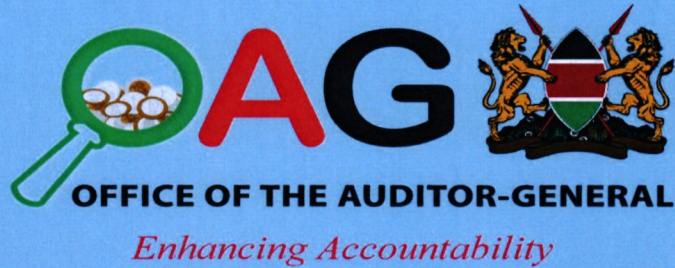



REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT	
DATE: 22 DEC 2020	DAY: TUESDAY
TABLED BY:	Hon. Amos Kimani MP Leader of the Majority Party
CLERK-OF-THE-TABLE:	A. Shikuko

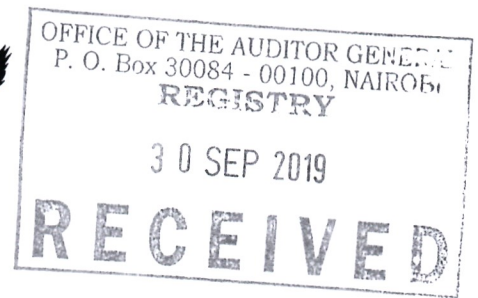
PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR PUBLIC
SERVICE AND YOUTH**

**FOR THE YEAR ENDED
30 JUNE, 2019**



STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH

REPORTS AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2019

Table of Content

	Page
I. KEY ENTITY INFORMATION AND MANAGEMENT	i
II. FORWARD BY THE CABINET SECRETARY	vi
III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES	1
IV. REPORT OF THE INDEPENDENT AUDITORS ON THE STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH	2
V. STATEMENT OF RECEIPTS AND PAYMENTS	3
VI. STATEMENT OF ASSETS AND LIABILITIES.....	4
VII. STATEMENT OF CASH FLOWS	5
VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED.....	6
IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT	7
X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT	8
XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES.....	9
XII. SIGNIFICANT ACCOUNTING POLICIES	10
XIII. NOTES TO THE FINANCIAL STATEMENTS	15

I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

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

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

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

The State Departments under Ministry are outlined below:

- i. The State Department for Public Service and Youth administered by Mr. Julius Korir.
- ii. The State Department for Gender Affairs administered by Hon. Safina Kwekwe.

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

Vision

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

Mission

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

Core Values

The Ministry shall uphold the following core values:

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

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

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

Strategic Objectives

The strategic objectives of the State Department are outlined below:

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

Mandate

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

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

Functions

The Functions of the State Department include: -

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

(b) Key Management

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

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

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(c) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2019 and who had direct fiduciary responsibility were:

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

(d) Entity Headquarters

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

(e) Entity Contacts

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

(f) Independent Auditors

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

KEY ENTITY INFORMATION AND MANAGEMENT (CONTINUED)

(g) Principal Legal Adviser

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

(h) Bankers

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

II. FORWARD BY THE CABINET SECRETARY

BUDGET ALLOCATION

In the financial year 2018/19 the State Department for Public Service and Youth had a gross budget of **Kshs.2,953,739,561** which was made up of **Kshs.1,563,720,521** and **Kshs.1,391,478,885** for recurrent and development budget respectively.

The State Department was to expend the gross budget of **Kshs.2,953,739,561** under the following three programmes:

I. Programme 1: Youth Empowerment

The objective of this programme is to enhance empowerment and participation of youth and other vulnerable groups in all aspects of national development. This programme was allocated **Kshs.2,113,510,427** representing 72% of the budget. A total of **Kshs.2,162,932,430** was spent under the following sub programmes:

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

II. Programme 2: Public Service Transformation

The objective of this programme is to transform quality and efficiency of Public Service Delivery. This programme was allocated **Kshs.710,378,575** representing 24% of the budget. A total of **Kshs.637,014,203** was spent under the following sub programme:

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

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

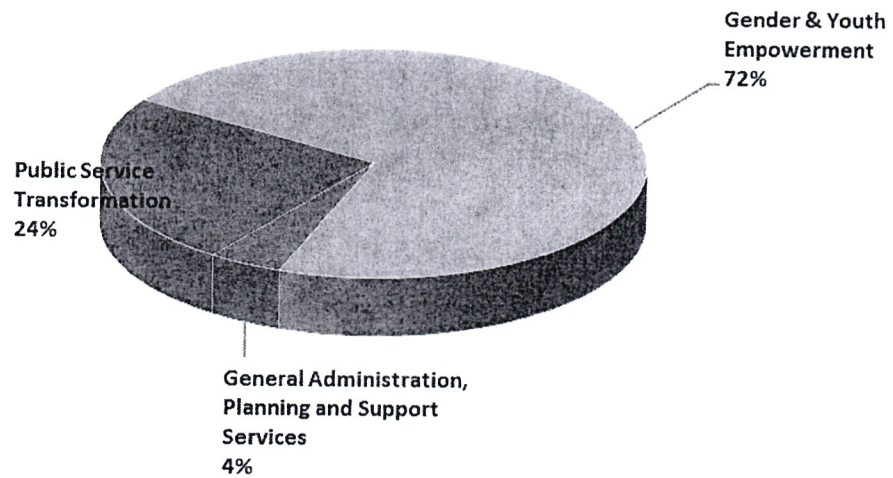
The objective of this programme is to enhance empowerment and participation of youth and other vulnerable groups in all aspects of national development. This programme was allocated **Kshs.129,850,562** representing 4% of the budget. A total of **Kshs.118,017,178** was spent under the following sub programmes:

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

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2019

BUDGET ALLOCATION BY PROGRAMMES			
Programmes	Approved Budget Allocation	Actual Payments	Variance
	KShs	KShs	KShs
General Administration, Planning and Support Services	129,850,563	118,017,178.00	11,833,385.00
Public Service Transformation	710,378,576	637,014,203.00	73,364,373.00
Gender & Youth Empowerment	2,113,510,422	2,162,932,432.00	(49,422,010)
	2,953,739,561	2,917,963,813	35,775,748

BUDGET ALLOCATION BY PROGRAMMES



STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2019

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights

Below is an overview of the financial performance for the year ended 30th June 2019 as reported in the detailed financial statements together with the commentary and comparative analysis against budget and prior year for the key items in the financial statements.

Current Year Performance against Prior Year

Financial Performance	Year to 30th June 2019	Year to 30th June 2018	Change
	KShs	KShs	KShs
Total Receipts	3,103,670,982	21,020,670,673	(18,066,931,109)
Total Payments	2,917,963,812	21,063,019,625	(18,145,055,812)
Surplus for the Year	185,707,170	(42,348,951)	78,124,703

Financial Performance Summary

Actual Performance against Budget for Year to 30th June 2019

Financial Performance	Printed Estimates	Actual	Variance	%
	KShs	KShs	KShs	Utilisation Variance
Total Receipts	2,953,739,564	3,103,670,982	-	
Total Payments	2,953,739,564	2,917,963,812	36,175,753	99%
Surplus for the Year	-	185,707,170		

Actual receipts by the State Department stood at 100% of the budget while actual payments were 1% below budget. The budget was almost 100% in both receipts and payment was attributed to the splitting of the vote which transfers unspent balances to the new state departments which was created after the split.

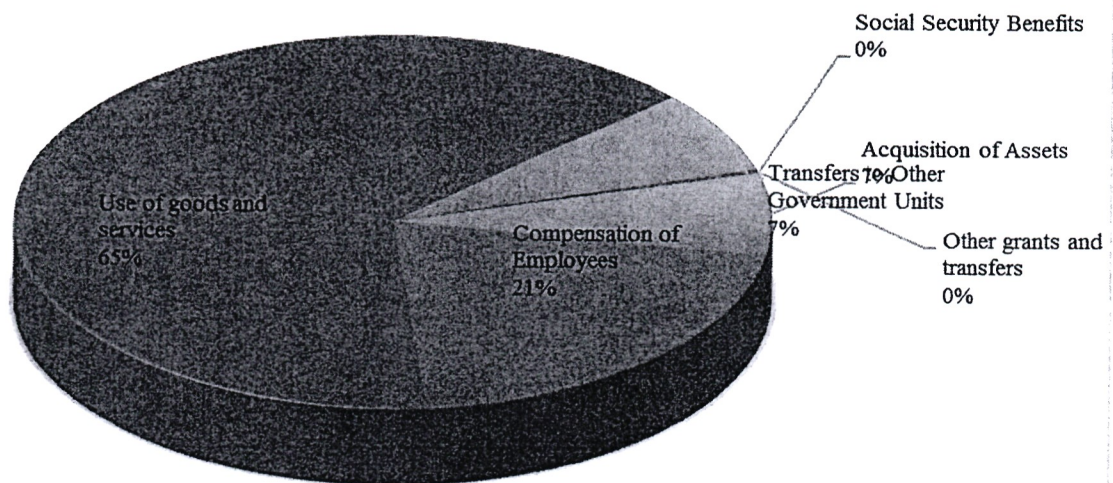
COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Budget Utilisation (Payments)

The State Department spent **Kshs.2,917,963,812** against an approved budget of **Kshs.2,953,739,564** representing absorption of **99%**. Utilisation of the budget was carried out through various activities (economic classifications) as shown in the chart below:

	Approved Budget Allocation	Actual Payments	Variance
Compensation of Employees	607,123,539	605,928,167	1,195,372
Use of goods and services	1,853,453,243	1,887,665,810	(34,212,567)
Transfers to Other Government Units	227,138,216	209,949,157	17,189,059
Other grants and transfers	13,014,680	9,536,280	3,478,400
Social Security Benefits	1,914,974	1,914,974	0
Acquisition of Assets	251,094,909	202,969,424	48,125,485
Total Payments	2,953,739,561	2,917,963,812	68,784,945

Budget Utilisation as Per Economic Items



It is noted that 65% of the State Department's budget was utilized on goods and services, 20.8% on compensation of employees while 7.2% was utilized on transfer to other government units. Acquisition of assets accounted for 7% of the total budget whereas grants and transfers accounted for only 0.3% and 0.1% respectively.

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2019

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Key Performance Highlights (Continued)

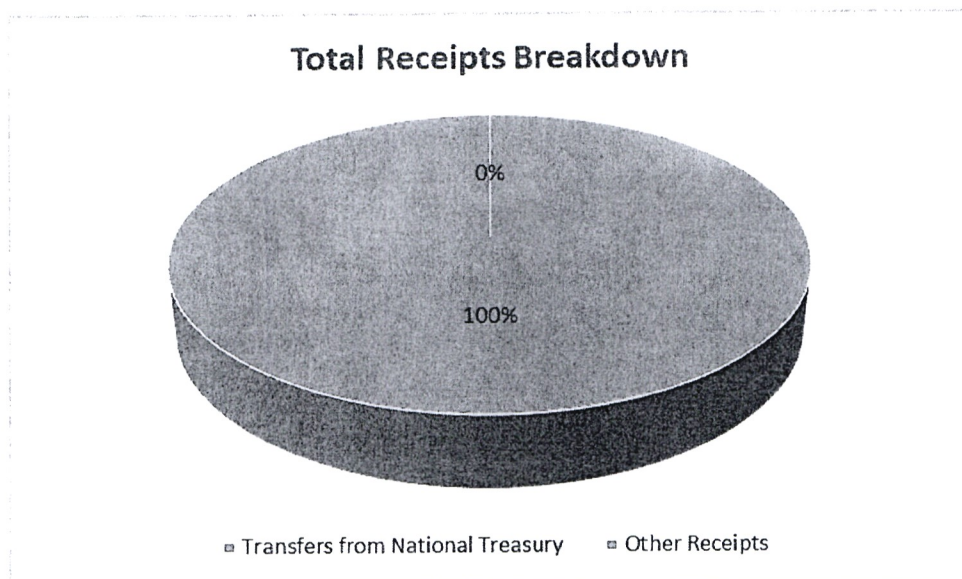
Receipts

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

The total receipts for FY 2018/2019 stood at Kshs.2,953 Million, representing 100% against the budget of Kshs.2,953 Million.

Total Receipts Breakdown

	Approved Budget Allocation	Actual Payments	Variance
Receipts	KShs	KShs	KShs
Proceeds from Domestic and Foreign Grants			
Transfers from National Treasury	2,953,699,562	3,103,460,390	(149,740,829)
Proceeds from Sale of Assets	0	0	-
Other Receipts	20,000	21,0592	(190,392)
Total Receipts	2,953,739,561	3,103,670,982	(149,931,421)



COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

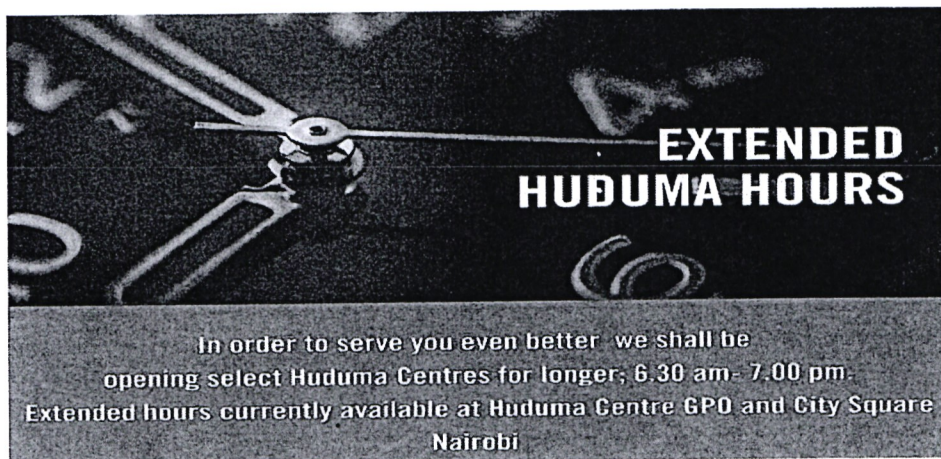
Achievements

The State Department achieved the following during the FY 2018/19:

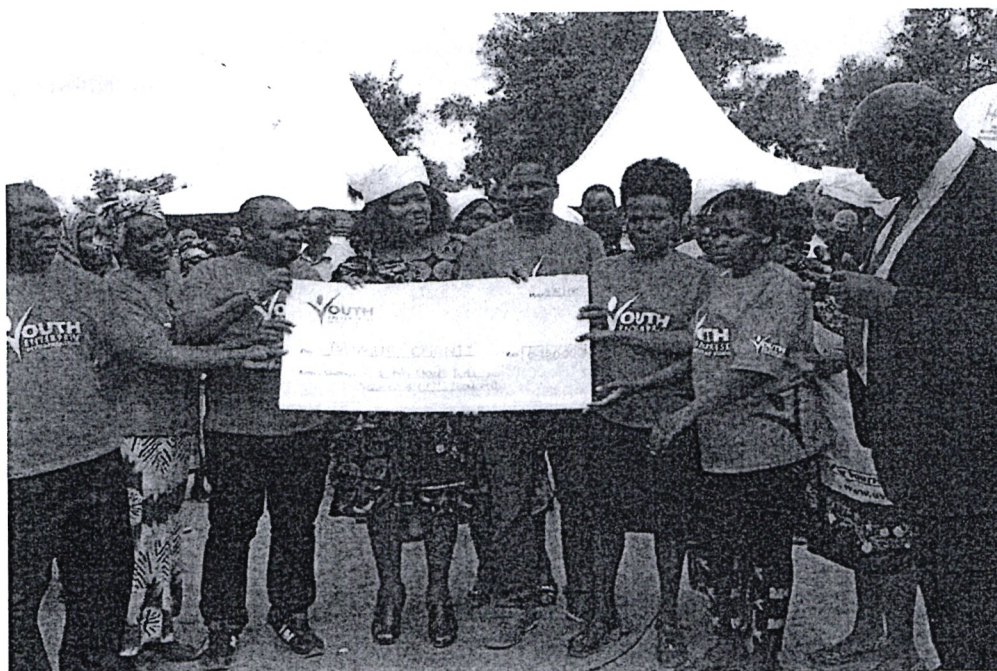
1. First phase of Shift System implemented and Huduma Mashinani outreach undertaken as scheduled.
2. Ten (10) proposals were developed and submitted to development partners to support training and capacity building in the public sector.
3. 5,360 Youth engaged in tree planting in different regions
4. Civil Servants Medical Insurance Scheme negotiated and reviewed. Contract prepared and ready for signing.
5. Comprehensive Medical Insurance Scheme for Civil Servants was reviewed and Contract signed.
6. Draft Cabinet Memorandum on Post-Retirement Medical Scheme for Civil Servants developed.
7. Profiling for youth engaged in housing sector tools developed
8. Roll out of CRM done in 9 centers
9. Draft Customer Service Excellence Standards developed First Draft National Youth Policy developed
10. Draft Youth Mainstreaming Strategy Framework developed
11. Engaged 100 youth in exchange programme from Mombasa, Kwale and Kitui Counties
12. Issued Strategy documents to all Constitutional Commissions for Implementation and Incorporated stakeholders' comments on the draft Guidelines for Rationalization of the Public Service.
13. Youth Empowerment Centers identified for operationalization.
14. TORs for engagement of a consultant and Concept Note on Skills Master Plan developed.
15. Finalized development of a Unified Payroll Number Allocation and Reactivation System and 60 officers trained as TOTs to train others on Unified Payroll Number System.
16. Ksh. 58.4 million was disbursed to 8,343 youth beneficiaries through the Youth Enterprise Development Fund.

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Achievements (Continued)



Introduction of Huduma Staff Shift Notice



Disbursement of YEDF Cheques

COMMENTARY BY THE CABINET SECRETARY (CONTINUED)

Emerging Issues

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

Implementation challenges

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

Recommendations and way forward.

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

Sign

Cabinet Secretary

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2019

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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


The Accounting Officer in charge of the *State Department for Public Service And Youth* is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The Accounting Officer in charge of the *State Department for Public Service and Youth* accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the *entity's* financial statements give a true and fair view of the state of entity's transactions during the financial year ended June 30, 2019, and of the entity's financial position as at that date. The Accounting Officer charge of the *State Department for Public Service and Youth* further confirms the completeness of the accounting records maintained for the *entity*, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the financial statements

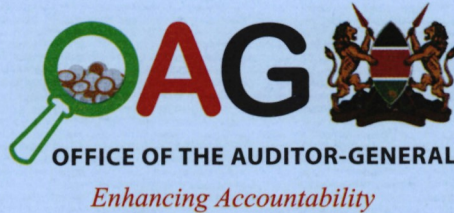
The *entity's* financial statements were approved and signed by the Accounting Officer on
30/9/ 2019.


Principal Secretary
Julius Korir, CBS


Assistant Accountant General
CPA Florence W. 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 PUBLIC SERVICE AND YOUTH FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of State Department for Public Service and Youth set out on pages 3 to 26, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015.

In my opinion, except for the effects of matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the State Department for Public Service and Youth as at 30 June, 2019, 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 Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unaccounted for Receipts

The statement of receipts and payments reflects a total revenues figure of Kshs.3,103,670,982 comprised of transfers from The National Treasury and proceeds from sale of assets of Kshs.3,103,460,390 and Kshs.210,592 respectively. The amount excludes unquantified Appropriations-in-Aid (AIA) generated from commercial activities undertaken by the National Youth Service (NYS) and its various field stations. The activities include the textile factory at NYS headquarters, farming activities at Yatta, Naivasha, Tumaini and Mavoloni field stations and water packaging and distribution at Turbo field station.

Further, the bank statement for Director National Youth Service bank account held at the National Bank of Kenya shows receipts from various Institutions totalling Kshs.49,351,256 out of which Kshs.42,194,387 relate to contracts for supply of security personnel to the Institutions and Kshs.7,156,869 relate to receipts from other sources as tabulated below:

Institution/Source	Amount (Kshs.)
Ministry of Lands and Physical Planning	1,219,500
Kenyatta International Convention Centre	13,177,425
Kenya Medical Research Institute	9,264,150
Kenya National Examination Centre	1,819,000
Kenya Airports Authority	16,203,800
Safaricom Limited	510,512
Sub- Total	42,194,387
Deposits by various individuals	2,956,869
Cheque deposit – 004042	4,200,000
Sub- Total	7,156,869
Grand Total	49,351,256

Although the receipts comprise AIA for the State Department for Public Service and Youth, the amount has not been included in the financial statements neither has these receipts been provided for audit examination.

Consequently, the accuracy and completeness of total revenues of Kshs.3,103,670,982 for the year ended 30 June, 2019 could not be confirmed.

2. Unsupported Expenditure on Training Expenses

As disclosed in Note 4 to the financial statements, the statement of receipts and payments for the year under review reflects Kshs.1,088,880,899 under training expenses, out of which an amount of Kshs.191,221,670 paid during the year related to services purportedly rendered from prior years. However, a review of pending bills disclosed for the financial year 2017/2018 indicated that the same were not disclosed or included as pending bills. No sufficient explanation has been provided for failure to disclose the pending bills in the financial statements as required under Regulation 23 (1) (c) and (d) of the Public Finance Management (National Government) Regulations, 2015.

In the circumstances, the accuracy and propriety of use of goods and services expenditure amounting to Kshs.1,088,880,899 for the year ended 30 June, 2019 could not be ascertained.

3. Unsupported Expenditure on Hospitality, Supplies and Services

The statement of receipts and payment reflects a balance of Kshs.1,887,665,809 under use of goods and services. The balance includes an amount of Kshs.37,960,539 in respect of hospitality, supplies and services that has payments of Kshs.3,077,000, Kshs.1,350,000 and Kshs.3,715,000 in respect of selection panels for recruitment of Chairperson and Members of Commission on Administrative Justice, Salaries and Remuneration Commission and National Gender and Equality Commission respectively.

The following were noted in these payments:

3.1 Commission on Administrative Justice (CAJ)

Payment for facilitation allowances to Chairperson, Members and Secretariat of the selection panel includes an amount of Kshs.2,987,000 paid to eleven (11) officers of the supporting secretariat including the team leader who was paid Kshs.900,000 for a period of forty-five (45) days at a rate of Kshs.20,000 per day, four (4) members who were paid a total of Kshs.1,260,000 at a rate of Kshs.7,000 per day for forty-five (45) days, five (5) secretarial staff who were paid a total of Kshs.675,000 at a rate of Kshs.5,000 per day for twenty-seven (27) days and one (1) clerical officer who was paid Kshs.152,000 for thirty-eight (38) days at a rate of Kshs.4,000 per day. However, the following was observed:

- i. The Circular of Salaries and Remuneration Commission Ref. No. SRC/TS/AG/3/37 VOL. V (113) dated 19 June, 2018 on rates for payment of allowances for members of selection panels and secretariat staff provided for the rates payable but capped the allowance payable to be limited to the period specified in the letters appointing members of the panel. However, the secretariat staff were paid Kshs.1,832,000 for an additional thirty (30) days over and above the fifteen (15) days period worked by the selection panel in contravention of guidelines provided by Salaries and Remuneration Commission. Further, it should be noted that members of the secretariat are full time service employees who draw a monthly salary from the State Department for Public Service.
- ii. Although the payment was supported by a list of payees, no evidence was provided to show that the respective attendance registers for days worked on the exercise had been maintained rendering the payments doubtful. Further, the roles and responsibilities of each member of the secretariat has not been defined to justify the use of eleven (11) officers to serve six (6) panelists.

3.2 Salaries and Remuneration Commission (SRC)

Payment of facilitation allowances to support Secretariat of the selection panel includes an amount of Kshs.1,350,000 paid to five (5) officers of the supporting secretariat including the team leader who was paid Kshs.600,000 for a period of thirty (30) days at a rate of Kshs.20,000 per day, three (3) members who were paid a total of Kshs.630,000 at a rate of Kshs.7,000 per day for thirty (30) days, one (1) Clerical officer who was paid Kshs.120,000 for thirty (30) days at a rate of Kshs.4,000 per day. However, the following was observed:

- i. The Circular by Salaries and Remuneration Commission Ref. No. SRC/TS/AG/3/37 VOL. V (113) dated from 19 June, 2018 on rates for payment of allowances for members of selection panels and secretariat staff provided for the rates payable but capped the allowance payable to be limited to the period specified in the letters appointing members of the panel. The secretariat staff were however, paid Kshs.675,000 for an additional fifteen (15) days over and above the fifteen (15) days period worked by the selection panel in contravention of guidelines provided by Salaries and Remuneration Commission. Further, it should be noted that members of the secretariat are full time service employees who draw a monthly salary from the State Department for Public Service.

- ii. Although the payment was supported by a list of payees, no evidence was provided to show that respective attendance registers for days worked on the exercise had been maintained rendering the payments doubtful. Further, the roles and responsibilities of each member of the secretariat has not been defined to justify the use of five (5) officers to serve five (5) panelists.

3.3 National Gender and Equality Commission (NGEC)

Payment of facilitation allowances to Chairperson, Members and Secretariat of the selection panel includes an amount of Kshs.3,700,000 paid to ten (10) officers of the supporting secretariat including the team leader who was paid Kshs.1,000,000 for a period of fifty (50) days at a rate of Kshs.20,000 per day, five (5) members who were paid a total of Kshs.1,750,000 at a rate of Kshs.7,000 for fifty (50) days, three (3) secretarial staff who were paid a total of Kshs.750,000 at a rate of Kshs.5,000 per day for fifty (50) days and one (1) clerical officer who was paid Kshs.200,000 for fifty (50) days at a rate of Kshs.4,000 per day. However, the following was observed:

- i. The Circular by Salaries and Remuneration Commission Ref No. SRC/TS/AG/3/37 VOL. V (113) dated 19 June, 2018 on rates for payment of allowances for members of selection panels and secretariat staff provided for the rates payable but capped the allowance payable to be limited to the period specified in the letters appointing members of the panel. The secretariat staff however, paid Kshs.1,460,000 for additional twenty (20) days over and above the thirty (30) days period worked by the selection panel in contravention of guidelines provided by Salaries and Remuneration Commission. Further, it should be noted that members of the secretariat are full time service employees who draw a monthly salary from the State Department for Public Service.
- ii. Although the payment was supported by a list of payees no evidence was provided to show that respective attendance registers for days worked on the exercise had been maintained rendering the payments doubtful. Further, the roles and responsibilities of each member of the secretariat has not been defined to justify the use of fourteen (14) officers to serve eight (8) panelists.

In the circumstances, it has not been possible to confirm the propriety of the expenditure amounting to Kshs.8,142,000 included in hospitality, supplies and services expenditure.

4. Irregular Payment of Token of Appreciation to Officers of the State Department

On 25 June, 2018 the Senior Deputy Secretary wrote a Memo to the Principal Secretary requesting for consideration and approval for a payment of Kshs.4,640,000 to three hundred and thirty (330) officers of the State Department as a token of appreciation. The payment was in respect of provision of support services towards realization of various programmes, performance targets and other assignments. The approval was granted on 28 June, 2018. However, a review of details of the payment revealed that the payments were not made directly to the recipient's bank accounts but through thirteen (13) officers who in turn paid the recipients. In such a circumstance, it was not possible to confirm that the amounts benefited the planned beneficiaries and no explanation has been provided

for charging the expenditure to employee benefits yet the amounts were not budgeted and paid to the beneficiaries, as it is the case with other employee benefits.

The Memo clearly stated that the request for approval was being made for a nominal payment of Kshs.1,000 per day for twenty (20) days. The same Memo further stated contradicting information that the required amount was Kshs.4,640,000. However, no explanation has been provided on the rate used, the total amounts requested and the number of beneficiaries.

Further, the approval for the payment was requested and granted in the financial year 2017/2018, but the payments were made in the subsequent financial year 2018/2019 yet there were no budgetary provisions thereby adversely affecting the budget for 2018/2019 financial year.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of State Department of Public Service and Youth 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 qualified opinion.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the previous year's Report, several issues were raised under the Report on Financial Statements leading to a disclaimer of opinion. The issues raised included inability to confirm the accuracy of cash and cash equivalents balance as at 30 June, 2018, unsupported expenditures, unreported and unsupported pending bills, irregular procurement of goods and services, among others. Although the issues have since been discussed by the Public Accounts Committee (PAC), they remain unresolved as PAC is yet to give recommendations for implementation.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

14 December, 2020


STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

V. STATEMENT OF RECEIPTS AND PAYMENTS

	Note	2018/2019 Kshs	2017/2018 Kshs
RECEIPTS			
Transfers from National Treasury	1	3,103,460,390	21,009,205,251
Proceeds from Sale of Assets	2	210,592	11,465,422
TOTAL REVENUES		3,103,670,982	21,020,670,673
PAYMENTS			
Compensation of Employees	3	605,928,167	11,619,666,296
Use of goods and services	4	1,887,665,809	5,850,009,548
Transfers to Other Government Units	5	209,949,158	650,655,395
Other grants and transfers	6	9,536,280	79,550,326
Social Security Benefits	7	1,914,974	16,031,335
Acquisition of Assets	8	202,969,424	2,847,106,725
TOTAL PAYMENTS		2,917,963,812	21,063,019,625
SURPLUS/DEFICIT		185,707,170	(42,348,951)

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 30/9 2019 and signed by:


 Principal Secretary
 Julius Korir, CBS



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


STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

VI. STATEMENT OF ASSETS AND LIABILITIES

	Note	2018/2019 Kshs	2017/2018 Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9A	1,706,359,967	1,347,099,137
Cash Balances	9B	723,395	1,040,770
Total Cash And Cash Equivalents		1,707,083,362	1,348,139,907
Accounts Receivables - Outstanding Imprest and Clearance Accounts	10	-	7,862,465
TOTAL FINANCIAL ASSETS		1,707,083,362	1,356,002,372
LESS: FINANCIAL LIABILITIES			
Accounts Payables - Deposits	11	1,465,848,240	1,300,474,422
NET FINANCIAL ASSETS		241,235,122	55,527,950
REPRESENTED BY			
Fund balance b/fwd	12	55,527,950	97,876,901
Surplus/De fict for the year		185,707,170	(42,348,951)
NET FINANCIAL POSSITION		241,235,122	55,527,950

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 30/9 2019 and signed by:


 Principal Secretary
 Julius Korir, CBS


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


STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

VII. STATEMENT OF CASH FLOWS

	Note	2018/2019 Kshs	2017/2018 Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Transfers from National Treasury	1	3,103,460,390	21,009,205,251
		3,103,460,390	21,009,205,251
Payments for operating expenses			
Compensation of Employees	3	605,925,167	11,619,666,296
Use of goods and services	4	1,887,665,809	5,850,009,548
Transfers to Other Government Units	5	209,949,158	650,655,395
Other grants and transfers	6	9,536,280	79,550,326
Social Security Benefits	7	1,914,974	16,031,335
		2,714,994,388	18,215,912,900
Adjusted for:			
Changes in receivables		7,862,465	(7,756,368)
Changes in payables		165,373,818	511,408,411
Net cashflow from operating activities		561,702,285	3,296,944,394
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets	2	210,592	11,465,422
Acquisition of Assets	8	(202,969,424)	(2,847,106,725)
Net cash flows from Investing Activities		(202,758,832)	(2,835,641,303)
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		-	-
NET INCREASE IN CASH AND CASH EQUIVALENT		358,943,453	461,303,092
Cash and cash equivalent at BEGINNING of the year		1,348,139,907	886,836,815
Cash and cash equivalent at END of the year		1,707,083,362	1,348,139,907

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 30/9/2019 and signed by:


 Principal Secretary
 Julius Korir, CBS


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

VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED


Revenue/Expense Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilisation Difference	% of Utilisation Difference to Final Budget
	a	b	c=a+b	d	e=c-d	f=d/c %
RECEIPTS						
Exchequer releases	17,415,417,600	(14,461,698,039)	2,953,719,561	3,103,460,390	(149,740,829)	105%
Other Receipts	95,450,000	(95,430,000)	20,000	210,592	(190,592)	1053%
Total Receipts	17,510,867,600	(14,557,128,039)	2,953,739,561	3,103,670,982	(149,931,421)	105%
Payments						
Compensation of Employees	5,850,924,906	(5,243,801,367)	607,123,539	605,928,167	1,195,372	100%
Use of goods and services	8,691,332,99	(6,837,879,748)	1,853,453,243	1,887,665,809	(34,212,567)	102%
Transfers to Other Government Units	1,845,706,066	(1,618,567,850)	227,138,216	209,949,158	17,189,059	92%
Other grants and transfers	43,000,000	(29,985,320)	13,014,680	9,536,280	3,478,400	73%
Social Security Benefits	11,212,500	(9,297,526)	1,914,974	1,914,974	-	100%
Acquisition of Assets	1,068,691,137	(817,596,228)	251,094,909	202,969,424	48,125,485	81%
Grand Total	17,510,867,600	(14,557,128,039)	2,953,739,561	2,917,963,813	35,775,748	99%
Surplus/Deficit	-	-	-	185,707,169	185,707,169	

Notes:

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23.) The actual on a comparable basis in the Summary Statement of Appropriation: Recurrent and Development Combined should agree to the amounts reported in the Statement of Receipts and Payments.

The entity financial statements were approved on 30/9/2019 2019 and signed by:


Principal Secretary
Julius Korir, CBS


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

IX. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT

Revenue/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilisation Difference e=d-c	% of Utilisation Difference to Final Budget f=d/c %
RECEIPTS						
Exchequer releases	13,347,083,200	(11,975,702,524)	1,562,240,676	1,562,240,670	6	100%
Other Receipts	95,450,000	95,430,000	20,000	210,592	(190,592)	1053%
Total Receipts	13,442,533,200	(11,880,272,524)	1,562,260,676	1,562,451,262	(190,586)	100%
PAYMENTS						
Compensation of Employees	5,850,924,906	(5,243,801,367)	607,123,539	605,928,167	1,000,640	100%
Use of goods and services	6,375,330,791	(5,665,870,597)	709,460,194	733,757,529	(24,297,335)	103%
Transfers to Other Government Units	1,001,593,327	(774,455,111)	227,138,216	209,949,157	17,189,059	92%
Other grants and transfers	43,000,000	(29,985,320)	13,014,680	9,536,280	3,478,400	73%
Social Security Benefits	11,212,500	(9,297,526)	1,914,974	1,914,974	-	100%
Acquisition of Assets	160,471,676	(156,862,603)	3,609,073	2,634,413	974,660	73%
Grand Total	13,442,533,200	(11,880,272,524)	1,562,260,676	1,563,720,521	(1,459,845)	100%
Surplus/Deficit	-	-	-	(1,269,259)	1,269,259	

Notes:

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)

The entity financial statements were approved on 30/9/2019 and signed by:



Principal Secretary
Julius Korir, CBS,



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


X. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT


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 %
RECEIPTS						
Exchequer releases	4,068,334,400	(2,676,855,515)	1,391,478,885	1,541,219,720	(149,740,835)	111%
Total Receipts	4,068,334,400	(2,676,855,515)	1,391,478,885	1,541,219,720.00	(149,740,835)	111%
Payments						
Use of goods and services	2,316,002,200	(1,172,009,151)	1,143,993,049	1,153,908,281	9,915,232	101%
Transfers to Other Government Units	844,112,739	(844,112,739)	-	-	-	0%
Acquisition of Assets	908,219,461	(660,733,625)	247,485,836	200,335,011	47,150,825	81%
Grand Total	4,068,334,400	(2,676,855,515)	1,391,478,885	1,354,243,292	37,235,593	97%
Surplus/Deficit	-	-	-	186,976,428	(186,976,428)	

Notes:

(Explain whether the changes between the original and final budget are as a result of reallocations within the budget or other causes as per IPSAS 1.9.23. The totals of actual on comparable basis under the recurrent and development statement should equal to the total on actual on comparable basis under the Combined Summary Statement of Appropriation.)

The entity financial statements were approved on 30/9 2019 and signed by:


Principal Secretary
Julius Korir, CBS,


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

Reports and Financial Statements
For the year ended June 30, 2019

XI. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget		Adjustments		Final Budget		Actual on comparable		Budget utilization	
	30TH JUNE 2019		Kshs		30TH JUNE 2019		30TH JUNE 2019		Kshs	
General Administration, Planning and Support Services	129,850,561		-		129,850,563	118,017,178		11,833,385		
Human Resource and Support Services	122,390,722		-		122,390,722	112,338,798		10,051,924		
Financial Management Services	7,232,620		-		7,232,620	5,558,380		1,674,240		
Information Communication Services	227,220		-		227,220	120,000		107,220		
Public Service Transformation	710,378,574		-		710,378,576	637,014,203		73,364,373		
Human Resource Management	29,195,863		-		29,195,863	24,278,972		4,916,891		
Human Resource Development	119,924,387		-		119,924,387	115,516,767		4,407,620		
Management Consultancy Services	23,231,640		-		23,231,640	22,688,540		543,100		
Huduma Kenya Service Delivery	538,026,685		-		538,026,685	474,529,926		63,496,759		
Gender & Youth Empowerment	2,113,510,421		-		2,113,510,422	2,162,932,432		(49,422,010)		
National Youth Service	1,667,176,407		-		1,667,176,407	1,761,294,343		(94,117,936)		
Youth Development Services	362,661,820		-		362,661,820	317,965,887		44,695,933		
Youth Employment Scheme	72,872,200		-		72,872,200	72,872,200		0		
Youth Coordination and Representation	10,800,000		-		10,800,000	10,800,000		0		
TOTAL	2,953,739,556		-		2,953,739,561	2,917,963,813		35,775,748		

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

XII. SIGNIFICANT ACCOUNTING POLICIES

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

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

- i) Kenya Youth and Employment & Opportunities project

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

- **Tax Receipts**

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

SIGNIFICANT ACCOUNTING POLICIES

- **Transfers from the Exchequer**

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

- **External Assistance**

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

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

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

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

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES

- **Repayment of Borrowing (Principal Amount)**
The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made.
- **Acquisition of Fixed Assets**
The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

Restriction on Cash

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

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

There were no other restrictions on cash during the year.

SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

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

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

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

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

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

14. Errors

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

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

15. Related Party Transactions

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

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

XIII. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2018-2019 Kshs	2017-2018 Kshs
Total Exchequer Releases for quarter 1	3,103,460,390	8,958,276,033
Total Exchequer Releases for quarter 2	-	3,983,664,748
Total Exchequer Releases for quarter 3	-	5,041,436,600
Total Exchequer Releases for quarter 4	-	3,025,827,870
TOTAL	3,103,460,390	21,009,205,251

2 PROCEEDS FROM SALE OF ASSETS

	2018-2019 Kshs	2017-2018 Kshs
Receipts from the Sale of Inventories, Stocks and Commodities	210,592	11,465,422
TOTAL	210,592	11,465,422

3 COMPENSATION OF EMPLOYEES

	2018-2019 Kshs	2017-2018 Kshs
Basic salaries of permanent employees	410,432,963	1,362,599,845
Basic wages of temporary employees	58,566,611	4,342,468,506
Personal allowances paid as part of salary	136,928,593	819,090,052
Employer Contributions Compulsory national health insurance	-	5,095,507,893
TOTAL	605,928,167	11,619,666,296

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

4 USE OF GOODS AND SERVICES

	2018-2019 Kshs	2017-2018 Kshs
Utilities, supplies and services	35,684,983	184,311,698
Communication, supplies and services	22,399,811	55,371,414
Domestic travel and subsistence	36,582,977	131,694,936
Foreign travel and subsistence	6,684,046	19,603,279
Printing, advertising and information supplies & services	3,345,200	15,670,300
Rentals of produced assets	27,777,436	528,405,650
Training expenses	1,088,880,899	817,148,85
Hospitality supplies and services	37,960,539	44,577,333
Insurance costs	-	68,250,000
Specialised materials and services	339,977,431	2,260,767,007
Office and general supplies and services	26,796,258	31,095,644
Other operating expenses	158,442,85	719,794,669
Routine maintenance – vehicles and other transport equipment	1,133,007	68,143,436
Routine maintenance – other assets	80,053,124	169,930,360
Fuel Oil and Lubricants	21,947,241	735,244,97
TOTAL	1,887,665,809	5,850,009,548

5 GRANTS AND TRANSFERS TO OTHER GOVERNMENT ENTITIES

Description	2018-2019 Kshs	2017-2018 Kshs
Transfers to National Government entities (SCOA Codes 2630100, 2630200, 2640400, 2640500, 2649900, 2820100, 2820200, 2820300)	209,949,158	650,655,395
TOTAL	209,949,158	650,655,395

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

Description	Recurrent Kshs	Development Kshs	2017-2018 Kshs	2016-20117 Kshs
Transfers to SAGAs and SCs				
National youth council	10,800,000.00			
Higher Educational loans Board (HELB)	13,831,875.00			
Presidential Award Scheme	5,000,000.00			
International Conference for Great Lakes Region (ICGLR)	26,601,751			
Youth Enterprise Fund	72,872,200.00			
Kenya School of Government	80,843,158			
TOTAL	209,949,158			

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

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

6 OTHER GRANTS AND TRANSFERS

	2018-2019 Kshs	2017-2018 Kshs
Membership dues and subscriptions to international organizations	-	40,966,429
Scholarships and other educational benefits	9,536,280	38,583,897
Total	9,536,280	79,550,326

7 SOCIAL SECURITY BENEFITS

	2018-2019 Kshs	2017-2018 Kshs
Government pension and retirement benefits	1,914,974	16,031,335
TOTAL	1,914,974	16,031,335

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

8 ACQUISITION OF ASSETS

	2018-2019 Kshs	2017-2018 Kshs
Non Financial Assets		
Construction of Buildings	-	179,108,516
Refurbishment of Buildings	86,446,567	92,652,680
Construction and Civil Works	108,589,444	123,909,279
Purchase of Vehicles and Other Transport Equipment	-	67,371,205
Purchase of Household Furniture and Institutional Equipment	59,580	7,212,940
Purchase of Office Furniture and General Equipment	5,299,000	10,705,703
Purchase of Specialised Plant, Equipment and Machinery	-	1,296,245,376
Rehabilitation and Renovation of Plant, Machinery and Equip.	-	4,608,000
Purchase of Certified Seeds, Breeding Stock and Live Animals	2,574,833	12,666,940
Rehabilitation of Civil Works	-	1,052,626,086
Sub Total	202,969,424	2,847,106,725
TOTAL	202,969,424	2,847,106,725

'STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9A: BANK ACCOUNTS

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2018-2019	2017-2018
				Kshs	Kshs
<i>Central Bank of Kenya, Account No.1000303301</i>	Kshs	Recurrent	-	6,472,021	13,852
<i>Central Bank of Kenya, Account No.1000303317</i>	Kshs	Development	-	4,216,356	1,247,509
<i>Central Bank of Kenya, Account No.1000303328</i>	Kshs	Deposit	-	412,911,909	416,412,170
<i>Central Bank of Kenya, Account No.1000309822</i>	Kshs	KYEOP	-	230,823,350	45,363,354
<i>National bank Harambee Account No.01020078734700</i>	Kshs			86,144,908	107,070,783
<i>KCB-NYS Huduma Cohorts(Payments) AC 1178056929</i>	Kshs			371,985	373,771
<i>KCB-NYS Huduma Cohorts(SACCO) AC 1178058158</i>	Kshs			520,891,158	704,956,268
<i>National bank Harambee Account No.01001000909300</i>	Kshs			444,528,280	71,661,430
Total				1,706,359,967	1,347,099,137

9B: CASH IN HAND

	2018-2019	2017-2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	723,395	1,040,770
TOTAL	723,395	1,040,770

Cash in hand should also be analysed as follows:

	2018-2019	2017-2018
	Kshs	Kshs
Headquarters, National Treasury Building, Cashoffice	723,395	1,040,770
TOTAL	723,395	1,040,770

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. ACCOUNTS RECEIVABLE - OUTSTANDING IMPRESTS

<i>Description</i>	2018-2019 Kshs	2017-2018 Kshs
Government Imprests	-	7,862,465
TOTAL	-	7,862,465

11. ACCOUNTS PAYABLE

<i>Description</i>	2018-2019 Kshs	2017-2018 Kshs
Deposits	412,911,909	416,412,170
NYS Service Men Savings and Cohorts	-	71,661,430
NYS Service Men Savings and Cohorts	1,052,936,331	812,400,822
TOTAL	1,465,848,240	1,300,474,422

12. FUND BALANCE BROUGHT FORWARD

<i>Description</i>	2018-2019 Kshs	2017-2018 Kshs
Bank accounts	1,347,099,137	885,060,181
Cash in hand	1,040,770	1,776,634
Receivables - Outstanding Imprests	7,862,465	106,097
Payables - Deposits	(1,300,474,422)	(789,066,011)
TOTAL	55,527,950	97,876,901

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. RELATED PARTY DISCLOSURES

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

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

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

Related party transactions:

	2018-2019	2017-2018
	Kshs	Kshs
Key Management Compensation	-	-
<u>Transfers to related parties</u>		
Transfers to other MDAs	-	-
Transfers to SCs and SAGAs	209,949,158	650,655,395
Transfers to Development Project		
Transfers to County Governments		
Transfers to non reporting secondary and primary Schools		
Total Transfers to related parties	209,949,158	650,655,395
Total Transfers from related parties		

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

14. OTHER IMPORTANT DISCLOSURES

14.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

Description	2018-2019	2017-2018
	Kshs	Kshs
Construction of buildings	-	-
Construction of civil works	-	-
Supply of goods	-	-
Supply of services	-	-
	-	-

14.2: PENDING STAFF PAYABLES (See Annex 2)

	2018-2019	2017-2018
	Kshs	Kshs
Senior management	-	-
Middle management	-	-
Unionisable employees	-	-
	-	-
	-	-

14.3: OTHER PENDING PAYABLES (See Annex 3)

	2018-2019	2017-2018
	Kshs	Kshs
Amounts due to National Government entities	-	-
Amounts due to Entity entities	-	-
Amounts due to third parties	-	-
	-	-
	-	-

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2019

15. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.					
2.					
7.					
8.					
9.					
10.					
11.					
12.					

Guidance Notes:

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



Principal Secretary
Julius Korir, CBS



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

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX	Comments
	A	B	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

ANNEX 2 - ANALYSIS OF PENDING STAFF PAYABLES

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Senior Management							
1.							
2.							
3.							
		Sub-Total					
Middle Management							
4.							
5.							
6.							
		Sub-Total					
Unionisable Employees							
7.							
8.							
9.							
		Sub-Total					
Others (specify)							
10.							
11.							
12.							
		Sub-Total					
		Grand Total					

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

ANNEX 3 - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 20XX	Outstanding Balance 20XX	Comments
		a	b	c	d=a-c		
Amounts due to National Govt Entities							
1.							
2.							
3.							
	Sub-Total						
Amounts due to County Govt Entities							
4.							
5.							
6.							
	Sub-Total						
Amounts due to Third Parties							
7.							
8.							
9.							
	Sub-Total						
Others (specify)							
10.							
11.							
12.							
	Sub-Total						
	Grand Total						

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs)	Additions during the year (Kshs)	Disposals during the year (Kshs)	Historical Cost c/f (Kshs)
Buildings and structures	1,448,296,561	195,036,011	-	1,643,332,572
Transport equipment	67,371,205	-	-	67,371,205
Office equipment, furniture and fittings	17,918,643	5,358,580	-	23,277,223
Other Machinery and Equipment	1,300,853,376	-	-	1,300,853,376
Heritage and cultural assets	12,666,940	2,574,833	-	15,241,773
Total	2,847,106,725	202,969,424	-	3,050,076,149

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

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
 Reports and Financial Statements
 For the year ended June 30, 2019

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

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

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

Ref	SC, SAGA or Public Fund's name	Principal activity of entity	Accounting Officer	Amount transferred during the year	Inter- entity reconciliations done? (yes/no)
1	National Youth Council			10,800,000	Yes
2	Higher Education Loan Board			13,831,875	Yes
3	Presidential Award Scheme			5,000,000	Yes
4	International conference for Great lakes Region (ICGLR)			26,609,749	Yes
5	Youth Enterprise Fund			72,872,200	Yes
8	Kenya School of Government			80,843,331.70	
				209,949,158	

STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2019

ANNEX 7 – LIST OF OUTSTANDING IMPREST AND DISTRICT SUSPENSE

**STATE DEPARTMENT FOR PUBLIC SERVICE AND YOUTH
Reports and Financial Statements
For the year ended June 30, 2019**

ANNEX 7- REPORTS GENERATED FROM IFMIS

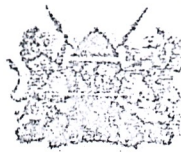
The following financial Reports Generated from IFMIS should be generated and attached as appendices to these financial statements.

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

Appendix II: Inter-entity confirmation letter



REPUBLIC OF KENYA



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

The Director General
Kenya School of Government
NAIROBI

The State Department for Public Service and Youth wishes to confirm the amounts disbursed to you as at 30 June 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by 9th August 2019.

Confirmation of amounts received by Kenya School of Government – Nairobi Campus as at 30 June 2019							
		Amounts Disbursed by Kenya School of Government – Mombasa Campus as at 30 June 2019				Amount Received by (SAGA/SC/Fund/Project) as at 30 th June 2019 (KShs) (E)	Difference (KShs) (F)=(D-E)
Ref	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
	5/09/2018	80,843,331.75	-	Nil	80,843,331.75		
TOTAL					80,843,331.75		

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

Head of Accounts
Name: GEORGE W. MWANGI Signature: *George W. Mwangi*
For: PRINCIPAL ADMINISTRATIVE SECRETARY/
ACCOUNTING OFFICER

Date: 2/8/2019

Yours' Sincerely

Name: Eveline Mahome Signature: *Eveline Mahome*

Date: 2/8/2019

Insert Name of responsible officer and sign

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

Appendix II: Inter-entity confirmation letter

REPUBLIC OF KENYA



30 JUL 2019

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

The Secretary,
 Directorate of Youth Affairs
 NAIROBI

The State Department for Youth wishes to confirm that the amount allocated and disbursed for ICGLR is as indicated in the table below for first quarter financial year 2018/2019 for Vote 1211. Please sign and stamp this form in the space provided.

Confirmation of amounts received by International Conference for Great Lakes Region (ICGLR) as at 30 June 2019							
Ref	Date Disbursed	Amounts Disbursed by International Conference for Great Lakes Region (ICGLR) as at 30 June 2019				Amount Received by (SAGA/SC/Fund/Project) as at 30 th June 2019 (KShs) (E)	Difference (KShs) (F)=(D-E)
		Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)	Total (KShs) (D)=(A+B+C)		
	Various Dates	26,601,750.00	-	-	26,601,750.00		
TOTAL		26,601,750.00			26,601,750.00		

I confirm that the amounts indicated above are correct.

Head of Accounts

Name FLORENCE KIRUMBA Signature
 FOR: PRINCIPAL SECRETARY

Date 30th July 2019

Yours' Sincerely

Name: Raymond O. Ouma Signature

Date: 7/08/2019

Insert Name of responsible officer and sign
 CC: Director General Accounting Services and Quality Assurance, National Treasury

Appendix II: Inter-entity confirmation letter

REPUBLIC OF KENYA



THE PRESIDENCY

MINISTRY OF PUBLIC SERVICE, YOUTH AND GENDER AFFAIRS

STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH



The Chief Executive Officer
Youth Enterprise Development Fund
P.O. Box 48610-00100, Nairobi

The State Department for Youth wishes to confirm the amounts disbursed to you as at 30 June 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by 6th August 2019.

Confirmation of amounts received Youth Enterprise Development Fund as at 30 June 2019								
Ref	Date Disbursed	Recurrent (KShs) (A)	Date Disbursed	Amounts Disbursed by Youth Enterprise Development Fund as at 30 June 2019			Amount Received by (SAGA/SC /Fund/Project) as at 30 th June 2019 (KShs) (E)	Difference (KShs) (F)=(D-E)
				Development (KShs) (B)	Inter-Ministerial (KShs) (C)	Total (Kshs) (D)=(A+B+C)		
	Sept. 2018	72,872,200	8/2/19	152,670,000	Nil	225,542,200	225,542,200	-
	10/12/18	72,872,200		-	Nil	72,872,200	72,872,200	-
	19/3/19	72,872,200	8/2/19	76,335,000	Nil	149,207,200	149,207,200	-
	4/6/19	67,042,424	10/6/19	55,000,000	Nil	122,042,424	67,042,424	55,000,000
TOTAL		285,659,024.00		284,005,000		569,664,024	571,664,024	55,000,000

NOTE: The KShs 55,000,000 relating to 149207200 was received on 10/07/19 hence created as receivable

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

Head of Accounts

Name: Florence Kirumba

Signature

For: PRINCIPAL SECRETARY

Date

30th July 2019

Yours' Sincerely

Insert Name of responsible officer and sign

Name: BENEDICT MUKUNDU

Sign:

Date:

02/08/2019

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

1941
1942
1943
1944
1945
1946
1947
1948
1949
1950
1951
1952
1953
1954
1955
1956
1957
1958
1959
1960
1961
1962
1963
1964
1965
1966
1967
1968
1969
1970
1971
1972
1973
1974
1975
1976
1977
1978
1979
1980
1981
1982
1983
1984
1985
1986
1987
1988
1989
1990
1991
1992
1993
1994
1995
1996
1997
1998
1999
2000
2001
2002
2003
2004
2005
2006
2007
2008
2009
2010
2011
2012
2013
2014
2015
2016
2017
2018
2019
2020
2021
2022
2023
2024
2025

2 3





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

Appendix2: Inter-Entity Transfers confirmation letter

The State Department for Youth wishes to confirm the amounts disbursed to you as at 30th June 2019 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populated the column E in the table below. Please sign and stamp this request in the space provided and return it to us by 6th August 2019.

Confirmation of amount received by The President's Award-Kenya as at 30 th June 2019								
Reference Number	Date Disbursed	Amount Disbursed [SC/SAGA/Fund] (Kshs)as at 30 th June 2019				Total (D)=(A+B+C)	Amount Received by[beneficiary entity](Kshs)as at 30 th June 2019 (E)	Differences (Kshs)(f)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)				
	13-08-2018	5,000,000	Nil	Nil	5,000,000	5,000,000	Nil	
	10-12-2018	5,000,000	Nil	Nil	5,000,000	5,000,000	Nil	
	28-01-2019	5,000,000	Nil	Nil	5,000,000	5,000,000	Nil	
	04-06-2019	4,600,000	Nil	Nil	4,600,000	4,600,000	Nil	
Total		19,600,000			19,600,000	19,600,000		

In confirm that the amount shown above are correct as of the date indicated and are as included in the financial statements
 HEAD OF ACCOUNTS DEPARTMENT OF BENEFICIARY ENTITY: The President's Award-Kenya
 P. O. BOX 62185 - 00200, NAIROBI
 TEL NO: 2714829 / 2714830
 MOBL: 0722714122 / 0787714122
 EMAIL: info@presidentsaward.or.ke
 Date: 06th September 2019

Name: Grace Musyoka Sign

Yours sincerely

Insert name of responsible officer and sign

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



REPUBLIC OF KENYA

Sec.
Phone file
R



NATIONAL YOUTH COUNCIL

NATIONAL YOUTH COUNCIL

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

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

Principal Secretary

State Department of Public Service & Youth Affairs

Harambee House

NAIROBI

Attn: Ms. Kirumba



The National Youth Council wishes to confirm the amounts disbursed to us in the financial year ended on 30th June 2019 as indicated in the table below. Please compare the amounts disbursed by you with the amounts we received and populated them in column E in the table below. Then please sign and stamp this request in the space provided and return it to us by 6th August 2019.

Confirmation of amounts received by National Youth Council as at 30 June 2019

Ref	Date Disbursed	Amounts Disbursed by State Department of Public Service and Youth as at 30 June 2019				Amount disbursed to (SAGA/SC/Fund/Project as at 30 th June 2019 (Kshs) (E)	Difference (Kshs) (F)=(D-E)
		Recurrent (Kshs) (A)	Development (Kshs) (B)	Inter-Ministerial (KSHs) (C)	Total (Kshs) (D)=(A+B+ C)		
	September 2018	10,800,000	Nil	Nil	10,800,000	10,800,000	NIL
	10/12/2018	10,800,000	Nil	Nil	10,800,000	10,800,000	NIL
	28/1/2019	10,800,000	Nil	Nil	10,800,000	10,800,000	NIL
	13/5/2019	10,800,000	Nil	Nil	10,800,000	10,800,000	NIL
Total		43,200,000			43,200,000	43,200,000	NIL

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

Head of Accounts

Name: FLORENCE KIRUMBA

FOR: PRINCIPAL SECRETARY

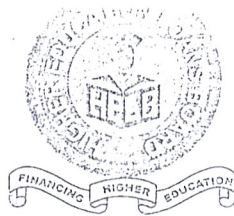
Date: 30/7/2019

Signature.....

Yours' Sincerely

MESHACK NJENGA MWANGI

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



HIGHER EDUCATION LOANS BOARD

Tel: 0711052000
E-mail: contactcentre@helb.co.ke
Website: www.helb.co.ke

Anniversary Towers
University Way
P.O Box 69489-00400
Nairobi, Kenya

HELB/RR/66278/TRFPS/25

24th September, 2019

Principal Administrative Secretary
State Department for Public Service
Ministry of Public Service, Youth and Gender Affairs
P.O. Box 30050-00100
NAIROBI.

Attn.: George W. Mwangi- Head of Accounts

Dear Sir,

RE: CONFIRMATION OF AMOUNTS RECEIVED BY HELB AS AT 30TH JUNE 2019

We wish to confirm the amounts disbursed to the Higher Education Loans Board (HELB) as at 30th June 2019 as indicated in the table below.

Confirmation of amounts received by Higher Education Loans Board (HELB) as at 30 th June 2019							
Amounts disbursed by Higher Education Loans Board (HELB) as at 30 th June 2019						Amount received by (SAGA/SC/Find /Project as at 30 th June 2018 (Kshs) (E)	Difference (Kshs) (F)+(D-E)
Ref	Date Disbursed	Recurrent (KShs) (A)	Development (KShs) (B)	Inter-Ministerial (KShs) (C)	Total (KShs) (D)=A+B+C		
	14/08/2018	13,831,875.00	-	Nil	13,831,875.00	13,831,875.00	-
	16/01/2019	16,459,931.00	-	Nil	16,459,931.00	16,459,931.00	-
	29/01/2019	13,831,875.00	-	Nil	13,831,875.00	13,831,875.00	-
	22/05/2019	10,097,269.00	-	Nil	10,097,269.00	10,097,269.00	-
	Total	54,220,950.00		Nil	54,220,950.00	54,220,950.00	-

Kindly acknowledge receipt.

Yours faithfully

SHEM GICHIMU
CHIEF FINANCE OFFICER

MN/ew

CC. Director General Accounting Services and Quality Assurance
The National Treasury
P.O. Box 30007- 00100
NAIROBI.



ISO 9001:2008 Certified



MINISTRY OF PUBLIC SERVICE YOUTH AND GENDER			
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH			
DEPOSIT FUND ANALYSIS F/Y 2018/2019		KSH	412,911,909.10
DPSM RETENTION			
M/S CRINON ENTERPRISES			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
4911834	1,249,980.60	1,249,980.60	
3767808	1,401,595.85	2,651,576.45	
329804	1,348,046.90	3,999,623.35	
329807	1,275,000.00	5,274,623.35	
757912	1,333,705.35	6,608,328.70	6,608,328.70
M/S RED EAGLE			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
5579719	2,779,975.55	2,779,975.55	
	1,826,218.40	4,606,193.95	4,606,193.95
M/S STANKLEAN COMMERCIALS			
P.V NO / M.R NO	RETENTION	CUMMULATIVE	
5579721	2,344,779.00	2,344,779.00	2,344,779.00
ECOGAS ENGINEERING COMPANY			
MR NO3587510	RETENTION	CUMMULATIVE	
	4,243,589.00	4,243,589.00	4,243,589.00
QALBI ENTERPRISES			
MR NO.3587509	RETENTION	CUMMULATIVE	
	2,557,285.80	2,557,285.80	2,557,285.80
UTO CREATIONS			
MR NO.	RETENTION	CUMMULATIVE	
	235,452.15	235,452.15	235,452.15
SAMBEAT INVESTMENTS			
MR NO.3587546	RETENTION	CUMMULATIVE	
	510,537.00	510,537.00	510,537.00
INTEX EAST AFRICA LTD			
MR.NO3587721	4,193,482.50	4,193,482.50	4,193,482.50
TOTAL RETENTION FOR DPSM			25,299,648.10
NATIONAL YOUTH SERVICE			
CONTRACTORS RETENTION			
IFATA ENGINEERING			
P.V NO	RETENTION	SUB TOTAL	
	8,335,335.30	8,335,335.30	8,335,335.30
BULDMORE			
P.V NO	RETENTION	SUB TOTAL	
	4,896,618.35	4,896,618.35	
5579644	325,159.30	5,221,777.65	5,221,777.65
BILL ENGINEERING			
P.V NO	RETENTION	SUB TOTAL	
	139,446.90	139,446.90	139,446.90
TODDY MERCHANTS			
P.V NO	RETENTION	SUB TOTAL	

	7,001,980.00	7,001,980.00	7,001,980.00
ESIKO ENTERPRISES			
P.V NO	RETENTION	SUB TOTAL	
	294,000.00	294,000.00	294,000.00
KIMUKOM ENTERPRISES			
P.V NO	RETENTION	SUB TOTAL	
	128,208.45	128,208.45	128,208.45
HORIZON LIMITED			
P.V NO	RETENTION	SUB TOTAL	
	525,060.00	525,060.00	525,060.00
INTERFUSION CO. LTD			
P.V NO	RETENTION	SUB TOTAL	
	144,193.30	144,193.30	144,193.30
GRAGAB AGENCIES			
P.V NO	RETENTION	SUB TOTAL	
	599,575.35	599,575.35	599,575.35
THWAMA			
P.V NO	RETENTION	SUB TOTAL	
3767811	636,871.05	636,871.05	
5579643	706,108.05	1,342,979.10	
3587525	808,798.90	2,151,778.00	
5579642	534,000.00	2,685,778.00	
	276,207.30	2,961,985.30	2,961,985.30
KIUN COMMUNICATION			
P.V NO	RETENTION	SUB TOTAL	
3767813	248,990.00	248,990.00	
3767814	851,848.70	1,100,838.70	1,100,838.70
PIMKA			
P.V NO	RETENTION	SUB TOTAL	
3767815	137,152.00	137,152.00	137,152.00
3587723	102,196.00	102,196.00	102,196.00
3587725	165,312.00	165,312.00	165,312.00
BEROSE GEN AGENCIES			
P.V NO	RETENTION	SUB TOTAL	
	583,254.00	583,254.00	583,254.00
Lukenya Earth movers			
P.V NO	RETENTION	SUB TOTAL	
4911836	4,836,068.50	4,836,068.50	4,836,068.50
BULLSONS ENTERPRISES			
P.V NO	RETENTION	SUB TOTAL	
	2,000,982.35	2,000,982.35	2,000,982.35
MWEHA ENTERPRISES			
P.V NO	RETENTION	SUB TOTAL	
	1,078,255.75	1,078,255.75	1,078,255.75
M/S VOLCANIC GENERAL CONTRACTORS			

P.V NO	RETENTION	SUB TOTAL	
	1,121,217.00	1,121,217.00	1,121,217.00
BUIDMORE CONSTRUCTION LTD			
MRNO.3587501	RETENTION		
	891,057.65	891,057.65	891,057.65
BULLSONS LTD			
MR.NO3587515	RETENTION	CUMMULATIVE	
	2,322,800.35	2,322,800.35	2,322,800.35
PONG AGENCIES			
3587524	RETENTION	CUMMULATIVE	
	369,028.00	369,028.00	369,028.00
THWAMA CONSTRUCTION			
3587525	RETENTION	CUMMULATIVE	
	808,798.90	808,798.90	808,798.90
BEWA WHOLESALERS			
3587544	RETENTION	CUMMULATIVE	
	229,823.60	229,823.60	229,823.60
LESTHAN ENTERPRISES			
3587545	RETENTION	CUMMULATIVE	
	164,843.50	164,843.50	164,843.50
RAY ENGINEERING AND CONSTRUCTIONLTD			
MR NO.3587722	1,238,420.55	1,238,420.55	1,238,420.55
			42,501,611.10
TOTAL NYS RETENTION			
DEPOSIT SUMMARY F/Y 2018/2019			
NYS RETENTION			42,501,611.10
NYS SAVINGS FOR SERVICE MEN AND WOMEN			325,421,380.35
NYS WELFARE FOR SERVICE MEN AND WOMEN			19,587,922.15
DPSM RETENTION			25,299,648.10
NYS AIA			101,347.40
	TOTAL		412,911,909.10

REPUBLIC OF KENYA

Date: 1-07-2019

Report of the Board of Survey on the Cash and Bank Balances of Recurrent

Account No.1000303301

as at the close of

business on 30/06/2019

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

AMY RURIA - CHAIRMAN

NIXON OBORAH - MEMBER

ANJELO MUKETHA MEMBER

Assembled at the office of CASHIER

at 9.30 A.M. (time) on the 1ST JULY 2019

Notes	(Shs.	723,350.00
Silver	Shs.	40.00
copper	Shs.	5.00
Cheques (as per details on reverse)	Shs.	723,395.00

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June 2019

Cash on hand	(Shs.	723,395.00
Bank balance	Shs.	6,477,021.30
		7,200,416.30

The Bank Certificate of Balance showed a sum of Shs.

cts (shs. cts

Standing to the credit of the account on 30th June 2019

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

Amy Ruria

Nixon Oborah - Member

Anjelo Muketha - Member



Chairman

Date 1st July 2019

Members of the Board

CASH IN BANK OR CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount

REPUBLIC OF KENYA
STATE DEPARTMENT OF PUBLIC SERVICE AND YOUTH

F.O. 51

Date: 1-07-2019

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

business on 30/06/2019

as at the close of

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

AMY RURIA - CHAIRMAN

NIXON OBORAH - MEMBER

ANJELO MUKETHA - MEMBER

Assembled at the office of CASHIER

at 9.30 A.M. (time) on the 1ST JULY 2019

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

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30th June 2019

Cash on hand	(Shs.	-
Bank balance	Shs.	4,216,356.70
		<u>4,216,356.70</u>

The Bank Certificate of Balance showed a sum of Shs. _____
cts _____ (shs. _____ cts _____)

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

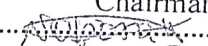
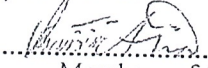
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Amy Ruria

Nixon Oborah- Member
Anjelo Muketha - Member

Date 1st July 2019


Chairman



Members of the Board

CASH IN BANK OR CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount



Trial Balance

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To ADJ2-18

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1310202 Capital Grants from Foreign Governments	0.00	0.00	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	0.00	0.00	0.00
1310000 Grants from Foreign Governments	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	410,432,963.10	0.00	1,362,599,844.80	0.00
2110100 Basic Salaries - Permanent Employees	410,432,963.10	0.00	1,362,599,844.80	0.00
2110201 Contractual Employees	50,368,552.80	0.00	202,794,916.65	0.00
2110202 Casual Labour - Others	8,198,057.90	0.00	4,321,863,468.20	0.00
2110200 Basic Wages - Temporary Employees	58,566,610.70	0.00	4,524,658,384.85	0.00
2110301 House Allowance	84,039,549.10	0.00	552,712,952.80	0.00
2110303 Acting Allowance	0.00	0.00	0.00	0.00
2110307 Hardship Allowance	4,335,572.25	0.00	20,018,419.05	0.00
2110309 Special Duty Allowance	306,674.00	0.00	4,115,943.00	0.00
2110310 Top-up Allowance	0.00	0.00	11,865,912.90	0.00
2110311 Transfer Allowance	1,221,520.00	0.00	4,405,903.80	0.00
2110312 Responsibility Allowance	526,000.00	0.00	1,515,110.00	0.00
2110313 Entertainment Allowance	1,106,100.00	0.00	2,593,115.60	0.00
2110314 Transport Allowance	30,321,443.90	0.00	147,608,820.40	0.00
2110315 Extreneous Allowance	3,810,386.05	0.00	11,335,869.35	0.00
2110317 Domestic Servant Allowance	163,306.00	0.00	523,225.15	0.00
2110318 n Practising Allowance	375,000.00	0.00	610,000.00	0.00
2110320 Leave Allowance	3,251,999.00	0.00	34,919,861.90	0.00
2110322 Risk Allowance	9,000.00	0.00	37,000.00	0.00
2110327 Ministerial Allowance	900,000.00	0.00	0.00	0.00
2110334 Instructors Allowance	6,562,042.80	0.00	26,271,718.00	0.00
2110399 Personal Allowances paid - Oth	0.00	0.00	556,200.00	0.00
2110300 Personal Allowances paid as part of Salary	136,928,593.10	0.00	819,090,051.95	0.00
2110000 Wages and Salary Contributions	605,928,166.90	0.00	6,706,348,281.60	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	0.00	0.00	5,095,507,893.40	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	0.00	0.00	5,095,507,893.40	0.00
2120000 Social Contributions	0.00	0.00	5,095,507,893.40	0.00
2210101 Electricity	28,440,840.30	0.00	125,726,076.45	0.00
2210102 Water and Sewarage Charges	7,244,142.90	0.00	42,308,451.80	0.00
2210103 Gas expenses	0.00	0.00	17,240,170.00	0.00
2210100 Utilities, Supplies and Services	35,684,983.20	0.00	185,274,698.25	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	9,172,225.60	0.00	14,743,713.80	0.00
2210202 Internet Connections	12,300,000.00	0.00	38,367,487.10	0.00
2210203 Courier & Postal Services	927,585.50	0.00	2,207,313.00	0.00
2210204 Leased Communication Lines	0.00	0.00	7,000.00	0.00
2210205 Satellite Access Services	0.00	0.00	23,100.00	0.00
2210206 Licencing fees for Communication	0.00	0.00	72,800.00	0.00
2210200 Communication, Supplies and Services	22,399,811.10	0.00	55,421,413.90	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	9,616,519.00	0.00	39,340,178.80	0.00
2210302 Accommodation - Domestic Travel	6,465,520.00	0.00	5,221,832.95	0.00
2210303 Daily Subsistence Allowance	20,488,437.50	0.00	71,320,794.35	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	12,500.00	0.00	1,640,289.40	0.00
2210305 Shipment of Personal and Household Effects	0.00	0.00	750.00	0.00
2210307 Passage & Transfer Expenses	0.00	0.00	109,090.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	36,582,976.50	0.00	117,632,935.50	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
		0.00	3,725,777.85	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	3,268,711.00			
2210402 Accommodation	1,213,916.00	0.00	2,196,497.50	0.00
2210403 Daily Subsistence Allowance	2,201,419.00	0.00	13,681,003.15	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	6,684,046.00	0.00	19,603,278.50	0.00
2210501 International News Services	0.00	0.00	0.00	0.00
2210502 Publishing & Printing Services	498,200.00	0.00	4,194,862.40	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	496,000.00	0.00	1,436,997.80	0.00
2210504 Advertising, Awareness and Publicity Campaigns	2,002,000.00	0.00	8,795,884.40	0.00
2210505 Trade Shows and Exhibitions	349,000.00	0.00	1,267,555.50	0.00
2210500 Printing, Advertising and Information Supplies and Services	3,345,200.00	0.00	15,695,300.10	0.00
2210603 Rents and Rates - Non-Residential	27,777,435.80	0.00	152,149,621.30	0.00
2210604 Hire of Transport, Equipment	0.00	0.00	21,065,648.20	0.00
2210606 Hire of Equipment, Plant and Machinery	0.00	0.00	355,190,380.50	0.00
2210600 Rentals of Produced Assets	27,777,435.80	0.00	528,405,650.00	0.00
2210701 Travel Allowance	6,754,589.00	0.00	36,910,084.95	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	12,564,756.00	0.00	192,152,252.20	0.00
2210703 Production and Printing of Training Materials	11,508,145.45	0.00	124,541,656.85	0.00
2210704 Hire of Training Facilities and Equipment	1,694,375.00	0.00	18,241,439.50	0.00
2210705 Field Training Attachments	1,892,950.00	0.00	153,811,109.35	0.00
2210706 Book Allowance	97,500.00	0.00	988,005.00	0.00
2210707 Project Allowance	84,000.00	0.00	921,525.00	0.00
2210708 Trainer Allowance	634,543.00	0.00	2,834,000.00	0.00
2210709 Research Allowance	62,000.00	0.00	1,614,842.00	0.00
2210710 Accommodation Allowance	282,500.00	0.00	1,100,570.00	0.00
2210711 Tuition Fees Allowance	1,000,511,863.00	0.00	23,239,973.10	0.00
2210712 Trainee Allowance	52,793,678.00	0.00	261,029,480.60	0.00
2210716 Human Resource Reforms	0.00	0.00	290,000.00	0.00
2210700 Training Expenses	1,088,880,899.45	0.00	817,674,938.55	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	8,166,616.00	0.00	10,525,628.00	0.00
2210802 Boards, Committees, Conferences and Seminars	29,743,923.40	0.00	33,965,455.00	0.00
2210805 National Celebrations	0.00	0.00	136,250.00	0.00
2210807 Medals, Awards and Honors	0.00	0.00	0.00	0.00
2210808 Purchase of Coffins	50,000.00	0.00	50,000.00	0.00
2210800 Hospitality Supplies and Servi	37,960,539.40	0.00	44,677,333.00	0.00
2210910 Medical Insurance	0.00	0.00	68,250,000.00	0.00
2210900 Insurance Costs	0.00	0.00	68,250,000.00	0.00
2211001 Medical Drugs	524,800.00	0.00	1,354,960.00	0.00
2211002 Dressings and Other Non-Pharmaceutical Medical Items	0.00	0.00	0.00	0.00
2211003 Veterinarian Supplies and Materials	3,471,792.00	0.00	12,717,104.00	0.00
2211004 Fungicides, Insecticides and Sprays	4,446,006.00	0.00	19,544,310.00	0.00
2211005 Chemicals and Industrial Gases	79,600.00	0.00	229,200.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	5,416,935.00	0.00	36,506,029.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	5,548,417.00	0.00	40,911,398.00	0.00
2211009 Education and Library Supplies	1,769,359.00	0.00	24,321,527.00	0.00
2211011 Purchase/Production of Photographic and Audio-Visual Materials	139,000.00	0.00	3,656,604.90	0.00
2211012 Purchase of Police, Prisons, and NYS Small Equipment and Supplies	0.00	18,000.00	56,087,207.15	0.00
2211015 Foods and Rations	291,947,892.00	0.00	1,291,633,682.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	9,677,600.00	0.00	24,502,005.00	0.00
2211018 Purchase of Uniforms and Clothing - Trainees	0.00	0.00	390,395,538.00	0.00
2211020 Uniform and Clothing Allowances	21,600.00	0.00	282,000.00	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	271,578,978.00	0.00
2211023 Supplies for Production	16,952,430.00	0.00	84,526,014.00	0.00
2211029 Purchase of Safety Gear	0.00	0.00	2,430,000.00	0.00
2211030 Supplies for Women Trainees	0.00	0.00	423,450.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2211000 Specialised Materials and Supp	339,995,431.00	18,000.00	2,261,100,007.05	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	17,464,955.50	0.00	19,936,795.00	0.00
2211102 Supplies and Accessories for Computers and Printers	7,251,650.00	0.00	9,906,576.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,079,652.00	0.00	1,252,273.20	0.00
2211100 Office and General Supplies and Services	26,796,257.50	0.00	31,095,644.20	0.00
2211201 Refined Fuels and Lubricants for Transport	7,342,200.00	0.00	38,422,116.75	0.00
2211202 Refined Fuels and Lubricants for Production	0.00	80,798.00	622,049,115.50	0.00
2211203 Refined Fuels and Lubricants -- Other	0.00	0.00	1,230,700.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	14,685,839.00	0.00	73,705,640.00	0.00
2211200 Fuel Oil and Lubricants	22,028,039.00	80,798.00	735,407,572.25	0.00
2211301 Bank Service Commission and Charges	15,000.00	0.00	2,746,025.00	0.00
2211302 School Examination and Invigilation Fees	9,264,550.00	0.00	28,924,217.00	0.00
2211304 Medical Expenses	11,275,869.00	0.00	23,204,308.00	0.00
2211305 Contracted Guards and Cleaning Services	46,454,887.75	0.00	144,939,767.65	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	118,500.00	0.00	1,909,250.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	0.00	0.00	114,620.00	0.00
2211310 Contracted Professional Services	64,857,790.90	0.00	141,358,091.75	0.00
2211311 Contracted Technical Services	11,452,070.00	0.00	351,161,006.40	0.00
2211320 Temporary Committee Expenses	14,893,690.00	0.00	7,669,165.00	0.00
2211322 Binding of Records	0.00	0.00	0.00	0.00
2211323 Laundry Expenses	0.00	0.00	1,330,470.00	0.00
2211324 Registration of Land	0.00	0.00	0.00	0.00
2211328 Counselling Services	110,500.00	0.00	5,332,130.00	0.00
2211329 HIV AIDS Secretariat workplace Policy Development	0.00	0.00	289,250.00	0.00
2211330 Administration of Superannuation Pension Scheme	0.00	0.00	2,144,448.00	0.00
2211300 Other Operating Expenses	158,442,857.65	0.00	711,122,748.80	0.00
2210000 Goods and Services	1,806,578,476.60	98,798.00	5,591,361,520.10	0.00
2220101 Maintenance Expenses - Motor Vehicles	1,133,007.00	0.00	68,143,435.85	0.00
2220100 Routine Maintenance - Vehicles	1,133,007.00	0.00	68,143,435.85	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	0.00	44,300.00	668,763.00	0.00
2220202 Maintenance of Office Furniture and Equipment	290,800.00	0.00	1,557,956.00	0.00
2220204 Maintenance of Buildings -- Residential	97,550.00	0.00	87,625.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	179,970.35	0.00	1,070,396.00	0.00
2220206 Maintenance of Civil Works	0.00	0.00	14,225.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	74,117,851.55	0.00	129,494,594.95	0.00
2220210 Maintenance of Computers, Software, and Networks	5,373,752.00	0.00	7,147,650.00	0.00
2220212 Maintenance of Communications Equipment	37,500.00	0.00	28,000.00	0.00
2220200 Routine Maintenance - Other Assets	80,097,423.90	44,300.00	140,069,209.95	0.00
2220000 Routine Maintenance	81,230,430.90	44,300.00	208,212,645.80	0.00
2620103 African Association of Public Administration (AAPAM)/CAAPAM/CLGF	0.00	0.00	26,730,152.00	0.00
2620118 Commonwealth Secretariat	0.00	0.00	8,883,776.50	0.00
2620124 Eastern and Southern African Management Institute	0.00	0.00	5,352,500.00	0.00
2620100 Membership Fees and Dues and Subscriptions to International Organizations	0.00	0.00	40,966,428.50	0.00
2620000 Grants and Other Transfers to International Organizations	0.00	0.00	40,966,428.50	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2630101 Current Grants to Semi-Autonomous Government Agencies	209,949,156.75	0.00	574,321,495.45	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	209,949,156.75	0.00	574,321,495.45	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	0.00	0.00	76,334,000.00	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	0.00	0.00	76,334,000.00	0.00
2630000 Grants & Transfer To Other Govt. Units	209,949,156.75	0.00	650,655,495.45	0.00
2640101 Scholarships and other Educational Benefits - Secondary Education	7,074,256.00	0.00	24,807,916.00	0.00
2640103 Educational Allowance	2,462,024.00	0.00	13,876,781.20	0.00
2640100 Scholarships and other Educational Benefits	9,536,280.00	0.00	38,684,697.20	0.00
2640000 Other Transfers and Emergency Relief	9,536,280.00	0.00	38,684,697.20	0.00
2710101 Early Retirement	703,000.00	0.00	2,169,949.15	0.00
2710102 Gratuity - Civil Servants	1,211,973.55	0.00	13,861,385.95	0.00
2710100 Government Pension and Retirement Benefits	1,914,973.55	0.00	16,031,335.10	0.00
2710000 Social Security Benefits	1,914,973.55	0.00	16,031,335.10	0.00
3110201 Residential Buildings (including hostels)	0.00	0.00	51,412,789.00	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	0.00	0.00	127,695,727.00	0.00
3110200 Construction of Building	0.00	0.00	179,108,516.00	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	5,969,500.00	0.00
3110302 Refurbishment of Non-Residential Buildings	86,446,567.30	0.00	86,683,180.00	0.00
3110300 Refurbishment of Buildings	86,446,567.30	0.00	92,652,680.00	0.00
3110502 Water Supplies and Sewerage	0.00	0.00	615,625.00	0.00
3110504 Other Infrastructure and Civil Works	108,589,444.00	0.00	108,293,653.95	0.00
3110500 Construction and Civil Works	108,589,444.00	0.00	108,909,278.95	0.00
3110602 Overhaul of Water Supplies and Sewerage	0.00	0.00	0.00	0.00
3110600 Overhaul and Refurbishment of Construction and Civil Works	0.00	0.00	0.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	67,371,205.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	0.00	0.00	67,371,205.00	0.00
3110801 Overhaul of Vehicles	0.00	0.00	0.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	0.00	24,970.00	6,954,890.00	0.00
3110901 Purchase of Household and Institutional Furniture and Fittings	84,550.00	0.00	258,050.00	0.00
3110902 Purchase of Household and Institutional Appliances	84,550.00	24,970.00	7,212,940.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	0.00	0.00	2,193,260.00	0.00
3111001 Purchase of Office Furniture and Fittings	5,299,000.00	0.00	8,512,443.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	5,299,000.00	0.00	10,705,703.00	0.00
3111000 Purchase of Office Furniture and General Equipment	0.00	0.00	9,161,250.00	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	640,415,316.50	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	332,380,532.55	0.00
3111111 Purchase of ICT Networking and Communication Equipment	0.00	0.00	312,528,277.00	0.00
3111112 Purchase of Software	0.00	0.00	1,760,000.00	0.00
3111113 Purchase of Musical Instruments	0.00	0.00	1,296,245,376.05	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	0.00	0.00	4,608,000.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	0.00	0.00	4,608,000.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	0.00	0.00	4,608,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3111301 Purchase of Certified Crop Seed	2,479,833.00	0.00	11,866,940.00	0.00
3111302 Purchase of Animals and Breeding Stock	95,000.00	0.00	800,000.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	2,574,833.00	0.00	12,666,940.00	0.00
3111504 Other Infrastructure and Civil Works	0.00	0.00	1,052,624,085.95	0.00
3111500 Rehabilitation of Civil Works	0.00	0.00	1,052,624,085.95	0.00
3110000 Acquisition of Fixed Capital Assets	202,994,394.30	24,970.00	2,832,104,724.95	0.00
3520304 Sale of Goods and Fees for Services	0.00	210,592.00	0.00	15,082,606.70
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	210,592.00	0.00	15,082,606.70
3520000 Receipts from Sales of Inventories	0.00	210,592.00	0.00	15,082,606.70
6530101 Ministry HQ Recurrent Bank A/C	0.00	22,531,022,444.15	0.00	22,372,652,719.10
6530111 District - Recurrent Bank A/c	0.00	65,830,404.00	0.00	50,220,237.00
6530100 Recurrent Bank Accounts	0.00	22,596,852,848.15	0.00	22,422,872,956.10
6530000 Recurrent Bank Accounts	0.00	22,596,852,848.15	0.00	22,422,872,956.10
6540101 Ministry HQ Development Bank A	0.00	3,912,813,380.40	0.00	2,524,419,633.15
6540100 Development Bank Accounts	0.00	3,912,813,380.40	0.00	2,524,419,633.15
6540000 Development Bank Accounts	0.00	3,912,813,380.40	0.00	2,524,419,633.15
6550101 Ministry HQ Deposit Bank A/C	170,039,570.00	0.00	160,000,000.00	0.00
6550100 Deposit Bank Accounts	170,039,570.00	0.00	160,000,000.00	0.00
6550000 Deposit Bank Account	170,039,570.00	0.00	160,000,000.00	0.00
6580101 Cash	9,918,975,336.20	0.00	8,299,721,832.70	0.00
6580104 Cash in Transit	19,531,608,267.00	0.00	19,492,483,550.40	0.00
6580100 Cash in Hand	29,450,583,603.20	0.00	27,792,205,383.10	0.00
6580000 Cash in Hand	29,450,583,603.20	0.00	27,792,205,383.10	0.00
6710103 Salary advance	212,517.70	0.00	0.00	17,182.30
6710100 Debtors & Advances - Employees	212,517.70	0.00	0.00	17,182.30
6710000 Domestic Debtors & Advances	212,517.70	0.00	0.00	17,182.30
6740101 Prepayment	2,965,390.00	0.00	1,731,220.00	0.00
6740102 R/D Cheques	0.00	94,492,713.90	0.00	15,601,704.30
6740100 Other Debtors & Pre-payments	2,965,390.00	94,492,713.90	1,731,220.00	15,601,704.30
6740000 Other Debtors & Pre-payments	2,965,390.00	94,492,713.90	1,731,220.00	15,601,704.30
6760101 Standing Imprests	374,000.00	0.00	1,336,000.00	0.00
6760103 Temporary Imprests	40,234,502.30	0.00	0.00	12,931,749.20
6760100 Imprests	40,608,502.30	0.00	1,336,000.00	12,931,749.20
6760000 Government Imprests	40,608,502.30	0.00	1,336,000.00	12,931,749.20
6780101 General Suspense A/C	294.10	0.00	0.00	2,235,997.90
6780103 District Suspense A/c	684.75	0.00	22,219,338.75	0.00
6780110 Imprest Cash Recovery	0.00	18,348,144.15	0.00	15,309,783.90
6780111 Salary Advance Recovery	0.00	1,182,550.00	0.00	1,059,106.30
6780100 Suspense & Clearance Account	978.85	19,530,694.15	22,219,338.75	18,604,888.10
6780000 Suspense & Clearance Account	978.85	19,530,694.15	22,219,338.75	18,604,888.10
6790101 Materials A/C	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	2,627,505.00	0.00	2,627,505.00	0.00
6790100 Other Current System A/c's	2,627,505.00	0.00	2,627,505.00	0.00
6790000 Other Current Assets (System r	2,627,505.00	0.00	2,627,505.00	0.00
7310101 General Deposits	131,334,034.85	0.00	123,746,845.05	0.00
7310107 10% Retention Money	14,560,728.05	0.00	12,846,898.20	0.00
7310100 General Deposits Items	145,894,762.90	0.00	136,593,743.25	0.00
7310000 Deposits	145,894,762.90	0.00	136,593,743.25	0.00
7320010 Court Attachments	0.00	16,936.00	0.00	0.00
7320000 Other Liabilities	0.00	16,936.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	28,355,570.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	247,978.50
7320106 NSSF	0.00	28,000.00	0.00	37,600.00
7320107 Co-operatives	0.00	80,199.70	0.00	1,955,815.00
7320108 Insurances	0.00	0.00	0.00	64,182.45
7320109 Hire Purchases	268,337.00	0.00	268,337.00	0.00
7320110 Court Attachments	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	6,196.70	0.00	1,196.70
7320112 Staff Welfare Associations	0.00	0.00	27,482,765.65	0.00
7320113 HELB Deductions	0.00	0.00	0.00	252,376.40
7320114 Union Dues	639,302.95	0.00	417,382.45	0.00
7320115 Save As You Earn (SAYE)	0.00	73,418.00	0.00	73,418.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	3,868,648.00
7320117 Govt. Liability Attachments	726,045.70	0.00	802,588.70	0.00
7320121 Salary Overpayment Refunds	0.00	0.00	0.00	3,529,734.85

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
	0.00	59,320.00	0.00	59,320.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	1,736,160.75
7320124 3% Commission on Deductions	0.00	0.00	19,088,999.15	0.00
7320199 Salary Control Account	0.00	247,134.40	48,060,072.95	40,182,000.65
7320100 Salary Deductions	1,633,685.65	0.00	274,594.65	0.00
7320201 Contractors Retention Money	2,879,617.45	0.00	274,594.65	0.00
7320200 Other General Liabilities	2,879,617.45	0.00	274,594.65	0.00
7320000 Other Liabilities	4,513,303.10	264,070.40	48,334,667.60	40,182,000.65
7380101 General Withholding Tax	0.00	2,053,401.95	0.00	2,053,401.95
7380102 VAT Withholding	22,668,888.00	0.00	22,866,134.90	0.00
7380100	22,668,888.00	2,053,401.95	22,866,134.90	2,053,401.95
7380000 Withholding Taxes	22,668,888.00	2,053,401.95	22,866,134.90	2,053,401.95
7390101 Inventory AP Accrual	0.00	755,505.00	0.00	755,505.00
7390103 AP Liabilities	0.00	355,863,484.10	0.00	348,155,871.00
7390100 System Required Liabilities	0.00	356,618,989.10	0.00	348,911,376.00
7399999 Cash Clearing A/c	0.00	951,214,066.45	0.00	1,081,526,465.30
7399900	0.00	951,214,066.45	0.00	1,081,526,465.30
7390000 System Required Liabilities A/cs	0.00	1,307,833,055.55	0.00	1,430,437,841.30
9910101 Provision for Encumbrance	955,406.00	0.00	730,456.00	0.00
9910100 General Provisions	955,406.00	0.00	730,456.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	48,055,378,936.00	0.00	44,951,918,546.00
9910200 Exchequer Provisions	0.00	48,055,378,936.00	0.00	44,951,918,546.00
9910000 Provisions	955,406.00	48,055,378,936.00	730,456.00	44,951,918,546.00
9999999 Consolidated Fund	43,230,395,454.45	0.00	22,065,605,039.05	0.00
9999900	43,230,395,454.45	0.00	22,065,605,039.05	0.00
9990000 Opening Balance Reserves	43,230,395,454.45	0.00	22,065,605,039.05	0.00
Total	75,989,597,760.50	75,989,597,760.50	71,434,122,509.75	71,434,122,509.75

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 31-OCT-18

REC- STATE DEPARTMENT FOR PUBLIC SERVICE

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

Balance as per bank certificate	4,578,831.90
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	278,876.00
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	8,385,355.85
4. Receipts in Cash Book not yet Recorded in Bank Statement	396,804,779.20
Bank Balance as per Cash Book	409,490,090.95

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

F.O. 30

BANK RECONCILIATION

From Date : 01-JUL-18 To : 31-OCT-18

REC- STATE DEPARTMENT FOR PUBLIC SERVICE

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
31763	17-AUG-18	PHILIS MUTEMI NJUE	50,000.00
31877	28-AUG-18	BERNARD AYIENGA MASIGA	50,400.00
32854	20-SEP-18	MAUREEN AKOTH ONYANGO	50,400.00
33271	01-OCT-18	KENYA WOMEN MICROFINANCE BANK LIMITED	43,376.00
33544	15-OCT-18	ERIC MWONGELA KAVYU	25,200.00
33593	18-OCT-18	TITUS NJUGUNA KUNG"U	17,500.00
33629	30-OCT-18	CORNEL AYAGA ONG'ONDU	42,000.00
Total :			278,876.00
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
30004	02-JUL-18	Outward KEPSS MT 102 /BENM/ OLD MUTUAL LIFE ASSURANCE COMPANY L NYS6023	3,880.00
30114	03-JUL-18	Outward KEPSS MT 102 /BENM/ CAROLINE WANGUI NJOKA STD003952	25,500.00
NONREF	03-AUG-18	Transfer	76,193.85
30671	07-AUG-18	Outward KEPSS MT 103 /BENM/ KENYA WOMEN MICROFINANCE BANK LIMIT STD000001	43,376.00
31187	13-AUG-18	Outward KEPSS MT 103 /BENM/ BERNARD AYIENGA MASIGA STD000073	60,000.00
33496	12-OCT-18	Outward KEPSS MT 102 /BENM/ ORPHA ADIENGE ATIENO IMP3359657	185,800.00
33417	17-OCT-18	Outward KEPSS MT 102 /BENM/ ERIC MWONGELA KAVYU HKS0090	25,200.00
33412	17-OCT-18	Outward KEPSS MT 102 /BENM/ ELUID OMONDI OLUM HKS0077	33,600.00
33415	17-OCT-18	Outward KEPSS MT 102 /BENM/ GRACE MBITHE MUTE HKS0087	25,200.00
33434	18-OCT-18	Outward KEPSS MT 102 /BENM/ BERIAN AFRICAN LIMITED HKS0224	1,786,551.70
33592	19-OCT-18	Outward KEPSS MT 102 /BENM/ ROGERS MUTHAMA MUOKI IMP3359700	17,500.00
33593	19-OCT-18	Outward KEPSS MT 102 /BENM/ TITUS NJUGUNA KUNG"U IMP3359759	17,500.00
33418	25-OCT-18	TRFS Payments /BENM/ WITHHOLDING TAX	160,437.00
33421	25-OCT-18	TRFS Payments /BENM/ WITHHOLDING TAX	170,872.65
33430	26-OCT-18	Outward KEPSS MT 102 /BENM/ UTO CREATIONS STUDIO LIMITED HKS0220	2,786,256.15
33431	26-OCT-18	Outward KEPSS MT 103 /BENM/ PRO COSTS LIMITED HKS0223	2,967,488.50
Total :			8,385,355.85
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 31-OCT-18

REC- STATE DEPARTMENT FOR PUBLIC SERVI

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

4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT		
Receipts		Amount
No	Date	
FT18214ZY55G	07-AUG-18	68,064.20
FT18185374MG	26-SEP-18	86,371.00
12110000481	16-AUG-18	392,726,700.00
12110000493	30-JUL-18	3,923,644.00
Total :		396,804,779.20

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 31-OCT-18

DEV-STATE DEPARTMENT FOR PUBLIC SERVICE

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

Balance as per bank certificate	263,489,323.85
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	962,115.00
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	264,451,438.85

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 31-OCT-18

DEV-STATE DEPARTMENT FOR PUBLIC SERVICE

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
Total :			
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
NONREF	03-AUG-18	Transfer	962,115.00
Total :			962,115.00
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			

REPUBLIC OF KENYA
BANK RECONCILIATION

From Date : 01-JUL-18 To : 31-OCT-18

DEP-STATE DEPARTMENT FOR PUBLIC SERVICE

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

Balance as per bank certificate	408,852,252.95
Less --	
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	15,126,893.15
2. Receipts in Bank Statement not yet recorded in Cash Book	
Add --	
3. Payment in Bank Statement not yet recorded in Cash Book	
4. Receipts in Cash Book not yet Recorded in Bank Statement	
Bank Balance as per Cash Book	393,725,359.80

Reconciled by: Signature: Date:

Reviewed by : Signature: Date:

Approved by: Signature: Date:

REPUBLIC OF KENYA
BANK RECONCILIATION

F.O. 30

From Date : 01-JUL-18 To : 31-OCT-18

DEP-STATE DEPARTMENT FOR PUBLIC SERVICE

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

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)			
Cheque		Payee	Amount
No	Date		
20000107	11-SEP-18	KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT	10,039,570.00
20000108	25-SEP-18	Al-rahim Construction Company Limited	1,713,829.85
20000109	18-OCT-18	UTO CREATIONS STUDIO LIMITED	3,373,493.30
Total :			15,126,893.15
2. RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Receipts			Amount
No	Date		
Total :			
3. PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASH BOOK			
Cheque			Amount
No	Date		
Total :			
4. RECEIPTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT			
Receipts			Amount
No	Date		
Total :			



STATEMENT OF RECEIPTS AND PAYMENTS

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
RECEIPTS			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	3,103,460,390.00	22,993,054,996.00
Transfers from Other Government Entities	5	0.00	0.00
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Proceeds from Sales of Assets	8	210,592.00	15,082,606.70
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
TOTAL RECEIPTS		3,103,670,982.00	23,008,137,602.70
PAYMENTS			
Compensation of Employees	12	605,928,166.90	11,801,856,175.00
Use of goods and Services	13	1,887,665,809.50	5,799,574,165.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	209,949,156.75	650,655,495.45
Other Grants and Transfers	16	9,536,280.00	79,651,125.70
Social Security Benefits	17	1,914,973.55	16,031,335.10
Acquisition of Assets	18	202,969,424.30	2,832,104,724.95
Finance Costs, including Loan Interest	19	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Other payments	21	0.00	0.00
TOTAL PAYMENTS		2,917,963,811.00	21,179,873,022.10
SURPLUS/DEFICIT		185,707,171.00	1,828,264,580.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

NOTES TO THE FINANCIAL STATEMENTS

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Item Code	Current Period	Previous Period
		Kshs	Kshs
Capital Grants	1110000	0.00	0.00
	1120000	0.00	0.00
	1130000	0.00	0.00
	1140000	0.00	0.00
Capital Transfers (Categorized)	1150000	0.00	0.00
	1160000	0.00	0.00
TOTAL		0.00	0.00

	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants	1210100	0.00	0.00
	1210200	0.00	0.00
Grants for Social & Health	1210300	0.00	0.00
TOTAL		0.00	0.00

Foreign Grants

	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants	1310000	0.00	0.00
Grants	1320000	0.00	0.00
TOTAL		0.00	0.00

	Item Code	Current Period	Previous Period
		Kshs	Kshs
Banking Accounts	9910201	3,103,460,390.00	22,993,054,996.00
TOTAL		3,103,460,390.00	22,993,054,996.00

Government Entities

	Item Code	Current Period	Previous Period
		Kshs	Kshs
From General Govt	1330100	0.00	0.00
From Government by Local	1330200	0.00	0.00
From Central Government Budget	1330300	0.00	0.00
From General Govt	1330400	0.00	0.00
TOTAL		0.00	0.00

Financial Institutions

	Item Code	Current Period	Previous Period
		Kshs	Kshs
Central Bank	5110100	0.00	0.00
Commercial	5110200	0.00	0.00
	5110300	0.00	0.00
Financial Institutions	5110400	0.00	0.00
Credit	5110500	0.00	0.00
TOTAL		0.00	0.00

Other

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

8 Proceeds from Sales of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Receipts from the Sale of Buildings - Paid to Exchequer	3510100	0.00	0.00
Receipts from the Sale of Buildings	3510200	0.00	0.00
Receipts from sale of other st	3510300	0.00	0.00
Receipts from sale of other st	3510400	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment - Paid to Exchequer	3510500	0.00	0.00
Receipts from the Sale of Vehicles and Transport Equipment	3510600	0.00	0.00
Receipts from the Sale of Plant Machinery and Equipment - Paid to Exchequer	3510700	0.00	0.00
Receipts from the Sale Plant Machinery and Equipment	3510800	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock - Paid to Exchequer	3510900	0.00	0.00
Receipts from Sale of Certified Seeds and Breeding Stock	3511000	0.00	0.00
Receipts from the Sale of Strategic Reserves Stocks	3520100	0.00	0.00
Receipts from the Sale of Other Inventories, Stocks, and Commodities	3520200	0.00	0.00
Receipts from the Sale of Inventories, Stocks and Commodities	3520300	210,592.00	15,082,606.70
Receipts from the Sale of Land	3540100	0.00	0.00
Receipts from the Sale of Other Naturally Occurring Non-Produced Assets	3540200	0.00	0.00
Receipts from the Sale of Intangible Non-Produced Assets	3540300	0.00	0.00
Receipts from the Sale of Non-Produced Assets Collected as AIA	3540400	0.00	0.00
Repayments from Loans to Government Agencies and Other Levels of Government	4510100	0.00	0.00
Loans to Non-Financial Public Enterprises	4510200	0.00	0.00
Loans to Financial Institutions	4510300	0.00	0.00
Repayments from Domestic Loans to Individuals and Households	4510400	0.00	0.00
Repayments from lending to Foreign Govts.	4520100	0.00	0.00
Repayments from lending to International Orgns.	4520200	0.00	0.00
Repayments from lending to Foreign Non - Financial Enterps. & Financial Instns.	4520300	0.00	0.00
Repayments from Other Foreign Lending	4520400	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Non - Financial Enterprises	4530100	0.00	0.00
Sales and Disposals of Equity Holdings in Domestic Public Financial Institutions	4530200	0.00	0.00
Sales and Disposals of Other Equity Holdings	4530300	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Financial Instns. and Domestic Financial Instns. operating abroad	4530400	0.00	0.00
Sales and Disposals of Equity Holdings in Foreign Enterps. Financial Instns. and Domestic Financial Instns. operating abroad	4530500	0.00	0.00
Redemption/ Disposal of Other Financial Assets	4530600	0.00	0.00
Refund of Bonds paid as Deposits for Guarantees	4530700	0.00	0.00
TOTAL		210,592.00	15,082,606.70

9 Reimbursements and Refunds

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

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

10 Returns of Equity Holdings

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

11 Other Receipts

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

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

12 Compensation of Employees

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Basic Salaries - Permanent Employees	2110100	410,432,963.10	1,362,599,844.80
Basic Wages - Temporary Employees	2110200	58,566,610.70	4,524,658,384.85
Personal Allowances paid as part of Salary	2110300	136,928,593.10	819,090,051.95
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	5,095,507,893.40
USE OF GOODS AND SERVICES	2120300	0.00	0.00
TOTAL		605,928,166.90	11,801,856,175.00

13 Use of goods and Services

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Utilities, Supplies and Services	2210100	35,684,983.20	185,274,698.25
Communication, Supplies and Services	2210200	22,399,811.10	55,421,413.90
Domestic Travel and Subsistence, and Other Transportation Costs	2210300	36,582,976.50	117,632,935.50
Foreign Travel and Subsistence, and other transportation costs	2210400	6,684,046.00	19,603,278.50
Printing , Advertising and Information Supplies and Services	2210500	3,345,200.00	15,695,300.10
Rentals of Produced Assets	2210600	27,777,435.80	528,405,650.00
Training Expenses	2210700	1,088,880,899.45	817,674,938.55
Hospitality Supplies and Servi	2210800	37,960,539.40	44,677,333.00
Insurance Costs	2210900	0.00	68,250,000.00
Specialised Materials and Supp	2211000	339,977,431.00	2,261,100,007.05
Office and General Supplies and Services	2211100	26,796,257.50	31,095,644.20
Fuel Oil and Lubricants	2211200	21,947,241.00	735,407,572.25
Other Operating Expenses	2211300	158,442,857.65	711,122,748.80
Routine Maintenance - Vehicles	2220100	1,133,007.00	68,143,435.85
Routine Maintenance - Other Assets	2220200	80,053,123.90	140,069,209.95
Exchange Rate Losses	2230100	0.00	0.00
TOTAL		1,887,665,809.50	5,799,574,165.90

14 Subsidies

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

15 Transfers to Other Government Units

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Current Grants to Government Agencies and other Levels of Government	2630100	209,949,156.75	574,321,495.45
Capital Grants to Government Agencies and other Levels of Government	2630200	0.00	76,334,000.00
Other Current Transfers, Grants and Subsidies	2640400	0.00	0.00
Other Capital Grants and Trans	2640500	0.00	0.00
TOTAL		209,949,156.75	650,655,495.45

16 Other Grants and Transfers

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Grants and Transfers to Foreign Governments	2610100	0.00	0.00
Membership Fees and Dues and Subscriptions to International Organizations	2620100	0.00	40,966,428.50
Membership Fees and Dues and Subscriptions to International Organizations (Continued)	2620200	0.00	0.00
Scholarships and other Educational Benefits	2640100	9,536,280.00	38,684,697.20
Emergency Relief and Refugee Assistance	2640200	0.00	0.00
Grants to Small Businesses, Cooperatives, and Self Employed	2640300	0.00	0.00
	2649900	0.00	0.00
TOTAL		9,536,280.00	79,651,125.70

17 Social Security Benefits

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Government Pension and Retirement Benefits	2710100	1,914,973.55	16,031,335.10
Social Security Benefits	2710200	0.00	0.00
Employer Social Benefits	2710300	0.00	0.00
Refund of Pension to UK Government	2720100	0.00	0.00
Refund of Contributions to WCPS and other Ex-Gratia	2720200	0.00	0.00
TOTAL		1,914,973.55	16,031,335.10

18 Acquisition of Assets

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Purchase of Buildings	3110100	0.00	0.00
Construction of Building	3110200	0.00	179,108,516.00
Refurbishment of Buildings	3110300	86,446,567.30	92,652,680.00
Construction of Roads	3110400	0.00	0.00
Construction and Civil Works	3110500	108,589,444.00	108,909,278.95
Overhaul and Refurbishment of Construction and Civil Works	3110600	0.00	0.00
Purchase of Vehicles and Other Transport Equipment	3110700	0.00	67,371,205.00
Overhaul of Vehicles and Other Transport Equipment	3110800	0.00	0.00
Purchase of Household Furniture and Institutional Equipment	3110900	59,580.00	7,212,940.00
Purchase of Office Furniture and General Equipment	3111000	5,299,000.00	10,705,703.00
Purchase of Specialised Plant, Equipment and Machinery	3111100	0.00	1,296,245,376.05
Rehabilitation and Renovation of Plant, Machinery and Equipment	3111200	0.00	4,608,000.00
Purchase of Certified Seeds, Breeding Stock and Live Animals	3111300	2,574,833.00	12,666,940.00
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	3111400	0.00	0.00
Rehabilitation of Civil Works	3111500	0.00	1,052,624,085.95
Purchase of Specialised Plant	3112200	0.00	0.00
Acquisition of Strategic Stocks	3120100	0.00	0.00
Acquisition of Other Inventori	3120200	0.00	0.00
Acquisition of Land	3130100	0.00	0.00
Acquisition of Other Intangible Assets	3130200	0.00	0.00
Domestic Lending and On-lending	4110000	0.00	0.00
Domestic Equity Participation	4120000	0.00	0.00
Other Domestic Accounts Receivable	4130000	0.00	0.00
Foreign Lending and On- Lending	4140000	0.00	0.00
Foreign Equity Participation	4150000	0.00	0.00
Other Foreign Accounts Receivable	4160000	0.00	0.00
TOTAL		202,969,424.30	2,832,104,724.95

19 Finance Costs, including Loan Interest

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

20 Repayment of Principal on Domestic and Foreign Borrowing

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

21 Other payments

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

22A Bank Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Special Accounts	6510000	0.00	0.00
Treasury Bank Accounts (Exchequer and CRF Accounts)	6520000	0.00	0.00
Recurrent Bank Accounts	6530000	22,596,852,848.15	22,422,872,956.10
Development Bank Accounts	6540000	3,912,813,380.40	2,524,419,633.15
Deposit Bank Account	6550000	170,039,570.00	160,000,000.00
Project Specific Bank Accounts	6570000	0.00	0.00
Foreign Currency and Foreign D	6590101	0.00	0.00
TOTAL		26,679,705,798.55	25,107,292,589.25

22B Cash Balances

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Cash in Hand	6580000	29,450,583,603.20	27,792,205,383.10
Foreign Currency and Foreign D	6590201	0.00	0.00
TOTAL		29,450,583,603.20	27,792,205,383.10

23 Accounts Receivables - Outstanding Imprest and Clearance Accounts

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Domestic Debtors & Advances	6710000	212,517.70	17,182.30
Debtors & Advances - Govt Owne	6720000	0.00	0.00
Foreign Debtors & Advances	6730000	0.00	0.00
Other Debtors & Pre-payments	6740000	91,527,323.90	13,870,484.30
Government Imprests	6760000	40,608,502.30	11,595,749.20
Agency Accounts	6770000	0.00	0.00
Suspense & Clearance Account	6780000	19,529,715.30	3,614,450.65
Other Current Assets (System r	6790000	2,627,505.00	2,627,505.00

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
TOTAL		154,505,564.20	31,725,371.45

24. ACCOUNTS PAYABLE

Item Description	Item code	Current Period	Previous Period
		Kshs	Kshs
Other Liabilities	7320000	(4,249,232.70)	(8,152,666.95)
Deposits	7310000	(145,894,762.90)	(136,593,743.25)
Withholding Taxes	7380000	(20,615,486.05)	(20,812,732.95)
System Required Liabilities A/cs	7390000	1,307,833,055.55	1,430,437,841.30
TOTAL		1,137,073,573.90	1,264,878,698.15

25. FUND BALANCES BROUGHT FORWARD

Item Description	Item Code	Current Period	Previous Period
		Kshs	Kshs
Opening Balance Bank	22A	(24,787,292,589.25)	(8,169,609,072.40)
Opening Balance Cash	22B	27,792,205,383.10	22,030,565,577.30
Opening Balance Receivables - Imprest and Clearance Accounts	23	(19,241,460.15)	(55,598,097.90)
Opening Balance - Deposits	24	(1,264,878,698.15)	(13,912,830,352.05)
TOTAL		1,720,792,635.55	(107,471,945.05)

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	0.00
TOTAL		0.00	0.00



Budget Execution by Heads and Programmes

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

Period: JUL-18 To JUN-19

Head	Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default Value (Non-Departmental)	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
1211000100			0.00	0.00	0.00
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211000200			0.00	0.00	0.00
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
1211000300			101,721,868.35	75,461,155.30	26,260,713.05
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	101,721,868.35	75,461,155.30	26,260,713.05
1211000400			1,925,374.05	1,930,972.55	(5,598.50)
	0709000000	General Administration Planning and Support Services	1,925,374.05	1,930,972.55	(5,598.50)
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1211000500			188,984,567.35	177,456,055.40	11,528,511.95
	0711000000	Gender & Youth Empowerment	188,984,567.35	177,517,055.40	11,467,511.95
	0710000000	Public Service Transformation	0.00	0.00	0.00
	0709000000	General Administration Planning and Support Services	0.00	(61,000.00)	61,000.00
1211000600			18,915,463.50	18,428,113.50	487,350.00
	0711000000	Gender & Youth Empowerment	18,915,463.50	18,428,113.50	487,350.00
1211000700			9,433,330.20	9,304,930.20	128,400.00
	0711000000	Gender & Youth Empowerment	9,433,330.20	9,304,930.20	128,400.00
1211000800			3,023,120.00	2,701,132.00	321,988.00
	0711000000	Gender & Youth Empowerment	3,023,120.00	2,701,132.00	321,988.00
1211000900			125,347,401.45	121,016,010.55	4,331,390.90
	0711000000	Gender & Youth Empowerment	125,347,401.45	121,016,010.55	4,331,390.90
1211001000			4,354,817.00	22,098,824.00	(17,744,007.00)
	0711000000	Gender & Youth Empowerment	4,354,817.00	22,098,824.00	(17,744,007.00)
1211001100			98,417,980.80	209,119,198.80	(110,701,218.00)
	0711000000	Gender & Youth Empowerment	98,417,980.80	209,119,198.80	(110,701,218.00)
1211001200			115,098,213.70	114,365,389.15	732,824.55
	0711000000	Gender & Youth Empowerment	115,098,213.70	114,365,389.15	732,824.55
1211001300			88,636,571.80	85,620,541.10	3,016,030.70
	0711000000	Gender & Youth Empowerment	88,636,571.80	85,620,541.10	3,016,030.70
1211001400			8,116,851.15	8,071,851.15	45,000.00
	0711000000	Gender & Youth Empowerment	8,116,851.15	8,071,851.15	45,000.00
1211001500			241,183,790.15	230,260,199.25	10,923,590.90
	0711000000	Gender & Youth Empowerment	241,183,790.15	230,260,199.25	10,923,590.90
1211001600			0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211001700			0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211001800			39,081,055.70	34,673,435.00	4,407,620.70
	0710000000	Public Service Transformation	39,081,055.70	34,673,435.00	4,407,620.70
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1211001900			0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211002000			0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211002100			150,957,322.30	137,655,983.80	13,301,338.50
	0709000000	General Administration Planning and Support Services	120,692,567.90	111,426,993.30	9,265,574.60
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
	0710000000	Public Service Transformation	30,264,754.40	26,228,990.50	4,035,763.90
1211002200			23,231,639.50	22,688,539.50	543,100.00
	0710000000	Public Service Transformation	23,231,639.50	22,688,539.50	543,100.00
1211002300			29,195,863.30	21,445,871.65	7,749,991.65
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
	0710000000	Public Service Transformation	29,195,863.30	21,465,871.65	7,729,991.65
	0711000000	Gender & Youth Empowerment	0.00	(20,000.00)	20,000.00

1211002400			7,232,620.00	5,525,480.00	1,707,140.00
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
	0709000000	General Administration Planning and Support Services	7,232,620.00	5,525,480.00	1,707,140.00
1211002500			80,843,331.75	80,843,331.75	0.00
	0710000000	Public Service Transformation	80,843,331.75	80,843,331.75	0.00
1211002600			5,000,000.00	5,000,000.00	0.00
	0711000000	Gender & Youth Empowerment	5,000,000.00	5,000,000.00	0.00
1211002700			221,559,495.80	180,757,104.20	40,802,391.60
	0710000000	Public Service Transformation	221,559,495.80	180,757,104.20	40,802,391.60
1211002800			0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211002900			0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211100100		Kenya Youth Empowerment	98,428,361.20	88,033,481.30	10,394,879.90
	0711000000	Gender & Youth Empowerment	98,428,361.20	88,033,481.30	10,394,879.90
1211100200		Implementation of Huduma Service Delivery Channels	286,202,434.55	269,153,862.85	17,048,571.70
	0710000000	Public Service Transformation	286,202,434.55	269,153,862.85	17,048,571.70
1211100300		Construction of buildings and other infrastructure in NYS	0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1211100400		Construction of double span kitchen	0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1211100500		Construction of Storey classrooms	0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1211100600		NYS Youth Empowerment Programme in 69 informal settlements	1,006,848,090.00	996,352,348.00	10,495,742.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	1,006,848,090.00	996,352,348.00	10,495,742.00
1211100800		Youth Enterprise Development Fund	0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1211100900		Furnishing of KSG-Matuga Conference Complex	0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211101000		Refurbishment of KSG-Matuga	0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211101100		Completion of Administration Block KSG-Embu	0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211101200		Completion of Ultra-Modern Complex at KSG-Mombasa	0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211101300		Refurbishment and partitioning of offices-DPSM	0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
1211101400			0.00	0.00	0.00
	0709000000	General Administration Planning and Support Services	0.00	0.00	0.00
1211101500			0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1211101600			0.00	0.00	0.00
	0711000000	Gender & Youth Empowerment	0.00	0.00	0.00
1211102000			0.00	0.00	0.00
	0710000000	Public Service Transformation	0.00	0.00	0.00
		Grand Total	2,953,739,563.60	2,917,963,811.00	35,775,752.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution by Programme and Economic Classification

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

Period: JUL-18 To JUN-19

Program	Item	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	2210000	Goods and Services	0.00	0.00	0.00
0709000000		General Administration Planning and Support Services	129,850,561.95	118,822,445.85	11,028,116.10
	2110000	Wages and Salary Contributions	70,047,828.00	69,722,499.00	325,329.00
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	53,942,406.75	44,294,358.10	9,648,048.65
	2220000	Routine Maintenance	4,225,380.45	3,220,402.00	1,004,978.45
	2630000	Grants & Transfer To Other Govt. Units	0.00	0.00	0.00
	2640000	Other Transfers and Emergency Relief	0.00	0.00	0.00
	2710000	Social Security Benefits	1,610,156.75	1,610,156.75	0.00
	3110000	Acquisition of Fixed Capital Assets	24,790.00	(24,970.00)	49,760.00
0710000000		Public Service Transformation	710,378,575.00	635,811,135.45	74,567,439.55
	2110000	Wages and Salary Contributions	101,824,601.45	101,824,601.45	0.00
	2120000	Social Contributions	0.00	0.00	0.00
	2210000	Goods and Services	210,162,969.85	157,150,891.40	53,012,078.45
	2220000	Routine Maintenance	49,071,430.65	77,588,144.55	(28,516,713.90)
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	94,675,206.75	94,675,206.75	0.00
	2640000	Other Transfers and Emergency Relief	13,014,680.00	9,536,280.00	3,478,400.00
	2710000	Social Security Benefits	0.00	0.00	0.00
	3110000	Acquisition of Fixed Capital Assets	241,629,686.30	195,036,011.30	46,593,675.00
0711000000		Gender & Youth Empowerment	2,113,510,426.65	2,163,330,229.70	(49,819,803.05)
	2110000	Wages and Salary Contributions	435,251,109.35	434,381,066.45	870,042.90
	2210000	Goods and Services	1,532,864,810.10	1,605,034,429.10	(72,169,619.00)
	2220000	Routine Maintenance	3,186,247.40	377,584.35	2,808,663.05
	2620000	Grants and Other Transfers to International Organizations	0.00	0.00	0.00
	2630000	Grants & Transfer To Other Govt. Units	132,463,010.00	115,273,950.00	17,189,060.00
	2710000	Social Security Benefits	304,816.80	304,816.80	0.00
	3110000	Acquisition of Fixed Capital Assets	9,440,433.00	7,958,383.00	1,482,050.00
		Grand Total	2,953,739,563.60	2,917,963,811.00	35,775,752.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Budget Execution By Programmes and Sub-Programmes

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

Period: JUL-18 To JUN-19

Program	Sub Program	Description	Approved Budget	Actual Payments	Variance
0000000000		Default - Non Programmatic	0.00	0.00	0.00
	0000000000	Default - Non Programmatic	0.00	0.00	0.00
0709000000		General Administration Planning and Support Services	129,850,561.95	118,822,445.85	11,028,116.10
	0709010000	Human Resources and Support Services	122,390,721.95	113,144,065.85	9,246,656.10
	0709020000	Financial Management Services	7,232,620.00	5,558,380.00	1,674,240.00
	0709030000	Information Communications Services	227,220.00	120,000.00	107,220.00
0710000000		Public Service Transformation	710,378,575.00	635,811,135.45	74,567,439.55
	0710010000	Human Resource Management	29,195,863.30	21,240,971.65	7,954,891.65
	0710020000	Human Resource Development	119,924,387.45	115,516,766.75	4,407,620.70
	0710030000	Management Consultancy Services	23,231,639.50	22,688,539.50	543,100.00
	0710040000	Huduma Kenya Service Delivery.	507,761,930.35	449,910,967.05	57,850,963.30
	0710050000	Performance Management	0.00	0.00	0.00
	0710060000		30,264,754.40	26,453,890.50	3,810,863.90
0711000000		Gender & Youth Empowerment	2,113,510,426.65	2,163,330,229.70	(49,819,803.05)
	0711010000	National Youth Service	1,667,176,406.95	1,764,676,191.85	(97,499,784.90)
	0711020000	Gender Mainstreaming	0.00	0.00	0.00
	0711030000	Youth Development Services	362,661,819.70	314,981,837.85	47,679,981.85
	0711040000	Youth Employment Scheme	72,872,200.00	72,872,200.00	0.00
	0711050000	Youth Coordination and Representation	10,800,000.00	10,800,000.00	0.00
		Grand Total	2,953,739,563.60	2,917,963,811.00	35,775,752.60

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



STATEMENT OF CASH FLOW

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period Kshs	Previous Period Kshs
Receipts and operating income			
Tax Receipts	1	0.00	0.00
Social Security Contribution	2	0.00	0.00
Proceeds from Domestic and Foreign Grants	3	0.00	0.00
Exchequer releases	4	3,103,460,390.00	22,993,054,996.00
Transfers from Other Government Entities	5	0.00	0.00
Reimbursements and Refunds	9	0.00	0.00
Returns of Equity Holdings	10	0.00	0.00
Other Receipts	11	0.00	0.00
Payments for Operating Expenses			
Compensation of Employees	12	605,928,166.90	11,801,856,175.00
Use of goods and Services	13	1,887,665,809.50	5,799,574,165.90
Subsidies	14	0.00	0.00
Transfers to Other Government Units	15	209,949,156.75	650,655,495.45
Other Grants and Transfers	16	9,536,280.00	79,651,125.70
Social Security Benefits	17	1,914,973.55	16,031,335.10
Finance Costs, including Loan Interest	19	0.00	0.00
Other payments	21	0.00	0.00
Adjusted for :			
Adjustments during the year		(79,438,070.20)	(12,684,308,291.65)
Prior year adjustments		0.00	0.00
Net Cash From Operating Activities	A	309,027,933.10	(8,039,021,592.80)
Cash Flow From Investing Activities			
Proceeds from Sales of Assets	8	210,592.00	15,082,606.70
Acquisition of Assets	18	202,969,424.30	2,832,104,724.95
Net Cash Flow From Investing Activities	B	(202,758,832.30)	(2,817,022,118.25)
Cash Flow From Borrowing Activities			
Proceeds from Domestic Borrowings	6	0.00	0.00
Proceeds from Foreign Borrowings	7	0.00	0.00
Repayment of Principal on Domestic and Foreign Borrowing	20	0.00	0.00
Net Cash Flow From Financing Activities	C	0.00	0.00
NET INCREASE IN CASH AND CASH EQUIVALENT	A+B+C	106,269,100.80	(10,856,043,711.05)
Cash and Cash Equivalent at BEGINNING of The Year		3,004,912,793.85	13,860,956,504.90
Cash and Cash Equivalent at END of The Year	22A+22B	3,110,956,944.65	3,004,912,793.85

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



SUMMARY STATEMENT OF DEPOSITS

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

Economic Item	6550101 - Ministry HQ Deposit Bank A/C	
	Current Period	Previous Period
Opening Balance	160,000,000.00	160,000,000.00
Transfers of retentions during the year	10,039,570.00	0.00
Payments made out of deposit account during the year	0.00	0.00
Closing Balance	170,039,570.00	160,000,000.00
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: _____



Statment of Budget Execution

Entity: 1211-State Department of Public Service and Youth Affairs
Current Period: JUL-18 To JUN-19

	Note	Printed Estimate	Reallocation / Transfer	Supplementary Estimates	Final Approved Estimate (Net)	Actual	Budget Utilization Differences	% of Utilization
		a	b	c	d=a+b+c	e	f=d-e	g=e/d%
RECEIPTS								
	1	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	2	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	3	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	4	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	5	0.00	0.00	0.00	0.00	3,103,460,390.00	(3,103,460,390.00)	0.00%
	6	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	7	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	8	71,587,500.00	0.00	(71,567,500.00)	20,000.00	210,592.00	(190,592.00)	1052.96%
	9	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	10	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	11	64,200,000.00	0.00	(64,200,000.00)	0.00	0.00	0.00	0.00%
	Total	135,787,500.00	0.00	(135,767,500.00)	20,000.00	3,103,670,982.00	(3,103,650,982.00)	15518354.91%
PAYMENTS								
	12	4,388,193,679.50	0.00	(3,781,070,140.70)	607,123,538.80	605,928,166.90	1,195,371.90	99.80%
	13	7,097,500,293.25	0.00	(5,244,047,048.05)	1,853,453,245.20	1,887,665,809.50	(34,212,564.30)	101.85%
	14	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	15	1,595,307,734.25	0.00	(1,368,169,517.50)	227,138,216.75	209,949,156.75	17,189,060.00	92.43%
	16	32,250,000.00	0.00	(19,235,320.00)	13,014,680.00	9,536,280.00	3,478,400.00	73.27%
	17	8,409,375.00	0.00	(6,494,401.45)	1,914,973.55	1,914,973.55	0.00	100.00%
	18	1,028,573,218.00	0.00	(777,478,308.70)	251,094,909.30	202,969,424.30	48,125,485.00	80.83%
	19	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	20	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	21	0.00	0.00	0.00	0.00	0.00	0.00	0.00%
	Total	14,150,234,300.00	0.00	(11,196,494,736.40)	2,953,739,563.60	2,917,963,811.00	35,775,752.60	98.79%



Statement of Budget Execution
Entity: 1211-State Department of Public Service and Youth Affairs
Current Period: JUL-18 To JUN-19

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____



Statement of Financial Position

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

Current Period: JUL-18 To JUN-19

Compare With: JUL-17 To JUN-18

	Note	Current Period	Previous Period
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	22A	(26,226,055,205.65)	(24,787,292,589.25)
Cash Balances	22B	29,453,046,925.20	27,792,205,383.10
Total Cash And Cash Equivalents		3,226,991,719.55	3,004,912,793.85
Accounts Receivables - Outstanding Imprest and Clearence Accounts	23	(62,515,514.20)	(19,241,460.15)
TOTAL FINANCIAL ASSETS		3,164,476,205.35	2,985,671,333.70
Financial Liabilities			
Accounts Payables - Deposits	24	1,250,645,026.80	1,264,878,698.15
NET FINANCIAL ASSETS		1,913,831,178.55	1,720,792,635.55
REPRESENTED BY			
Fund Balance b/fwd	25	1,720,792,635.55	(107,471,945.05)
Prior Year Adjustment	26	0.00	0.00
Surplus/Deficit for the Year		193,263,493.00	1,828,264,580.60
NET FINANCIAL POSITION		1,914,056,128.55	1,720,792,635.55

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____