

**REPORT**

THE NATIONAL ASSEMBLY

DATE: 10 MAY 2022

Day: TUESDAY

TABLED BY

MAJORITY LEADER

CLERK-AT-THE-TABLE:

PARLIAMENT OF KENYA LIBRARY

**OF**

**THE AUDITOR-GENERAL**

**ON**

**STATE DEPARTMENT FOR YOUTH AFFAIRS**

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



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**STATE DEPARTMENT FOR YOUTH AFFAIRS**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**30<sup>th</sup> JUNE 2021**

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

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## **1. KEY ENTITY INFORMATION AND MANAGEMENT**

### **(a) Background information**

The State Department for Youth Affairs was one of the State Departments under the Ministry of Public Service, Youth and Gender Affairs formed through the Executive Order No. 1 of 2018. The reorganization of the National Government through the Executive Order of 14<sup>th</sup> January 2020 revised in May 2020 placed the State Department for Youth Affairs in the Ministry of ICT, Innovation and Youth Affairs. At cabinet level, the *State Department for Youth Affairs* is represented by the Cabinet Secretary for Ministry of ICT, Innovation and Youth Affairs, who is responsible for the general policy and strategic direction of the *State Department for Youth Affairs*.

#### **Vision**

Empowered, productive and prosperous youth for National development.

#### **Mission**

To provide leadership, coordination and enabling environment for youth development.

#### **Core Values**

**The State Department for Youth Affairs will be guided by the following core values:**

- Integrity
- Professionalism
- Equity and Equality
- Innovativeness
- Patriotism
- Team work
- Inclusivity

#### **Strategic objectives**

The broad strategic objectives of the State Department is to spearhead youth empowerment in all aspects of national development and specifically to:

- i. To enhance youth employability, entrepreneurship and job creation
- ii. Promote youth innovations for wealth creation
- iii. To create an enabling environment for youth participation in decision making at all levels
- iv. Promote research to inform policy and strategy formulation and implementation.
- v. To enhance efficiency in implementation of youth programs
- vi. Promote health and wellbeing among the youth
- vii. Integrate youth mainstreaming at all levels in national development

#### **Mandate**

To provide overall policy and strategic leadership on youth affairs and coordinate the implementation of national programmes targeting the youth.

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**Functions**

- Youth Empowerment
- Mainstreaming Youth in National Development
- Harnessing and Development Youth Talents for National development
- Managing and Promoting Engagement with Youth for National Development
- Collaborating and Overseeing stakeholders engaged in Youth Promoting Activities

**(b) Key Management**

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

- Directorate of Social Development,
- Directorate of Research, Policy and Mainstreaming,
- Directorate of Talent and Innovation,
- Directorate of Entrepreneurship, Skills and Development,

**(c) Fiduciary Management**

The key management personnel who held office during the financial year ended 30<sup>th</sup> June 2021 and who had direct fiduciary responsibility were:

<b>Designation</b>	<b>Name</b>
1. Cabinet Secretary	Mr. Joe Mucheru, EGH
2. Chief Administrative Secretary	Ms.Nadia Ahmed Abdalla
3. Principal Secretary	Mr. Charles Sunkuli,CBS
4. Secretary Youth	Mr. Raymond O.Ouma
5. Secretary, Administration	Mr. Ben Mugambi

**(d) Fiduciary Oversight Arrangements**

- a) *Parliamentary committee activities – The Ministry handled various issues at the National Assembly e.g. meetings with Labour Departmental Committees and Public Accounts Committee*
- b) *Internal Audit committee*
- c) *Parliamentary Labour Committee,*

**(e) Entity Headquarters**

P.O. Box 34303 - 00100  
Kencom House  
Nairobi, Kenya

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**Entity Contacts**

Telephone: (254) 22240068

Telex: 23125

Website: [www.ict.go.ke](http://www.ict.go.ke)

**(f) Entity Bankers**

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

**(g) Independent Auditors**

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

**(h) Principal Legal Adviser**

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

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**2. FORWARD BY THE CABINET SECRETARY**

**i). Budget Performance against Actual Amounts**

**a) Analysis of Programme Expenditure (Amount in KshS Million)**

Economic Classification	Approved Budget (Kshs. M)	Actual Expenditure (Kshs. M)
	2020/2021	2020/2021
<b>Programme 1: Youth Empowerment</b>		
Sub-Programme 2. Youth Development Services	2,797.65	2,574.06
Sub-Programme 3. Youth Employment Scheme	329.49	329.49
Sub-Programme 4. Youth Coordination and Representation	98.00	98.00
Sub-Programme 5. General Administration, Planning and Support Services	177.75	171.98
<b>TOTAL VOTE-1214</b>	<b>3,402.89</b>	<b>3,173.53</b>

**Analysis of Programme Expenditure by Economic Classification (Amount in Millions)**

Economic Classification	APPROVED BUDGET	ACTUAL EXPENDITURE
	2020/21	2020/21
<b>Programme 1: Youth Empowerment</b>		
<b>Current Expenditure</b>	<b>1,304.57</b>	<b>1,302.75</b>
Compensation to Employees	625.84	635.59
Use of goods and Services	233.76	225.67
Current Transfers to Govt. Agencies	428.58	428.49
Other Recurrent	16.39	13.00
<b>Capital Expenditure</b>	<b>2,098.32</b>	<b>1,870.78</b>
Compensation to Employees	-	-
Use of goods and Services	-	-
Acquisition of Non-Financial Assets	78.51	53.45
Capital Transfers to Govt. Agencies	30	30
Other Development	1,989.81	1,787.33

*Forward by the Cabinet Secretary (Continued....)*

**b) Budget Allocation**

In the financial year 2020/21 the State Department for Youth Affairs had a gross budget of **Kshs. 3,402.89million** which was made up of **Kshs. 1,304.57million** and **Kshs. 2,089.32million** for recurrent and development vote respectively.

The State Department was to expend the gross budget of **Kshs. 3,402.89million** under the following programme:

**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 .3, 402.89million representing** 100% of the budget. A total of **Kshs. 3,173.53 million** was spent under the following sub programmes:

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

Sub-Programme SP 1.5: General Administration, Planning and Support Services

**BUDGET ALLOCATION BY PROGRAMMES**



Gender & Youth  
Empowerment  
100%

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*Forward by the Cabinet Secretary (Continued....)*

**c) Key Performance Highlights**

Below is an overview of the financial performance for the year ended 30<sup>th</sup> June 2021 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.

**Financial Performance Summary**

**Current Year Performance against Prior Year**

<b>Financial Performance</b>	<b>Year to 30th June 2021</b>	<b>Year to 30th June 2020</b>	<b>Change</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
<b>Total Receipts</b>	3,140,772,010	20,303,798,755	(17,163,026,745)
<b>Total Payments</b>	3,173,531,365	20,564,592,048	(17,391,060,683)
<b>Surplus/(Deficit) for the Year</b>	(32,759,355)	(260,793,292)	(228,033,937)

**Actual Performance against Budget for Year to 30<sup>th</sup> June 2021**

<b>Financial Performance</b>	<b>Printed Estimates</b>	<b>Actual</b>	<b>Variance</b>	<b>% Utilisation Variance</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	
Total Receipts	3,402,887,705	3,140,772,010	262,115,695	8
Total Payments	3,402,887,705	3,173,531,365	229,356,340	7
Surplus/Deficit for the Year	-	(32,759,355)	(32,759,355)	-

Actual receipts by the MDAs stood at 8% below budget while actual payments were 7% below budget.

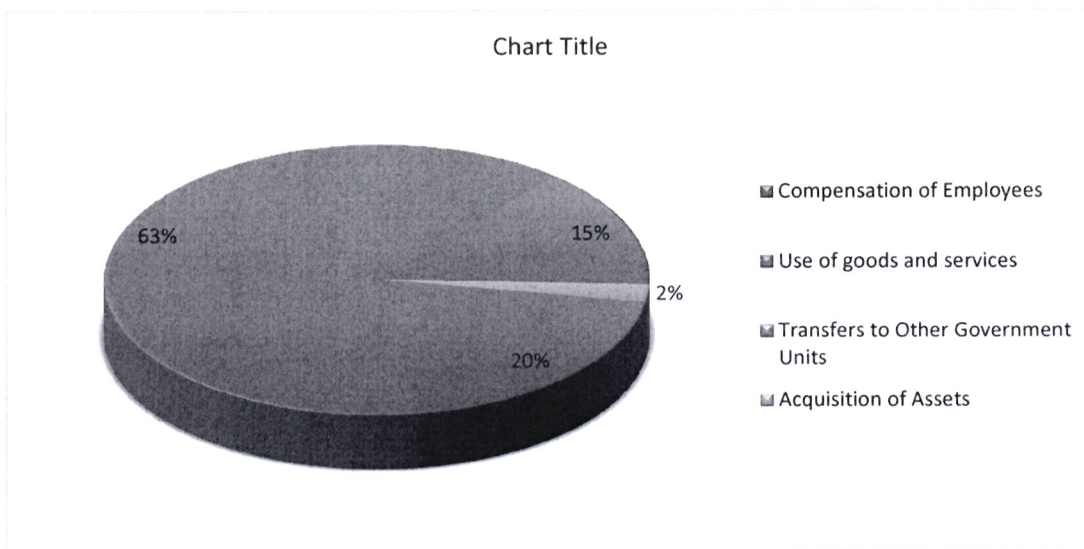
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*Forward by the Cabinet Secretary (Continued....)*

**d) Budget Utilisation (Payments)**

The State Department spent **Kshs.3,173.5 million** against an approved budget of **Ksh.3,402.89million** representing an absorption of 92.89%. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	<b>Approved Budget Allocation</b>	<b>Actual Payments</b>	<b>Variance</b>
Compensation of Employees	625.84	635.59	(9.75)
Use of goods and services	2,223.57	2013	210.58
Transfers to Other Government Units	458.58	458.58	0.09
Other grants and transfers	-	-	-
Social Security Benefits	-	-	-
Acquisition of Assets	94.89	66.45	28.44
<b>Total Payments</b>	<b>3,402.89</b>	<b>3,173.53</b>	<b>229.39</b>



It is noted that 18.67% of the State Department's budget was utilized on compensation of employees while 59.16% was utilized on goods and services. Acquisition of assets accounted for 2% of the total budget whereas grants and transfers accounted 13.47%.

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*Forward by the Cabinet Secretary (Continued....)*

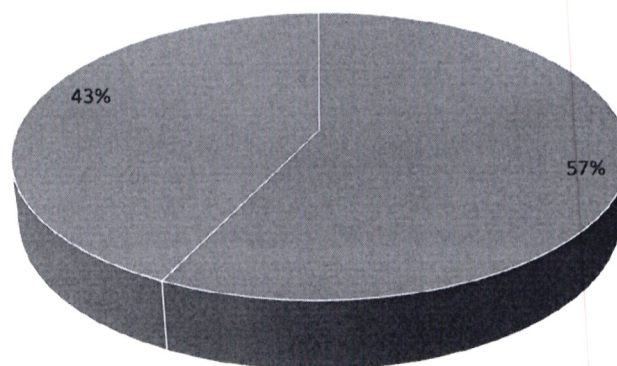
**e) Receipts**

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

The total receipts for FY 2020/2021 stood at Kshs.3,140.77 Million, representing 92% against the budget of Kshs.3,402.89 Million.

**Total Receipts Breakdown**

	<b>Approved Budget Allocation</b>	<b>Actual Payments</b>	<b>Variance</b>
<b>Receipts</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
Proceeds from Domestic and Foreign Grants	1,778,621,106	1,814,319,536	(35,698,430 )
Transfers from National Treasury	1,362,150,904	1,359,211,829	2,939,075
Proceeds from Sale of Assets	-		
Other Receipts	-		
<b>Total Receipts</b>	<b>3,140,772,010</b>	<b>3,173,531,365</b>	<b>(32,759,355 )</b>



- Proceeds from Domestic and Foreign Grants
- Transfers from National Treasury
- Proceeds from Sale of Assets

***Forward by the Cabinet Secretary (Continued....)***

**ii). Achievements**

The State Department achieved the following during the FY 2020/2021:-

- i. Facilitated 8,000 youth to establish cottage industries; KYEOP
- ii. Harnessed and developed 5,200 youth talents.
- iii. Operationalization of 18 Youth Empowerment Centres (YECS)
- iv. Trained 18,857 youth in life skills and 17,426 youth in Core Business Skills-KYEOP
- v. Sensitization of 92,500 youths on AGPO promotion, entrepreneurial skills and social vices
- vi. Enrolled and mentored 2,656 youth on a business mentorship program.
- vii. Trained 208,624 youth on entrepreneurship and life skills
- viii. Engaged 60,435 youth in planting trees under 'Planting Our Future' programme.
- ix. Disbursed Kshs.580.7 Million worth of loans to youth enterprises for business startups and expansion;
- x. 44,764 youth benefited from loans to start or expand their businesses;
- xi. Engaged 20,750 youths in leadership and governance initiatives;
- xii. 1,642 youth awarded Gold level certificate under PA-K;
- xiii. 135,531 youth engaged in the Award programme;
- xiv. 9,400 youth involved in peace exchange and mentorship programmes at intra-county, county, regional, national and global

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*Forward by the Cabinet Secretary (Continued....)*



**Photo 1:** A newly constructed Dikir Youth Empowerment Centre in South Rift.

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*Forward by the Cabinet Secretary (Continued....)*



**Photo 2:** Dissemination of National Youth Policy to youths in Kisii County .

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*Forward by the Cabinet Secretary (Continued....)*



**Photo 3.** The CAS Nadia Abdalla, Mr Raymond O. Ouma, Secretary Youth Affairs and other officials during Kenya Ni Mimi function in South Rift.

*Forward by the Cabinet Secretary (Continued....)*



**Photo 4:** Principal Secretary, Mr. Charles T. Sunkuli, CBS, during Kenya Ni Mimi campaign in Kilgoris, Narok County

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*Forward by the Cabinet Secretary (Continued....)*



**Photo 5:** Youths in an discussion during a KIKAO function at Embu University..

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*Forward by the Cabinet Secretary (Continued....)*



**Photo 6:** Ministry's officials and other stakeholders during a Kikao function in Marsabit.

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*Forward by the Cabinet Secretary (Continued....)*



**Photo 7:** Sensitization of Youth on the National Youth Policy at Taita Taveta County.

**iii). Emerging Issues**

- i. Youth radicalization, gambling, cyberbullying, drug and substance abuse leading to increased prevalence of crime among the youth thus hampering the youth from engaging in productive and developmental programmes across the country;

***Forward by the Cabinet Secretary (Continued....)***

- ii. Increased mental health challenges among the youth leading to cases of suicide, homicides and domestic violence;
- iii. Covid 19 pandemic has ravaged the youth population economically and socially.

**iv). Risk Management Strategies**

The State Department continues to engage likeminded partners in liaison with the National Treasury that may be willing to finance some of the Youth Programmes to bridge the gap of inadequate funding from the exchequer.

The State Department is in the process of coming up with framework that would adopt a Sacco-model like to encourage youths to mobilize savings set up business and expand the existing business as a way of mitigating high unemployment among the youths.

**v). Implementation challenges**

- i Most of the Youth Empowerment Centres across the country are not fully operationalized due to inadequate funding.
- ii Inadequate budget to cater for operations, maintenance and implementation of intended programmes and activities
- iii The youth faces unemployment, underemployment, lack employable skills, poor health, and insufficient socio economic support for empowerment.
- iv Negative effects of Covid-19 pandemic on youth enterprises.
- v Youth radicalization, gambling, cyberbullying, female genital mutilation, early marriage drug and substance abuse leading to increased prevalence of crime among the youth thus hampering the youth from engaging in productive and developmental programmes across the country
- vi Limited access to ICT infrastructure constraints youths from exploiting relevant government programs, careers, business and education opportunities available especially in rural areas.

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*Forward by the Cabinet Secretary (Continued....)*

- vii Inadequate disaggregated data such as youth index to inform programming on youth empowerment.

**vi). Recommendations and way forward.**

**a) Enhanced funding**

*In order to strengthen our operations, enhance service delivery and reach out to more youth across the country, the sub sector seeks additional funding for;*

- i Operationalization of the 43 YECs and construction of 20 in constituencies without.
- ii To cater for capacity building for the State Department of Youth Affairs staff to enhance their skills and career growth.
- iii To cater for operations, maintenance and implementation of the State Department's programmes and activities.
- iv Implementation of the State Department for Youth Affairs, YEDF and PA-K's new organizational structures i.e. Construction/leasing of adequate office space, recruitment of additional staff and other related costs.
- v Identifying, supporting and nurturing talented and innovative youth for their socio-economic empowerment.

**b) Enhance partnerships and resource mobilization activities**

- i. Aggressively seek partnerships with state and non-state actors and players to finance the existing resource gaps.
- ii. Government to mobilise more resources from donors/financiers to cater for the expansion of KYEOP to cover the remaining 30 counties.
- iii. Provide adequate and timely funding for programmes and projects in the Sub-sector;
- iv. Establish grants to support talented and innovative youth to enhance the incubation of their ideas.
- v. Consolidate reporting of all mainstreamed youth related activities in other Ministries, Departments and Agencies to the State Department for Youth Affairs
- vi. Embrace linkages between planning and budgeting to ensure consistency and achievement of the set goals.

**Joe Mucheru, EGH, MBS**  
**CABINET SECRETARY**

**3 STATEMENT OF PERFORMANCE AGAINST MDA'S PREDETRMINED OBJECTIVES**

**Introduction**

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

The key development objectives of the State Department plan are to:

- i. Promote skills development and job creation for the youth
- ii. Promote creativity and innovation for national development
- iii. Strengthen the role of youth in national peace building and conflict resolution
- iv. Build the capacity and resilience of youth against harmful practices and exploitation
- v. Promote access to information and youth friendly services
- vi. Promote health and wellbeing among the youth
- vii. Harmonize youth mainstreaming and enhance standards in youth practice

**Progress on attainment of Strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

<b>MDA Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b>Youth Development Services</b>	To promote skills development and job creation for the youth.	Youth trained in core business skills	No. Of youth trained in core business skills	<b>17,426</b>
	To promote creativity and innovation for national development	Youth participation in creativity and innovation strengthened	No. Of youth innovations exhibited	47
	To strengthen the role of youth in national peace building and conflict resolution	Youth mentored in national peace building and conflict resolution	No. Of youth involved in peace exchange and conflict resolution	<b>9,400</b>
	To promote access to information and youth friendly services	Youth Management Information System operationalized	Youth Management Information System	0

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	To promote health and wellbeing among the youth.	Youth health and well being improved	No. Of youth trained in health behavior.	<b>39,600</b>
		National Youth Policy implemented	NYC Policy	100
		Youth employment opportunities created	No.of youths given grants to start cottage industries	8,000
	To enhance focus on lending to youth enterprises	Financial services provided to youth enterprises	Amount disbursed to youth enterprises in various business sectors in Kshs(Millions)	580.7
	To diversify Business Development Services	Business Development services provided to youth	No. Of youths provided and facilitated to access affordable business trading spaces.	1,222

<b>MDA Program</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b>Youth Empowerment</b>	To enhance empowerment and participation of youth in all aspects of national development	Enhanced empowerment and participation of youth in all aspects of national development	No. Of youths empowered	236,250

**4 CORPORATE SOCIAL RESPONSIBILITIES/SUSTAINABILITY**

During the year under review the state Department did not undertake any corporate social responsibility activities

## **5. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

The State Department for Youth Affairs exists to transform lives of the Youth. This is our purpose, the driving force behind everything done. It is what guides the State Department in delivering its strategy, putting the youth customer/citizen first, delivering relevant services, and improving operational excellence. Below is an outline of the organisation's polies and activities that promote sustainability;-

### **i. Environmental performance**

Management has ensured maintenance of a clean and smoke-free working environment. Accordingly, no person is permitted to smoke any tobacco or tobacco products while at the organization's premises and each employee is duty-bound to maintain a clean and healthy working environment.

The State Department has an existing environmental policy and from the same, has maintained pollution control by use of segregated bins and waste bins in all its offices, water conservation signs in place in all water taps to avoid wastage, reminders on official email on unnecessary printing of emails to avoid wastage of resources such as toner cartridge and printing papers, and periodic maintenance of the State Department's vehicles.

Continuously, the management maintain the use of energy saving bulbs while unnecessary lights are switched off and all power connections switched off after work.

Employees have always considered safety to themselves and others when performing their duties. They have not compromised on quality, cause injury, ill health, loss or environmental damage at all times.

The entity have environmental Core Values impeded on the Service Delivery Charter, developing and adopting respect for the environment as a core value in the Service Charter. Also installation of energy saving devices and having all printers, fridges and water dispensers automatically switched to safe mode when not in use.

### **ii. Employee Welfare**

The principles of affirmative action, gender and persons living with disability and national values applies. The State Department observes gender mainstreaming, balance on appointment, promotion and ensures that minimum of a third (<sup>1/3</sup>) are of either gender.

**iii. Market place practices-**

The State Department for Youth Affairs aims at complying with the laid down laws and policies during implementation of its programs and activities by;

**a) Responsible competition practice.**

The Department has put in place measures to ensure that it implement its program in open and competitive manner.

**b) Responsible Supply chain and supplier relations**

The Department carries out procurement as per the Public Procurement and Assets Disposal Act 2015 and its regulation of 2020 by ensuring that goods, works and services are procured through competitive bidding among suppliers. Further the Department ensures that suppliers are paid on time and in case they are not paid during the financial year they are given first priority and treated as first charge in the next years budget.

**c) Responsible marketing and advertisement**

The Department is involved in promotion and sensitization of youth activities it does so by adhering to ethical conducts that ensure it does not offend its stakeholders. It encourages open marketing of youth programs that ensures that all youth have a chance to contribute.

**d) Product stewardship**

The promotion and empowerment of youth require that every youth get value from participating in the programs by designing participatory programs that give youths an opportunity to discover their talent, ensuring their voices are heard and offer them an opportunity to participate in leadership and decision making.

**iv. Corporate Social Responsibility / Community Engagements**

During the financial year the State Department did not engage in any community activities

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**6 STATEMENT OF MANAGEMENT RESPONSIBILITIES**

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


The Accounting Officer in charge of the State Department for Youth Affairs 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, 2021. 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 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 State Department for Youth Affairs' financial statements give a true and fair view of the state of Department's transactions during the financial year ended June 30, 2021, and of the Department's financial position as at that date. The Accounting Officer in charge of the State Department for Youth Affairs further confirms the completeness of the accounting records maintained for the State Department, which have been relied upon in the preparation of the Department's financial statements as well as the adequacy of the systems of internal financial control.

The Accounting Officer in charge of the State Department for Youth Affairs confirms that the entity has complied fully with applicable Government Regulations and the terms of external financing covenants and that the Department'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 Department's financial statements have been prepared in a form that complies with relevant accounting standards prescribed by the Public Sector Accounting Standards Board of Kenya.

**Approval of the financial statements**

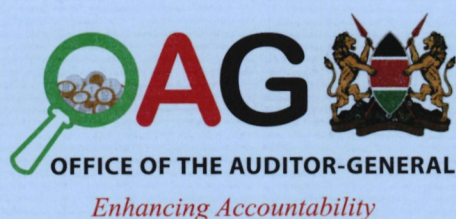
The *State Departments for Youth Affairs'* financial statements were approved and signed by the Accounting Officer on 4/4/ 2022.

  
Principal Secretary  
Name: Mr. Charles T. Sunkuli, CBS

  
Deputy Accountant General  
Name: CPA Florence Kirumba  
ICPAK Member Number 4726

# REPUBLIC OF KENYA

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



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

## REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR YOUTH AFFAIRS FOR THE YEAR ENDED 30 JUNE, 2021

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### PREAMBLE

I draw your attention to the contents of my report which is in three parts:

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Opinion

I have audited the accompanying financial statements of State Department for Youth Affairs set out on pages 25 to 46, which comprise of the statement of assets and liabilities as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the State Department for Youth Affairs as at 30 June, 2021 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

### **Other Matter**

#### **1.0 Late Exchequer Releases**

The statement of receipts and payments reflects transfers from The National Treasury totaling Kshs.3,140,772,010. However, Exchequer issues totaling Kshs.86,845,787 comprised of recurrent and development expenditure of Kshs.70,402,559 and Kshs.16,443,228, respectively were received by the State Department during the month of June, 2021 as follows:

<b>Date</b>	<b>Vote</b>	<b>Amount Received (Kshs.)</b>
21 June, 2021	Recurrent	55,368,277
28 June, 2021	Recurrent	15,034,282
01 June, 2021	Development	3,263,200
30 June, 2021	Development	13,180,028
	<b>Total</b>	<b>86,845,787</b>

The late Exchequer releases may have hindered timely implementation of the State Department's programmes.

## **2.0 Pending Bills**

Annex 1 to the financial statements reflects a nil balance in respect of comparative year pending accounts payables while the audited financial statements for 2019/2020 financial year reflected a balance of Kshs.16,921,561. The resultant difference was not explained or reconciled. Further, the State Department had pending bills balance of Kshs.21,737,242 that were not settled in the year under review but were carried forward to 2021/2022 financial year. Failure to settle bills in the year for which they relate adversely affect the implementation of the subsequent year's budgeted programs as the pending bills form a first charge to that year's budget provision.

## **3.0 Unresolved Prior Year Matters**

As disclosed under follow up on auditor's recommendations on prior year audit issues, various prior year audit issues remained unresolved as at 30 June, 2021. Management has not provided reasons for the delay in resolving the prior year audit issues.

## **REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES**

### **Conclusion**

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

### **Basis for Conclusion**

#### **1.0 Other Operating Expenses**

The statement of receipts and payments reflects an expenditure of Kshs.2,012,999,158 under use of goods and services which, as disclosed in Note 4 to the financial statements, includes amounts of Kshs.732,699,000, Kshs.14,478,657, and Kshs.10,432,414 in respect of other operating expenses, routine maintenance - vehicles and other transport equipment, and fuel, oil and lubricants, respectively. The following observations were made:

##### **1.1 Delay in Inspection of Very Important Person (VIP) Robin Chairs**

The expenditure of Kshs.732,699,000 in respect of other operating expenses includes an amount of Kshs.1,360,800 paid to a firm for supply and delivery of VIP robin chairs for the boardroom. However, review of documents provided including payment vouchers, invoices, and quotations revealed that the invoice, delivery note and request for quotations were all issued on 28 June, 2019. The items were received in the stores on 30 June, 2019 but the inspection certificate was issued on 8 December, 2020

(approximately one and half years after delivery). Although the Management attributed the delay to missing documents, the delay in inspecting the furniture is contrary to Section 48 of the Public Procurement and Asset Disposal Act, 2015 which requires immediate inspection of goods after the delivery.

Under the circumstances the Management was in breach of the law.

### **1.2 Air Ticket to Spain for a Trainee Footballer**

The expenditure of Kshs.732,699,000 in respect of other operating expenses also includes an amount of Kshs.569,445 for a return air ticket to Spain for non-civil servant to train as a professional footballer. The request for the air ticket was made on 22 July, 2019. However, no evidence was provided indicating proof of travel by the footballer. This is contrary to Regulation 104 of the Public Finance Management (National Government) Regulations, 2015 which stipulates that all expenditures should be supported by the appropriate authority. In addition, the air ticket was issued on 1 September, 2019 whereas the Local Service Order were both dated 19 December, 2020, thus an indication that air ticket was issued before an order was placed.

Under the circumstances the Management was in breach of the law.

### **2.0 Irregular Procurement of Motor Vehicle Service and Repairs**

The expenditure of Kshs.14,478,657 in respect of routine maintenance - vehicles and other transport equipment includes an amount of Kshs.3,178,866 paid to three (3) garages for repair of motor vehicles. However, records provided for audit indicates that the garages were not registered and prequalified by the State Department. This is contrary to Section 71 of the Public Procurement and Asset Disposal Act, 2015 which requires that the Head of Procurement function to maintain and continuously update lists of registered suppliers, contractors and consultants in various specific categories of goods, works or services according to its procurement needs.

Further, Regulation 174(1) and (2) of the Public Procurement and Asset Disposal Regulations, 2020 stipulates that a procuring entity shall utilize its own workshop or garage to repair and maintain motor vehicles, plant or equipment and where the procuring entity lacks the capacity to carry out the repairs or maintenance, an Accounting Officer shall competitively procure such services from a pre-qualified list of service providers licensed to undertake such services.

Consequently, it was not possible to confirm whether the State Department obtained value for money for the expenditure on repair of motor vehicles.

### **3.0 Failure to Provide Motor Vehicle Work Tickets**

As disclosed in Note 4 to the financial statements, the State Department incurred an expenditure of Kshs.10,432,414 on fuel, oil and lubricants on a fleet of forty (40) motor vehicles. However, work tickets for nineteen (19) motor vehicles were not provided for audit verification. This is contrary to Regulation 166 (4)(b) of the Public Procurement and Asset Disposal Regulations, 2020 which stipulates that an Accounting Officer should

ensure that movement and condition of assets can be tracked. No explanation was provided for the anomaly.

#### **4.0 Management of Imprest**

The statement of assets and liabilities reflects an accounts receivables-outstanding imprests and clearance accounts balance of Kshs.1,242,895 which, as disclosed in Note 8 to the financial statements, includes a balance of Kshs.78,000 in respect of government imprest. However, various officers were issued with multiple imprest before surrendering the previous imprests contrary to Regulation 93(4) of the Public Finance Management (National Government) Regulations, 2015 which prohibit issue of new imprests to officers with outstanding imprests. No explanation was provided by the Management for the anomaly.

#### **5.0 Construction of Empowerment Centres in Emurua Dikkir and Nyatike**

The statement of receipts and payments reflects an expenditure of Kshs.66,448,446 under acquisition of assets which, as disclosed in Note 6 to the financial statements, includes an amount of Kshs.10,418,630 in respect to construction of buildings. However, the balance of Kshs.10,418,630 in respect to construction of buildings differed with an amount of Kshs.13,681,879 reflected in the schedule of expenditure spent on construction of two (2) Youth Empowerment Centres resulting to unexplained and unreconciled variance of Kshs.3,263,249. Further, review of records revealed the following anomalies:

- (i) Physical verification carried out in November, 2021 at Emurua Dikkir Youth Empowerment Centre revealed that the walls had visible cracks, while the roof was leaking and the doors were ununlockable. This was an indication of poor workmanship while the certificate of practical completion had been issued. Further, the Centre had no equipment, electricity and water connection. No budgetary allocation was made during the financial year 2021/2022 to ensure operationalization of the centre. In the absence of budgetary allocation, the Centre is likely to remain unutilized.
- (ii) Physical verification at Nyatike Youth Empowerment Centre revealed that the Centre was completed and handed over on 4 November, 2021. However, the Centre is in a remote part of the county without equipment, electricity, water connection, perimeter wall and a guard house. Further, despite the challenges, no budgetary allocation was made during the year 2021/2022 to ensure operationalization of the Centre to serve the intended purpose.

In the circumstances, the value for money realised on the expenditure for the Youth Empowerment Centres in the year ended 30 June, 2021 could not be confirmed.

#### **6.0 Unsupported Acquisition of Assets/Summary of Fixed Assets Register**

Review of the fixed assets register provided for audit revealed that information such as date of acquisition, serial numbers of electronic equipment and values of all assets were not indicated in the register. Further, physical verification revealed that the assets were not tagged for ease of identification and tracking.

In the Circumstances, it could not be confirmed that preventative mechanisms were in place to eliminate theft, security threats, losses, wastage and misuse of assets as required by Regulation 139(1) and (2) of the Public Finance Management (National Government) Regulations, 2015.

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

## REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

### **Basis for Conclusion**

#### **Lack of a Risk Management Policy**

During the year under review, the State Department did not have in place an approved Risk Management Policy. Further, no evidence was provided that the Department has documented, identified and assessed risks and developed controls to respond to risks identified as required by Regulation 165 of the Public Finance Management (National Government) Regulations, 2015. The regulation stipulates that the Accounting Officer should ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism and system of risk management and internal control that builds robust business operations.

Under the circumstances, the adequacy and effectiveness of the risk management strategies and controls put in place could not be established.

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

### **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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 sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department or to cease operations.

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

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

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

### **Auditor-General's Responsibilities for the Audit**

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

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

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

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

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department for Youth Affairs to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi


22 April, 2022


**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

**8 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

	Note	2020- 2021	2019-2020
		Kshs	Kshs
<b>RECEIPTS</b>			
Transfers from National Treasury	1	3,140,772,010	20,303,792,756
Other Revenues	2	-	6,000
<b>TOTAL REVENUES</b>		<b>3,140,772,010</b>	<b>20,303,798,756</b>
<b>PAYMENTS</b>			
Compensation of Employees	3	635,591,108	579,228,634
Use of goods and services	4	2,012,999,158	1,222,674,348
Transfers to Other Government Units	5	458,492,653	18,488,426,551
Acquisition of Assets	6	66,448,447	274,262,515
<b>TOTAL PAYMENTS</b>		<b>3,173,531,365</b>	<b>20,564,592,048</b>
<b>SURPLUS/DEFICIT</b>		<b>(32,759,355)</b>	<b>(260,793,292)</b>

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 4/4/ 2022 and signed by:

  
Principal Secretary  
Name: Mr. Charles T. Sunkuli, CBS


  
Deputy Accountant General  
Name: CPA Florence Kirumba  
ICPAK Member Number 4726


**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

**9 STATEMENT OF ASSETS AND LIABILITIES AS AT 30TH JUNE 2021**

	Note	2020- 2021	2019-2020
		Kshs	Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	7A	3,011,097	39,578,111
Cash Balances	7B	532,546	345,772
<b>Total Cash And Cash Equivalents</b>		<b>3,543,643</b>	<b>39,923,883</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	8	1,242,895	3,242,370
<b>TOTAL FINANCIAL ASSETS</b>		<b>4,786,538</b>	<b>43,166,253</b>
<b>LESS: FINANCIAL LIABILITIES</b>			
Accounts Payables - Deposits	9	25,420	506,588
<b>NET FINANCIAL ASSETS</b>		<b>4,761,118</b>	<b>42,659,665</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	10	42,659,665	303,452,957
Prior year adjustments	11	(5,139,192)	-
Surplus/Deficit for the year		(32,759,355)	(260,793,292)
<b>NET FINANCIAL POSSITION</b>		<b>4,761,118</b>	<b>42,659,665</b>

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 4/4/ 2022 and signed by:

  
Principal Secretary  
Name: Mr.Charles T. Sunkuli,CBS

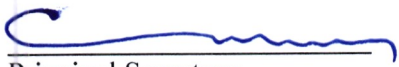
  
Deputy Accountant General  
Name: CPA Florence Kirumba  
ICPAK Member Number:4726


**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

**10 STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2021**

	Note	2020- 2021	2019- 2020
		Kshs	Kshs
<b>CASH FLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts for operating income</b>			
Transfers from National Treasury	1	3,140,772,010	20,303,792,756
Other Revenues	2	-	6,000
		<b>3,140,772,010</b>	<b>20,303,798,756</b>
<b>Payments for operating expenses</b>			
Compensation of Employees	3	635,591,108	579,228,634
Use of goods and services	4	2,012,999,158	1,222,674,348
Transfers to Other Government Units	5	458,492,653	18,488,426,551
		<b>3,107,082,919</b>	<b>20,290,329,533</b>
<b>Adjusted for:</b>			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	12	1,999,475	19,501,914
Increase/(Decrease) in Accounts Payable: (deposits and retention)	13	(481,168)	(3,720,840,121)
Prior year Adjustment	11	(5,139,192)	-
		<b>30,068,206</b>	<b>(3,687,868,984)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	(66,448,447)	(274,262,515)
<b>Net cash flows from Investing Activities</b>		<b>(66,448,447)</b>	<b>(274,262,515)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		-	-
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(36,380,240)</b>	<b>(3,962,131,499)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>39,923,883</b>	<b>4,002,055,382</b>
<b>Cash and cash equivalent at END of the year</b>		<b>3,543,643</b>	<b>39,923,883</b>

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 4/4/2022 and signed by:

  
Principal Secretary  
Name: Mr. Charles T. Sunkuli, CBS

  
Deputy Accountant General  
Name: CPA Florence Kirumba  
ICPAK Member Number:4726

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
*Reports and Financial Statements*  
*For the year ended June 30, 2021.*

**11 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR ENDED 30 JUNE 2021**

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation Difference to Final Budget f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	3,661,851,869	(258,964,164)	3,402,887,705	3,140,772,011	262,115,694	92%
Other Receipts	0	0	0	0	0	0%
<b>Total Receipts</b>	<b>3,661,851,869</b>	<b>(258,964,164)</b>	<b>3,402,887,705</b>	<b>3,140,772,011</b>	<b>262,115,694</b>	<b>92%</b>
<b>Payments</b>						
Compensation of Employees	560,440,000	65,400,011	625,840,011	635,591,108	(9,751,097)	102%
Use of goods and services	2,494,194,794	(270,620,115)	2,223,574,681	2,012,999,158	210,575,523	91%
Transfers to Other Government Units	487,843,700	(29,262,147)	458,581,553	458,492,653	88,900	100%
Social Security Benefits	500,000	(500,000)	0	0	0	0%
Acquisition of Assets	118,873,375	(23,981,915)	94,891,460	66,448,446	28,443,014	70%
<b>Grand Total</b>	<b>3,661,851,869</b>	<b>(258,964,164)</b>	<b>3,402,887,705</b>	<b>3,173,531,365</b>	<b>229,356,340</b>	<b>93%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(32,759,354)</b>	<b>32,759,354</b>	

**(a) Compensation of Employees**

-The absorption of 102% on compensation of Employees in the Financial Year 2020/2021 was a result of the budgetary allocation of Kshs.10 million for car purchase allowances to the Chief Administrative Secretary. The funds were appropriated in the printed estimates but were erroneously removed by the National Treasury in the Supplementary Estimates No 2. This is after the State Department had incurred expenditure on the budget line and the National Treasury providing exchequer on the same.

**(b) Acquisition of Assets**


The absorption of 66% of Acquisition of Assets was as a result of :-


**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

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- *In adequate funding /exchequer*
- *Lengthy procedures in preparing and uploading procurement plans thus taking time for the entity to utilize the budgeted funds in time before closure of the procurement of goods and services within the financial year.*
- *Late approval of Supplementary estimates No.2*

The entity financial statements were approved on 4/21 2022 and signed by:

  
Principal Secretary  
Name: Mr. Charles T. Sunkuli, CBS

  
Deputy Accountant General  
Name: CPA Florence Kirumba  
ICPAK Member Number:4726

**STATE DEPARTMENT FOR YOUTH AFFAIRS**

**Reports and Financial Statements**

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


**12 SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2021**


Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=d-c	f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	1,309,361,869	(4,796,164)	1,304,565,705	1,304,565,705	0	100%
Other Receipts	0			0	0	0%
<b>Total Receipts</b>	<b>1,309,361,869</b>	<b>(4,796,164)</b>	<b>1,304,565,705</b>	<b>1,304,565,705</b>	<b>0</b>	<b>100%</b>
<b>PAYMENTS</b>						
Compensation of Employees	560,440,000	65,400,011	625,840,011	635,591,108	(9,751,097)	102%
Use of goods and services	302,464,399	(68,705,983)	233,758,416	225,669,641	8,088,775	96%
Transfers to Other Government Units	427,843,700	737,853	428,581,553	428,492,653	88,900	100%
Social Security Benefits	500,000	(500,000)	0	0	0	0%
Acquisition of Assets	18,113,770	(1,728,045)	16,385,725	12,997,828	3,387,897	79%
<b>Grand Total</b>	<b>1,309,361,869</b>	<b>(4,796,164)</b>	<b>1,304,565,705</b>	<b>1,302,751,230</b>	<b>1,814,475</b>	<b>100%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,814,475</b>	<b>1,814,475</b>	

**(a) Compensation of Employees**

The absorption of 102% on compensation of Employees in the Financial Year 2020/2021 was a result of the budgetary allocation of Kshs.10 million for car purchase allowances to the Chief Administrative Secretary. The funds were appropriated in the printed estimates but were erroneously removed by the National Treasury in the Supplementary Estimates No 2. This is after the State Department had incurred expenditure on the budget line and the National Treasury providing exchequer on the same.

The entity financial statements were approved on 4/4/2022 and signed by:

  
Principal Secretary  
Name: Mr. Charles T. Sunkuli, CBS

  
Deputy Accountant General  
Name: CPA Florence Kirumba  
ICPAK Member Number: 4726

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**13 SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2021**

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=c-d	% of Utilisation f=d/c %
<b>RECEIPTS</b>						
Exchequer releases	2,352,490,000	0	2,098,322,000	1,836,206,306	262,115,694	88%
<b>Total Receipts</b>	<b>2,098,322,000</b>	<b>0</b>	<b>2,098,322,000</b>	<b>1,836,206,306</b>	<b>262,115,694</b>	<b>88%</b>
<b>Payments</b>						
Use of goods and services	2,191,730,395	(201,914,130)	1,989,816,265	1,787,329,517	202,486,748	90%
Transfers to Other Government Units	60,000,000	(30,000,000)	30,000,000	30,000,000	0	100%
Acquisition of Assets	100,759,605	(22,253,870)	78,505,735	53,450,619	25,055,117	66%
<b>Grand Total</b>	<b>2,352,490,000</b>	<b>(254,168,000)</b>	<b>2,098,322,000</b>	<b>1,870,780,135</b>	<b>227,541,865</b>	<b>89%</b>
<b>Surplus/Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(34,573,829)</b>	<b>34,573,829</b>	

**(a) Receipts**

The State Department was not fully funded and especially the KYEOP and thus absorption of 88%.

**(b) Acquisition of Assets**

The absorption of 66% of Acquisition of Assets was as a result of :-

- In adequate funding /exchequer
- Lengthy procedures in preparing and uploading procurement plans thus taking time for the entity to utilize the budgeted funds in time before closure of the procurement of goods and services within the financial year.
- Late approval of Supplementary estimates No. 2

The entity financial statements were approved on 4/4/ 2022 and signed by:



Principal Secretary  
 Name: Mr. Charles T. Sunkuli, CBS

Deputy Accountant General  
 Name :CPA Florence Kirumba  
 ICPAK Member Number:4726

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
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**14 BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES**

Programme/Sub-programme	Original Budget, 2021	Adjustments	Final Budget	Actual on comparable basis		Budget utilization difference
				2021	Date, 2021	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Gender &amp; Youth Empowerment</b>						
Sub-programme 2: Youth Development Services	3,014,735,534	(217,085,163)	2,797,650,371	2,574,062,895	236,068,371	
Sub-programme 3: Youth Employment Scheme	359,490,000	(30,000,000)	329,490,000	329,490,000	-	
Sub-programme 4: Youth Coordination and Representation	98,000,000	-	98,000,000	98,000,000	-	
Sub-programme 5: General Adm. Planning and Support Services	189,626,335	(11,879,001)	177,747,334	171,978,460	(6,712,021)	
<b>TOTAL</b>	<b>3,661,851,869</b>	<b>(258,964,164)</b>	<b>3,402,887,705</b>	<b>3,173,531,365</b>	<b>229,356,340</b>	

## **15 SIGNIFICANT ACCOUNTING POLICIES**

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

### **1. Statement of Compliance and Basis of Preparation**

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

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

### **2. Reporting Entity**

The financial statements are for the State Department for 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 Employment & Opportunity Project*
- ii. GOK/UNFPA 9<sup>th</sup> Country Programme – Youth*

### **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.

#### **i) 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)

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**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**ii) 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.

**iii) 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 30<sup>th</sup> June 20xx, there were no instances of non-compliance with terms and conditions which have resulted in cancellation of external assistance loans.

**iv) 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 been paid out by the Entity.

**i) Compensation of Employees**

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

**ii) Use of Goods and Services**

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

**iii) Interest on Borrowing**

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

**iv) Repayment of Borrowing (Principal Amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**v) Acquisition of Fixed Assets**

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

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

**a) Restriction on Cash**

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2021 this amounted to Kshs 500 compared to Kshs.481,688 in prior period as indicated on Note 7A. There were no other restrictions on cash during the year.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**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 2020 for the period 1<sup>st</sup> July 2020 to 30<sup>th</sup> June 2021 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

**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 (Continued)**

**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 30<sup>th</sup> June 2021.

**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, errors that have been corrected are disclosed under note 15.11 explaining the nature and amounts.

**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.

**16. Contingent Liabilities**

Section 148 (9) of the PFM Act regulations 2015 requires the Accounting officer of a National Government entity to report on the payments made, or losses incurred, by the National Government entity to meet contingent liabilities as a result of loans during the financial year.

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The state Department does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. The State Department had contingent Liabilities arising from penalties and interest on late submission of withholding tax on Rental Income amounting to Kshs.7,189,000 as per Note 15 of the Financial Statements.

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**16 NOTES TO THE FINANCIAL STATEMENTS**

**1. Exchequer Releases**

Description	Reference of the transfer	Date of transfer	2020 - 2021	2019 - 2020
			Kshs	Kshs
Total Exchequer Releases for quarter 1			292,409,885	2,367,097,023
Total Exchequer Releases for quarter 2			1,200,710,162	4,864,417,910
Total Exchequer Releases for quarter 3			758,709,603	4,161,570,692
Total Exchequer Releases for quarter 4			888,942,360	8,910,707,131
<b>TOTAL</b>			<b>3,140,772,010</b>	<b>20,303,792,756</b>

**2. Other Revenues**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Other Revenues	-	6,000
<b>TOTAL</b>	<b>-</b>	<b>6,000</b>

**3. Compensation of Employees**

Description	2020 - 2021	2019 - 2020
	Kshs	Kshs
Basic salaries of permanent employees	443,163,542	397,438,258
Basic wages of temporary employees		
Personal allowances paid as part of salary	192,427,566	181,790,376
<b>TOTAL</b>	<b>635,591,108</b>	<b>579,228,634</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**4. Use of Goods and Services**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Utilities, supplies and services	10,129,617	10,255,069
Communication, supplies and services	12,391,078	38,708,958
Domestic travel and subsistence	57,440,759	100,980,527
Foreign travel and subsistence	9,034,791	10,946,797
Printing, advertising and information supplies & services	20,846,992	21,013,183
Rentals of produced assets	83,959,818	71,592,492
Training expenses	596,172,882	156,837,983
Hospitality supplies and services	390,310,908	42,634,505
Insurance costs	29,193,522	
Specialised materials and services	7,790,290	5,074,869
Office and general supplies and services	28,369,588	39,880,321
Other operating expenses	732,699,000	636,706,253
Routine maintenance – vehicles and other transport equipment	14,478,657	15,555,307
Routine maintenance – other assets	9,748,842	17,337,731
Fuel Oil and Lubricants	10,432,414	32,406,069
	-	22,744,284
<b>TOTAL</b>	<b>2,012,999,158</b>	<b>1,222,674,348</b>

**5. Grants and Transfers to Other Government Entities**

<b>Description</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300) -Current Grants	428,492,653	11,792,826,551
Capital Grants	30,000,000	6,695,600,000
<b>TOTAL</b>	<b>458,492,653</b>	<b>18,488,426,551</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**Analysis of Transfers**

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

Description	2020 - 2021	2019-2020
	Kshs	kshs
<b>Transfers to SAGAs and SCs</b>		
National Youth Enterprise Development Fund	329,490,000	634,630,000
President Award Scheme	20,000,000	20,000,000
National Youth Service	-	17,725,516,300
National Youth Council	98,000,000	98,000,000
Int.Conference for great lake Region	11,002,653	10,280,251
<b>TOTAL</b>	<b>458,492,653</b>	<b>18,488,426,551</b>

**6. Acquisition of Assets**

	2020 - 2021	2019 - 2020
	Kshs	Kshs
<b>Non-Financial Assets</b>		
Construction of Buildings	10,418,630	67,492,324
Refurbishment of Buildings	5,437,914	51,542,985
Purchase of Vehicles and Other Transport Equipment	25,520,000	63,761,000
Overhaul of Vehicles and Other Transport Equipment		
Purchase of Household Furniture and Institutional Equipment		
Purchase of Office Furniture and General Equipment	7,635,563	26,982,277
Purchase of ICT Equipment, Software and Other ICT Assets		
Purchase of Specialised Plant, Equipment and Machinery	1,924,097	4,157,000
Rehabilitation and Renovation of Plant, Machinery and Equip.		
Purchase of Certified Seeds, Breeding Stock and Live Animals		
Research, Studies, Project Preparation, Design & Supervision	15,512,242	60,326,929
<b>Sub Total</b>	<b>66,448,446</b>	<b>274,262,515</b>
<b>Financial Assets</b>		
<b>Sub Total</b>	<b>-</b>	<b>-</b>
<b>TOTAL</b>	<b>66,448,446</b>	<b>274,262,515</b>

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**7A: Bank Accounts**

Name of Bank, Account No. & currency	Indicate whether recurrent, Development, deposit e.t.c	2020 - 2021	2019 - 2020
		Kshs	Kshs
<i>Central Bank of Kenya, 1000395575, KShs</i>	Recurrent	13,147	1,021
<i>Central Bank of Kenya, 1000395664, KShs</i>	Development	248,987	2,438,211
<i>Central Bank of Kenya, 1000395729, KShs</i>	Deposit	500	481,688
<i>Central Bank of Kenya, 1000395729, KShs</i>	Project-KEYOP	958,763	36,657,191
<i>Central Bank of Kenya, 1000397788, KShs</i>	UNFPA	1,789,700	
<b>Total</b>		<b>3,011,097</b>	<b>39,578,111</b>

**7B: cash in hand**

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Cash in Hand – Held in domestic currency	532,546	345,772
<b>TOTAL</b>	<b>532,546</b>	<b>345,772</b>

Cash in hand should also be analysed as follows:

	2020 - 2021	2019 - 2020
	Kshs	Kshs
Headquarters- Cash office-Recurrent	507,626	
Headquarters- Cash office-Deposit	24,920	345,772
Location 1-Kencom hse		
<b>TOTAL</b>	<b>532,546</b>	<b>345,772</b>

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8: Accounts Receivable**

<i>Description</i>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	78,000	16,900
District suspense/unspent A.I.Es	1,027,856	3,225,470
Salary advances	137,039	-
<b>TOTAL</b>	<b>1,242,895</b>	<b>3,242,370</b>

**9. Accounts Payable**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposits	25,420	506,588
<b>TOTAL</b>	<b>25,420</b>	<b>506,588</b>

**10. Fund Balance Brought Forward**

	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	39,578,111	4,001,391,696
Cash in hand	345,772	663,686
Receivables - Outstanding Imprests	3,242,370	22,744,284
Payables - Deposits	(506,588)	(3,721,346,709)
<b>TOTAL</b>	<b>42,659,665</b>	<b>303,452,957</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**11. Prior Year Adjustments**

	<b>Balance c/f FY 2019/2020 as per Financial statements</b>	<b>Adjustments</b>	<b>Adjusted Balance c/f FY 2020/2021</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Rec Bank account Balances	1,021	(1,021)	0
Dev Bank account Balances	2,438,211	(2,438,211)	0
District Suspense	3,225,470	(2,683,060)	542,410
Receivables	16,900	(16,900)	0
<b>TOTAL</b>	<b>5,681,602</b>	<b>(5,139,192)</b>	<b>542,410</b>

**Note**

**Recurrent and Development Bank balances**

Prior year Adjustment of ksh5,139,191.60 consists of Recurrent and Development bank balances b/f from 2019/2020 of ksh1,021 and ksh2,438,211 respectively but recovered by the National Treasury as per section 45 of the PFM Act during the year 2020/2021.

**District Suspense**

The district suspense figure of kshs3,225,470 relates to unspent balances for A.I..Es b/f from F/Y 2019/2020. The ksh2,683,059.60 relates to unspent A.I.E balances that were surrendered and directly recovered by the National Treasury during the F/Y2020/2021.

**Receivables**

The figure on Receivables of ksh16,900 relates to outstanding imprests b/f from F/Y2019/2020 and surrendered in the F/Y2020/2021.

The totals of the above amounts reduced the fund balance b/f from the F/Y2019/2020 by ksh5,139,191.60.

**12 Increase)/ Decrease in Receivable**

<b>Description of the error</b>	<b>2020 - 2021</b>	<b>2019 - 2020</b>
	<b>KShs</b>	<b>KShs</b>
Outstanding Imprest /unspent A.I.Es as at 1 <sup>st</sup> July 2020 (A)	3,242,370	22,744,284
Imprest/A.I.Es outstanding as at 30 <sup>th</sup> June 2021	1,242,895	3,242,370
Decrease/Increase in Accounts receivable	1,999,474	19,501,914

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**13. Increase/ (Decrease) in Accounts Payable**

Description of the error	2020 - 2021	2019 - 2020
	KShs	KShs
Deposit and Retentions as at 1 <sup>st</sup> July 2020 (A)	506,588	3,721,346,522
Accounts Payables as at 30 <sup>th</sup> June 2021	25,420	506,588
Increase/Decrease in Accounts payable	<b>(481,168)</b>	<b>(3,720,839,934)</b>

**14. Related Party Disclosures**

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

The following comprise of related parties to the State Department for Youth Affairs

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

**Related party transactions:**

Description	2020- 2021	2019- 2020
	Kshs	Kshs
Key Management compensation		
Transfers to the Other Ministries Departments and Agencies		
Transfers to other State Corporations and Semi-Autonomous Government Agencies	458,492,653	18,488,426,551

**15. Contingent Liabilities**

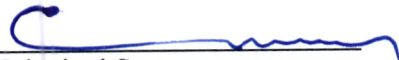
During the year under review KRA carried out preliminary findings on the State Department withholding Rental Income Tax reconciliation for the financial years 2017/2018 and 2019/2020. The findings were that the State Department have penalties and interest obligations amounting to Kshs. 7,189,000. The State Department vide letter Ref. MIIY/SDY/ACCTs/24 requested for a waiver. However the Kenya Revenue Authority is yet to respond.


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

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Transfers to other Units	In progress	Not Resolved	By 22 <sup>nd</sup> March 2022
2.0	Unauthorized and Unsupported Expenditures	In progress	Not Resolved	By 22 <sup>nd</sup> March 2022
<b>Other Matter</b>				
1.0.	Pending Bills	Resolved	Resolved	
2.0.	Unresolved Prior Year Audit Matters			
<b>Basis for Conclusion</b>				
1.0.	Other Operating Expenses	In progress	Not Resolved	By 22 <sup>nd</sup> March 2022
1.1	Provision of Fumigation Services	In progress	Not Resolved	By 22 <sup>nd</sup> March 2022
1.2	Cleaning Services	In progress	Not Resolved	By 22 <sup>nd</sup> March 2022
1.2.1	Use of Expired Contract to Procure Cleaning Services for the State Department's Headquarters at Kencom House	In progress	Not Resolved	By 22 <sup>nd</sup> March 2022
1.2.2.	Non-Compliance with the Law on Contract Extension	In progress	Not Resolved	By 22 <sup>nd</sup> March 2022
1.3.	Event Management Expenditure	In progress	Not Resolved	By 22 <sup>nd</sup> March 2022
2.0.	Routine Maintenance –Other Assets	In progress	Not Resolved	By 22 <sup>nd</sup> March 2022
3.0	Procurement of Ground Preparation Services	In progress	Not Resolved	By 22 <sup>nd</sup> March 2022

  
Principal Secretary  
Name: Mr. Charles T. Sunkuli, CBS

  
Deputy Accountant General  
Name: CPA Florence Kirumba  
ICPAK Member Number:4726

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
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**ANNEXES**

**ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	<b>A</b>	<b>B</b>	<b>c</b>	<b>d=a-c</b>		
<b>Construction of buildings</b>						
1.						
2.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
3.						
4.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
5. Mansio Investment	484,700	19/4/2021	-	484,700	-	Lack of budgetary allocations
6. Charismatic Enterprises	206,400	22/10/2020	-	206,400		Lack of budgetary allocations
7. Computers Ltd	229,979	30/4/2021	-	229,979		Lack of budgetary allocations
8. Whylie General Supplies	327,600	29/4/2021	-	327,600		Lack of budgetary allocations
9. Nality Supplies General	802,500	18/4/2021	-	802,500		Lack of budgetary allocations
10. Favourique Enterprises	355,500	10/2/2021	-	355,500		Lack of budgetary allocations
11. Petmart Services	475,900	26/2/2021	-	475,900		Lack of budgetary allocations
12. Mosden Company Ltd	150,000	18/4/2021	-	150,000		Lack of budgetary allocations

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
13. Computerways Ltd	147,204	11/12/2020	-	147,204		Lack of budgetary allocations
14. Lumaka General Ltd	100,000	27/11/2020	-	100,000		Lack of budgetary allocations
15. Elevetus Technologies	139,900	4/12/2020	-	139,900		Lack of budgetary allocations
16. Linkmat Investments	978,450	27/11/2020	-	978,450		Lack of budgetary allocations
17. Palmwoods Company Ltd	426,000	11/2/2021	-	426,000		Lack of budgetary allocations
18. Beny Investment Limited	365,000	18/4/2021	-	365,000		Lack of budgetary allocations
19. De-Mwati Enterprises	326,400	29/4/2021	-	326,400		Lack of budgetary allocations
20. Symponics Electronics	390,580	29/4/2021	-	390,580		Lack of budgetary allocations
21. Ricoh Net Africa Technology	404,000	21/4/2021	-	404,000		Lack of budgetary allocations
22. Kimfami Office Solutions	396,120	29/4/2021	-	396,120		Lack of budgetary allocations
23. JerichHand Crafts	150,000	21/4/2021	-	150,000		Lack of budgetary allocations
24. Eurocom Systems Ltd	33,800	11/12/2020	-	33,800		Lack of budgetary allocations
25. Mosden Co. Ltd	222,550	18/4/2021	-	222,550		Lack of budgetary allocations
26. Favouroque Enterprises	158,000	17/2/2021	-	158,000		Lack of budgetary allocations
27. Kalotavonwe Merchants	343,000	17/2/2021	-	343,000		Lack of budgetary allocations
28. Computerways Ltd	266,800	30/4/2021	-	266,800		Lack of budgetary allocations
29. Felam General Merchants	388,700	1/2/2021	-	388,700		Lack of budgetary allocations
30. Computerways Ltd	574,940	21/12/2020	-	574,940		Lack of budgetary allocations
31. Net Through Company	811,500	18/4/2021	-	811,500		Lack of budgetary allocations
32. Beny Investments Limited	214,100	27/5/2021	-	214,100		Lack of budgetary allocations
33. Sharzat General Supplies	407,000	10/6/2021	-	407,000		Lack of budgetary allocations
34. Bima Logistic Ltd	260,690	30/4/2021	-	260,690		Lack of budgetary allocations
35. Nyambaric Office Agencies	275,000	10/2/2021	-	275,000		Lack of budgetary allocations
36. Kalotavonwe Merchants	300,670	10/2/2021	-	300,670		Lack of budgetary allocations
37. De-Mwati Enterprises	216,960	29/5/2021	-	216,960		Lack of budgetary allocations
38. Feannac Enterprises	40,000	27/11/2020	-	40,000		Lack of budgetary allocations

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Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
39. Computerways Ltd	574,940	11/12/2020	-	574,940		Lack of budgetary allocations
40. Linkmatt Investments	417,600	27/11/2020	-	417,600		Lack of budgetary allocations
41. Dastech Investments Ltd	486,700	27/5/2021	-	486,700		Lack of budgetary allocations
42. Rex Kiosk	306,250	27/11/2020	-	306,250		Lack of budgetary allocations
43. Takusi Company	864,354		-	864,354		Lack of budgetary allocations
44. Coastwide	1,507,010	29/4/2021	-	1,507,010		Lack of budgetary allocations
45. Computerways Limited	1,518,372		-	1,518,372		Lack of budgetary allocations
46. Computerways Ltd	574,940		-	574,940		Lack of budgetary allocations
47. Safaricom PLC	59,800		-	59,800		Lack of budgetary allocations
48. Safaricom PLC	18,150		-	18,150		Lack of budgetary allocations
49. Safaricom PLC	13,560		-	13,560		Lack of budgetary allocations
<b>Sub-Total</b>	<b>17,711,619</b>			<b>17,711,619</b>		
<b>Supply of services</b>						
50. Chamwa Motors Ltd	476,121	11/2/2021	-	476,121		Lack of budgetary allocations
51. Welma Agencies Ltd	384,000	11/2/2021	-	384,000		Lack of budgetary allocations
52. Peter Kimita	300,000	11/2/2021	-	300,000		Lack of budgetary allocations
53. MFI Document Solution	235,271	4/5/2021	-	235,271		Lack of budgetary allocations
54. Pago Airways Travel Services	28,785	21/6/2021	-	28,785		Lack of budgetary allocations
55. Excellence Rovers Enterprises	394,440	3/3/2021	-	394,440		Lack of budgetary allocations
56. Apex Motor Mart Ltd	213,000	11/2/2021	-	213,000		Lack of budgetary allocations
57. Apex Motor Mart Ltd	294,006		-	294,006		Lack of budgetary allocations
58. Stirling Consultants Ltd	1,700,000	19/4/2021-	-	1,700,000		Lack of budgetary allocations
<b>Sub-Total</b>	<b>4,025,623</b>			<b>4,025,623</b>		
<b>Grand Total</b>	<b>21,737,242</b>			<b>21,737,242</b>		

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
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**ANNEX 2 – SUMMARY OF FIXED ASSET REGISTER**

<b>Asset class</b>	<b>Historical Cost b/f</b>	<b>Historical Cost b/f Restated</b>	<b>Addition during the Year</b>	<b>Dispos als during the year</b>	<b>Transf ers (in /out) during the year</b>	<b>Historical Cost of (Kshs) 2020/21</b>
	<b>(Kshs)</b>		<b>(Kshs)</b>	<b>(Kshs)</b>		
Land	0	0	0			0
Buildings and structures	138,242,831	138,242,831	10,418,630	-	-	148,661,461
Refurbishment of Buildings		51,542,985	5,437,914			56,980,899
Transport equipment	93,326,032	93,326,032	25,520,000			118,846,032
Office equipment, furniture and fittings	39,382,233	39,382,233	7,635,563			47,017,796
ICT Equipment, Software and Other ICT Assets	40,761,450	40,761,450				40,761,450
Other Machinery and Equipment	2,392,251	2,392,251	1,924,097			4,316,348
Heritage & Cultural Assets	1,725,000	1,725,000	-			1,725,000
Intangible Assets	60,326,929	60,326,929	-			60,326,929
Research, Feasibility studies, project preparation and Design	0	0	15,512,242			15,512,242
<b>Total</b>	<b>427,610,311</b>	<b>427,699,711</b>	<b>66,448,446</b>			<b>494,148,157</b>

**ANNEX 3 – LIST OF PROJECTS IMPLEMENTED BY THE STATE DEPARTMENT FOR YOUTH AFFAIRS**

<b>Ref</b>	<b>Project Name</b>	<b>Principal activity of the project</b>	<b>Accounting Officer</b>	<b>Project consolidated in these financial statements(yes/no)</b>
IDA Credit no.58120	Kenya Youth Employment and opportunities project	Improving Youth employability	Mr Charles Sunkuli	Yes

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
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**ANNEX 4 -- LIST OF SCs, SAGAs AND PUBLIC FUNDS UNDER THE STATE  
DEPARTMENT FOR YOUTH AFFAIRS**

<b>Ref</b>	<b>SC, SAGA or Public Fund's name</b>	<b>Principal activity of entity</b>	<b>Accounting Officer</b>	<b>Amount transferred during the year</b>	<b>Inter- entity reconciliations done?(yes/no)</b>
1	Youth Enterprise Development Fund	Reduce unemployment among the Youths.	Mr Charles Sunkuli,CBS	634,630,000	Yes
2	National Youth Council	Policy Research and Advocacy on Youth affairs.	Mr Charles Sunkuli,CBS	98,000,000	Yes
3	Presidential Award Scheme	Nurture leadership skills among the youths	Mr Charles Sunkuli,CBS	20,000,000	Yes
4	Int Conference for great lake Regions	Nurture Entrepreneurship	Mr Charles Sunkuli,CBS	11,002,653	Yes

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**ANNEX 5- REPORTS GENERATED FROM IFMIS.**

**i. GOK IFMIS Comparison Trial Balance**



**Trial Balance Comparison Report**

Entity: 1214-1214\_State Department for Youth

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To ADJ2-20

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
1450199 Receipts not classified elsewhere classified	0.00	0.00	0.00	6,000.00
1450100 Paid to Exchequer	0.00	0.00	0.00	6,000.00
1450000 Other Receipts Not Elsewhere Classified	0.00	0.00	0.00	6,000.00
2110101 Basic Salaries - Civil Service	443,163,542.25	0.00	397,438,258.20	0.00
2110100 Basic Salaries - Permanent Employees	443,163,542.25	0.00	397,438,258.20	0.00
2110202 Casual Labour - Others	0.00	0.00	0.00	0.00
2110200 Basic Wages - Temporary Employees	0.00	0.00	0.00	0.00
2110301 House Allowance	96,460,831.00	0.00	91,371,177.55	0.00
2110305 Prosecutorial and State Counsel Allowance	200,000.00	0.00	0.00	0.00
2110307 Hardship Allowance	14,500,000.00	0.00	13,440,000.00	0.00
2110309 Special Duty Allowance	600,000.00	0.00	1,060,000.00	0.00
2110311 Transfer Allowance	7,466,395.95	0.00	2,031,999.85	0.00
2110312 Responsibility Allowance	1,300,000.00	0.00	920,000.00	0.00
2110313 Entertainment Allowance	2,899,997.95	0.00	0.00	0.00
2110314 Transport Allowance	39,536,476.70	0.00	44,879,999.90	0.00
2110315 Extremeous Allowance	7,000,000.00	0.00	5,639,999.70	0.00
2110317 Domestic Servant Allowance	600,000.00	0.00	487,200.00	0.00
2110318 n Practising Allowance	240,000.00	0.00	0.00	0.00
2110320 Leave Allowance	9,823,764.90	0.00	11,958,999.10	0.00
2110322 Risk Allowance	0.00	0.00	0.00	0.00
2110334 Instructors Allowance	0.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	10,000,000.00	0.00	10,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	182,427,866.50	0.00	161,790,376.10	0.00
<b>2110000 Wages and Salary Contributions</b>	<b>635,591,168.75</b>	<b>0.00</b>	<b>679,328,634.36</b>	<b>0.00</b>
2210101 Electricity	5,234,379.00	0.00	5,258,131.05	0.00
2210102 Water and Sewerage Charges	4,895,237.55	0.00	4,996,938.00	0.00
2210103 Gas expenses	0.00	0.00	0.00	0.00
2210100 Utilities, Supplies and Services	10,129,616.55	0.00	10,255,069.05	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	7,927,161.95	0.00	29,261,453.05	0.00
2210202 Internet Connections	2,789,488.60	0.00	5,210,391.50	0.00
2210203 Courier & Postal Services	1,674,407.00	0.00	4,217,114.00	0.00
2210200 Communication, Supplies and Services	12,391,077.55	0.00	38,706,958.55	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	13,269,616.00	0.00	21,762,340.00	0.00
2210302 Accommodation - Domestic Travel	7,307,764.00	0.00	16,037,815.00	0.00
2210303 Daily Subsistence Allowance	36,131,446.00	0.00	61,746,562.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	731,733.00	0.00	1,463,610.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	57,440,759.00	0.00	101,010,527.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	5,372,719.00	0.00	3,722,380.00	0.00
2210402 Accommodation	1,689,726.00	0.00	3,124,558.00	0.00
2210403 Daily Subsistence Allowance	1,617,128.00	0.00	3,366,259.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	355,218.00	0.00	733,600.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	9,034,791.00	0.00	10,946,797.00	0.00
2210502 Publishing & Printing Services	8,932,572.00	0.00	3,380,440.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	3,473,657.35	0.00	10,192,940.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	5,456,028.00	0.00	2,170,673.40	0.00
2210505 Trade Shows and Exhibitions	2,984,735.00	0.00	5,673,630.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	20,846,992.35	0.00	21,417,683.40	0.00
2210603 Rents and Rates - Non-Residential	78,591,417.35	0.00	66,405,781.80	0.00
2210604 Hire of Transport, Equipment	5,368,401.00	0.00	5,066,710.00	0.00
2210600 Rentals of Produced Assets	83,959,818.35	0.00	71,472,491.80	0.00

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Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210701 Travel Allowance	5,464,042.65	0.00	7,665,121.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	2,730,308.00	0.00	4,525,425.20	0.00
2210703 Production and Printing of Training Materials	4,459,854.00	0.00	6,340,288.80	0.00
2210704 Hire of Training Facilities and Equipment	15,105,400.00	0.00	28,355,555.00	0.00
2210705 Field Training Attachments	0.00	0.00	0.00	0.00
2210706 Book Allowance	20,000.00	0.00	62,700.00	0.00
2210707 Project Allowance	93,200.00	0.00	80,850.00	0.00
2210708 Trainer Allowance	415,345.00	0.00	2,407,767.60	0.00
2210709 Research Allowance	53,577.00	0.00	46,250.00	0.00
2210711 Tuition Fees Allowance	7,074,181.00	0.00	8,505,016.80	0.00
2210712 Trainee Allowance	560,756,974.35	0.00	98,849,106.20	0.00
2210700 Training Expenses	596,172,832.00	0.00	156,837,862.60	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	8,393,674.00	0.00	10,948,707.00	0.00
2210802 Boards, Committees, Conferences and Seminars	22,435,034.00	0.00	31,073,297.50	0.00
2210805 National Celebrations	362,200.00	0.00	597,500.00	0.00
2210807 Medals, Awards and Honors	359,100,000.00	0.00	0.00	0.00
2210808 Purchase of Coffins	0.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Servi	390,310,908.00	0.00	42,619,504.50	0.00
2210901 Group Personal Insurance	29,193,522.00	0.00	0.00	0.00
2210900 Insurance Costs	29,193,522.00	0.00	0.00	0.00
2211001 Medical Drugs	1,304,599.10	0.00	726,000.00	0.00
2211003 Veterinarian Supplies and Materials	0.00	0.00	0.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	0.00	0.00	0.00	0.00
2211009 Education and Library Supplies	3,857,030.50	0.00	2,269,653.50	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	0.00	0.00	0.00	0.00
2211012 Purchase of Police, Prisons, and NYS Small Equipment and Supplies	0.00	0.00	0.00	0.00
2211015 Foods and Rations	1,179,800.00	0.00	1,245,700.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	1,448,860.00	0.00	813,515.00	0.00
2211018 Purchase of Uniforms and Clothing - Trainees	0.00	0.00	0.00	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	0.00	0.00
2211023 Supplies for Production	0.00	0.00	0.00	0.00
2211000 Specialised Materials and Supp	7,790,289.60	0.00	5,074,868.50	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	15,145,713.00	0.00	25,899,653.20	0.00
2211102 Supplies and Accessories for Computers and Printers	9,687,750.00	0.00	9,879,125.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	3,536,124.75	0.00	4,101,542.60	0.00
2211100 Office and General Supplies and Services	28,369,587.75	0.00	39,880,320.80	0.00
2211201 Refined Fuels and Lubricants for Transport	10,432,414.40	0.00	32,406,068.55	0.00
2211202 Refined Fuels and Lubricants for Production	0.00	0.00	0.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	10,432,414.40	0.00	32,406,068.55	0.00
2211301 Bank Service Commission and Charges	2,432,020.00	0.00	982,825.00	0.00
2211302 School Examination and Invigilation Fees	0.00	0.00	0.00	0.00
2211304 Medical Expenses	0.00	0.00	0.00	0.00
2211305 Contracted Guards and Cleaning Services	6,974,574.00	0.00	10,436,532.85	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	1,058,414.00	0.00	1,042,170.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	770,000.00	0.00	1,040,500.00	0.00
2211310 Contracted Professional Services	475,886,259.00	0.00	270,011,953.50	0.00
2211311 Contracted Technical Services	242,812,971.30	0.00	306,926,574.50	0.00
2211320 Temporary Committee Expenses	2,419,062.00	0.00	6,206,400.00	0.00
2211322 Binding of Records	0.00	0.00	0.00	0.00
2211323 Laundry Expenses	0.00	0.00	0.00	0.00

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Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211329 HIV AIDS Secretariat workplace Policy Development	545,700.00	0.00	819,900.00	0.00
2211300 Other Operating Expenses	732,899,000.30	0.00	587,466,855.85	0.00
2210000 Goods and Services	1,988,771,658.85	0.00	1,128,997,127.08	0.00
2220101 Maintenance Expenses - Motor Vehicles	14,478,657.25	0.00	15,555,306.50	0.00
2220100 Routine Maintenance - Vehicles	14,478,657.25	0.00	15,555,306.50	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	985,274.00	0.00	205,100.00	0.00
2220202 Maintenance of Office Furniture and Equipment	768,038.80	0.00	435,658.00	0.00
2220204 Maintenance of Buildings -- Residential	0.00	0.00	0.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	4,187,172.20	0.00	8,925,019.40	0.00
2220209 Minor Alterations to Buildings and Civil Works	1,930,180.60	0.00	5,860,424.45	0.00
2220210 Maintenance of Computers, Software, and Networks	1,878,176.20	0.00	1,911,530.00	0.00
2220212 Maintenance of Communications Equipment	0.00	0.00	0.00	0.00
2220200 Routine Maintenance - Other Assets	8,748,841.80	0.00	17,337,731.85	0.00
2220000 Routine Maintenance	24,227,499.85	0.00	32,893,838.35	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	428,482,653.30	0.00	11,792,826,551.20	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	428,482,653.30	0.00	11,792,826,551.20	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	30,000,000.00	0.00	6,695,600,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	30,000,000.00	0.00	6,695,600,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	458,482,653.30	0.00	18,488,426,551.20	0.00
2710102 Gratuity - Civil Servants	0.00	0.00	0.00	0.00
2710100 Government Pension and Retirement Benefits	0.00	0.00	0.00	0.00
2710000 Social Security Benefits	0.00	0.00	0.00	0.00
3110201 Residential Buildings (including hostels)	0.00	0.00	0.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	10,418,629.50	0.00	67,492,324.10	0.00
3110200 Construction of Building	10,418,629.50	0.00	67,492,324.10	0.00
3110302 Refurbishment of Non-Residential Buildings	5,437,914.00	0.00	51,542,985.30	0.00
3110300 Refurbishment of Buildings	5,437,914.00	0.00	51,542,985.30	0.00
3110701 Purchase of Motor Vehicles	26,520,000.00	0.00	63,781,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	26,520,000.00	0.00	63,781,000.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	0.00	0.00	0.00	0.00
3110902 Purchase of Household and Institutional Appliances	0.00	0.00	0.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	0.00	0.00
3111001 Purchase of Office Furniture and Fittings	3,190,311.00	0.00	13,594,368.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	2,160,745.00	0.00	7,544,036.00	0.00
3111004 Purchase of Exchanges and other Communications Equipment	210,000.00	0.00	345,030.00	0.00
3111005 Purchase of Photocopiers	403,903.50	0.00	911,780.00	0.00
3111009 Purchase of other Office Equipment	1,670,604.00	0.00	4,587,063.00	0.00
3111000 Purchase of Office Furniture and General Equipment	7,635,563.50	0.00	28,982,277.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,868,097.00	0.00	3,605,000.00	0.00
3111112 Purchase of Software	56,000.00	0.00	552,000.00	0.00
3111113 Purchase of Musical Instruments	0.00	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	1,924,097.00	0.00	4,167,000.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	0.00	0.00	0.00	0.00

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3111301 Purchase of Certified Crop Seed	0.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	0.00	0.00	0.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	15,512,242.00	0.00	60,326,928.95	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	15,512,242.00	0.00	60,326,928.95	0.00
3110000 Acquisition of Fixed Capital Assets	66,448,446.00	0.00	274,382,515.35	0.00
6530101 Ministry HQ Recurrent Bank A/C	572,934,571.00	0.00	493,372,061.35	0.00
6530111 District - Recurrent Bank A/c	0.00	0.00	0.00	0.00
6530100 Recurrent Bank Accounts	572,934,571.00	0.00	493,372,061.35	0.00
6530000 Recurrent Bank Accounts	572,934,571.00	0.00	493,372,061.35	0.00
6540101 Ministry HQ Development Bank A	0.00	28,131,174.70	0.00	841,456,617.30
6540111 District - Development Bank Ac	496.00	0.00	496.00	0.00
6540131 KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT ACCOUNT(KYEO)	732,301,847.65	0.00	732,301,847.65	0.00
6540100 Development Bank Accounts	732,302,343.65	28,131,174.70	732,302,343.65	841,456,617.30
6541128 Kenya Youth Employment and Opportunities Project Account	0.00	441,091,067.20	40,273,713.20	0.00
6541100	0.00	441,091,067.20	40,273,713.20	0.00
6540000 Development Bank Accounts	732,302,343.65	469,222,241.90	772,576,056.85	841,456,617.30
6550101 Ministry HQ Deposit Bank A/C	1,791,920.55	0.00	1,238,420.55	0.00
6550100 Deposit Bank Accounts	1,791,920.55	0.00	1,238,420.55	0.00
6550000 Deposit Bank Account	1,791,920.55	0.00	1,238,420.55	0.00
6580101 Cash	11,064,269.15	0.00	6,748,425.15	0.00
6580104 Cash in Transit	770,863,464.30	0.00	752,216,264.30	0.00
6580100 Cash in Hand	781,927,733.45	0.00	758,964,689.45	0.00
6580000 Cash in Hand	781,927,733.45	0.00	758,964,689.45	0.00
6710103 Salary advance	137,039.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	137,039.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	137,039.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	3,125,813.00	0.00	0.00	1,017,609.45
6740100 Other Debtors & Pre-payments	3,125,813.00	0.00	0.00	1,017,609.45
6740000 Other Debtors & Pre-payments	3,125,813.00	0.00	0.00	1,017,609.45
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760102 Special Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	1,038,680.00	408,100.00	0.00
6760100 Imprests	0.00	1,038,680.00	408,100.00	0.00
6760000 Government Imprests	0.00	1,038,680.00	408,100.00	0.00
6780101 General Suspense A/C	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	1,027,856.00	0.00	3,225,470.00	0.00
6780110 Imprest Cash Recovery	0.00	0.00	54,600.00	0.00
6780111 Salary Advance Recovery	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	1,027,856.00	0.00	3,280,070.00	0.00
6780000 Suspense & Clearance Account	1,027,856.00	0.00	3,280,070.00	0.00
7310101 General Deposits	0.00	826,047,997.65	0.00	826,047,997.65
7310100 General Deposits Items	0.00	826,047,997.65	0.00	826,047,997.65
7310000 Deposits	0.00	826,047,997.65	0.00	826,047,997.65
7320010 Court Attachments	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320104 Car Loans	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320118 Provident Fund	0.00	0.00	0.00	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	57,545.00	0.00	32,545.00
7320200 Other General Liabilities	0.00	57,545.00	0.00	32,545.00
7320402 Vat Withholding Tax	333,812.55	0.00	201,403.40	0.00
7320400 Withholding Taxes	333,812.55	0.00	201,403.40	0.00

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320000 Other Liabilities	333,812.55	57,545.00	201,403.40	32,545.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380103 10% Rental Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	2,106,078.25	0.00	1,938,732.60	0.00
7390103 AP Liabilities	39,170,519.35	0.00	35,728,519.60	0.00
7390100 System Required Liabilities	41,276,597.60	0.00	37,667,252.20	0.00
7399999 Cash Clearing A/c	0.00	605,123,671.05	0.00	133,026,678.10
7399900	0.00	605,123,671.05	0.00	133,026,678.10
7390000 System Required Liabilities A/cs	41,276,597.60	605,123,671.05	37,667,252.20	133,026,678.10
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	31,762,472,191.60	0.00	28,521,700,180.75
9910209 Remittances to Exchequer Miscellaneous Revenue	61,766,734.00	0.00	61,766,734.00	0.00
9910200 Exchequer Provisions	61,766,734.00	31,762,472,191.60	61,766,734.00	28,521,700,180.75
9910000 Provisions	61,766,734.00	31,762,472,191.60	61,766,734.00	28,521,700,180.75
9999999 Consolidated Fund	28,293,806,540.45	0.00	7,790,904,673.65	0.00
9999900	28,293,806,540.45	0.00	7,790,904,673.65	0.00
9990000 Opening Balance Reserves	28,293,806,540.45	0.00	7,790,904,673.65	0.00
<b>Total</b>	<b>33,663,962,327.20</b>	<b>33,663,962,327.20</b>	<b>30,423,287,326.25</b>	<b>30,423,287,326.25</b>

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

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
 Approved By: \_\_\_\_\_ Date: \_\_\_\_\_

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

ii. FO30 (Bank reconciliations) for all bank accounts

REPUBLIC OF KENYA		F.O. 30	
MINISTRY OF PUBLIC SERVICE YOUTH & GENDER			
STATE DEPARTMENT OF YOUTH AFFAIRS			
DEPOSIT 1214 -BANK RECONCILIATION REPORT AS AT 30 JUNE 2021			
		KSH.	CTS
		KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT			500.00
<b>Less 1&amp;2</b>			
1	Payment in cashbook not in bank.	-	
2	Receipts in bank not in Cashbook	-	
	<i>Sub-total</i>	-	-
<b>Add: 3 &amp; 4</b>			
3	Payment in Bank not in Cashbook	-	
4	Receipts in Cashbook not in bank	-	
	<i>Sub-total</i>	-	-
BANK BALANCE AS PER CASHBOOK			500.00

"I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct".

Name Florence Ki. Signature  Designation AAG Date 7/7/2021

Prepared By DETHOLA N. Signature  Designation P.A Date 07/07/2021

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

REPUBLIC OF KENYA		F.O. 30	
MINISTRY OF PUBLIC SERVICE YOUTH & GENDER			
STATE DEPARTMENT OF YOUTH AFFAIRS			
DEVELOPMENT 1214 -BANK RECONCILIATION REPORT AS AT 31 MAY 2021			
		KSH.	CTS
<b>BANK BALANCE AS PER BANK STATEMENT</b>			<b>5,067,504.40</b>
<b>Less 1&amp;2</b>			
1	Payment in cashbook not in bank.	4,818,521.00	
2	Receipts in bank not in Cashbook	-	
	<b>Sub-total</b>	<b>4,818,521.00</b>	<b>4,818,521.00</b>
<b>Add: 3 &amp;4</b>			
3	Payment in Bank not in Cashbook	-	
4	Receipts in Cashbook not in bank	-	
	<b>Sub-total</b>	<b>-</b>	<b>-</b>
<b>BANK BALANCE AS PER CASHBOOK</b>			<b>248,983.40</b>

"I certify that I have verified the Bank Balance in the cash book with the bank statement and that the above reconciliation is correct".

Name Florence Ki. Signature [Signature] Designation AAB Date 7/7/2021

Prepared By OCHOLA N. Signature [Signature] Designation P.A Date 07/07/2021

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

iii. GOK IFMIS Receipts and Payments Statement



**STATEMENT OF RECEIPTS AND PAYMENTS**  
 Entity: 1214-1214\_State Department for Youth  
 Current Period: JUL-20 To JUN-21  
 Compare With: JUL-19 To JUN-20

	Note	Current Period	Previous Period
<b>RECEIPTS</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	3,140,772,010.85	20,303,792,755.75
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	6,000.00
<b>TOTAL RECEIPTS</b>		<b>3,140,772,010.85</b>	<b>20,303,798,755.75</b>
<b>PAYMENTS</b>			
Compensation of Employees	12	635,591,108.75	579,228,634.30
Use of goods and Services	13	2,012,999,157.90	1,160,990,165.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	458,492,653.30	18,488,426,551.20
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Acquisition of Assets	18	66,448,446.00	274,262,515.35
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
<b>TOTAL PAYMENTS</b>		<b>3,173,531,365.95</b>	<b>20,502,907,866.80</b>
<b>SURPLUS/DEFICIT</b>		<b>(32,759,355.10)</b>	<b>(199,109,111.05)</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

iv. **GOK IFMIS Statement of Financial Position**



**Statement of Financial Position**  
 Entity: 1214-1214\_State Department for Youth  
 Current Period: JUL-20 To JUN-21  
 Compare With: JUL-19 To JUN-20

	Note	Current Period Kshs	Previous Period Kshs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	22A	837,806,593.30	425,729,721.45
Cash Balances	22B	781,927,733.45	758,964,689.45
<b>Total Cash And Cash Equivalents</b>		<b>1,619,734,326.75</b>	<b>1,184,694,410.90</b>
Accounts Receivables - Outstanding Imprest and Clearance Accounts	23	3,252,028.00	2,670,560.55
<b>TOTAL FINANCIAL ASSETS</b>		<b>1,622,986,354.75</b>	<b>1,187,364,971.45</b>
<b>Financial Liabilities</b>			
Accounts Payables - Deposits	24	1,389,618,803.55	921,238,065.15
<b>NET FINANCIAL ASSETS</b>		<b>233,367,551.20</b>	<b>266,126,906.30</b>
<b>REPRESENTED BY</b>			
Fund Balance b/fwd	25	266,126,906.30	527,002,751.35
Prior Year Adjustment	26	0.00	(61,766,734.00)
Surplus/Deficit for the Year		(32,759,355.10)	(199,109,111.05)
<b>NET FINANCIAL POSITION</b>		<b>233,367,551.20</b>	<b>266,126,906.30</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

v. **GOK IFMIS Statement of Cash Flows**



**STATEMENT OF CASH FLOW**  
**Entity: 1214-1214\_ State Department for Youth**  
**Current Period: JUL-20 To JUN-21**  
**Compare With: JUL-19 To JUN-20**

	Note	Current Period	Previous Period
		Kshs	Kshs
<b>Receipts and operating income</b>			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	3,140,772,010.85	20,303,792,755.75
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	6,000.00
<b>Payments for Operating Expenses</b>			
Compensation of Employees	12	635,591,108.75	579,228,634.30
Use of goods and Services	13	2,012,999,157.90	1,160,990,165.95
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	458,492,653.30	18,488,426,551.20
Other Grants and Transfers	16	0.00	0.00
Social Security Benefits	17	0.00	0.00
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
<b>Adjusted for :</b>			
<b>Adjustments during the year</b>		467,799,270.95	(3,418,593,148.40)
<b>Prior year adjustments</b>		0.00	(61,766,734.00)
<b>Net Cash From Operating Activities</b>	A	501,488,361.85	(3,405,206,478.10)
<b>Cash Flow From Investing Activities</b>			
Proceeds from Sales of Assets	8	0.00	0.00
Acquisition of Assets	18	66,448,446.00	274,262,515.35
<b>Net Cash Flow From Investing Activities</b>	B	(66,448,446.00)	(274,262,515.35)
<b>Cash Flow From Borrowing Activities</b>			
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
<b>Net Cash Flow From Financing Activities</b>	C	0.00	0.00
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>	A+B+C	435,039,915.85	(3,679,468,993.45)
<b>Cash and Cash Equivalent at BEGINNING of The Year</b>		1,184,694,410.90	4,864,163,404.35
<b>Cash and Cash Equivalent at END of The Year</b>	22A+22B	1,619,734,326.75	1,184,694,410.90

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

Prepared By: \_\_\_\_\_  
 Reviewed By: \_\_\_\_\_  
 Approved By: \_\_\_\_\_

Date: \_\_\_\_\_  
 Date: \_\_\_\_\_  
 Date: \_\_\_\_\_

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

vi. GOK IFMIS Notes to the Financial Statements



**NOTES TO THE FINANCIAL STATEMENTS**

Entity: 1214-1214\_State Department for Youth

Current Period: JUL-20 To JUN-21

Compare With: JUL-19 To JUN-20

**1 Tax Receipts**

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

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**3 Proceeds from Domestic and Foreign Grants**

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

**4 Exchequer releases**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Exchequer Releases/ Provisioning Account	9910201	3,140,772,010.85	20,303,792,755.75
<b>TOTAL</b>		<b>3,140,772,010.85</b>	<b>20,303,792,755.75</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**6 Proceeds from Domestic Borrowings**

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

**7 Proceeds from Foreign Borrowings**

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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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**8 Proceeds from Sales of Assets**

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

**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

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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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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	8,000.00
Receipts Not Classified Elsewhere	1450200	0.00	0.00
	1510200	0.00	0.00
	1510300	0.00	0.00
	1520100	0.00	0.00
	1520200	0.00	0.00
<b>Business Permits</b>			
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

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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
<b>TOTAL</b>		<b>0.00</b>	<b>6,000.00</b>

**12 Compensation of Employees**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	443,163,542.25	397,436,256.20
Basic Wages - Temporary Employees	2110200	0.00	0.00
Personal Allowances paid as part of Salary	2110300	192,427,566.50	181,790,376.10
Personal Allowances paid as Reimbursements	2110400	0.00	0.00
Personal Allowances provided in Kind	2110500	0.00	0.00
Employer Contributions to Compulsory National Social Security Schemes	2120100	0.00	0.00
Employer Contributions to Compulsory Health Insurance Schemes	2120200	0.00	0.00
Social Benefit Schemes Outside Government	2120300	0.00	0.00
<b>TOTAL</b>		<b>635,591,108.75</b>	<b>679,228,634.30</b>

**13 Use of goods and Services**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	10,129,616.55	10,255,069.05
Communication, Supplies and Services	2210200	12,391,077.55	38,708,958.55
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	57,440,759.00	101,010,527.00
Foreign Travel and Subsistence, and other transportation costs	2210400	9,034,791.00	10,946,797.00
Printing, Advertising and Information Supplies and Services	2210500	20,846,992.35	21,417,683.40
Rentals of Produced Assets	2210600	83,959,818.35	71,472,491.80
Training Expenses	2210700	596,172,882.00	156,837,982.60
Hospitality Supplies and Servl	2210800	390,310,908.00	42,619,604.50
Insurance Costs	2210900	29,193,522.00	0.00
Specialised Materials and Supp	2211000	7,790,289.80	5,074,868.50
Office and General Supplies and Services	2211100	28,369,587.75	39,880,320.80
Fuel Oil and Lubricants	2211200	10,432,414.40	32,406,068.55
Other Operating Expenses	2211300	732,699,000.30	597,466,855.85
Routine Maintenance - Vehicles	2220100	14,478,657.25	15,555,306.50
Routine Maintenance - Other Assets	2220200	9,748,841.80	17,337,731.85
Exchange Rate Losses	2230100	0.00	0.00
<b>TOTAL</b>		<b>2,012,989,157.90</b>	<b>1,160,990,165.85</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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	428,492,653.30	11,792,826,551.20
Capital Grants to Government Agencies and other Levels of Government	2630200	30,000,000.00	6,695,600,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
<b>TOTAL</b>		<b>458,492,653.30</b>	<b>18,488,426,551.20</b>

**16 Other Grants and Transfers**

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

**17 Social Security Benefits**

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

**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	10,418,629.50	67,492,324.10
Refurbishment of Buildings	3110300	5,437,914.00	51,542,985.30
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	0.00	0.00
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	25,520,000.00	63,761,000.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	0.00	0.00
Purchase of Office Furniture and General Equipment	3111000	7,635,563.50	26,982,277.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	1,924,097.00	4,157,000.00
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	0.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	0.00	0.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	15,512,242.00	60,326,928.95
Rehabilitation of Civil Works	3111500	0.00	0.00
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
<b>TOTAL</b>		<b>66,446,446.00</b>	<b>274,262,515.35</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**20 Repayment of Principal on Domestic and Foreign Borrowing**

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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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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
<b>TOTAL</b>		<b>0.00</b>	<b>0.00</b>

**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	572,934,571.00	493,372,061.35
Development Bank Accounts	6540000	263,080,101.75	68,880,760.45
Deposit Bank Account	6550000	1,791,920.55	1,238,420.55
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
Foreign Currency and Foreign D	6590203	0.00	0.00
<b>TOTAL</b>		<b>637,606,593.30</b>	<b>583,491,242.35</b>

**22B Cash Balances**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	781,927,733.45	758,964,689.45
Foreign Currency and Foreign D	6590201	0.00	0.00
<b>TOTAL</b>		<b>781,927,733.45</b>	<b>758,964,689.45</b>

**23 Accounts Receivables - Outstanding Imprest and Clearance Accounts**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	137,039.00	0.00
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	3,125,813.00	1,017,609.45
Government Imprests	6760000	1,038,680.00	408,300.00
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	1,027,856.00	3,280,070.00

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Item Description	Item Code	Current Period	Previous Period
Other Current Assets (System r	6790000	0.00	0.00
<b>TOTAL</b>		<b>5,329,388.00</b>	<b>4,705,779.45</b>

**24. ACCOUNTS PAYABLE**

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(276,267.55)	(168,858.40)
Deposits	7310000	826,047,997.65	826,047,497.65
Withholding Taxes	7380000	0.00	0.00
System Required Liabilities A/cs	7390000	563,847,073.45	95,358,425.90
<b>TOTAL</b>		<b>1,389,618,803.55</b>	<b>921,238,065.15</b>

**25. FUND BALANCES BROUGHT FORWARD**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	425,729,721.45	4,631,311,614.45
Opening Balance Cash	22B	758,964,689.45	232,851,789.90
Opening Balance Receivables - Imprest and Clearance Accounts	23	2,670,560.55	21,010,507.65
Opening Balance - Deposits	24	(921,238,065.15)	(4,358,171,160.65)
<b>TOTAL</b>		<b>268,125,906.30</b>	<b>527,002,751.36</b>

**26. PRIOR YEAR ADJUSTMENTS**

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
County Transfers	9910300	0.00	0.00
Exchequer Provisions	9910200	0.00	61,766,734.00
<b>TOTAL</b>		<b>0.00</b>	<b>61,766,734.00</b>

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vii. **GOK IFMIS Statement of Budget Execution**



**Statement of Budget Execution**  
**Entity: 1214-1214\_State Department for Youth**  
**Current Period: JUL-20 To JUN-21**

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
<b>RECEIPTS</b>								
Tax Receipts	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Contribution	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Domestic and Foreign Grants	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Exchequer releases	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers from Other Government Entities	5	0.00	0.00	0.00	0.00	3,140,772,010.85	(3,140,772,010.85)	0.00%
Proceeds from Domestic Borrowings	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Foreign Borrowings	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Proceeds from Sales of Assets	8	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Reimbursements and Refunds	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Returns of Equity Holdings	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other Receipts	11	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>3,140,772,010.85</b>	<b>(3,140,772,010.85)</b>	<b>0.00%</b>
<b>PAYMENTS</b>								
Compensation of Employees	12	346,245,011.00	0.00	279,595,000.00	625,840,011.00	635,591,108.75	(9,751,097.75)	101.56%
Use of goods and Services	13	2,087,467,481.50	0.00	136,107,199.50	2,223,574,681.00	2,012,999,157.90	210,575,523.10	90.53%
Subsidies	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Transfers to Other Government Units	15	244,659,703.00	0.00	213,921,850.00	458,581,553.00	458,492,653.30	88,899.70	99.98%
Other Grants and Transfers	16	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Social Security Benefits	17	(250,000.00)	0.00	250,000.00	0.00	0.00	0.00	0.00%
Acquisition of Assets	18	85,834,575.00	0.00	9,056,885.00	94,891,460.00	66,448,446.00	28,443,014.00	70.03%
Finance Costs, including Loan Interest	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
Other payments	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
<b>Total</b>		<b>2,763,956,770.50</b>	<b>0.00</b>	<b>638,930,934.50</b>	<b>3,402,887,705.00</b>	<b>3,173,531,365.95</b>	<b>229,356,339.05</b>	<b>93.26%</b>

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**



**Statement of Budget Execution**  
Entity: 1214-1214\_State Department for Youth  
Current Period: JUL-20 To JUN-21

The Statement has been prepared, reviewed and approved by the following:  
Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_  
Approved By: \_\_\_\_\_

Date: \_\_\_\_\_  
Date: \_\_\_\_\_

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

viii. GOK IFMIS Statement of Deposits



**SUMMARY STATEMENT OF DEPOSITS**  
 Entity: 1214-1214\_State Department for Youth  
 Current Period: JUL-20 To JUN-21  
 Compare With: JUL-19 To JUN-20

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	1,238,420.55	447,958,807.20
Transfers of retentions during the year	11,435,988.85	0.00
Payments made out of deposit account during the year	10,882,488.85	446,720,386.65
Closing Balance	1,791,920.55	1,238,420.55

Principal Secretary  
 Controller

Principal Accounts

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

**ix. GOK IFMIS Budget Execution by Programme and Economic Classification**



**Budget Execution by Programme and Economic Classification**

Entity: 1214-1214 State Department for Youth

Period: JUL-20 To JUN-21

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default - Non Programmatic</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2210000	Goods and Services	0.00	0.00	0.00
0101000000		<b>Land Policy and Planning</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2210000	Goods and Services	0.00	0.00	0.00
0301000000		<b>General Administration Planning and Support Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2220000	Routine Maintenance	0.00	0.00	0.00
0701000000		<b>General Administration Planning and Support Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	2220000	Routine Maintenance	0.00	0.00	0.00
0711000000		<b>Gender &amp; Youth Empowerment</b>	<b>3,402,887,705.00</b>	<b>3,173,531,365.95</b>	<b>229,356,339.05</b>
	2110000	Wages and Salary Contributions	625,840,011.00	635,591,108.75	(9,751,097.75)
	2210000	Goods and Services	2,178,808,597.00	1,988,771,658.85	190,036,938.15
	2220000	Routine Maintenance	44,766,084.00	24,227,499.05	20,538,584.95
	2630000	Grants & Transfer To Other Govt. Units	458,581,553.00	458,492,653.30	88,899.70
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	94,891,460.00	66,448,446.00	28,443,014.00
		<b>Grand Total</b>	<b>3,402,887,705.00</b>	<b>3,173,531,365.95</b>	<b>229,356,339.05</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

**x. GOK IFMIS Budget Execution by Heads and Programmes**



**Budget Execution by Heads and Programmes**  
**Entity: 1214-1214\_State Department for Youth**  
**Period: JUL-20 To JUN-21**

Head	Program	Description	Approved Budget	Actual Payments	Variance
000000000		Default Value ( Non-Departmental)	0.00	0.00	0.00
	000000000	Default - Non Programmatic	0.00	0.00	0.00
1211000800			0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214000100		<b>General Administration and Planning - Youth Field Services</b>	<b>487,769,803.00</b>	<b>496,503,833.60</b>	<b>(8,734,030.60)</b>
	0101000000	Land Policy and Planning	0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	487,769,803.00	496,503,833.60	(8,734,030.60)
	0701000000	General Administration Planning and Support Services	0.00	0.00	0.00
1214000200		<b>N.Y.S. Headquarters Administrative Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0301000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214000300		<b>NYS Engineering Institute - Ruaraka.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214000400		<b>NYS Secretarial College - Ruaraka</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214000500		<b>Nairobi Engineering Craft School</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214000600		<b>Yatta Complex</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214000700		<b>NYS Street Youth Rehabilitation</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214000800		<b>NYS Catering School - Gilgil</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214000900		<b>NYS Training Units</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214001000		<b>Production Units</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214001100		<b>Maintenance Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214001200		<b>Youth Development Services</b>	<b>210,418,568.00</b>	<b>206,923,026.60</b>	<b>3,495,541.40</b>
	0711000000	Gender & Youth Empowerment	210,418,568.00	206,923,026.60	3,495,541.40
1214001300		<b>President Award Scheme Secretariat</b>	<b>20,000,000.00</b>	<b>20,000,000.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	20,000,000.00	20,000,000.00	0.00
1214001400		<b>General Administrative Services</b>	<b>148,985,446.00</b>	<b>142,660,506.80</b>	<b>6,324,939.20</b>
	0711000000	Gender & Youth Empowerment	148,985,446.00	142,660,506.80	6,324,939.20
1214001500			<b>299,490,000.00</b>	<b>299,490,000.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	299,490,000.00	299,490,000.00	0.00
1214001600			<b>98,000,000.00</b>	<b>98,000,000.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	98,000,000.00	98,000,000.00	0.00
1214001700			<b>39,901,888.00</b>	<b>39,173,863.70</b>	<b>728,024.30</b>
	0711000000	Gender & Youth Empowerment	39,901,888.00	39,173,863.70	728,024.30
1214100100		<b>Kenya Youth Empowerment.</b>	<b>2,037,000,000.00</b>	<b>1,814,319,536.15</b>	<b>222,680,463.85</b>
	0711000000	Gender & Youth Empowerment	2,037,000,000.00	1,814,319,536.15	222,680,463.85
1214100200		<b>Construction of buildings and other infrastructure in NYS</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214100500		<b>NYS Youth Empowerment Programme in 69 informal settlements.</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1214100600		<b>Youth Enterprise Development Fund.</b>	<b>30,000,000.00</b>	<b>30,000,000.00</b>	<b>0.00</b>
	0711000000	Gender & Youth Empowerment	30,000,000.00	30,000,000.00	0.00
1214100800		<b>Youth Empowerment Centres.</b>	<b>24,322,000.00</b>	<b>25,065,099.10</b>	<b>(743,099.10)</b>
	0711000000	Gender & Youth Empowerment	24,322,000.00	25,065,099.10	(743,099.10)
1214100900		<b>Youth Empowerment</b>	<b>7,000,000.00</b>	<b>1,395,500.00</b>	<b>5,604,500.00</b>
	0711000000	Gender & Youth Empowerment	7,000,000.00	1,395,500.00	5,604,500.00
		<b>Grand Total</b>	<b>3,402,887,705.00</b>	<b>3,173,531,365.95</b>	<b>229,356,339.05</b>

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

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

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Prepared By: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_  
Approved By: \_\_\_\_\_

Date: \_\_\_\_\_  
Date: \_\_\_\_\_  
Date: \_\_\_\_\_

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**

**xi. GOK IFMIS Budget Execution by Programmes and Sub-programmes**



**Budget Execution By Programmes and Sub-Programmes**  
**Entity: 1214-1214 State Department for Youth**  
**Period: JUL-20 To JUN-21**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
000000000		<b>Default - Non Programmatic</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	000000000	Default - Non Programmatic	0.00	0.00	0.00
010100000		<b>Land Policy and Planning</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	010101000	Development Planning and Land Reforms	0.00	0.00	0.00
030100000		<b>General Administration Planning and Support Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	030101000	General Administration Planning and Support Services	0.00	0.00	0.00
070100000		<b>General Administration Planning and Support Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	070101000	General Administration Planning and Support Services	0.00	0.00	0.00
071100000		<b>Gender &amp; Youth Empowerment</b>	<b>3,402,887,705.00</b>	<b>3,173,531,365.95</b>	<b>229,356,339.05</b>
	071101000	National Youth Service	0.00	0.00	0.00
	071103000	Youth Development Services	2,797,650,371.00	2,574,062,895.45	223,587,475.55
	071104000	Youth Employment Scheme	329,490,000.00	329,490,000.00	0.00
	071105000	Youth Coordination and Representation	98,000,000.00	98,000,000.00	0.00
	071107000		177,747,334.00	171,978,470.50	5,768,863.50
		<b>Grand Total</b>	<b>3,402,887,705.00</b>	<b>3,173,531,365.95</b>	<b>229,356,339.05</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_

**STATE DEPARTMENT FOR YOUTH AFFAIRS**  
**Reports and Financial Statements**  
**For the year ended June 30, 2021.**



**Budget Execution By Programmes and Sub-Programmes**  
**Entity: 1214-1214\_State Department for Youth**  
**Period: JUL-20 To JUN-21**

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		<b>Default - Non Programmatic</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0101000000		<b>Land Policy and Planning</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0101010000	Development Planning and Land Reforms	0.00	0.00	0.00
0301000000		<b>General Administration Planning and Support Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0301010000	General Administration Planning and Support Services	0.00	0.00	0.00
0701000000		<b>General Administration Planning and Support Services</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
	0701010000	General Administration Planning and Support Services	0.00	0.00	0.00
0711000000		<b>Gender &amp; Youth Empowerment</b>	<b>3,402,887,705.00</b>	<b>3,173,531,365.95</b>	<b>229,356,339.05</b>
	0711010000	National Youth Service	0.00	0.00	0.00
	0711030000	Youth Development Services	2,797,650,371.00	2,574,062,895.45	223,587,475.55
	0711040000	Youth Employment Scheme	329,490,000.00	329,490,000.00	0.00
	0711050000	Youth Coordination and Representation	98,000,000.00	98,000,000.00	0.00
	0711070000		177,747,334.00	171,978,470.50	5,768,863.50
		<b>Grand Total</b>	<b>3,402,887,705.00</b>	<b>3,173,531,365.95</b>	<b>229,356,339.05</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_