,847,106,725)	(5,134,698,150)
Net cash flows from Investing Activities		(2,835,641,303)	(5,133,340,283)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities			
NET INCREASE IN CASH AND CASH EQUIVALENT		461,303,092	886,836,815
Cash and cash equivalent at BEGINNING of the year	10	886,836,815	
Cash and cash equivalent at END of the year	10	1,348,139,907	886,836,815

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 29/9 2018 and signed by:



Principal Secretary
Dr F.O. Owino PhD



Assistant Accountant General
Name: CPA Florence W. Kirumba
ICPAK Member Number: 4726

STATE DEPARTMENT OF LICENSING AND JET FAI
Reports and Financial Statements
For the year ended June 30, 2018

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED

Receipt/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	26,330,800,000	(135,640,219)	26,195,159,781	21,009,205,251	5,185,954,530	80%
Proceeds from Sale of Assets(AIA)	47,025,000	47,025,000	94,050,000	11,465,422	82,584,578	12%
Other Receipts(AIA)	40,900,000	40,900,000	81,800,000		81,800,000	-
TOTAL RECEIPTS	26,418,725,000	(47,715,219)	26,371,009,781	21,020,670,673	5,350,339,108	80%
PAYMENTS						
Compensation of Employees	9,227,653,939	2,495,381,880	11,723,035,819	11,619,666,296	103,369,523	99%
Use of goods and services	10,321,379,626	(1,973,282,907)	8,348,096,719	5,850,009,549	2,498,087,170	70%
Transfers to Other Government Units	480,668,000	251,666,000	732,334,000	650,655,395	81,678,605	89%
Other grants and transfers	42,500,000	42,500,000	85,000,000	79,550,326	5,449,674	94%
Social Security Benefits	4,106,250	19,106,250	23,212,500	16,031,335	7,181,165	69%
Acquisition of Assets	6,342,417,185	(883,086,442)	5,459,330,743	2,847,106,724	2,612,224,018	52%
Other Payments						
TOTAL PAYMENTS	26,418,725,000	(47,715,219)	26,371,009,781	21,063,019,626	5,307,990,155	80%
Surplus/ Deficit				42,348,953	42,348,953	

**Reports and Financial Statements
For the year ended June 30, 2018**

Notes

Commentary on significant underutilization (below 90% of utilization)


- i. Exchequer releases of 80% was due to exchequer under issue by National Treasury*
- ii. The under collection of AIA of 100% under other receipts was mainly due to adverse weather conditions as most of the AIA was to be realised from the sale of farm produce at NYS field stations. Under absorption was due non-received of exchequer due towards the closed of the 2017/18FY on items of use of goods, social security benefit and acquisition of assets.*
- iii. Under absorption in use of goods & services and acquisition of assets of 70% and 52% respectively was due to ongoing investigations at national Youth Service which led to investigating agencies take payment vouchers before they were processed for payment.*
- iv. Under absorption in social security benefits and transfers to other government entities of 69% and 89% respectively was due to exchequer under issue.*

Changes in Original budget was due to revision of the budget in the supplementary estimates

The entity financial statements were approved on _____ 2018 and signed by:



Principal Secretary
Dr F.O.Owino PhD



Assistant Accountant General
Name: CPA Florence W. Kirumba
ICPAK Member Number: 4726

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2018

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget	% of
					Utilization Difference e=c-d	Utilization f=d/c %
RECEIPTS						
Exchequer releases	13,340,800,000	1,000,267,402	14,341,067,402	12,747,940,420	1,593,126,982	89%
Proceeds from Sale of Assets(AIA)	47,025,000	47,025,000	94,050,000	11,465,422	82,584,577	12%
Other Receipts(AIA)	40,900,000	40,900,000	81,800,000		81,800,000	0%
TOTAL RECEIPTS	13,428,725,000	1,088,192,402	14,516,917,402	12,759,405,842	1,757,511,560	88%
PAYMENTS						
Compensation of Employees	6,008,558,939	1,501,198,954	7,509,757,893	7,487,560,020	22,197,873.5	100%
Use of goods and services	6,734,515,809	(1,000,582,455)	5,733,933,354	4,178,203,088	1,555,730,266.4	73%
Transfers to Other Government Units	328,000,000	328,000,000	656,000,000	574,321,395	81,678,604.55	88%
Other grants and transfers	42,500,000	42,500,000	85,000,000	79,550,326	5,449,674.90	94%
Social Security Benefits	4,106,250	19,106,250	23,212,500	16,031,335	7,181,165	69%
Acquisition of Assets	311,044,003	197,969,653	509,013,655	290,507,875	218,505,780	57%
TOTAL PAYMENTS	13,428,725,000	1,088,192,402	14,516,917,402	12,626,174,038	1,890,743,363.65	87%
Surplus/Deficit				133,231,804	(133,231,804)	

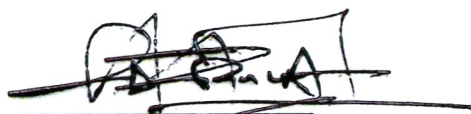
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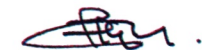
Commentary on significant underutilization (below 90% of utilization)

- i. *Exchequer releases of 89% was due to exchequer under issue by National Treasury*
- ii. *The under collection of AIA of 100% under other receipts was mainly due to adverse weather conditions as most of the AIA was to be realised from the sale of farm produce at NYS field stations. Under absorption was due non-received of exchequer due towards the closed of the 2017/18FY on items of use of goods, social security benefit and acquisition of assets.*
- iii. *Under absorption in use of goods & services and acquisition of assets of 73% and 57% respectively was due to ongoing investigations at national Youth Service which led to investigating agencies take payment vouchers before they were processed for payment.*
- iv. *Under absorption in social security benefits and transfers to other government entities of 69% and 88% respectively was due to exchequer under issue.*

Changes in Original budget was due to revision of the budget in the supplementary estimates

The entity financial statements were approved on _____ 2018 and signed by:


Principal Secretary
Dr F.O. Owino PhD


Assistant Accountant General
Name: CPA Florence W. Kirumba
ICPAK Member Number: 4726

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2018

X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


Receipt/Expense 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						
Exchequer releases	12,990,000,000	(1,135,907,621)	11,854,092,379	8,261,264,831	3,592,827,548	70%
TOTAL RECEIPTS	12,990,000,000	(1,135,907,621)	11,854,092,379	8,261,264,831	3,592,827,548	70%
PAYMENTS						
Compensation of Employees	3,219,095,000	994,182,926	4,213,277,926	4,154,925,086	58,352,840	99%
Use of goods and services	3,586,863,818	(972,700,453)	2,614,163,365	1,671,806,461	942,356,904	64%
Transfers to Other Government Units	152,668,000	(76,334,000)	76,334,000	76,344,000	-	100%
Acquisition of Assets	6,031,373,183	(1,081,056,095)	4,950,317,088	2,556,598,850	2,393,718,238	52%
TOTAL PAYMENTS	12,990,000,000	(1,135,907,621)	11,854,092,379	8,459,664,397	3,394,427,982	71%
Surplus/Deficit				(198,399,566)	198,399,566	


Commentary on significant underutilization (below 90% of utilization)

- i. Exchequer releases of 70% was due under issue by National Treasury
- ii. Under absorption in use of goods & services and acquisition of assets of 64% and 52% respectively was due to ongoing investigations at national Youth Service which led to investigating agencies take payment vouchers before they were processed for payment.

Changes in Original budget was due to revision of the budget in the supplementary estimates

The entity financial statements were approved on _____ 2018 and signed by:


Principal Secretary
Dr F.O. Owino PhD


Assistant Accountant General
Name: CPA Florence W. Kirumba
ICPAK Member Number: 4726

BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Final Budget June, 2018 Kshs	Actual on comparable basis June, 2018 Kshs	Budget utilization difference Kshs
709000000 General Administration planning	5,575,585,773	5,528,123,140	47,462,633
709010000 -Human Resource and Support	5,549,835,467	5,513,088,581	36,746,886
709020000 - Financial Management Service	19,267,856	10,148,317	9,119,539
709030000 - Information Communications Services	6,482,450	4,886,242	1,596,208
710000000-Public Service Transformation	3,199,043,714	2,426,324,047	772,719,667.2
710010000-Human Resource Management	130,549,063	104,441,183	26,107,880
710020000-Human Resource Development	701,558,032	595,390,248	106,167,784
710030000-Management Consultancy Service	85,257,383	75,159,806	10,097,577
710040000-Huduma Kenya Service	2,145,962,500	1,537,696,778	608,265,722.4
710050000-Performance Management	135,716,736	113,636,032	22,080,704
711000000-Gender & Youth Empowerment	17,596,380,294	13,108,572,439	4,487,807,855
711010000-National Youth Service	15,897,535,027	11,640,875,390	4,256,659,637
711030000-Youth Development service	1,296,822,467	1,065,674,450	231,148,017.45
711040000-Youth Employment scheme	367,822,800	367,822,600	200
711050000-Youth Coordination and Representation	34,200,000	34,200,000	-
Grand Total	26,371,009,781	21,063,019,626	5,307,990,155

(NB: This statement is a disclosure statement indicating the utilisation in the same format at the Entity's budgets which are programme based. Ensure that this document is completed to enable consolidation by the National Treasury)

XI. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the *State Department of Public Service & Youth Affairs*. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

- i) Kenya Youth and Employment & Opportunities project

3. Reporting Currency

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

4. Significant Accounting Policies

The accounting policies set out in this section have been consistently applied by the Entity for all the years presented.

a) Recognition of Receipts

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

- **Tax Receipts**

Tax receipts are recognized in the books of accounts when cash is received. Cash is considered as received when notification of tax remittance is received. (Check if this policy is applicable to entity)

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2018

SIGNIFICANT ACCOUNTING POLICIES

- **Transfers from the Exchequer**

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

- **External Assistance**

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

Grants and loans shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary.

In case of grant/loan in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice. A similar recognition criteria is applied for loans received in the form of a direct payment.

During the year ended 30th June 20xx, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES

- **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.

- **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. 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.

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2018, this amounted to Kshs 1,300,474,422 compared to Kshs 789,066,011 in prior period as indicated on note 12.

There were no other restrictions on cash during the year.

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
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SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

For the purposes of these financial statements, deposits and retentions held on behalf of third parties have been recognized on an accrual basis (as accounts payables). This is in recognition of the government practice of retaining a portion of contracted services and works pending fulfilment of obligations by the contractor and to hold deposits on behalf of third parties. This is an enhancement to the cash accounting policy adopted by National Government Ministries and Agencies. Other liabilities including pending bills are disclosed in the financial statements.

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2017 for the period 1st July 2017 to 30th June 2018 as required by Law and there were two supplementary adjustments to the original budget during the year.

A comparison of the actual performance against the comparable budget for the financial year under review has been included in the financial statements.

Government Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers.

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2018.

14. Errors

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

During the year, there were no errors corrected relating to prior year

15. Related Party Transactions

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

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2018

XII. NOTES TO THE FINANCIAL STATEMENTS

1 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

Name of Donor	Date received	Indicate whether it was a direct payment	Amount in foreign currency	2017-2018	2016-2017
				Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)					
Exim Bank of China				-	273,360,881

2 EXCHEQUER RELEASES

Description	2017-2018	2016-2017
	Kshs	Kshs
Total Exchequer Releases for quarter 1	8,958,276,033	2,139,700,000
Total Exchequer Releases for quarter 2	3,983,664,748	6,524,010,600
Total Exchequer Releases for quarter 3	5,041,436,600	4,274,000,000
Total Exchequer Releases for quarter 4	3,025,827,870	9,021,152,950
Total	21,009,205,251	21,958,863,550

During the year the ministry was to receive KShs 26,195,159,781 however, it received 21,009,205,251 falling short by KShs 5,185,954,530.

3 PROCEEDS FROM SALE OF ASSETS

	2017-2018	2016-2017
	Kshs	Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	11,465,422	1,357,867
Total	11,465,422	1,357,867

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 COMPENSATION OF EMPLOYEES

	2017-2018	2016-2017
	Kshs	Kshs
Basic salaries of permanent employees	1,362,599,845	1,296,660,741
Basic wages of temporary employees	4,342,468,506	3,246,021,631
Personal allowances paid as part of salary	819,090,052	714,457,261
Employer Contributions Compulsory national health insurance schemes	5,095,507,893	3,223,668,001
Total	11,619,666,296	8,480,807,634

5 USE OF GOODS AND SERVICES

	2017-2018	2016-2017
	Kshs	Kshs
Utilities, supplies and services	184,311,698	157,854,308
Communication, supplies and services	55,371,414	131,161,540
Domestic travel and subsistence	131,694,936	354,458,841
Foreign travel and subsistence	19,603,279	25,342,035
Printing, advertising and information supplies & services	15,670,300	16,703,565
Rentals of produced assets	528,405,650	723,975,418
Training expenses	817,148,851	829,895,299
Hospitality supplies and services	44,577,333	154,873,467
Insurance costs	68,250,000	67,492,615
Specialized materials and services	2,260,767,007	2,820,467,149
Office and general supplies and services	31,095,644	104,892,199
Other operating expenses	719,794,669	858,537,002
Routine maintenance – vehicles and other transport equipment	68,143,436	46,740,244
Routine maintenance – other assets	169,930,360	372,638,698
Fuel oil and Lubricant	735,244,972	963,862,855
Total	5,850,909,548	7,628,895,235

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
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For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2017-2018	2016-2017
	Kshs	Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	650,655,395	821,605,717
TOTAL	650,655,395	821,605,717

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

Description	Recurrent	Development	2017-2018	2016-2017
	Kshs	Kshs	Kshs	Kshs
Transfers to SAGAs and SCs				
National youth council	34,200,000		34,200,000	34,200,000
Higher Educational loans Board (HELB)	73,957,500		73,957,500	36,978,750
Presidential Award Scheme	20,000,000		20,000,000	10,000,000
International Conference for Great Lakes Region (ICGLR)	154,675,295		154,675,295	143,602,167
Youth Enterprise Fund	291,488,600	76,334,000	367,822,600	596,824,800
TOTAL	574,321,395	76,334,000	650,655,395	821,605,717

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

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
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 For the year ended June 30, 2018

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7 OTHER GRANTS AND TRANSFERS

Explanation	2017-2018	2016-2017
	Kshs	K
Membership dues and subscriptions to international organizations	40,966,429	26,669,000
Scholarships and other educational benefits	38,583,897	43,028,000
Total	79,550,326	69,698,000

8 SOCIAL SECURITY BENEFITS

Explanation	2017-2018	2016-2017
	Kshs	K
Government pension and retirement benefits	16,031,335	-
Total	16,031,335	-

These are gratuities paid to officers who are employed on contractual basis

9 ACQUISITION OF ASSETS

Non Financial Assets	2017-2018	2016-2017
	Kshs	K
Construction of Buildings	179,108,516	616,376,700
Refurbishment of Buildings	92,652,680	242,884,500
Construction and Civil Works	123,909,279	155,229,300
Overhaul and Refurbishment of Construction and Civil Works		9,000,000
Purchase of Vehicles and Other Transport Equipment	67,371,205	12,500,000
Overhaul of Vehicles and Other Transport Equipment		210,000
Purchase of Furniture and Institutional Equipment	7,212,940	12,720,700
Purchase of Office Furniture and General Equipment	10,705,703	13,624,200
Purchase of Specialized Plant, Equipment and Machinery	1,296,245,376	1,536,686,800
Rehabilitation and Renovation of Plant, Machinery and Equip.	4,608,000	372,000
Purchase of Certified Seeds, Breeding Stock and Live Animals	12,666,940	4,039,070
Rehabilitation of Civil Works	1,052,626,086	2,531,054,560
Total	2,847,106,725	5,134,698,150

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH AFFAIRS
 Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10 A: Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	2017-2018	2016-2017
			Kshs	Kshs
Central Bank of Kenya Account No.1000303301	Kshs	Recurrent	13,852	1,581,071
Central Bank of Kenya Account No.1000303317	Kshs	Development	1,247,509	972,676
Central Bank of Kenya Account No.1000303328	Kshs	Deposit	416,412,170	231,544,785
Central Bank of Kenya Account No.1000309822	Kshs	KYEOP	45,363,354	93,440,423
National bank Harambee Account No.01020078734700	Kshs	NYS Huduma Cohorts	107,070,783	442,890,677
KCB-NYS Huduma Cohorts(Payments) AC 1178056929	Kshs	NYS Huduma Cohorts	373,771	
KCB-NYS Huduma Cohorts(SACCO) AC 1178058158	Kshs	NYS Huduma Cohorts	704,956,268	
National bank Harambee Account No.01001000909300	Kshs	Director General NYS	71,661,430	114,630,549
Total			1,347,099,137	885,060,181

10 B: CASH IN HAND

	2017-2018	2016-2017
	Kshs	Kshs
Cash in Hand – Held in domestic currency	1,040,770	1,776,634
Cash in Hand – Held in foreign currency		
Total	1,040,770	1,776,634

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH AFFAIRS
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Cash in hand should also be analysed as follows:

	2017-2018	2016-2017
	Kshs	Kshs
Head office	1,040,770	1,771,746
Gilgil		1,150
Nys headquarter		3,738
Other Locations (<i>specify</i>)		
Total	1,040,770	1,776,634

11 ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

Description	2017-2018	2016-2017
	Kshs	Kshs
Government Imprests	7,862,465	100,000
Salary advances		6,097
District suspense		
Clearance accounts		
Total	7,862,465	106,097

See attached annex 1

12 ACCOUNTS PAYABLE

Description	2017-2018	2016-2017
	Kshs	Kshs
Deposits	416,412,170	231,544,785
NYS-service men and women saving and allowances	71,661,430	114,630,549
NYS- Huduma Cohorts	812,400,822	442,890,677
Total	1,300,474,422	789,066,011

See attached annex 2

13 FUND BALANCE BROUGHT FORWARD

Description	2017-2018	2016-2017
	Kshs	Kshs
Bank accounts	885,060,181	-
Cash in hand	1,776,634	-
Accounts Receivables	106,097	-
Accounts Payables	(789,066,011)	-
Total	97,876,901	-

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH AFFAIRS
 Reports and Financial Statements
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

14 PRIOR YEAR ADJUSTMENTS

Description of the error	2017-2018 Kshs	2016-2017 Kshs
Adjustments on bank account balances	-	-
Adjustments on cash in hand	-	-
Adjustments on payables	-	-
Adjustments on receivables	-	-
	-	-

There was no prior year adjustment

15 RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the State Department of Public Service & Youth Affairs

- Key management personnel that include the Cabinet Secretaries and Accounting Officers
- Other Ministries Departments and Agencies and Development Projects;
- County Governments; and
- State Corporations and Semi-Autonomous Government Agencies.

Related party transactions:

	2017-2018 Kshs	2016-2017 Kshs
Key Management Compensation		
Transfers to related parties	52,393,320	-
Transfers to other MDAs		
Transfers to SCs and SAGAs		
Transfers to Development Project	650,655,395	821,605,717
Transfers to County Governments		
Transfers to non reporting secondary and primary Schools		
Total Transfers to related parties		821,605,717

16 OTHER IMPORTANT DISCLOSURES

16.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2017-2018 Kshs	2016-2017 Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods & services	967,434,265	-
	967,434,265	-

See attached annex 3

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
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17 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.

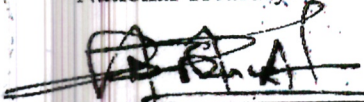
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status (Resolved / Not Resolved)
1.	Mis-allocation of expenditure	This was as a result of increase of NYS Recruits from 10,000 to 15000 in the last quarter of 2016/2017. The increase which was not Budgeted for forced the Department to use non-related items in the Budget to cater for the Additional Recruits.	SCFO	Not resolved
2.	NYS Huduma Cohorts Account - NBK	The DG – NYS have provided Board of Survey Report and the Analysis of the Balance together with a Bank Reconciliation Report	DG - NYS	Not resolved
7.	Acquisition of Assets – Construction of Building	The delay despite using Restricted Tendering was occasioned by the process of creating Accounts codes, IFMIS and uploading of Annual Procurement Plan in the IFMIS. There was also a lot of un-predicted System downtime	CEO - Huduma	Not resolved
8.	Acquisition of Assets – Purchase of Specialized Plant and Machinery		DG - NYS	Not resolved
9.	Acquisition of Assets – Rehabilitation of Civil Works	The Ministry did not use Restricted Tendering to avoid competition	CEO - Huduma	Not resolved
10.	Stalled Construction Projects	The Contractor have not abandoned the site, they have only scaled their employees. This is so because they are awaiting payments on submitted certificates which has delayed.	DG - NYS	Not resolved
11.	Replacement of Parts for	The Ministry have QMS Report breaking down spare	CEO - Huduma	Not resolved


STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
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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)
	Thirteen (13) Huduma Centres QMS	parts and training per centre			
12.	Pending Bills	Payment of the Pending Bills would not have resulted to a deficit as there was a surplus of 6.989 million in the summary statement of appropriation	Principal Secretary – Public Service and Youth	Not resolved	

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.


 Principal Secretary
 Dr. E.O. Owino PhD


 Assistant Accountant General
 Name: CPA Florence W. Kirumba
 ICPAK Member Number: 4726

EX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2017/2018	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost e/f (Kshs) 2017/2018
Land				
Buildings and structures	3,554,545,182	1,448,296,561	0	5,002,841,743
Transport equipment	12,710,000	67,371,205	0	80,081,205
Office equipment, furniture and fittings	26,345,083	17,918,643	0	44,263,726
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment	1,537,058,813	1,300,853,376	0	2,837,912,189
Certified seeds, Breeding stocks and Live animals	4,039,073	12,666,940	0	16,706,013
Intangible assets				
Total	5,134,698,150	2,847,106,725	0	7,981,804,875

NB: The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets)

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH
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ANNEX 5 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH AFFAIRS

Ref	Project Name	Principal activity of the project	Accounting Officer	Project consolidated in these financial statements(yes/no)
1	Kenya Youth and Employment opportunities project	To employment and earnings opportunities for the targeted youths.	Dr. F.O.Owino	Yes

ANNEX 6 – LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH AFFAIRS

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done?(yes/no)
1	National Youth Council			34,200,000	Yes
2	Higher Education Loan Board			73,957,500	Yes
3	Presidential Award Scheme			20,000,000	Yes
4	International conference for Great lakes Region (ICGLR)			154,675,295	Yes
5	Youth Enterprise Fund			367,822,600	Yes
6	National Youth Council			34,200,000	Yes
7	Higher Education Loan Board			73,957,500	Yes
				650,655,395	

See attached confirmation letters

ANNEX 7 – LIST OF OUTSTANDING IMPREST AND DISTRICT SUSPENSE

See attached list

ANNEX 7- REPORTS GENERATED FROM IFMIS

The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

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

See attached annexes

NYS OUTSTANDING IMPREST AS AT 30TH JUNE 2018					
SR.	FOLIO	NAME	P/NO	IMPREST WARRANT	AMOUNT
1	16VOL 1	KENNETH O. ORIYO	1991018363	3072136	207,800.00
2	117VOL1	GODFREY C. MUKHONC	2010020521	2953300	19,600.00
3	122VOL1	LEONARD KILINDI	1989044950	3072071	15,750.00
4	208VOL1	SIMON K. KIIRU	2004014823	2953460	1,116,600.00
5	236VOL1	HENRY NYAMARI	2007035357	2968393	165,730.00
6	245VOL1	MARGARET NYAGA	1991017650	2968033	133,600.00
7	277VOL1	ERICK MUNENE	1996057076	2968348	471,800.00
8	1VOL 1	VICTOR EKALALE	2007034660	2953082	27,000.00
9	328VOL1	KENNEDY OGOLO	2007051167	2968418	1,867,560.00
10	82VOL2	MOSES N. NDAMBIRI	1991017414	3072270	36,000.00
11	87VOL2	JOHNSTONE MANGONC	1989108738	2968239	20,000.00
12		CAROLINE NJERU	2007033737	2968283	1,932,800.00
13		ROSE CHENANI	199101722	2953350	55,200.00
14		CÉCILIA MURUGA	1983025990	2953497	202,650.00
15		JOSEPH NYAMAI	2007032422	3072062	121,800.00
16		JACK ODIWO	2010017677	2968082	423,855.00
17		JEREMIAH MUTUA	2010021090	2953264	7,500.00
18		MATHEW WANJIRU	2006042157	2953174	319,220.00
		TOTAL			7,144,465.00

ANNEX I

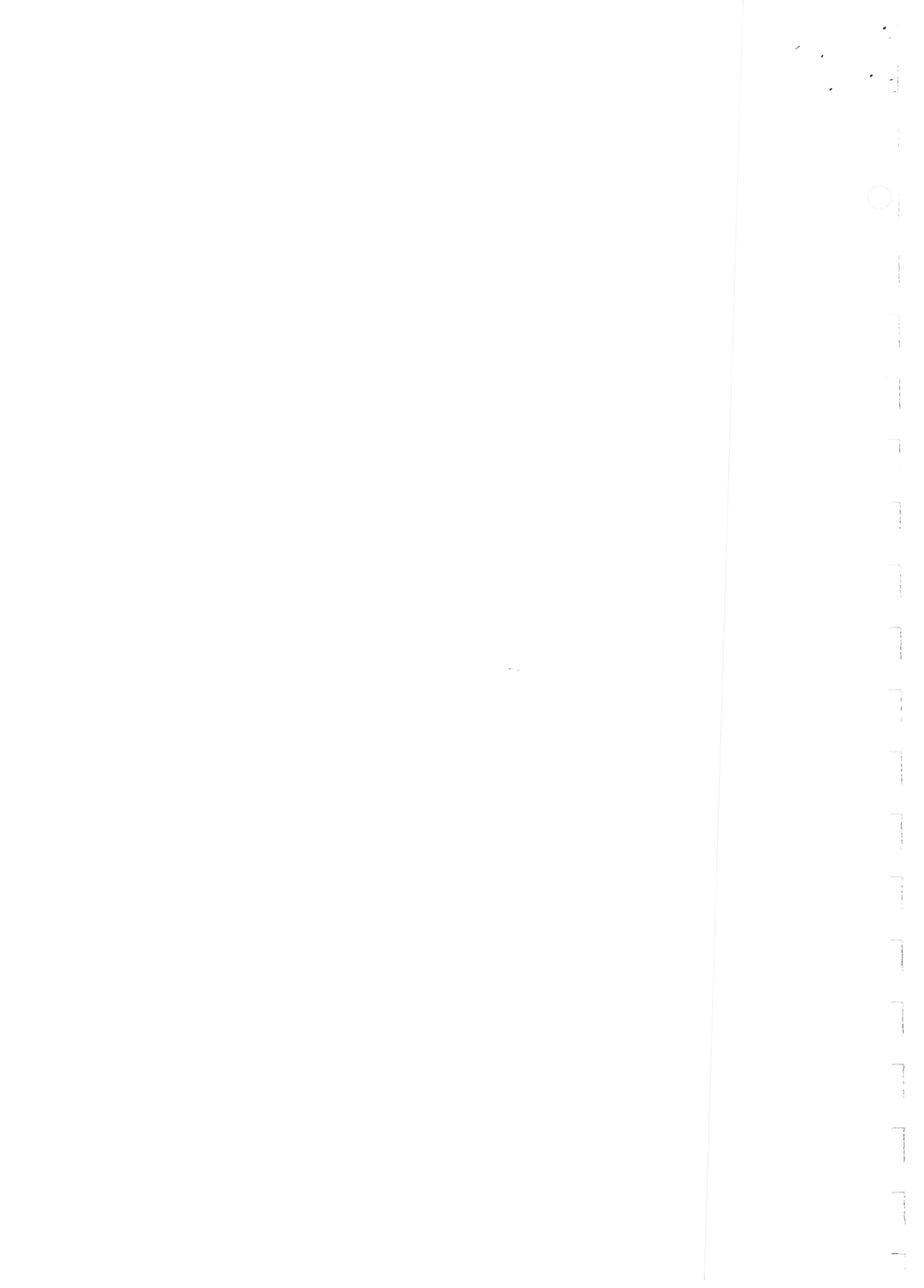
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OUTSTANDING IMPREST RETURN AS AT 30TH JUNE 2018

NO.	F/NO.	NAME	P/NO	W/NO.	AMOUNT	ISSUE DATE	DATE DUE	REMARKS
1	214	DENNIS KARIUKI KIMANI	2007070559	3086423	18,400.00	22/2/2018	5/3/2018	
2	279	KENNETH NGUGI	20091320276	3160183	610,650.00	13/6/2018	30/6/2018	
3	288	DANCAN MUINDI		3160295	71,600.00	22/6/2018	30/6/2018	
		TOTAL			700,650.00			
					700,650.00			



OUTSTANDING STANDING IMPREST RETURN AS AT 30TH JUNE 2018

NO	F/NO.	NAME	P/NO	W/NO.	AMOUNT	ISSUE DATE	DATE DUE	REMARKS
1	31	FLORENCE C. VOSENA	1990226530	2977265	10,000.00	15/8/2017	30/6/2018	DUE
2	74	ROSELYN ANDOLA	1988035136	2977489	8,000.00	11/10/2017	30/6/2018	DUE
		TOTAL			18,000.00			

Annex 2

MINISTRY OF PUBLIC SERVICE YOUTH AND GENDER			
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH			
DEPOSIT FUND ANALYSIS F/Y 2017/2018		KSH	416,412,170.30
DPSM RETENTION			
M/S CRINON ENTERPRISES			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
4911834	1,249,980.60	1,249,980.60	
3767808	1,401,595.85	2,651,576.45	
329804	1,348,046.90	3,999,623.35	
329807	1,275,000.00	5,274,623.35	
757912	1,333,705.35	6,608,328.70	6,608,328.70
M/S RED EAGLE			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
5579719	2,779,975.55	2,779,975.55	
	1,826,218.40	4,606,193.95	4,606,193.95
M/S STANKLEAN COMMERCIALS			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
5579721	2,344,779.00	2,344,779.00	2,344,779.00
ECOGAS ENGINEERING COMPANY			
MR NO3587510	RETENTION	CUMMULATIVE	
	4,243,589.00	4,243,589.00	4,243,589.00
QALBI ENTERPRISES			
MR NO.3587509	RETENTION	CUMMULATIVE	
	2,557,285.80	2,557,285.80	2,557,285.80
ANTS NETWORK LIMITED			
3587714	RETENTION	CUMMULATIVE	
	842,739.30	842,739.30	842,739.30
ANTS NETWORK LIMITED			
MR NO. 3587521	RETENTION	CUMMULATIVE	
	3,370,957.20	3,370,957.20	3,370,957.20
UTO CREATIONS			
MR NO.3587527	RETENTION	CUMMULATIVE	
	3,373,493.30	3,373,493.30	3,373,493.30
UTO CREATIONS			
MR NO.	RETENTION	CUMMULATIVE	
	235,452.15	235,452.15	235,452.15
SAMBEAT INVESTMENTS			
MR NO.3587546	RETENTION	CUMMULATIVE	
	510,537.00	510,537.00	510,537.00
AL RAHIM CONSTRUCTION			
MR NO.3587547	RETENTION	CUMMULATIVE	
	1,713,829.85	1,713,829.85	1,713,829.85
TOTAL RETENTION FOR DPSM			30,407,185.25
NATIONAL YOUTH SERVICE			
CONTRACTORS RETENTION			
IFATA ENGINEERING			
P.V NO	RETENTION	SUB TOTAL	
	8,335,335.30	8,335,335.30	8,335,335.30

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BULDMORE			
P.V NO	RETENTION	SUB TOTAL	
	4,896,618.35	4,896,618.35	
5579644	325,159.30	5,221,777.65	5,221,777.65
BILL ENGINEERING			
P.V NO	RETENTION	SUB TOTAL	
	139,446.90	139,446.90	139,446.90
TODDY MERCHANTS			
P.V NO	RETENTION	SUB TOTAL	
	7,001,980.00	7,001,980.00	7,001,980.00
ESIKO ENTERPRISES			
P.V NO	RETENTION	SUB TOTAL	
	294,000.00	294,000.00	294,000.00
KIMUKOM ENTERPRISES			
P.V NO	RETENTION	SUB TOTAL	
	128,208.45	128,208.45	128,208.45
HORIZON LIMITED			
P.V NO	RETENTION	SUB TOTAL	
	525,060.00	525,060.00	525,060.00
INTERFUSION CO. LTD			
P.V NO	RETENTION	SUB TOTAL	
	144,193.30	144,193.30	144,193.30
GRAGAB AGENCIES			
P.V NO	RETENTION	SUB TOTAL	
	599,575.35	599,575.35	599,575.35
THWAMA			
P.V NO	RETENTION	SUB TOTAL	
3767811	636,871.05	636,871.05	
5579643	706,108.05	1,342,979.10	
3587525	808,798.90	2,151,778.00	
5579642	534,000.00	2,685,778.00	
	276,207.30	2,961,985.30	2,961,985.30
KIUN COMMUNICATION			
P.V NO	RETENTION	SUB TOTAL	
3767813	248,990.00	248,990.00	
3767814	851,848.70	1,100,838.70	1,100,838.70
PIMKA			
P.V NO	RETENTION	SUB TOTAL	
3767815	137,152.00	137,152.00	137,152.00
BEROSE GEN AGENCIES			
P.V NO	RETENTION	SUB TOTAL	
	583,254.00	583,254.00	583,254.00
Lukenya Earth movers			
P.V NO	RETENTION	SUB TOTAL	
4911836	4,836,068.50	4,836,068.50	4,836,068.50

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BULLSONS ENTERPRISES			
P.V NO	RETENTION	SUB TOTAL	
	2,000,982.35	2,000,982.35	2,000,982.35
MWEHA ENTERPRISES			
P.V NO	RETENTION	SUB TOTAL	
	1,078,255.75	1,078,255.75	1,078,255.75
M/S VOLCANIC GENERAL CONTRACTORS			
P.V NO	RETENTION	SUB TOTAL	
	1,121,217.00	1,121,217.00	1,121,217.00
BUIDMORE CONSTRUCTION LTD			
MRNO.3587501	RETENTION		
	891,057.65	891,057.65	891,057.65
BULLSONS LTD			
MR.NO3587515	RETENTION	CUMMULATIVE	
	2,322,800.35	2,322,800.35	2,322,800.35
PONG AGENCIES			
3587524	RETENTION	CUMMULATIVE	
	369,028.00	369,028.00	369,028.00
THWAMA CONSTRUCTION			
3587525	RETENTION	CUMMULATIVE	
	808,798.90	808,798.90	808,798.90
BEWA WHOLESALERS			
3587544	RETENTION	CUMMULATIVE	
	229,823.60	229,823.60	229,823.60
LESTHAN ENTERPRISES			
3587545	RETENTION	CUMMULATIVE	
	164,843.50	164,843.50	164,843.50
TOTAL NYS RETENTION			40,995,682.55
DEPOSIT SUMMARY F/Y 2017/2018			
NYS RETENTION			40,995,682.55
NYS SAVINGS FOR SERVICE MEN AND WOMEN			325,421,380.35
NYS WELFARE FOR SERVICE MEN AND WOMEN			19,587,922.15
DPSM RETENTION			30,407,185.25
TOTAL			416,412,170.30

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MINISTRY OF PUBLIC SERVICE YOUTH AND GENDER

STATE DEPARTMENT OF PUBLIC SERVICE YOUTH

HUDUMA KENYA PENDING BILLS FOR FINANCIAL YEAR 2017/2018

RECURRENT

NO	PAYEE	PV NO	AMOUNTS (KSHS)	DESCRIPTION
1	KPLC	760	8,873.00	Power separation
2	HOMA BAY WATER & SANITATION CO.	748	27,358.50	Water supply
3	TOYOTA KENYA LTD	539	117,844.00	Motor vehicle services & repair
4	DANMARK LIMITED	655	149,500.00	Provision of Cleaning Services
5	TELEPOSTA PENSION SCHEME	593	174,000.00	Vehicle parking services
6	ROEH TOURS & TRAVEL LTD	706	392,450.00	Airtickets
7	KENYA SAFARI LODGE & HOTELS LTD	702	994,500.00	customer service excellence training
8	IBRAND LIMITED	695	1,042,500.00	Supply of data printers
9	HADDIE SUPPLIES	272	1,073,770.00	Supply of stationery & beverage
10	HEBRON SECURITY CO. LIMITED	727	1,237,685.30	Provision of Security Services
11	COLNET LIMITED	694	1,240,085.00	Provision of Cleaning Services
12	HADDIE SUPPLIES	271	1,404,600.00	Supply of stationery & beverage
13	COLNET LIMITED	769	1,408,830.00	Provision of Cleaning Services
14	MWAS BROS LIMITED	741	1,470,090.40	Provision of Cleaning Services
15	GUARDFORCE GROUP LIMITED	746	1,785,000.00	Provision of Security Services
16	RACEGUARDS LIMITED	728	1,872,000.00	Provision of Security Services
17	RACEGUARDS LIMITED	768	1,872,000.00	Provision of Security Services
18	RADAR LIMITED	724	1,967,360.00	Provision of Security Services
19	HEBRON SECURITY CO. LIMITED	726	1,971,600.00	Provision of Security Services
20	NARIT TECHNOLOGIES	802	2,133,732.00	Provision of Cleaning Services
21	UNIK STORES	569	2,284,015.60	Provision of Cleaning Services
22	UNIK STORES	730	2,284,015.60	Provision of Cleaning Services

ANNEX III

23	UNIK STORES	595	2,286,175.60	Provision of Cleaning Services
24	UNIK STORES	574	2,286,175.60	Provision of Cleaning Services
25	INTERGRITY CLEANING SOLUTION LTD	736	2,481,061.50	Provision of Cleaning Services
26	BRAND LINK LIMITED	782	2,600,000.00	Customer service standard manual
27	UNIK STORES	666	2,900,827.40	Provision of Cleaning Services
28	KPLC	756	6,960,000.00	Electricity Bill
29	ELIGAT INNOVATIONS LTD	776	7,100,000.00	Branded sweaters
30	BERIAN AFRICAN LIMITED	619	8,685,500.00	Branded shirts and blouses
31	SAGE MEDIA LTD	781	11,817,500.00	Media Coverage national survey
32	NATIONAL OIL CORPORATION OF KENYA	629	3,000,000.00	Purchase of fuel & lubricants
33	MWAS BROS LIMITED	557	1,724,430.00	Provision of cleaning services
34	GUARDFORCE GROUP LIMITED	735	1,785,000.00	Security guard services
35	NADIAH INVESTMENTS LTD	733	1,820,206.00	Provision of Cleaning Services
36	NADIAH INVESTMENTS LTD	812	1,820,206.00	Provision of Cleaning Services
37	HADDIE SUPPLIES	800	834,830.00	General office supply
38	TECHNO BRAIN BPO ITES LTD	766	2,105,632.00	Provision of P2P link
39	SLEEKVILLE TRADING COMPANY LTD	697	3,600,000.00	Supply of bronhures
40	GUARDFORCE GROUP LIMITED	725	1,189,999.95	Provision of Security Services
41	HEBRON SECURITY CO. LIMITED	774	1,971,600.00	Provision of Security Services
42	RACEGUARDS LIMITED	729	1,247,996.60	Provision of Security Services
43	ROEH TOURS & TRAVEL LTD	654	196,320.00	Commercial airplane travel
44	DANMARK LIMITED	663	74,750.00	Provision of Cleaning Services
45	RADAR LIMITED	783	1,967,360.00	Provision of Security Services
46	KENMA HOMECARE SERVICES	797	1,889,400.00	Provision of Cleaning Services
47	KPLC	759	1,293,288.00	Electricity Bill
48	KIBUCHI AND COMPANY ADVOCATES	819	309,400.00	Arbitration fees
49	NATIONAL CONSTRUCTION AUTHORITY	67	15,000,000.00	Building consultancy services

50	WATS & DAVE ENTERPRISES	799	1,029,750.00	Tuition fees
51	KENMA HOMECARE SERVICES	693	1,889,400.00	Provision of Cleaning Services
52	PATXOFT TECHNOLOGIES	818	619,758.00	Supply of stationery & beverage
53	VAT (ALRAHIM)	2242	2,100,919.00	VAT for Alrahim construction Co.
TOTAL			121,499,295.05	
DEVELOPMENT				
1	PROBITY TRADERS	744	116,110.00	Installation of window blinds
2	PATXOFT TECHNOLOGIES	757	158,436.00	Installation of vertical blinds
3	DOVEN VENTURES	745	216,000.00	Supply & fitting of vertical blinds
4	DUNATEL ENTERPRISES	773	591,820.40	Installation of window blinds
5	NEOMATCH LIMITED	589	1,845,000.00	Provision of preventive maintenance serv.
6	BERIAN AFRICAN LIMITED	618	1,884,000.00	Branding of 14th floor lonrho house
7	TWIN BELLS CHEMIST	732	2,298,400.00	First aid large lockable cabinets
8	UTO CREATION STUDIO	361	3,101,782.25	Consultancy services
9	PROCOSTS LIMITED	346	3,303,538.05	Provision of consultancy services
10	KANYUE & PARTNERS ARCHITECTS	348	3,326,973.80	Consultancy services
11	MULTIMAX CO. LIMITED	770	10,095,750.00	Installation & commissioning of airconditioner
12	ACORN LIMITED	435	12,732,150.00	Internal & external branding huduma centres
13	NDURY REDLINE ENTERPRISES	690	13,367,840.00	Supply installation of data center
14	QALBI ENTERPRISES LTD	420	17,048,572.00	Building works for Mandera huduma centre
15	GIWELLS LIMITED	500	17,223,600.00	Provision of interior & exterior services
16	NDURY REDLINE ENTERPRISES	691	20,051,760.00	Supply installation of 60KV generator
17	GLOBAL IGNITION LTD	630	31,307,054.00	Installation of queue management system
18	COM TWENTY ONE LIMITED	758	69,945,497.00	Installation, configuration and text of of teleph
19	AFRICA NEUROTECH SYSTEMS LTD	658	31,307,054.00	Installation of queue management system
20	EDON CONSULTANTS INTERNATIONAL LTD	775	4,509,181.10	Consultancy services

21	CAPITAL BEYOND	794	459,885.00	Supply and fitting of 71.3M vertical blinds
22	MAGNATE VENTURES LTD	470	45,975,336.00	Installation of queue management system
TOTAL			290,865,739.60	

GRAND TOTAL

412,365,034.65

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH

NYS PAYMENT VOUCHERS PENDING AT MINISTRY'S HEADQUARTERS

S/NO.	NAME	PV NO.	AMOUNT	ACCOUNT	FINANCIAL YEAR	NATURE OF SUPPLY
1	Jusgat Enterprises	4589	417,900.00	Recurrent	2013/2014	Training materials
2	Kibra General Supplies	4490	795,600.00	Recurrent	2014/2015	Office Items
3	Monrho Co. Ltd	4493	179,460.00	Recurrent	2014/2015	Office stationery
4	Supplies Generation System	4665	499,500.00	Recurrent	2014/2015	Campass set
5	Abundant space Food Ent.	4383	1,500,000.00	Recurrent	2015/2016	Food and Ration
6	Abundant space Food Ent.	4621	439,740.00	Recurrent	2015/2016	Food and Ration
7	Crissbabs Gen. Mechants	3991	595,800.00	Recurrent	2015/2016	Bales of maize meal
8	Rhowan Ventures	3981	1,148,250.00	Recurrent	2015/2016	Items for passout
9	Timlac Services	3941	4,042,000.00	Recurrent	2015/2016	Spare parts
10	Dakins Enterprises	3967	1,975,000.00	Development	2013/2014	Supply of Spares
11	Mioma General Supp. Ltd	4568	1,898,000.00	Development	2013/2014	Supply of Spares
12	Bensa Interiors	4489	501,220.00	Development	2014/2015	Building materials
13	Emimah Enterprises	3079	1,280,000.00	Development	2014/2015	Spares
14	Kibra General Supplies	3978	260,000.00	Development	2014/2015	Supply of Shredder
15	Kibra General Supplies	3976	852,960.00	Development	2014/2015	Supply of electrical items
16	Kibra General Supplies	3979	1,135,630.00	Development	2014/2015	Supply of Building Materials
17	Kibra General Supplies	3975	1,727,600.00	Development	2014/2015	Items fo rrecruitment
18	Kibra General Supplies	3696	1,199,100.00	Development	2014/2015	Items fo recruitment
19	Mokibs Investments	3984	867,920.00	Development	2014/2015	Supply of Building Materials
20	Mokibs Investments	3982	143,390.00	Development	2014/2015	Supply of office equipments
21	Mokibs Investments	3980	1,390,000.00	Development	2014/2015	Printing papers
22	Mokibs Investments	3987	1,237,700.00	Development	2014/2015	Tonnners
23	Betacamp General Supplies	3295	12,360,000.00	Development	2015/2016	Supply of Spares
24	Asteriks Engineering Ltd	4466	301,800.00	Development	2015/2016	Building materials
25	Beyond 2030 Ltd	4464	1,015,000.00	Development	2015/2016	Building materials
26	Hailey Enterprises	3189	700,000.00	Development	2015/2016	Food & Rations
27	Kibra General Supplies	3977	2,400,000.00	Development	2015/2016	Decorations during passing out
28	Polykea Ventures Ltd	4461	756,500.00	Development	2015/2016	Building materials

29	Polykea Ventures Ltd	4462	1,160,100.00	Development	2015/2016	Building materials
30	Tacelly General Merchants	0856	4,500,000.00	Development	2015/2016	Supply of Farm Equipment
31	Baseline Enterprises	4277	791,065.00	Recurrent	2016/2017	Training materials
32	Betacamp General Suppliers	3099	1,433,500.00	Recurrent	2016/2017	Workshop consumables
33	Ensa (K) Services	4602	139,275.00	Recurrent	2016/2017	Loaves of bread
34	Greenland Farm Products	4555	415,934.00	Recurrent	2016/2017	Potatoes, cabbages and tomatoes
35	Greenland Farm Products	4498	225,000.00	Recurrent	2016/2017	Riple tomatoes
36	Jerusha Enterprises	3992	174,000.00	Recurrent	2016/2017	Loaves of bread
37	Jubilly Tours & Travel	4650	167,750.00	Recurrent	2016/2017	Travel Services
38	Kaijer Co. Ltd	4795	609,300.00	Recurrent	2016/2017	Training materials
39	Lawish Investments	2861	4,618,100.00	Recurrent	2016/2017	Training materials
40	Lexxy Technologies	0360	5,781,600.00	Recurrent	2016/2017	Supply of Uniforms
41	Lexxy Technologies	0270	26,775,000.00	Recurrent	2016/2017	Supply of Uniforms
42	Lexxy Technologies	0361	4,263,200.00	Recurrent	2016/2017	Supply of Uniforms
43	Lexxy Technologies	0362	5,898,400.00	Recurrent	2016/2017	Supply of Uniforms
44	M & M Agencies	4477	673,920.00	Recurrent	2016/2017	Wood fuel
45	M & M Agencies	4478	273,780.00	Recurrent	2016/2017	Wood fuel
46	M & M Agencies	4481	850,950.00	Recurrent	2016/2017	Wood fuel
47	Metropolitan Agencies Ltd	3279	959,500.00	Recurrent	2016/2017	White sugar
48	Saman Traders	0265	30,610.00	Recurrent	2016/2017	Stationery
49	Serieney Enterpprises	4704	107,000.00	Recurrent	2016/2017	Training materials
50	Zerus Stoneware Enterprises	3102	580,500.00	Recurrent	2016/2017	MVT exam materials
51	Alysa Agencies	6401	96,750.00	Development	2016/2017	Training materials
52	Bensa Interiors	0756	1,225,000.00	Development	2016/2017	Sports Skates
53	Beyond 2030 Ltd	4463	1,791,020.00	Development	2016/2017	Supply of Building Materials
54	Chronicle Investment	0459	844,800.00	Development	2016/2017	Gumboots
55	Crescent General Supplies	2415	1,229,100.00	Development	2016/2017	Bales of maize meal
56	Eighty One Eighty Two Traders	4455	2,304,200.00	Development	2016/2017	Training materials
57	Evanry Enterprises	3964	1,810,000.00	Development	2016/2017	Vector control chemicals
58	Flagstone Merchants	4458	42,714,000.00	Development	2016/2017	Supply of Tyres
59	Free Butterfly Agencies Ltd	0744	539,500.00	Development	2016/2017	Various items
60	H.H.J. Spiecs & Cereals	3108	1,600,000.00	Development	2016/2017	Bales of Maize Meal
61	Haaronia Solution	4339	388,720.00	Development	2016/2017	Meat on bones
62	Haaronia Solution	3284	1,845,000.00	Development	2016/2017	Meat on bones

63	Janmac Agencies Ltd	4697	96,450.00	Development	2016/2017	Spare parts
64	Jogat Suppliers	4278	2,898,700.00	Development	2016/2017	Training Items
65	Lerock Ltd	0379	3,280,610.00	Development	2016/2017	Supply of Building Materials
66	Monrho Co. Ltd	3970	1,435,500.00	Development	2016/2017	Protective Gloves
67	Samburu Star	4454	447,500.00	Development	2016/2017	Supply of Training Materials
68	Shac Mac Investments	4512	5,472,880.00	Development	2016/2017	Supply of Stationery
69	Steadfast Group Ltd	5805	1,208,500.00	Development	2016/2017	Supply of Training Materials
70	Vincenc and Africa	4450	3,529,718.00	Development	2016/2017	Training materials
71	Vineyard Holdings Ltd	4663	8,705,435.00	Development	2016/2017	Food Stuff
72	Vineyard Holdings Ltd	4662	8,705,435.00	Development	2016/2017	Food Stuff
73	Wamuche Suppliers	2684	2,081,310.00	Development	2016/2017	Supply of construction materials
74	Blackwood Limited	3495	750,000.00	Recurrent	2017/2018	Printed T-shirts
75	Blackwood Ltd	3499	1,762,500.00	Recurrent	2017/2018	Printed T-shirts
76	Brehes Supplies Ent.	4714	550,000.00	Recurrent	2017/2018	Supply of Stationery
77	Centroline Supplies Limited	3492	1,762,500.00	Recurrent	2017/2018	Printed T-shirts
78	Jubilay Merchants	3493	1,762,500.00	Recurrent	2017/2018	Printed T-shirts
79	Lynak Enterprises	4652	1,468,400.00	Recurrent	2017/2018	Bales of Maize and sugar
80	Neitoyer Services 3287	3287	2,025,000.00	Recurrent	2017/2018	Supply to T-shirts
81	Super Maki Investment	4660	2,410,475.00	Recurrent	2017/2018	Supply of Assorted goods
82	Vinemax Supplies	4619	1,600,000.00	Recurrent	2017/2018	1000 Bales of Maize meal
83	NEW KCC	6086	28,365,480.00	Recurrent	2017/2018	SUPPLY OF DRIED MILK
84	NEW KCC	6087	28,365,480.00	Recurrent	2017/2018	SUPPLY OF DRIED MILK
85	KENYA POWER & LIGHTING CO	5873	7,063,639.00	Recurrent	2017/2018	ELECTRICITY BILL
86	Albatross Aviation Ltd	2691	1,438,650.00	Development	2017/2018	Hiring of Helicopter Services
87	Eskom Plant & Equipment	4680	1,859,000.00	Development	2017/2018	Supply of Spares
88	Gate One Enterprises	4721	6,985,230.00	Development	2017/2018	Supply of Assorted goods
89	Hailey Enterprises	2424	610,926.00	Development	2017/2018	Supply of oranges
90	Jaffity Gen. Supplies	4759	2,116,380.00	Development	2017/2018	G.C.I. sheets & Wood preservatives
91	Jogat Suppliers	4279	3,039,250.00	Development	2017/2018	Supply of Training Items
92	Jubilay Tours & Travel	3169	240,980.00	Development	2017/2018	Provision of Airtickets
93	Jubilay Tours & Travel	4591	213,100.00	Development	2017/2018	Provision of Airtickets
94	Kibra General Supplies	4497	2,850,000.00	Development	2017/2018	Bales of Maize
95	Kibra General Supplies	4554	3,750,000.00	Development	2017/2018	Food & Rations
96	Kibra General Supplies	4607	2,800,000.00	Development	2017/2018	Food & Rations

97	Letsgo party Tents	4496	1,814,240.00	Development	2017/2018	Provision of Services at ASK Show
98	Maytag Dealers Ltd	3156	750,000.00	Development	2017/2018	Printed T-shirts
99	Mokibs Investments	4553	4,125,000.00	Development	2017/2018	Food & Rations
100	Mokibs Investments	4609	3,700,000.00	Development	2017/2018	Food & Rations
101	Monrho Co. Ltd	4655	3,988,644.00	Development	2017/2018	Carpeting
102	National Oil Corporation	3163	8,320,528.00	Development	2017/2018	Provision of Fuel & Lubricants
103	North Wood Agencies Ltd	3160	606,016.00	Development	2017/2018	Hiring of Helicopter Services
104	Pecowa Agencies	4726	1,840,000.00	Development	2017/2018	Refuse Bags
105	Polykea Ventures Ltd	4666	2,025,000.00	Development	2017/2018	Branded Tshirts
106	Price Water House Coopers	3960	56,413,227.00	Development	2017/2018	Strategic Planning Consultation Serv.
107	Shantex Agencies Ltd	4698	671,300.00	Development	2017/2018	Supply of Spares
108	The Star Publication Ltd	4530	340,367.00	Development	2017/2018	Newspaper Advertisement
	SUB-TOTAL		384,682,494.00			

MINISTRY OF PUBLIC SERVICE YOUTH AND GENDER
STATE DEPARTMENT OF PUBLIC SERVICE YOUTH
DPSM MERCHANTS PENDING BILLS FOR FYR 2017-2018

NO	DPSM & DYA MERCHANTS	PV NO	AMOUNTS (KSHS)	VOTE	NATURE OF SUPPLY
1	DT DOBIE	3807	25,400.00	R	Repair and service of GKA 161U
2	GLOBUS TOURS AND TRAVEL LTD	3667	27,000.00	R	Provision of air tickets
3	PHARELL TRAVEL LTD	3495	36,100.00	R	Provision of Airtickets
4	KENYA PIPELINE	3513	36,500.00	R	Provision of Conference facilities
5	DT DOBIE	3808	49,962.00	R	Repair and service of GKA 182U
6	SILVER AFRICA TOURS	3510	55,750.00	R	Supply of Airtickets
7	PHARELL TRAVEL LTD	3494	68,800.00	R	Provision of Airtickets
8	BETIMES OFFICE EQUIPMENT	3633	79,939.00	R	Supply of Tender box at teleposta
9	STEMAIN SOLUTIONS LTD	2159	83,520.00	R	Provision of cleaning services
10	TOYOTA KENYA LIMITED	4067	113,798.00	R	Replacement of cracked windoscreen
11	POSTAL CORPORATION OF KENYA	1965	117,880.00	R	Provision of postal services
12	POSTAL CORPORATION OF KENYA	2620	118,449.00	R	Provision of postal services
13	POSTAL CORPORATION OF KENYA	3498	118,480.00	R	Provision of postal services
14	MASADA HOTEL	3355	120,000.00	R	Provision of Conference facilities
15	POSTAL CORPORATION OF KENYA	2922	120,050.00	R	Provision of postal services
16	BETIMES OFFICE EQUIPMENT	3240	124,416.00	R	Filling cracks & painting Harambee hse
17	INTERANGE COMPONENTS LTD	3271	129,000.00	R	Servicing and repair of air conditioner
18	WEISNER ENTERPRISES	3999	149,000.00	R	Laptops
19	DT DOBIE	4066	153,000.00	R	Repair of GKA 182U
20	MFI DOCUMENT SOLUTIONS	3891	154,152.40	R	Supply of maintenance KIT for photocopier
21	UCHUMI SUPERMARKET	269	166,000.00	R	Aquamist bottled mineral water
22	MOMBASA BEACH HOTEL	3239	177,000.00	R	Provision of Conference facilities
23	TOYOTA KENYA LIMITED	4065	187,346.00	R	Repair, maintenance and service of gk b 869k
24	MFI DOCUMENT SOLUTION LTD	3889	188,660.00	R	Installation of maintenace kit
25	MFI DOCUMENT SOLUTION LTD	3892	195,760.54	R	Installation of maintenance kit
26	FECROSS SERVICE	3845	206,670.00	R	Assorted items
27	SILVER AFRICA & SAFARIS LTD	3508	234,400.00	R	Provision of Airtickets
28	DUBLAIR ENTERPRISES	3645	252,350.00	R	Supply of toilet paper & water dispenser
29	BERRYLINE BUSINESS SOLUTION	3604	268,300.00	R	Padlocks
30	MACHAKOS UNIVERSITY	3819	288,000.00	R	Provision of conference facilities
31	JOYSTAR CLEANING SERVICE	3514	289,200.00	R	Fumigation services

32	JOMWAN CLEANING SERVICES	3815	291,000.00	R	Provision of cleaning services
33	JASPER ENTERPRISES	3358	305,100.00	R	Provision of cleaning services
34	JUDAMAS ENTERPRISES	3849	312,500.00	R	Designing, printing & supply of business Cards
35	JOMITIRO FAME LTD	3998	338,000.00	R	Reception desk metallic filling cabinet
36	SIMSNET IT	3643	346,400.00	R	Repair and maintenance of computers blowing and cleaning of laptops.
37	COMMISSIONER VAT	3103	359,066.00	R	Deduction of various vat
38	WINNFER ENTERPRISE	3539	367,000.00	R	Refridgerator,water dispense,executive office chair and visitors seat
39	ARLO INVESTMENTS	3852	412,700.00	R	Purchase and repair of assorted items
40	CASTAMU ENTERPRISES	3631	455,400.00	R	Supply of Printers and Water dispensers
41	DATAWRITE ENTERPRISES	3837	490,000.00	R	Supply of Secretarial telephone sets
42	MBASHE RIVER MARKETERS	3602	558,000.00	R	Supply of toners
43	CENTURY MEDIIA LTD	3820	590,600.00	R	Supply of dispenser, fridge & smart TV
44	ZIYALE INVESTMENTS	3848	683,400.00	R	Items required for use in sdps
45	WANDAL TRADING COMPANY	3638	690,000.00	R	Twelve bay bulk filling cabinet
46	AHONO GREEN GENERAL MERCHANTS	3398	700,000.00	R	Supply of toners
47	OKITIA AGENCIES	3871	700,000.00	R	Photocopier toner cartridge 6305
48	HENPAL ENTERPRISES	3507	719,850.00	R	Provision of office Relocation services
49	PISTONS ENTERPRISES	3537	720,000.00	R	Hp printer tonner 504- black
50	JOEKIBS ENTERPRISES	3605	735,000.00	R	Desktop computera and laptops
51	SUEKA GENERAL SUPPLIERS	3996	735,000.00	R	Desktop computers and laptops
52	CANYIS ENTERPRISES	3270	740,000.00	R	Hp printer toner 654
53	LINDOK OFFICE SUPPLIES	3830	744,000.00	R	Supply of toners
54	DAILY COMPUTER SYSTEM	4000	747,000.00	R	Heavy duty shredder machine and ipad
55	FARYE VENTURES	3492	756,000.00	R	Supply of toners
56	AMOROS GENERAL SUPPLIS & CATERING	3734	760,000.00	R	Supply of UPS Back up 1000VA
57	FRANCJOS ENTERPRISES	3388	790,500.00	R	Supply of toners
58	INFORMATIVE TECHNOLOGIES	3942	802,000.00	R	Visitors chair, executive high back office chair workstation
59	JEDIKA SUPPLIERS	3818	820,000.00	R	External hard disk
60	TECHBYTE COMPUTERS	3995	855,000.00	R	Supply of Antivirus software
61	VAKIM ENTERPRISES	2436	869,000.00	R	Supply & configuration of GHRIS
62	SILVER AFRICA & SAFARIS LTD	3366	875,700.00	R	Provision of Air tickets
63	HENPAL ENTERPRISES	3637	885,500.00	R	Provision of office Relocation services

64	PIPENAH EAST AFRICA	3500	893,450.00	R	Provision of office Relocation services
65	SMARGIC ENTERPRISES	3395	898,500.00	R	Supply of toners
66	SILVER AFRICA & SAFARIS LTD	3119	947,850.00	R	Provision of Air tickets
67	OPTA VENTURES	3890	987,742.00	R	Printing works
68	VAWTOR ENTERPRISES LTD	3391	1,018,000.00	R	Supply of toners
69	KSG	3961	1,044,000.00	R	Provision of ministerial RRI conference facilities
70	HENPAL ENTERPRISES	3635	1,050,700.00	R	Fitting of window blinds
71	PREMINENT UTILITIES CO. LTD	3267	1,061,500.00	R	Supply of Executive Chairs
72	COMMISSIONER VAT	4151	1,062,340.10	R	6% VAT deducted from IFMIS not remitted to I.B
73	LADACA ENTERPRISES	3640	1,109,000.00	R	Supply of spiral pads & Marker pens
74	SUNBEAM COMPUTER SYSTEM EA LTD	4225	1,115,000.00	R	Assorted items
75	BAGA ENTERPRISES	3598	1,148,000.00	R	Hp tonners
76	STARLITE BUSINESS SOLUTION	3756	1,150,000.00	R	Provision and microsoft office 2010
77	GOLAN HOPE GENERAL SUPPLIERS	3997	1,250,000.00	R	File folders
78	PASWAY ENTERPRISES	3824	1,284,000.00	R	Supply of toners
79	NACMU ENTERPRISES	3501	1,306,000.00	R	Assorted items
80	JOYLER ENTERPRISES	3630	1,378,100.00	R	Refurbishment and renovation works
81	KIPKABUS GEN SUPPLIERS	3994	1,390,000.00	R	Supply of Heavy duty photocopiers
82	DUKZA ENTERPRISES	4062	1,390,000.00	R	Installation of heavy photocopier machine
83	MWON ENTERPRISES	4222	1,396,500.00	R	Various furniture, machine and equipment's
84	BIKON ICT SOLUTIONS	3603	1,450,000.00	R	Supply of office application software
85	ONIWAL AGENCY	3850	1,472,000.00	R	Supply of LCD projector, screen & Hard disk
86	KENAMI INVESTMENTS	3634	1,476,000.00	R	Supply of toners
87	LISODEN SUPPLIES	3632	1,512,000.00	R	Hp tonners
88	SADIEL BLISS INVESTMENTS	4224	1,564,000.00	R	Various machines and equipment renovations
89	BRETIJU GENERAL MERCHANTS	3606	1,581,000.00	R	Supply shredder, Photocopier & scanner
90	GOBIM MERCHANTS	3541	1,590,000.00	R	Supply of External Hard disk 1TB
91	GAMMANET SYSTEM	3828	1,600,000.00	R	Flash disks,external hard disks and extention cables
92	GIBRATAR HIOLDINGS	3646	1,606,500.00	R	Supply of toners
93	DIME TECHNOLOGIES SOLUTIONS	3641	1,660,550.00	R	Assorted items
94	KENYA SCHOOL OF GOVERNMENT	4057	1,740,000.00	R	Stationery,beverages and other general office supplies
95	SASSO SYSTEMS	3493	1,747,000.00	R	Assorted items
96	DENMITCH SUPPORT ENTERPRISES	3542	1,758,000.00	R	Supply of 1.5KVA UPS & Flash disks
97	LIMPO AGENCIES	3851	1,826,350.00	R	Assorted items

98	MEGABIT TECHNOLOGIES	2946	1,890,000.00	R	Supply of data recovery software
99	CHARVISHO GENERALMERCHANTS	3152	1,893,000.00	R	Supply of toners
100	OPTA VENTURES	4063	1,980,000.00	R	Photocopier color tonners 8505
101	HAYZE SOLUTIONS LTD	3220	2,187,200.00	R	Supply of UPS & Desktops
102	PISURGIC EAST AFRICA	3538	2,195,600.00	R	Supply of Hybrid PABX system & PVC cables
103	JOYLER ENTERPRISES	3623	2,442,700.00	R	Fitting of new carpets, window blinds and film
104	SUPA SUIT SOLUTION LTD	3823	2,483,000.00	R	Items required for use in SDPS
105	ELSIM ENTERPRISES	3822	2,552,000.00	R	Assorted items
106	NEWWORKS COMPUTER SYSTEMS	3829	2,650,000.00	R	Configuration of VLANS
107	CRYSTAL SUPPLIES (E.A) LTD	2701	2,755,000.00	R	Supply of toners
108	RUCHE OUTLETS	3644	2,850,000.00	R	Assorted items
109	PENTIUM SYSTEMS	3816	2,900,000.00	R	Configuration of virtual area network
110	SUPA SUIT SOLUTION LTD	3825	2,912,580.00	R	Assorted furniture
111	NATIONAL OIL CORPORATION	3296	3,200,000.00	R	Fuel and Lubricants
112	FLEIGH SUPPLIES	3847	3,212,440.00	R	Assorted items
113	RUSTA INVESTMENTS	3642	3,266,000.00	R	Assorted items
114	KARERA BUILDING CONTRACTOR LTD	4223	3,300,850.00	R	Renovation and refurbishment of the ladies and gent washrooms
115	ROE ENTERPRISES	3540	3,350,000.00	R	Supply of toners
116	JOYLER ENTERPRISES	3628	3,985,400.00	R	Fitting of tiles
117	NATIONAL OIL CORPORATION	3803	5,000,000.00	R	Fuel and Lubricants
118	AICOLAX VENTURES	3639	9,946,070.00	R	Assorted items
119	HIGH POINT AGENCIES	3299	22,306,365.00	R	Renovation works on 12th floor Harambee hse
	SUB TOTAL		159,210,886.04		
1	JOYLER ENTERPRISES	3629	2,760,500.00	D	Refurbishment and renovation works
2	SASSO SYSTEMS	3242	521,000.00	D	Assorted items
3	JOCELLA INVESTMENT	3243	1,283,000.00	D	Assorted items
4	ROE ENTERPRISES LTD	4221	3,305,500.00	D	Renovation and refurbishment of the ladies and gent washrooms
5	ROE ENTERPRISES LTD	4220	3,305,850.00	D	Renovation and refurbishment of the ladies and gent washrooms
	SUB TOTAL		11,175,850.00		
	GRAND TOTAL		170,386,736.04		

Budget Execution - Ad

Statement of
Entity: 1211-
Period:

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	F=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0	0	0	0	0	0	0.00%
Social Security Contribution	2	0	0	0	0	0	0	0.00%
Proceeds from Domestic and Foreign Grants	3	0	0	0	0	0	0	0.00%
Exchequer releases	4	0	0	0	0	8,261,264,831.00	-8,261,264,831.00	0.00%
Transfers from Other Government Entities	5	0	0	0	0	0	0	0.00%
Proceeds from Domestic Borrowings	6	0	0	0	0	0	0	0.00%
Proceeds from Foreign Borrowings	7	0	0	0	0	0	0	0.00%
Proceeds from Sales of Assets	8	0	0	0	0	0	0	0.00%
Reimbursements and Refunds	9	0	0	0	0	0	0	0.00%
Returns of Equity Holdings	10	0	0	0	0	0	0	0.00%
Other Receipts	11	0	0	0	0	0	0	0.00%
Total		0	0	0	0	8,261,264,831.00	-8,261,264,831.00	0.00%
PAYMENTS								
Compensation of Employees	12	3,219,095,000.00	0	929,932,926.00	4,149,027,926.00	4,132,106,276.50	16,921,649.50	99.59%
Use of goods and Services	13	1,641,462,912.50	0	972,700,452.50	2,614,163,365.00	1,671,706,461.10	942,456,903.90	63.95%
Subsidies	14	0	0	0	0	0	0	0.00%
Transfers to Other Government Units	15	152,668,000.00	0	-76,334,000.00	76,334,000.00	76,334,000.00	0	100.00%
Other Grants and Transfers	16	0	0	0	0	0	0	0.00%
Social Security Benefits	17	0	0	0	0	0	0	0.00%
Acquisition of Assets	18	3,272,610,487.50	0	1,677,706,600.50	4,950,317,088.00	2,556,598,849.95	2,393,718,238.05	51.65%
Finance Costs, including Loan Interest	19	0	0	0	0	0	0	0.00%
Repayment of Principal on Domestic and	20	0	0	0	0	0	0	0.00%
Other payments	21	0	0	0	0	0	0	0.00%
Total		8,285,836,400.00	0	3,504,005,979.00	11,789,842,379.00	8,436,745,587.55	-150,909,187.55	101.82%

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

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Budget Creation Total

Statement of Budget
 Entity: 1211-State
 Period: 01/01/17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
Tax Receipts	1	0	0	0	0	0	0	0.00%
Social Security Contribution	2	0	0	0	0	0	0	0.00%
Proceeds from Domestic and Foreign Grants	3	0	0	0	0	0	0	0.00%
Exonerated releases	4	0	0	0	0	21,009,205,251.00	-21,009,205,251.00	0.00%
Transfers from Other Government Entities	5	0	0	0	0	0	0	0.00%
Proceeds from Domestic Borrowings	6	0	0	0	0	0	0	0.00%
Proceeds from Foreign Borrowings	7	0	0	0	0	0	0	0.00%
Proceeds from Sales of Assets	8	47,025,000.00	0	47,025,000.00	94,050,000.00	11,465,422.30	82,584,577.70	12.19%
Reimbursements and Refunds	9	0	0	0	0	0	0	0.00%
Returns of Equity Holdings	10	0	0	0	0	0	0	0.00%
Other Receipts	11	40,900,000.00	0	40,900,000.00	81,800,000.00	0	81,800,000.00	0.00%
Total		87,925,000.00	0	87,925,000.00	175,850,000.00	21,020,670,673.30	-20,932,745,673.30	23907.50%
PAYMENTS								
Compensation of Employees	12	9,227,653,938.75	0	2,431,131,880.25	11,658,785,819.00	11,619,666,296.00	39,119,523.00	99.66%
Use of goods and Services	13	4,788,267,660.00	0	3,559,829,059.00	8,348,096,719.00	5,650,009,548.70	2,498,087,170.30	70.08%
Subsidies	14	0	0	0	0	0	0	0.00%
Transfers to Other Government Units	15	480,668,000.00	0	251,666,000.00	732,334,000.00	650,655,395.45	81,678,604.55	88.85%
Other Grants and Transfers	16	42,500,000.00	0	42,500,000.00	85,000,000.00	79,550,325.70	5,449,674.30	93.59%
Social Security Benefits	17	4,106,250.00	0	19,108,250.00	23,214,500.00	16,031,335.10	7,183,164.90	69.06%
Acquisition of Assets	18	3,583,654,490.00	0	1,875,678,253.00	5,459,332,743.00	2,847,106,724.95	2,612,226,018.05	52.15%
Finance Costs, including Loan Interest	19	0	0	0	0	0	0	0.00%
Repayment of Principal on Domestic and	20	0	0	0	0	0	0	0.00%
Other payments	21	0	0	0	0	0	0	0.00%
Total		18,126,650,336.75	0	8,179,809,442.25	26,306,460,261.25	21,063,019,625.90	-2,936,169,287.15	116.20%

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

Prepared By: _____ Date: _____

Reviewed By: _____ Date: _____

Approved By: _____ Date: _____

Budget Execution - Recurrent

Statement of
Entity: 1211-State
JUL-17 To JUN-18

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	D=a+b+c	e	f=d-e	a=e/d%
RECEIPTS								
Tax Receipts	1	0	0	0	0	0	0	0.00%
Social Security Contribution	2	0	0	0	0	0	0	0.00%
Proceeds from Domestic and Foreign Grants	3	0	0	0	0	0	0	0.00%
Exchequer releases	4	0	0	0	0	12,747,940,420.00	-12,747,940,420.00	0.00%
Transfers from Other Government Entities	5	0	0	0	0	0	0	0.00%
Proceeds from Domestic Borrowings	6	0	0	0	0	0	0	0.00%
Proceeds from Foreign Borrowings	7	0	0	0	0	0	0	0.00%
Proceeds from Sales of Assets	8	47,025,000.00	0	47,025,000.00	94,050,000.00	11,465,422.30	82,584,577.70	12.19%
Reimbursements and Refunds	9	0	0	0	0	0	0	0.00%
Returns of Equity Holdings	10	0	0	0	0	0	0	0.00%
Other Receipts	11	40,900,000.00	0	40,900,000.00	81,800,000.00	0	81,800,000.00	0.00%
Total		87,925,000.00	0	87,925,000.00	175,850,000.00	12,759,405,842.30	-12,671,480,842.30	14511.69%
PAYMENTS								
Compensation of Employees	12	6,008,558,938.75	0	1,501,198,954.25	7,509,757,893.00	7,487,560,019.50	22,197,873.50	99.70%
Use of goods and Services	13	3,146,804,747.50	0	2,587,128,606.50	5,733,933,354.00	4,178,303,087.60	1,555,630,266.40	72.87%
Subsidies	14	0	0	0	0	0	0	0.00%
Transfers to Other Government Units	15	328,000,000.00	0	328,000,000.00	656,000,000.00	574,321,395.45	81,678,604.55	87.55%
Other Grants and Transfers	16	42,500,000.00	0	42,500,000.00	85,000,000.00	79,550,325.70	5,449,674.30	93.59%
Social Security Benefits	17	4,106,250.00	0	19,106,250.00	23,212,500.00	16,031,335.10	7,181,164.90	69.06%
Acquisition of Assets	18	311,044,002.50	0	197,969,652.50	509,013,655.00	290,507,875.00	218,505,780.00	57.07%
Finance Costs, including Loan Interest	19	0	0	0	0	0	0	0.00%
Repayment of Principal on Domestic and	20	0	0	0	0	0	0	0.00%
Other payments	21	0	0	0	0	0	0	0.00%
Total		9,841,013,938.75	0	4,675,803,463.25	14,516,917,402.00	12,626,274,038.35	-2,785,260,099.60	128.30%

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

Prepared By:

Date:

Reviewed By:

Date:

Approved By:

Date:

9



Trial Balance

Entity: 1211-State Department of Public Service and Youth Affairs

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To ADJ2-17

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1310202 Capital Grants from Foreign Governments	0.00	0.00	0.00	273,360,881.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	0.00	0.00	273,360,881.00
1310000 Grants from Foreign Governments	0.00	0.00	0.00	273,360,881.00
2110101 Basic Salaries - Civil Service	1,362,599,844.80	0.00	1,296,660,740.50	0.00
2110100 Basic Salaries - Permanent Employees	1,362,599,844.80	0.00	1,296,660,740.50	0.00
2110201 Contractual Employees	202,794,916.65	0.00	214,042,336.10	0.00
2110202 Casual Labour - Others	4,139,673,589.20	0.00	3,031,979,295.05	0.00
2110200 Basic Wages - Temporary Employees	4,342,468,505.85	0.00	3,246,021,631.15	0.00
2110301 House Allowance	552,712,952.80	0.00	464,987,500.90	0.00
2110303 Acting Allowance	0.00	0.00	0.00	0.00
2110307 Hardship Allowance	20,018,419.05	0.00	18,606,529.80	0.00
2110309 Special Duty Allowance	4,115,943.00	0.00	4,003,441.30	0.00
2110310 Top-up Allowance	11,865,912.90	0.00	8,905,554.00	0.00
2110311 Transfer Allowance	4,405,903.80	0.00	6,171,490.00	0.00
2110312 Responsibility Allowance	1,515,110.00	0.00	2,114,417.00	0.00
2110313 Entertainment Allowance	2,593,115.60	0.00	2,784,870.15	0.00
2110314 Transport Allowance	147,608,820.40	0.00	152,466,061.55	0.00
2110315 Extreneous Allowance	11,335,869.35	0.00	9,981,595.90	0.00
2110317 Domestic Servant Allowance	523,225.15	0.00	463,500.00	0.00
2110318 n Practising Allowance	610,000.00	0.00	560,000.00	0.00
2110320 Leave Allowance	34,919,861.90	0.00	20,379,009.80	0.00
2110322 Risk Allowance	37,000.00	0.00	0.00	0.00
2110334 Instructors Allowance	26,271,718.00	0.00	23,033,290.45	0.00
2110399 Personal Allowances paid - Oth	556,200.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	819,090,051.95	0.00	714,457,260.85	0.00
2110000 Wages and Salary Contributions	6,524,158,402.60	0.00	6,257,139,632.50	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	5,095,507,893.40	0.00	3,223,668,001.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	5,095,507,893.40	0.00	3,223,668,001.00	0.00
2120000 Social Contributions	5,095,507,893.40	0.00	3,223,668,001.00	0.00
2210101 Electricity	124,863,076.45	0.00	93,178,634.75	0.00
2210102 Water and Sewerage Charges	42,208,451.80	0.00	53,746,473.15	0.00
2210103 Gas expenses	17,240,170.00	0.00	10,969,200.00	0.00
2210100 Utilities, Supplies and Services	184,311,698.25	0.00	157,894,307.90	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	14,693,713.80	0.00	51,624,980.45	0.00
2210202 Internet Connections	38,367,487.10	0.00	75,261,285.30	0.00
2210203 Courier & Postal Services	2,207,313.00	0.00	4,051,006.00	0.00
2210204 Leased Communication Lines	7,000.00	0.00	0.00	0.00
2210205 Satellite Access Services	23,100.00	0.00	224,268.50	0.00
2210206 Licencing fees for Communication	72,800.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	55,371,413.90	0.00	131,161,540.25	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	39,397,178.80	0.00	106,880,795.70	0.00
2210302 Accommodation - Domestic Travel	19,462,032.95	0.00	124,041,793.05	0.00
2210303 Daily Subsistence Allowance	71,085,594.35	0.00	122,322,625.70	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	1,640,289.40	0.00	1,290,525.00	0.00
2210305 Shipment of Personal and Household Effects	750.00	0.00	6,242.00	0.00
2210307 Passage & Transfer Expenses	109,090.00	0.00	38,410.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	131,694,935.50	0.00	354,580,391.45	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	3,725,777.85	0.00	12,367,470.40	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210402 Accommodation	2,196,497.50	0.00	7,597,766.10	0.00
2210403 Daily Subsistence Allowance	13,681,003.15	0.00	5,376,798.30	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	19,603,278.50	0.00	25,342,034.80	0.00
2210501 International News Services	0.00	0.00	30,000.00	0.00
2210502 Publishing & Printing Services	4,194,862.40	0.00	8,451,142.95	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,411,997.80	0.00	4,645,091.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	8,795,884.40	0.00	0.00	0.00
2210505 Trade Shows and Exhibitions	1,267,555.50	0.00	3,577,330.85	0.00
2210500 Printing, Advertising and Information Supplies and Services	15,670,300.10	0.00	16,703,564.80	0.00
2210603 Rents and Rates - Non-Residential	152,149,621.30	0.00	159,697,443.15	0.00
2210604 Hire of Transport, Equipment	21,065,648.20	0.00	3,091,045.25	0.00
2210606 Hire of Equipment, Plant and Machinery	355,190,380.50	0.00	561,186,930.00	0.00
2210600 Rentals of Produced Assets	528,405,650.00	0.00	723,975,418.40	0.00
2210701 Travel Allowance	36,903,284.95	0.00	28,656,447.90	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	191,707,965.00	0.00	228,728,854.60	0.00
2210703 Production and Printing of Training Materials	124,481,656.85	0.00	80,514,279.50	0.00
2210704 Hire of Training Facilities and Equipment	18,241,439.50	0.00	7,291,980.00	0.00
2210705 Field Training Attachments	153,796,109.35	0.00	183,992,933.90	0.00
2210706 Book Allowance	988,005.00	0.00	1,409,156.60	0.00
2210707 Project Allowance	921,525.00	0.00	1,739,217.00	0.00
2210708 Trainer Allowance	2,834,000.00	0.00	5,487,829.00	0.00
2210709 Research Allowance	1,614,842.00	0.00	380,520.00	0.00
2210710 Accommodation Allowance	1,100,570.00	0.00	490,899.70	0.00
2210711 Tuition Fees Allowance	23,239,973.10	0.00	9,821,424.65	0.00
2210712 Trainee Allowance	261,029,480.60	0.00	291,321,903.10	0.00
2210716 Human Resource Reforms	290,000.00	0.00	225,870.00	0.00
2210700 Training Expenses	817,148,851.35	0.00	840,061,315.95	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	10,425,628.00	0.00	60,518,742.85	0.00
2210802 Boards, Committees, Conferences and Seminars	33,965,455.00	0.00	93,971,168.00	0.00
2210805 National Celebrations	136,250.00	0.00	266,556.00	0.00
2210807 Medals, Awards and Honors	0.00	0.00	112,000.00	0.00
2210808 Purchase of Coffins	50,000.00	0.00	5,000.00	0.00
2210800 Hospitality Supplies and Servi	44,577,333.00	0.00	154,873,466.85	0.00
2210910 Medical Insurance	68,250,000.00	0.00	67,492,614.95	0.00
2210900 Insurance Costs	68,250,000.00	0.00	67,492,614.95	0.00
2211001 Medical Drugs	1,354,960.00	0.00	847,150.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	0.00	0.00	0.00
2211003 Veterinarian Supplies and Materials	12,717,104.00	0.00	7,922,416.00	0.00
2211004 Fungicides, Insecticides and Sprays	19,519,310.00	0.00	17,438,952.00	0.00
2211005 Chemicals and Industrial Gases	229,200.00	0.00	249,000.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	36,456,029.00	0.00	298,880,024.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	40,911,398.00	0.00	26,118,180.60	0.00
2211009 Education and Library Supplies	24,321,527.00	0.00	29,467,827.20	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	3,656,604.90	0.00	4,540,680.00	0.00
2211012 Purchase of Police, Prisons, and NYS Small Equipment and Supplies	56,087,207.15	0.00	19,641,824.00	0.00
2211015 Foods and Rations	1,291,595,682.00	0.00	1,412,202,946.90	0.00
2211016 Purchase of Uniforms and Clothing - Staff	24,282,005.00	0.00	71,033,854.00	0.00
2211018 Purchase of Uniforms and Clothing - Trainees	390,395,538.00	0.00	519,153,704.00	0.00
2211020 Uniform and Clothing Allowances	282,000.00	0.00	138,000.00	0.00
2211021 Purchase of Bedding and Linen	271,578,978.00	0.00	357,996,680.00	0.00
2211023 Supplies for Production	84,526,014.00	0.00	110,377,977.50	0.00
2211029 Purchase of Safety Gear	2,430,000.00	0.00	0.00	0.00
2211030 Supplies for Women Trainees	423,450.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	2,260,767,007.05	0.00	2,876,009,216.20	0.00
2211101 General Office Supplies	19,936,795.00	0.00	75,770,570.15	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
(papers, pencils, forms, small office equipment etc)				
2211102 Supplies and Accessories for Computers and Printers	9,906,576.00	0.00	19,878,008.30	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	1,252,273.20	0.00	9,243,620.80	0.00
2211100 Office and General Supplies and Services	31,095,644.20	0.00	104,892,199.25	0.00
2211201 Refined Fuels and Lubricants for Transport	38,259,516.75	0.00	82,808,645.20	0.00
2211202 Refined Fuels and Lubricants for Production	622,049,115.50	0.00	820,494,492.60	0.00
2211203 Refined Fuels and Lubricants -- Other	1,230,700.00	0.00	106,150.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	73,705,640.00	0.00	61,832,266.00	0.00
2211200 Fuel Oil and Lubricants	735,244,972.25	0.00	965,241,553.80	0.00
2211301 Bank Service Commission and Charges	2,746,025.00	0.00	352,413.00	0.00
2211302 School Examination and Invigilation Fees	28,924,217.00	0.00	30,709,589.00	0.00
2211304 Medical Expenses	23,204,308.00	0.00	19,467,174.00	0.00
2211305 Contracted Guards and Cleaning Services	145,023,287.65	0.00	132,255,448.20	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,909,250.00	0.00	3,239,640.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	114,620.00	0.00	0.00	0.00
2211310 Contracted Professional Services	149,946,491.75	0.00	113,310,984.25	0.00
2211311 Contracted Technical Services	351,161,006.40	0.00	546,820,761.40	0.00
2211320 Temporary Committee Expenses	7,669,165.00	0.00	0.00	0.00
2211322 Binding of Records	0.00	0.00	330,250.00	0.00
2211323 Laundry Expenses	1,330,470.00	0.00	2,921,569.00	0.00
2211324 Registration of Land	0.00	0.00	5,000.00	0.00
2211328 Counselling Services	5,332,130.00	0.00	8,090,373.15	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	289,250.00	0.00	525,000.00	0.00
2211330 Administration of Superannuation Pension Scheme	2,144,448.00	0.00	508,800.00	0.00
2211300 Other Operating Expenses	719,794,668.80	0.00	858,537,002.00	0.00
2210000 Goods and Services	6,611,935,752.90	0.00	7,276,764,626.60	0.00
2220101 Maintenance Expenses - Motor Vehicles	68,143,435.85	0.00	46,740,244.35	0.00
2220100 Routine Maintenance - Vehicles	68,143,435.85	0.00	46,740,244.35	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	599,163.00	0.00	1,265,583.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,532,956.00	0.00	1,435,711.00	0.00
2220204 Maintenance of Buildings -- Residential	87,625.00	0.00	1,859,906.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,070,396.00	0.00	4,506,460.00	0.00
2220206 Maintenance of Civil Works	14,225.00	0.00	39,826.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	159,450,344.95	0.00	341,875,181.40	0.00
2220210 Maintenance of Computers, Software, and Networks	7,147,650.00	0.00	19,664,370.40	0.00
2220212 Maintenance of Communications Equipment	28,000.00	0.00	2,140,600.00	0.00
2220200 Routine Maintenance - Other Assets	169,930,359.95	0.00	372,787,637.80	0.00
2220000 Routine Maintenance	238,073,795.80	0.00	419,527,882.15	0.00
2620103 African Association of Public Administration (AAPAM)/CAAPAM/CLGF	26,730,152.00	0.00	17,965,306.00	0.00
2620118 Commonwealth Secretariat	8,883,776.50	0.00	2,704,367.00	0.00
2620124 Eastern and Southern African Management Institute	5,352,500.00	0.00	6,000,000.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	40,966,428.50	0.00	26,669,673.00	0.00
2620000 Grants and Other Transfers to International Organizations	40,966,428.50	0.00	26,669,673.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	574,321,395.45	0.00	516,269,716.70	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2630100 Current Grants to Government Agencies and other Levels of Government	574,321,395.45	0.00	516,269,716.70	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	76,334,000.00	0.00	305,336,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	76,334,000.00	0.00	305,336,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	650,655,395.45	0.00	821,605,716.70	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	24,707,116.00	0.00	30,609,378.00	0.00
2640103 Educational Allowance	13,876,781.20	0.00	12,419,610.00	0.00
2640100 Scholarships and other Educational Benefits	38,583,897.20	0.00	43,028,988.00	0.00
2640000 Other Transfers and Emergency Relief	38,583,897.20	0.00	43,028,988.00	0.00
2710101 Early Retirement	2,169,949.15	0.00	0.00	960,000.00
2710102 Gratuity - Civil Servants	13,861,385.95	0.00	960,000.00	0.00
2710100 Government Pension and Retirement Benefits	16,031,335.10	0.00	960,000.00	960,000.00
2710000 Social Security Benefits	16,031,335.10	0.00	960,000.00	960,000.00
3110201 Residential Buildings (including hostels)	51,412,789.00	0.00	464,384,928.75	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	127,695,727.00	0.00	151,991,802.50	0.00
3110200 Construction of Building	179,108,516.00	0.00	616,376,731.25	0.00
3110301 Refurbishment of Residential Buildings	5,969,500.00	0.00	12,342,406.00	0.00
3110302 Refurbishment of Non-Residential Buildings	86,683,180.00	0.00	230,542,101.55	0.00
3110300 Refurbishment of Buildings	92,652,680.00	0.00	242,884,507.55	0.00
3110502 Water Supplies and Sewerage	615,625.00	0.00	11,338,605.00	0.00
3110504 Other Infrastructure and Civil Works	123,293,653.95	0.00	143,890,772.75	0.00
3110500 Construction and Civil Works	123,909,278.95	0.00	155,229,377.75	0.00
3110602 Overhaul of Water Supplies and Sewerage	0.00	0.00	9,000,000.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00	9,000,000.00	0.00
3110701 Purchase of Motor Vehicles	67,371,205.00	0.00	12,500,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	67,371,205.00	0.00	12,500,000.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00	210,000.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	0.00	210,000.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	6,954,890.00	0.00	11,890,830.00	0.00
3110902 Purchase of Household and Institutional Appliances	258,050.00	0.00	829,960.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	7,212,940.00	0.00	12,720,790.00	0.00
3111001 Purchase of Office Furniture and Fittings	2,193,260.00	0.00	5,698,930.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	8,512,443.00	0.00	7,806,844.00	0.00
3111009 Purchase of other Office Equipment	0.00	0.00	118,519.00	0.00
3111000 Purchase of Office Furniture and General Equipment	10,705,703.00	0.00	13,624,293.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	9,161,250.00	0.00	11,617,712.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	640,415,316.50	0.00	710,411,941.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	332,380,532.55	0.00	439,191,957.60	0.00
3111112 Purchase of Software	312,528,277.00	0.00	375,465,202.10	0.00
3111113 Purchase of Musical Instruments	1,760,000.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	1,296,245,376.05	0.00	1,536,686,812.70	0.00
3111201 Overhaul of Plant, Machinery and Equipment	4,608,000.00	0.00	372,000.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	4,608,000.00	0.00	372,000.00	0.00
3111301 Purchase of Certified Crop Seed	11,866,940.00	0.00	3,889,073.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3111302 Purchase of Animals and Breeding Stock	800,000.00	0.00	150,000.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	12,666,940.00	0.00	4,039,073.00	0.00
3111504 Other Infrastructure and Civil Works	1,052,626,085.95	0.00	2,531,927,265.70	0.00
3111500 Rehabilitation of Civil Works	1,052,626,085.95	0.00	2,531,927,265.70	0.00
3110000 Acquisition of Fixed Capital Assets	2,847,106,724.95	0.00	5,135,570,850.95	0.00
3520304 Sale of Goods and Fees for Services	0.00	11,465,422.30	0.00	1,357,867.20
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	11,465,422.30	0.00	1,357,867.20
3520000 Receipts from Sales of Inventories	0.00	11,465,422.30	0.00	1,357,867.20
6530101 Ministry HQ Recurrent Bank A/C	0.00	8,552,996,745.10	0.00	6,088,466,318.35
6530111 District - Recurrent Bank A/c	0.00	50,220,237.00	0.00	0.00
6530100 Recurrent Bank Accounts	0.00	8,603,216,982.10	0.00	6,088,466,318.35
6530000 Recurrent Bank Accounts	0.00	8,603,216,982.10	0.00	6,088,466,318.35
6540101 Ministry HQ Development Bank A	0.00	729,641,361.70	0.00	2,236,971,730.65
6540100 Development Bank Accounts	0.00	729,641,361.70	0.00	2,236,971,730.65
6540000 Development Bank Accounts	0.00	729,641,361.70	0.00	2,236,971,730.65
6550101 Ministry HQ Deposit Bank A/C	160,000,000.00	0.00	160,000,000.00	0.00
6550100 Deposit Bank Accounts	160,000,000.00	0.00	160,000,000.00	0.00
6550000 Deposit Bank Account	160,000,000.00	0.00	160,000,000.00	0.00
6580101 Cash	10,108,760,649.90	0.00	3,459,508,346.10	0.00
6580104 Cash in Transit	29,450,069,403.10	0.00	18,570,977,663.65	0.00
6580100 Cash in Hand	39,558,830,053.00	0.00	22,030,486,009.75	0.00
6580000 Cash in Hand	39,558,830,053.00	0.00	22,030,486,009.75	0.00
6710103 Salary advance	0.00	17,182.30	0.00	81,650.30
6710100 Debtors & Advances - Employees	0.00	17,182.30	0.00	81,650.30
6710000 Domestic Debtors & Advances	0.00	17,182.30	0.00	81,650.30
6740101 Prepayment	1,828,390.00	0.00	272,270.00	0.00
6740102 R/D Cheques	1,203,733.85	0.00	3,741,774.75	0.00
6740100 Other Debtors & Pre-payments	3,032,123.85	0.00	4,014,044.75	0.00
6740000 Other Debtors & Pre-payments	3,032,123.85	0.00	4,014,044.75	0.00
6760101 Standing Imprests	9,546,000.00	0.00	9,248,000.00	0.00
6760103 Temporary Imprests	39,258,445.30	0.00	0.00	0.00
6760100 Imprests	48,804,445.30	0.00	9,248,000.00	0.00
6760000 Government Imprests	48,804,445.30	0.00	9,248,000.00	0.00
6780101 General Suspense A/C	0.00	2,235,997.90	0.00	0.00
6780103 District Suspense A/c	31,219,338.75	0.00	0.00	0.95
6780110 Imprest Cash Recovery	0.00	15,411,183.90	0.00	5,301,235.40
6780111 Salary Advance Recovery	0.00	1,267,906.30	0.00	621,100.00
6780100 Suspense & Clearance Account	31,219,338.75	18,915,088.10	0.00	5,922,336.35
6780000 Suspense & Clearance Account	31,219,338.75	18,915,088.10	0.00	5,922,336.35
6790101 Materials A/C	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	2,627,505.00	0.00	755,505.00	0.00
6790100 Other Current System A/c	2,627,505.00	0.00	755,505.00	0.00
6790000 Other Current Assets (System r	2,627,505.00	0.00	755,505.00	0.00
7310101 General Deposits	122,585,245.05	0.00	85,868,155.15	0.00
7310107 10% Retention Money	12,846,898.20	0.00	0.00	0.00
7310100 General Deposits Items	135,432,143.25	0.00	85,868,155.15	0.00
7310000 Deposits	135,432,143.25	0.00	85,868,155.15	0.00
7320101 PAYE	0.00	28,355,570.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	247,978.50	0.00	41,504.00
7320106 NSSF	0.00	39,000.00	0.00	0.00
7320107 Co-operatives	0.00	16,337,566.05	0.00	286,174.05
7320108 Insurances	0.00	68,074.05	0.00	29,800.30
7320109 Hire Purchases	268,337.00	0.00	291.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	1,196.70	0.00	1,196.70
7320112 Staff Welfare Associations	27,482,765.65	0.00	0.00	400.00
7320113 HELB Deductions	0.00	252,376.40	0.00	0.00
7320114 Union Dues	417,382.45	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	73,418.00	0.00	54,184.00
7320116 Mortgages / Bank Loans	0.00	3,868,648.00	0.00	1,029,593.75
7320117 Govt. Liability Attachments	802,588.70	0.00	1,173,606.55	0.00
7320121 Salary Overpayment Refunds	0.00	3,529,734.85	0.00	1,462,329.15
7320123 Civil Service Housing Fund	0.00	59,320.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	1,736,160.75	0.00	141,152.85
7320199 Salary Control Account	19,088,999.15	0.00	0.00	38,247.50
7320100 Salary Deductions	48,060,072.95	54,569,043.30	1,173,897.55	3,084,582.30

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320201 Contractors Retention Money	0.00	475,405.35	0.00	1,718,112.60
7320200 Other General Liabilities	0.00	475,405.35	0.00	1,718,112.60
7320000 Other Liabilities	48,060,072.95	55,044,448.65	1,173,897.55	4,802,694.90
7380101 General Withholding Tax	0.00	2,053,401.95	0.00	1,960,386.95
7380102 VAT Withholding	17,912,888.25	0.00	8,755,988.15	0.00
7380100	17,912,888.25	2,053,401.95	8,755,988.15	1,960,386.95
7380000 Withholding Taxes	17,912,888.25	2,053,401.95	8,755,988.15	1,960,386.95
7390101 Inventory AP Accrual	0.00	755,505.00	0.00	755,505.00
7390103 AP Liabilities	0.00	141,725,335.65	0.00	171,374,635.55
7390100 System Required Liabilities	0.00	142,480,840.65	0.00	172,130,140.55
7399999 Cash Clearing A/c	0.00	30,468,021,746.20	0.00	13,761,089,871.00
7399900	0.00	30,468,021,746.20	0.00	13,761,089,871.00
7390000 System Required Liabilities A/cs	0.00	30,610,502,586.85	0.00	13,933,220,011.55
9910101 Provision for Encumbrance	730,456.00	0.00	730,456.00	0.00
9910100 General Provisions	730,456.00	0.00	730,456.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	42,968,068,801.00	0.00	21,958,863,550.00
9910200 Exchequer Provisions	0.00	42,968,068,801.00	0.00	21,958,863,550.00
9910000 Provisions	730,456.00	42,968,068,801.00	730,456.00	21,958,863,550.00
9999999 Consolidated Fund	21,929,256,622.70	0.00	0.00	0.00
9999900	21,929,256,622.70	0.00	0.00	0.00
9990000 Opening Balance Reserves	21,929,256,622.70	0.00	0.00	0.00
Total	82,998,925,274.95	82,998,925,274.95	44,505,967,427.25	44,505,967,427.25

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

**Budget Execution By Programmes
and Sub-Programmes**

Entity: 1211-State Department
of Public Service and Youth Affairs

Period: JUL-17 To JUN-18

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0		Default - Non Programmatic	0	0	0
	0	Default - Non Programmatic	0	0	0
709000000		General Administration Planning and Support Services	5,575,585,773.00	5,528,123,140.00	47,462,633.00
	709010000	Human Resources and Support Services	5,549,835,467.00	5,513,088,581.40	36,746,885.60
	709020000	Financial Management Services	19,267,856.00	10,148,316.60	9,119,539.40
	709030000	Information Communications Services	6,482,450.00	4,886,242.00	1,596,208.00
710000000		Public Service Transformation	3,199,043,714.00	2,426,324,046.80	772,719,667.20
	710010000	Human Resource Management	130,549,063.00	104,441,183.45	26,107,879.55
	710020000	Human Resource Development	701,558,032.00	595,390,248.15	106,167,783.85
	710030000	Management Consultancy Services	85,257,383.00	75,159,805.70	10,097,577.30
	710040000	Huduma Kenya Service Delivery.	2,145,962,500.00	1,537,696,777.60	608,265,722.40
	710050000	Performance Management	0	0	0
	710060000		135,716,736.00	113,636,031.90	22,080,704.10
711000000		Gender & Youth Empowerment	17,532,130,294.00	13,108,572,439.10	4,422,260,532.05
	711010000	National Youth Service	15,833,285,027.00	11,640,875,389.55	4,191,112,314.60
	711020000	Gender Mainstreaming	0	0	0
	711030000	Youth Development Services	1,296,822,467.00	1,065,874,449.55	231,148,017.45
	711040000	Youth Employment Scheme	367,822,800.00	367,822,600.00	200
	711050000	Youth Coordination and Representation	34,200,000.00	34,200,000.00	0
		Grand Total	26,306,759,781.00	21,063,019,625.90	5,242,442,832.25

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

Prepared By:	_____	Date:	_____
Reviewed By:	_____	Date:	_____
Approved By:	_____	Date:	_____

2



NOTES TO THE FINANCIAL STATEMENTS

Entity: 1211-State Department of Public Service and Youth Affairs

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

1 Tax Receipts

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

2 Social Security Contribution

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

3 Proceeds from Domestic and Foreign Grants

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants from Foreign Governments	1310000	0.00	273,360,881.00
Grants from International Organisations	1320000	0.00	0.00
TOTAL		0.00	273,360,881.00

4 Exchequer releases

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	21,009,205,251.00	21,958,863,550.00
TOTAL		21,009,205,251.00	21,958,863,550.00

5 Transfers from Other Government Entities

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

6 Proceeds from Domestic Borrowings

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

7 Proceeds from Foreign Borrowings

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	11,465,422.30	1,357,867.20
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enters. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enters. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		11,465,422.30	1,357,867.20

9 Reimbursements and Refunds

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Refund from World Food Programme (WFP)	4540101	0.00	0.00
Reimbursement of Audit Fees	4540102	0.00	0.00
Reimbursement on Messing Charges (UNICEF)	4540103	0.00	0.00
Reimbursement from World Bank - ECD	4540104	0.00	0.00
Reimbursement from Individuals and Private Organizations	4540105	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Reimbursement from Local Government Authorities	4540106	0.00	0.00
Reimbursement from Statutory Organizations	4540107	0.00	0.00
Reimbursement within Central Government	4540108	0.00	0.00
Reimbursement Using Bonds	4540109	0.00	0.00
Reimbursements and Refunds - Other (Budget)	4540199	0.00	0.00
TOTAL		0.00	0.00

10 Returns of Equity Holdings

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

11 Other Receipts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Interest Received	1410100	0.00	0.00
Profits and Dividends	1410200	0.00	0.00
Withdrawals from Income of Quasi-corporations	1410300	0.00	0.00
Rents on land, houses and buildings	1410400	0.00	0.00
Other Property Income collected as AIA	1410500	0.00	0.00
	1415000	0.00	0.00
Sales of Market Establishment	1420100	0.00	0.00
Administrative Fees and Charges	1420200	0.00	0.00
Administrative Fees and Charges collected as AIA	1420300	0.00	0.00
Incidental Sales by Non-Market Establishments	1420400	0.00	0.00
Incidental Sales by Non-Market Establishments Collected as AIA	1420500	0.00	0.00
Receipts from Sale of Incidental Goods	1420600	0.00	0.00
Fines, Penalties, Forfeitures and other Charges	1430100	0.00	0.00
Current Grants from International NGOs paid through Exchequer	1440100	0.00	0.00
Capital Grants from International NGOs paid through Exchequer	1440200	0.00	0.00
Current Grants from International NGOs collected as AIA	1440300	0.00	0.00
Capital Grants from International NGOs collected as AIA	1440400	0.00	0.00
Other Voluntary Transfers for Current purposes	1440500	0.00	0.00
Other Voluntary Transfers for Capital purposes	1440600	0.00	0.00
Paid to Exchequer	1450100	0.00	0.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
Business Permits	1520200	0.00	0.00
Cesses	1520300	0.00	0.00
Poll Rates	1520400	0.00	0.00
Plot Rents	1520500	0.00	0.00
Other Local Levies	1520600	0.00	0.00
Administrative Services Fees	1530100	0.00	0.00
Various Fees	1530200	0.00	0.00
Council'S Natural Resources Exploitation	1530300	0.00	0.00
Sales Of Council Assets	1530400	0.00	0.00
Lease / Rental Of Council'S Infrastructure Assets	1530500	0.00	0.00
Other Miscellaneous Revenues	1530600	0.00	0.00
Other Miscellaneous Revenues	1540100	0.00	0.00
Insurance Claims Recovery	1540200	0.00	0.00
Medium Term Loans (1-3 Yr Repayment)	1540300	0.00	0.00
Long Term Loans (Over 3 Yr Rpayment)	1540400	0.00	0.00
Transfers From Reserve Funds	1540500	0.00	0.00
Donations	1540600	0.00	0.00
Fund Raising Events	1540700	0.00	0.00
Other Revenues From Financial Assets Loan	1540800	0.00	0.00
	1541000	0.00	0.00
Market/Trade Centre Fee	1550100	0.00	0.00
Vehicle Parking Fees	1550200	0.00	0.00
Housing	1560100	0.00	0.00
Social Premises Use Charges	1560200	0.00	0.00
School Fees	1570100	0.00	0.00
Other Education-Related Fees	1570200	0.00	0.00
Other Education Revenues	1570300	0.00	0.00
Public Health Services	1580100	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Public Health Facilities Operations	1580200	0.00	0.00
Environment & Conservancy Administration	1580300	0.00	0.00
Slaughter Houses Administration	1580400	0.00	0.00
Water Supply Administration	1580500	0.00	0.00
Sewerage Administration	1580600	0.00	0.00
Other Health & Sanitation Revenues	1580700	0.00	0.00
Technical Services Fees	1590100	0.00	0.00
External Services Fees	1590200	0.00	0.00
	1930100	0.00	0.00
System Required Revenue A/cs	1990100	0.00	0.00
TOTAL		0.00	0.00

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	1,362,599,844.80	1,296,660,740.50
Basic Wages - Temporary Employees	2110200	4,342,468,505.85	3,246,021,631.15
Personal Allowances paid as part of Salary	2110300	819,090,051.95	714,457,260.85
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	5,095,507,893.40	3,223,668,001.00
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		11,619,666,296.00	8,480,807,633.50

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	184,311,698.25	157,894,307.90
Communication, Supplies and Services	2210200	55,371,413.90	131,161,540.25
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	131,694,935.50	354,580,391.45
Foreign Travel and Subsistence, and other transportation costs	2210400	19,603,278.50	25,342,034.80
Printing, Advertising and Information Supplies and Services	2210500	15,670,300.10	16,703,564.80
Rentals of Produced Assets	2210600	528,405,650.00	723,975,418.40
Training Expenses	2210700	817,148,851.35	840,061,315.95
Hospitality Supplies and Servi	2210800	44,577,333.00	154,873,466.85
Insurance Costs	2210900	68,250,000.00	67,492,614.95
Specialised Materials and Supp	2211000	2,260,767,007.05	2,876,009,216.20
Office and General Supplies and Services	2211100	31,095,644.20	104,892,199.25
Fuel Oil and Lubricants	2211200	735,244,972.25	965,241,553.80
Other Operating Expenses	2211300	719,794,668.80	858,537,002.00
Routine Maintenance - Vehicles	2220100	68,143,435.85	46,740,244.35
Routine Maintenance - Other Assets	2220200	169,930,359.95	372,787,637.80
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		5,850,009,548.70	7,696,292,508.75

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	574,321,395.45	516,269,716.70
Capital Grants to Government Agencies and other Levels of Government	2630200	76,334,000.00	305,336,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
Exchequer Provisions	9910200	0.00	0.00
County Transfers	9910300	0.00	0.00
TOTAL		650,655,395.45	821,605,716.70

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	40,966,428.50	26,669,673.00
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	38,583,897.20	43,028,988.00
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		79,550,325.70	69,698,661.00

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	16,031,335.10	0.00
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
	2720200	0.00	0.00
TOTAL		16,031,335.10	0.00

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	179,108,516.00	616,376,731.25
Refurbishment of Buildings	3110300	92,652,680.00	242,884,507.55
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	123,909,278.95	155,229,377.75
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	9,000,000.00
Purchase of Vehicles and Other Transport Equipment	3110700	67,371,205.00	12,500,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	210,000.00
Purchase of Household Furniture and Institutional Equipment	3110900	7,212,940.00	12,720,790.00
Purchase of Office Furniture and General Equipment	3111000	10,705,703.00	13,624,293.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,296,245,376.05	1,536,686,812.70
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	4,608,000.00	372,000.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	12,666,940.00	4,039,073.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	1,052,626,085.95	2,531,927,265.70
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		2,847,106,724.95	5,135,570,850.95

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	8,603,216,982.10	6,088,466,318.35
Development Bank Accounts	6540000	729,641,361.70	2,236,971,730.65
Deposit Bank Account	6550000	160,000,000.00	160,000,000.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		9,492,858,343.80	8,485,438,049.00

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	39,558,830,053.00	22,030,486,009.75
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		39,558,830,053.00	22,030,486,009.75

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	17,182.30	81,650.30
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	3,032,123.85	4,014,044.75
Government Imprests	6760000	48,804,445.30	9,248,000.00
Agency Accounts	6770000	0.00	0.00

Item Description	Item Code	Current Period	Previous Period
Suspense & Clearance Account	6780000	12,304,250.65	5,922,336.35
Other Current Assets (System r	6790000	2,627,505.00	755,505.00
TOTAL		66,785,507.10	20,021,536.40

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	6,984,375.70	3,628,797.35
Deposits	7310000	(135,432,143.25)	(85,868,155.15)
Withholding Taxes	7380000	(15,859,486.30)	(6,795,601.20)
System Required Liabilities A/cs	7390000	30,610,502,586.85	13,933,220,011.55
TOTAL		30,466,195,333.00	13,844,185,052.55

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(8,165,438,049.00)	0.00
Opening Balance Cash	22B	22,030,486,009.75	0.00
Opening Balance Receivables - Imprest and Clearance Accounts	23	8,013,563.10	0.00
Opening Balance - Deposits	24	(13,844,185,052.55)	0.00
TOTAL		28,876,471.30	0.00

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STATEMENT OF RECEIPTS AND PAYMENTS

Entity: 1211-State Department of Public Service and Youth Affairs

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	273,360,881.00
Exchequer releases	4	21,009,205,251.00	21,958,863,550.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	11,465,422.30	1,357,867.20
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		21,020,670,673.30	22,233,582,298.20
PAYMENTS			
Compensation of Employees	12	11,619,666,296.00	8,480,807,633.50
Use of goods and Services	13	5,850,009,548.70	7,696,292,508.75
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	650,655,395.45	821,605,716.70
Other Grants and Transfers	16	79,550,325.70	69,698,661.00
Social Security Benefits	17	16,031,335.10	0.00
Acquisition of Assets	18	2,847,106,724.95	5,135,570,850.95
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		21,063,019,625.90	22,203,975,370.90
SURPLUS/DEFICIT		(42,348,952.60)	29,606,927.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

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**STATEMENT OF CASH FLOW**

Entity: 1211-State Department of Public Service and Youth Affairs

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	273,360,881.00
Exchequer releases	4	21,009,205,251.00	21,958,863,550.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	11,619,666,296.00	8,480,807,633.50
Use of goods and Services	13	5,850,009,548.70	7,696,292,508.75
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	650,655,395.45	821,605,716.70
Other Grants and Transfers	16	79,550,325.70	69,698,661.00
Social Security Benefits	17	16,031,335.10	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		16,563,272,701.05	13,836,171,489.45
Net Cash From Operating Activities	A	19,356,565,051.10	18,999,991,400.50
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	11,465,422.30	1,357,867.20
Acquisition of Assets	18	2,847,106,724.95	5,135,570,850.95
Net Cash Flow From Investing Activities	B	(2,835,641,302.65)	(5,134,212,983.75)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	16,520,923,748.45	13,865,778,416.75
Cash and Cash Equivalent at BEGINNING of The Year		13,865,047,960.75	0.00
Cash and Cash Equivalent at END of The Year	22A+22B	30,385,971,709.20	13,865,047,960.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



NATIONAL YOUTH COUNCIL

BRUCE HSE. 8th FLOOR, P.O. BOX 23677-00100 GPO, NAIROBI, Tel: 020-2013920

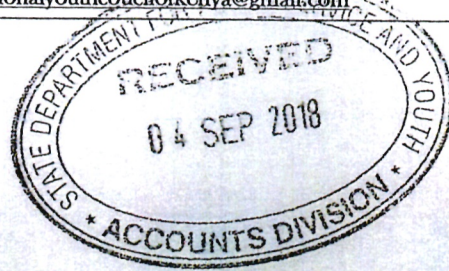
Email: info@nationalyouthcouncil.go.ke; nationalyouthcouncilofkenya@gmail.com

Principal Secretary

State Department of Public Service & Youth Affairs

Harambee House

NAIROBI



Attn: Ms. Kirumba

The National Youth Council wishes to confirm the amounts disbursed to us in the financial year ended on 30th June 2018 as indicated in the table below. Please compare the amounts disbursed by you with the amounts we received and populated them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by 30th August 2018.

Confirmation of amounts received by National Youth Council as at 30 June 2018

Ref	Date Disbursed	Amounts Disbursed by State Department of Public Service and Youth as at 30 June 2018				Total (Kshs) (D)=(A+B+ C)	Amount disbursed to (SAGA/SC/Fund/Project as at 30 th June 2018 (Kshs) (E)	Difference (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (KSHs) (C)				
	July 2017	8,550,000.00	Nil	Nil	8,550,000.00	8,550,000.00	Nil	
	October 2017	8,550,000.00	Nil	Nil	8,550,000.00	8,550,000.00	Nil	
	January 2018	8,550,000.00	Nil	Nil	8,550,000.00	8,550,000.00	Nil	
	April 2018	8,550,000.00	Nil	Nil	8,550,000.00	8,550,000.00	Nil	
Total		34,200,000.00			34,200,000.00	34,200,000.00		

I confirm that the amounts shown above are correct as of the dated indicated.

Raymond O. Ouma
CHIEF EXECUTIVE OFFICER

Signature.....

Date..... 02/09/2018

Yours' Sincerely

*Sec
Please file*

Raymond O. Ouma
CHIEF EXECUTIVE OFFICER

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



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Appendix II: Inter-entity confirmation letter

REPUBLIC OF KENYA



**THE PRESIDENCY
MINISTRY OF PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH**

The Chief Executive Officer

Presidents Awards

[Insert Address]

The **State Department for Public Service and Youth** wishes to confirm the amounts disbursed to you as at 30 June 2017 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by **30th August 2018**.

Confirmation of amounts received Presidents Awards as at 30 June 2018							
Ref	Date Disbursed	Amounts Disbursed by Presidents Awards as at 30 June 2018				Amount Received by (SAGA/SC/Fund/Project) as at 30 th June 2018 (KShs) (E)	Difference (KShs) (F)=(D-E)
		Recurrent (KShs) (C)	Development (KShs) (B)	Inter-Ministerial (KShs) (A)	Total (KShs) (D)=(A+B+C)		
	July 2017	5,000,000	Nil	Nil	5,000,000	5,000,000	Nil
	October 2017	5,000,000	Nil	Nil	5,000,000	5,000,000	Nil
	Jan 2017 - Apr 2018	5,000,000	Nil	Nil	5,000,000	5,000,000	Nil
	April 2018	5,000,000	Nil	Nil	5,000,000	5,000,000	Nil
TOTAL		20,000,000			20,000,000	20,000,000	Nil

I confirm that the amounts shown above are correct as of the dated indicated.

Head of Accounts

Name: **FLORENCE KIRUMBA**

Signature _____

For: **PRINCIPAL SECRETARY**

Date

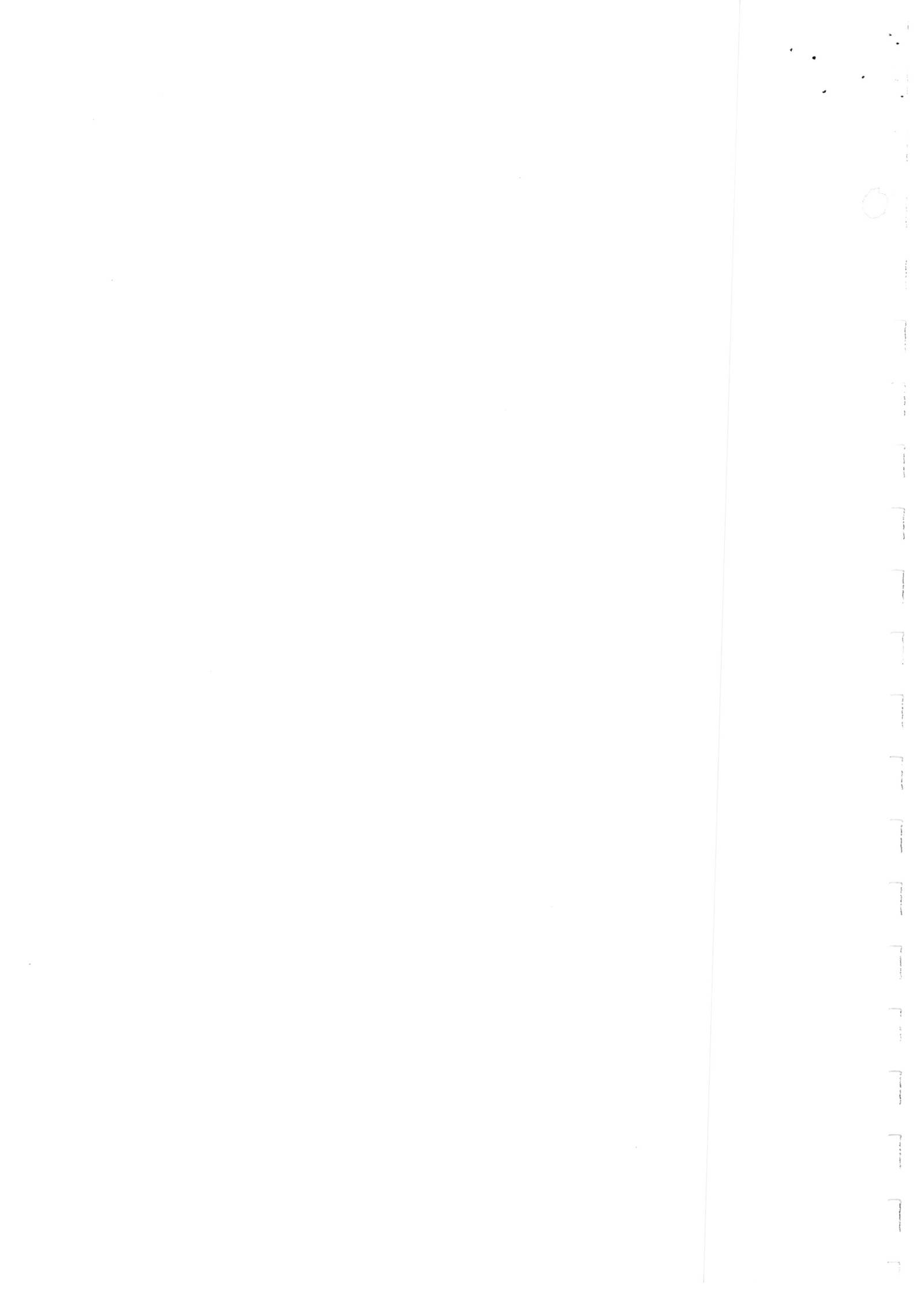
27/8/18

Yours' Sincerely

Insert Name of responsible officer and sign

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

THE PRESIDENT'S AWARD - KENYA
P. O. BOX 02185 - 00200, NAIROBI
TEL NO: 2714829 / 2714830
MBL: 0722714122 / 0787419325
EMAIL: info@presidentsaward.or.ke



Appendix II: Inter-entity confirmation letter

REPUBLIC OF KENYA



THE PRESIDENCY

**MINISTRY OF PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH**



The Chief Executive Officer
Youth Enterprise Development Fund
[Insert Address]

The **State Department for Public Service and Youth** wishes to confirm the amounts disbursed to you as at 30 June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by **30th August 2018**.

Confirmation of amounts received Youth Enterprise Development Fund as at 30 June 2018							
		Amounts Disbursed by Youth Enterprise Development Fund as at 30 June 2018				Amount Received by (SAGA/SC/Fund/Project) as at 30 th June 2018 (KShs) (E)	Difference (KShs) (F)=(D-E)
Ref	Date Disbursed	Recurrent (KShs) (C)	Development (KShs) (B)	Inter-Ministerial (KShs) (A)	Total (KShs) (D)=(A+B+C)		
	27/7/17	72,872,200	76,334,000	Nil	149,206,200		
	16/10/17	72,872,200	-	Nil	72,872,200		
	22/1/18	72,872,000	-	Nil	72,872,000		
	11/4/18	72,872,200	-	Nil	72,872,200		
TOTAL		291,488,600.00	76,334,000.00		367,822,600.00		

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

Head of Accounts

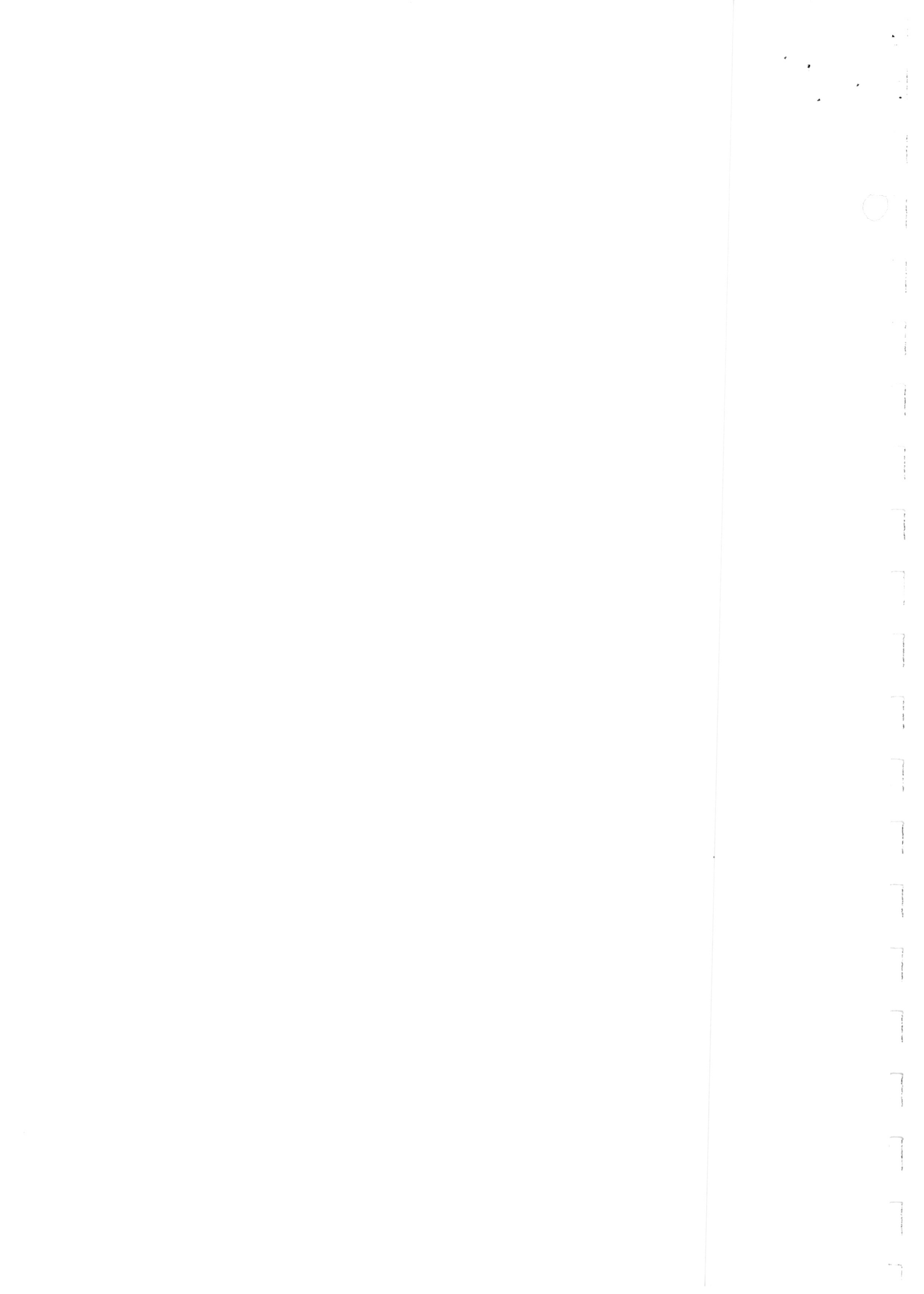
Name: Florence Kirumba
For: **PRINCIPAL SECRETARY**

Signature _____

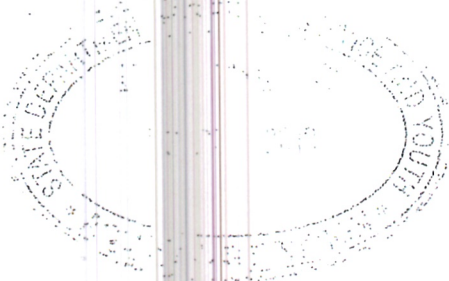
Date 27/8/18

Yours' Sincerely
Insert Name of responsible officer and sign

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



Appendix II: Inter-entity confirmation letter



REPUBLIC OF KENYA



**THE PRESIDENCY
MINISTRY OF PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH**

The Chief Executive Officer
Higher Education Loans Board (HELB)
[Insert Address]

File

The **State Department for Public Service and Youth** wishes to confirm the amounts disbursed to you as at 30 June 2018 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by **30th August 2018**.

Confirmation of amounts received Higher Education Loans Board (HELB) as at 30 June 2018							
Ref	Date Disbursed	Amounts Disbursed by Higher Education Loans Board (HELB) as at 30 June 2018			Total (Kshs) (D)=(A+B+C)	Amount Received by (SAGA/SC/Fund/Project) as at 30 th June 2018 (KShs) (E)	Difference (KShs) (F)=(D-E)
		Recurrent (KShs) (C)	Development (KShs) (B)	Inter-Ministerial (KShs) (A)			
	July 2017	18,489,375	-	Nil	18,489,375	18,489,375	0
	October 2017	18,489,375	-	Nil	18,489,375	18,489,375	0
	January 2018	18,489,375	-	Nil	18,489,375	18,489,375	0
	April 2018	18,489,375	-	Nil	18,489,375	18,489,375	0
TOTAL		73,957,500			73,957,500	73,957,500	0

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

Head of Accounts

Name: Florence Kirumba
For: **PRINCIPAL SECRETARY**

Signature

[Handwritten Signature]

Date

27/8/18

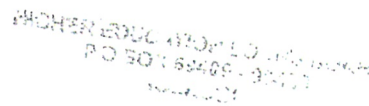
Yours' Sincerely

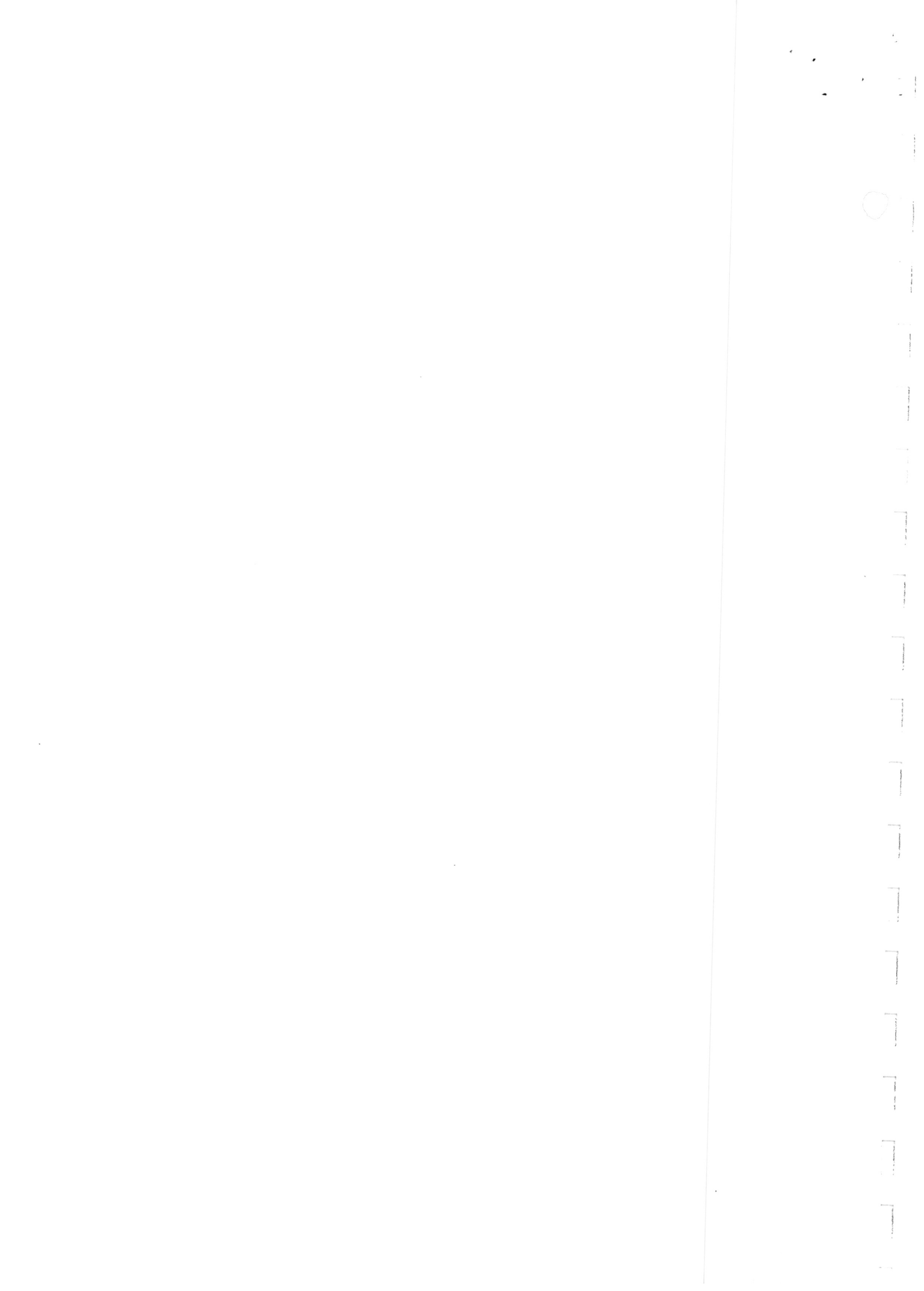
insert Name of responsible officer and sign

KEVIN LIDOROH
FINANCE MANAGER

[Handwritten Signature]

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





REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUN-18

REC- STATE DEPARTMENT FOR PUBLIC S

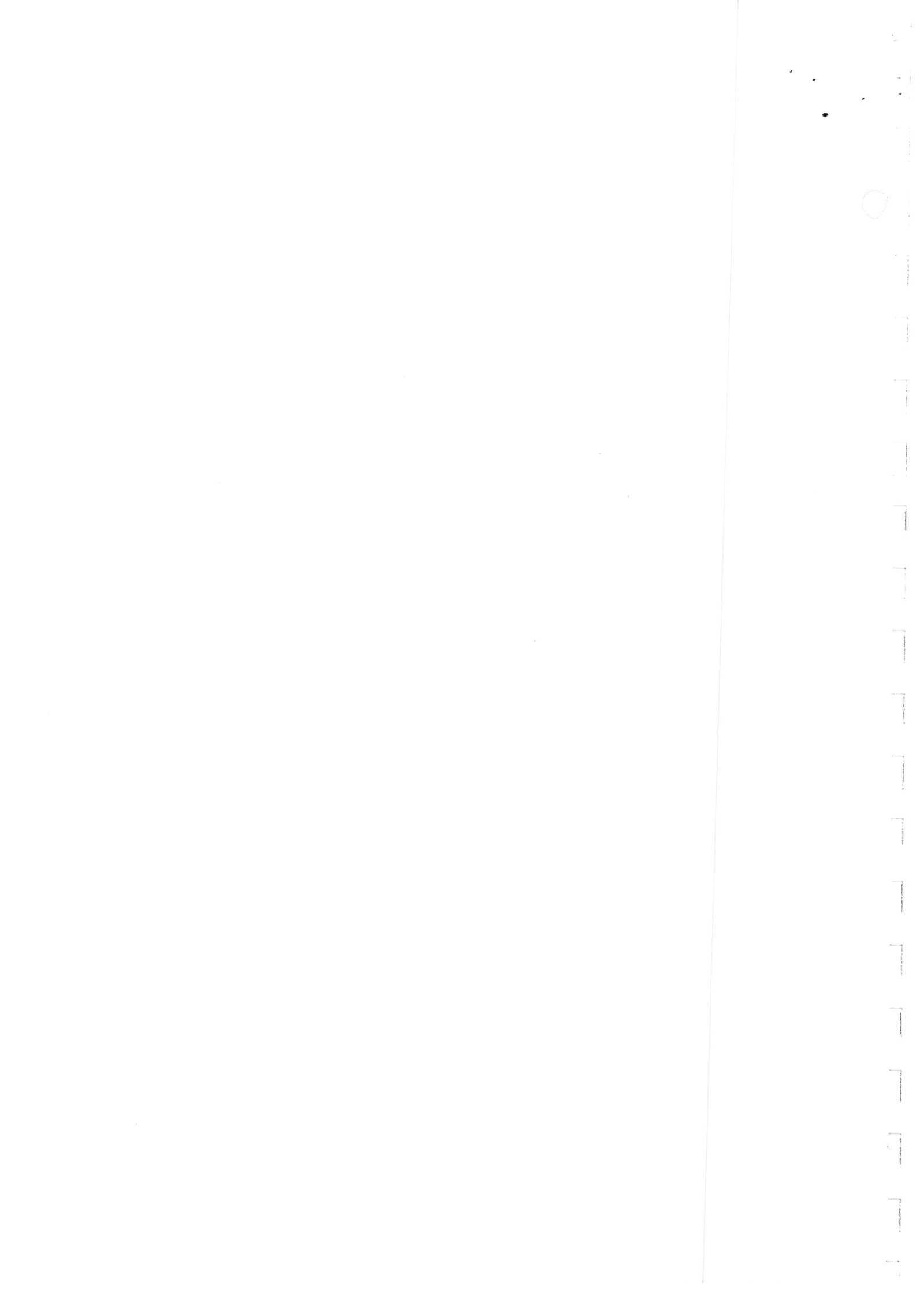
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303301

Balance as per bank certificate	212,986,897.10
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	11,984,373,319.75
2. Receipts in Bank Statement not yet recorded in Cash Book	1,934,686,117.75
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	75,054,352.15
4. Receipts in Cash Book not yet Recorded in Bank Statement	8,564,262,319.60
Bank Balance as per Cash Book	-5,066,755,868.65

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:



REPUBLIC OF KENYA

Date: 1st July, 2018

Report of the Board of Survey on the Cash and Bank Balances of CBK 165 -

Account No. 100030336 as at the close of

business on 30/06/2018

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

DR. JACOB MBIJIWE - CHAIRMAN

STANLEY IKIAO - MEMBER

ERIC KIRUI - MEMBER

Assembled at the office of CASHIER

at 2.00 P.M. (time) on the 1st JULY 2018

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2018

Cash on hand	(Shs.	NIL
Bank balance	Shs.	NIL
		NIL

The Bank Certificate of Balance showed a sum of Shs. _____ cts _____ (shs. 1,400,000 cts _____)

Standing to the credit of the account on 30th June 2018

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.

Dr. Jacob Mbijjiwe

Chairman

Date 1/7/2018

Stanley Ikiao - Member

Eric Kirui - Member

Members of the Board

REPUBLIC OF KENYA
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

F.O. 51

Date: 1-07-2018

Report of the Board of Survey on the Cash and Bank Balances of Recurrent A/C No.1000303301

business on 30/06/2018 as at the close of

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

DR. JACOB MBIJIWE - CHAIRMAN

STANLEY IKIAO - MEMBER

ERIC KIRUI - MEMBER

Assembled at the office of CASHIER

at 2.00 P.M. (time) on the 1ST JULY 2018

Notes	(Shs.	<u>953,450.00</u>
Silver	Shs.	<u>103.00</u>
copper	Shs.	<u>0.15</u>
Cheques (as per details on reverse)	Shs.	<u>-</u>
		<u>953,553.15</u>

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June 2018

Cash on hand	(Shs.	<u>953,553.15</u>
Bank balance	Shs.	<u>13,852.05</u>
		<u>967,405.20</u>

The Bank Certificate of Balance showed a sum of Shs. 171,712,358 cts 90

Standing to the credit of the account on 30th June 2018

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.

Dr. Jacob M'Mbijiwe

Chairman

Date 1st July 2018

Stanley Ikiao - Member

Eric Kirui -Member

Members of the Board

REPUBLIC OF KENYA
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

Date: 1st July, 2018Report of the Board of Survey on the Cash and Bank Balances of Deposit

Account No. 1000303328

as at the close of

business on 30/06/2018

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

DR. JACOB MBIJIWE - CHAIRMANSTANLEY IKIAO - MEMBERERIC KIRUI - MEMBERAssembled at the office of CASHIERat 2.00 9.M. (time) on the 1ST JULY 2018

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

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June 2018

Cash on hand	(Shs.	NIL
Bank balance	Shs.	416,412,170.30
		416,412,170.30

The Bank Certificate of Balance showed a sum of Shs.
cts (shs. 420,082,870 cts 30)Standing to the credit of the account on 30th June 2018

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.

Dr. Jacob Mbijjiwe

Chairman

Stanley Ikiao - Member

Eric Kirui - Member

Date 1st July 2018

Members of the Board

REPUBLIC OF KENYA
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

Date: 1-07-2018

Report of the Board of Survey on the Cash and Bank Balances of Kenya Youth Empowerment & Opportunities Project, A/C No.1000309822 as at the close of business on 30/06/2018

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

DR. JACOB MBIJIWE - CHAIRMAN

STANLEY IKIAO - MEMBER

ERIC KIRUI - MEMBER

Assembled at the office of CASHIER

at 2.00 P.M. (time) on the 1ST JULY 2018

Notes	(Shs.	<u>Nil</u>
Silver	Shs.	<u>Nil</u>
copper	Shs.	<u>Nil</u>
Cheques (as per details on reverse)	Shs.	<u>Nil</u>
		<u>Nil</u>

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June 2018

Cash on hand	(Shs.	<u>Nil</u>
Bank balance	Shs.	<u>45,363,353.60</u>
		<u>45,363,353.60</u>

The Bank Certificate of Balance showed a sum of Shs. _____ cts _____ (shs. 97,653,475 cts 00)

Standing to the credit of the account on 30th June 2018

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.

Dr. Jacob Mbijjiwe

Chairman

Date 1st July 2018

Stanley Ikiao - Member

Eric Kirui - Member

Members of the Board

REPUBLIC OF KENYA
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

Date: 1-07-2018

Report of the Board of Survey on the Cash and Bank Balances of Development A/C No.1000303317

as at the close of

business on 30/06/2018

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

DR. JACOB MBIJIWE - CHAIRMANSTANLEY IKIAO - MEMBERERIC KIRUI - MEMBERAssembled at the office of CASHIERat 2.00 P.M. (time) on the 1ST JULY 2018

Notes	(Shs.	87,100.00
Silver	Shs.	117.00
copper	Shs.	-
Cheques (as per details on reverse)	Shs.	-
		87,217.00

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June 2018

Cash on hand	(Shs.	87,217.00
Bank balance	Shs.	1,247,509.20
		1,334,726.20

The Bank Certificate of Balance showed a sum of Shs. 9,824,748 cts 00

Standing to the credit of the account on 30th June 2018

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.

Dr. Jacob Mbijjiwe

Chairman

Date 1st July 2018

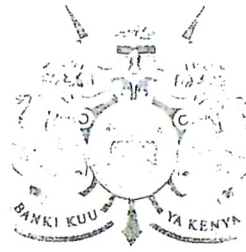
Stanley IKiao- Member

Eric Kirui - Member

Members of the Board

12 JUL 2018

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 9, 2018

CERTIFICATE OF BALANCES

Customer: 131183

Account Name: STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH

Balance Date: 30 JUN 2018

ACCOUNT No.	ACCOUNT TITLE	AMOUNT
1000303301	REC- STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH	171,712,358.90
1000303317	DEV- STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH	9,824,748.00
1000303328	DEP- STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH	420,082,870.30
1000303336	CBK I 65- STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH	1,400,000.00
1000309822	KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT (KYEOP)	97,653,475.50

L. K. RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

P. S. LENKUME
AUTHORISED SIGNATORY
BANKING SERVICES



Vertical text or markings along the right edge of the page, possibly bleed-through from the reverse side.

02ND JULY, 2018

KCA 30

CERTIFICATE OF BALANCE

Certified that the balance of the Current Account: **NYS HUDUMA COHORTS A/C**

No. **01020078734700** as at the close of business on **30.06.2018** was Kes.

107,070,783-71 (CR)

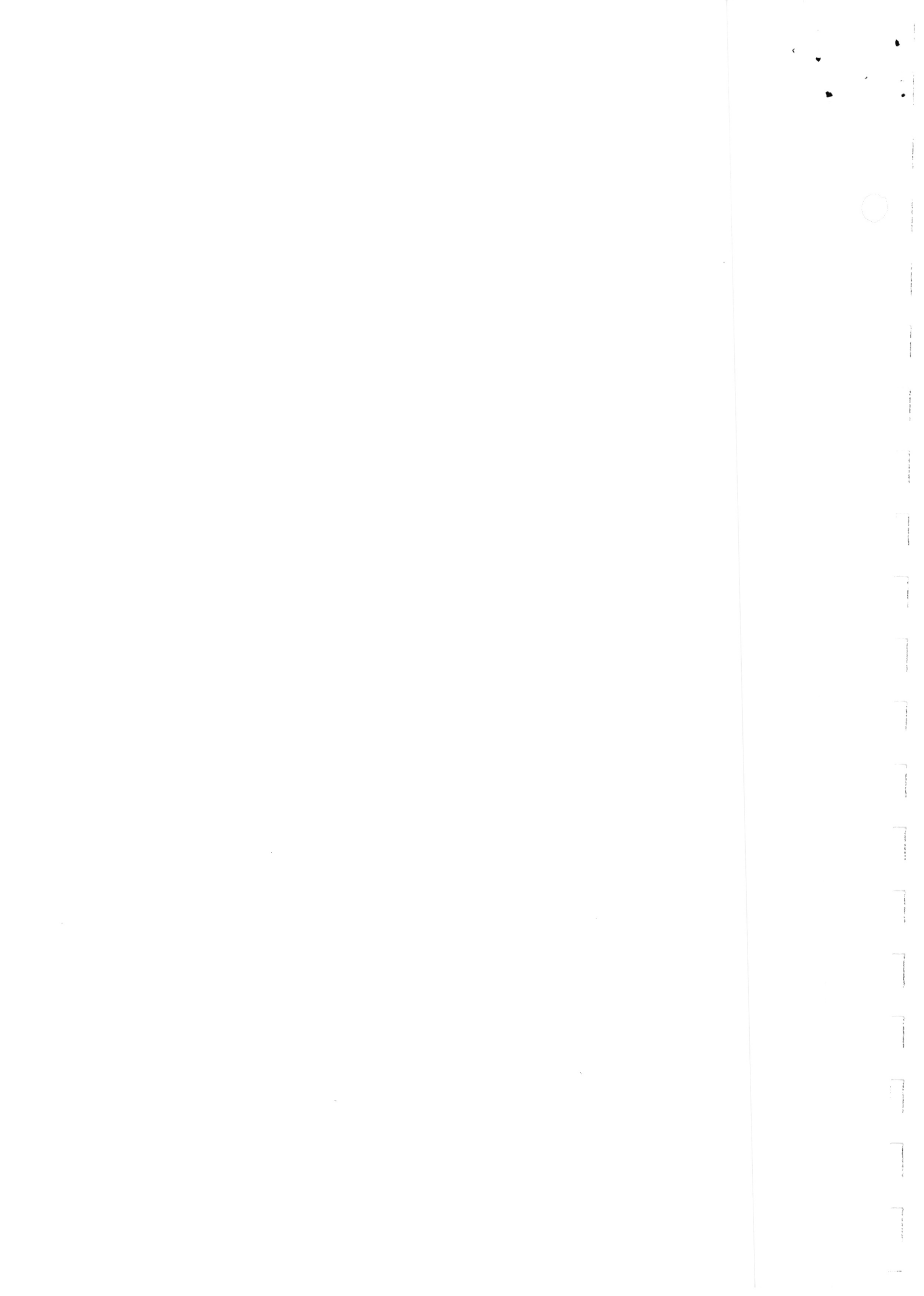
Read One Hundred Seven Million Seventy Thousand Seven Hundred Eighty

Three Cents Seventy One Only (Credit).

Examined by: _____

For Assistant Manager

Manager





**National
Bank**

National Bank of Kenya Limited
Harambee Avenue Branch
P.O. Box 41862-00100 Nairobi, Kenya
Tel: +254 020-2828000
Mobile: +254 711 038 000
Email: harambee@nationalbank.co.ke
callcentre@nationalbank.co.ke
Website: www.nationalbank.co.ke

02ND JULY, 2018

KCA 30

CERTIFICATE OF BALANCE

Certified that the balance of the Current Account: **DIRECTOR NATIONAL YOUTH SERVICE A/C No. 01001000909300** as at the close of business on **30.06.2018** was Kes. **71,661,230=35 (CR)**

Read **Seventy One Million Six Hundred Sixty One Thousand Two Hundred Thirty Cents Thirty Five Only (Credit).**

Examined by:

For Assistant Manager

Manager



.....
 Examined by **FOR: KCB BANK KENYA LTD.**
 for *Allice* Pro. Manager,
 Manager, **CORPORATE SERVICES MOI AVE.**
 Quality & Compliance

FOR: KCB BANK KENYA LTD.
Allice
 Branch Manager, Pro. Manager,
CORPORATE SERVICES MOI AVE.



Statement of Financial Position

Entity: 1211-State Department of Public Service and Youth Affairs

Current Period: JUL-17 To JUN-18

Compare With: JUL-16 To JUN-17

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(9,172,858,343.80)	(8,165,438,049.00)
Cash Balances	22B	39,558,830,053.00	22,030,486,009.75
Total Cash And Cash Equivalents		30,385,971,709.20	13,865,047,960.75
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	66,751,142.50	8,013,563.10
TOTAL FINANCIAL ASSETS		30,452,722,851.70	13,873,061,523.85
Financial Liabilities			
Accounts Payables - Deposits	24	30,466,195,333.00	13,844,185,052.55
NET FINANCIAL ASSETS		(13,472,481.30)	28,876,471.30
REPRESENTED BY			
Fund Balance b/fwd	25	28,876,471.30	0.00
Surplus/Deficit for the Year		(42,348,952.60)	29,606,927.30
NET FINANCIAL POSITION		(13,472,481.30)	29,606,927.30

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUN-18

DEP-STATE DEPARTMENT FOR PUBLIC SEI

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303328

Balance as per bank certificate	
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	48,545,588.10
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	-48,545,588.10

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

Handwritten marks and symbols at the top right corner.



F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUN-18

DEV-STATE DEPARTMENT FOR PUBLIC SEI

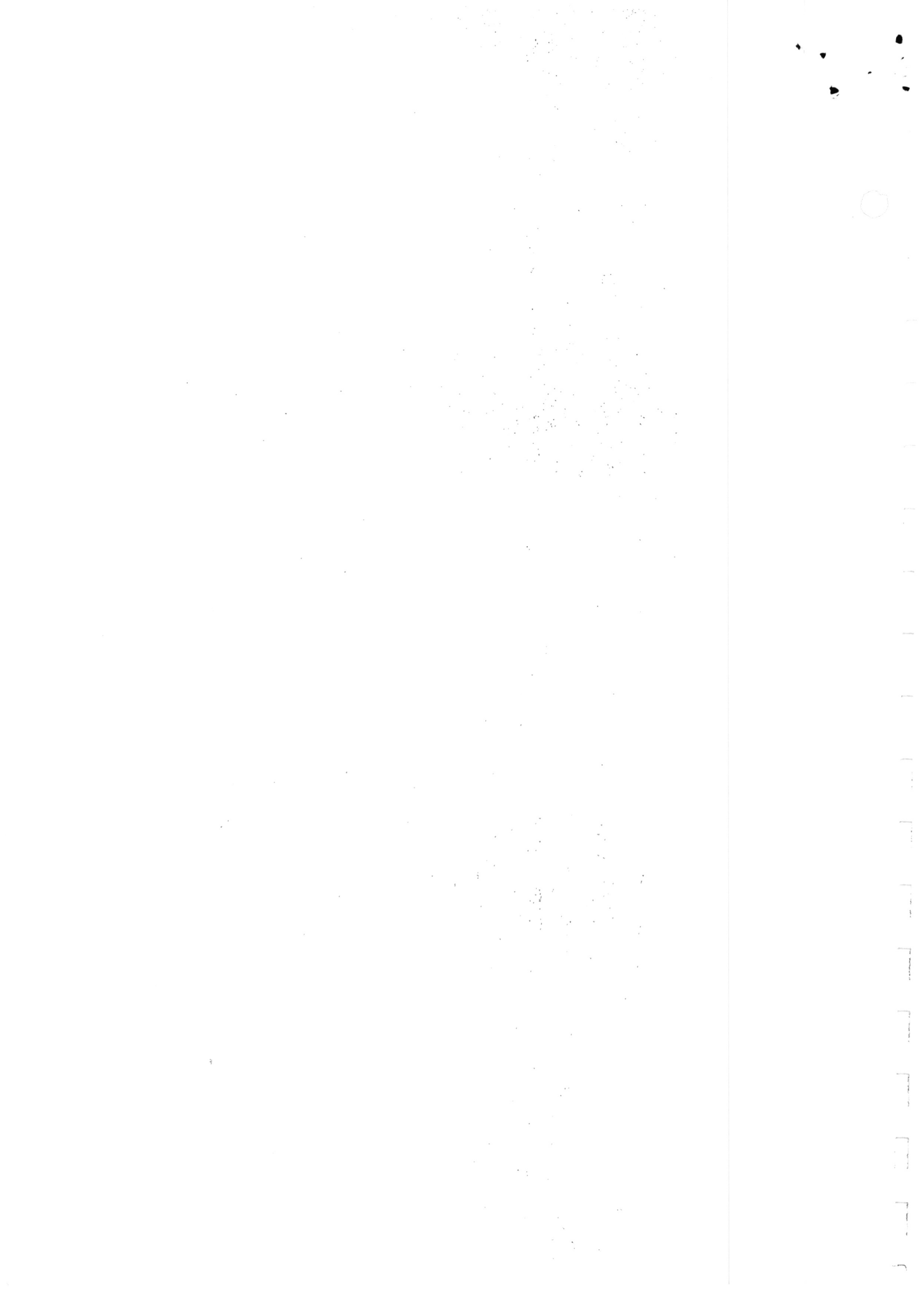
Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000303317

Balance as per bank certificate	9,824,748.00
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	6,890,472,396.15
2. Receipts in Bank Statement not yet recorded in Cash Book	2,938,454,570.00
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	1,197,849.85
4. Receipts in Cash Book not yet Recorded in Bank Statement	5,956,769,344.00
Bank Balance as per Cash Book	-3,861,135,024.30

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:



REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-17 To : 30-JUN-18

KENYA YOUTH EMPLOYMENT AND OPPORTU

Bank : Central Bank of Kenya , Branch : Haile Selassie , Account Number : 1000309822

Balance as per bank certificate	
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	464,387,783.45
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	66,500.00
Bank Balance as per Cash Book	-464,321,283.45

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

