

REPUBLIC OF KENYA



Enhancing Accountability

THE NATIONAL ASSEMBLY PAPERS LAID	
REPORT DATE: 14 JUN 2023	DAY: WED
TABLED BY:	HON. HON. KIMANI ICHUNG'WAA, MP
CLERK OF THE ASSEMBLY: OF	ESTHER NGINTO

PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

NATIONAL YOUTH COUNCIL

**FOR THE YEAR ENDED
30 JUNE, 2022**



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
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NATIONAL YOUTH COUNCIL

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDING

30TH JUNE, 2022

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

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1. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background information

The National Youth Council was incorporated/ established under the National Youth Council Act 2009 and operationalised on 10th December 2012. The entity is domiciled in Kenya and has no branches. The entity currently has 5 departments namely: Registration & Co-ordination, Partnerships & Collaboration, Research & Policy, Advocacy & Communication and Corporate services departments.

(b) Principal Activities

The entities vision is to be a dynamic institution championing youth empowerment, unity and inclusion for National stability and prosperity.

The entity's mission is to enhance youth capacity and active participation in social, political and economic prosperity through strategic consultations, engagements and partnerships.

The entity's core values are equity, professionalism, integrity, accountability, transparency, innovativeness and team work.

(c) Key Management

The National Youth Council day-to-day management is under the following key organs:

- Youth Advisory Board
- National Youth Council
- Accounting officer/ CEO
- Management

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2022 and who had direct fiduciary responsibility were:

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No.	Designation	Name
1.	Chief Executive Officer	ROY SASAKA TELEWA
2.	Head of Advocacy & Communication	MAUREEN WAIRIMU WAWERU
3.	Head of Finance & Accounts	ELVIS MWANGI SONGA
4.	Head of Procurement & Supply chain	BEATRICE APIYO
5.	Head of Partnerships & Collaborations	VIRIDIANA WASIKE
6.	Head of Registration & Co-ordination	JOHNSON RITHAA
7.	Head of Research & Policy	JULIET OWINO
8.	Head of Human Resource & Administration	MARGARET KIOGORA
9.	Head of Internal Audit & Risk Management	JOHN MOGWAMBO NGOKO
10.	Head of Legal	VICTOR MALOMBE

(e) Fiduciary Oversight Arrangements

The audit and Risk committee of the Youth Advisory Board was recently set up to undertake oversight and receive reports from the Internal Auditor. The Finance and Human Resources Committee of the Youth Advisory Board is in place to receive and recommend to the Board for approval financial statements, work plans and budgets of the Council. Programs & Resource mobilization committee reviews and recommends for approval work plans and performance contracts. The parliamentary committee on labour and social services provides oversight on the state department for Youth Affairs under which the Council falls under. The external auditor for the council is the independent office of the Auditor General. UNDP a development partner, carries out independent audits on processes and financial assistance advanced to jointly implement specific programmes and activities.

(f) Entity Headquarters

P.O. Box 23677-00100
Absa Towers 12th Floor
Loita Street
Nairobi, KENYA

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(g) Entity Contacts

Telephone: (254) 020-2013920

E-mail: nationalyouthcouncil.go.ke

Website: www.nationalyouthcouncil.go.ke

(h) Entity Bankers

1. National Bank of Kenya Ltd
Harambee Avenue
P.O. 41862-00100
NAIROBI, KENYA

(i) Independent Auditors

Auditor General

Office of the Auditor General

Anniversary Towers, University Way

P.O. Box 30084

GPO 00100

Nairobi, Kenya

(j) Principal Legal Adviser

The Attorney General

State Law Office

Harambee Avenue



P.O. Box 40112

City Square 00200



Nairobi, Kenya

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2. YOUTH ADVISORY BOARD

Ref	Directors	Details
1.	 <p style="text-align: center;">Deborah Bubi</p>	<p><u>CHAIRPERSON</u> Deborah Bubi is an advocate of the High Court of Kenya with 11 years post qualification experience and holds a Bachelor of Laws Degree from University of Nairobi. Debbie is currently a Partner in a boutique commercial legal practice she co-founded in 2018 where she is in charge of Litigation & Dispute Resolution. Debbie was previously a partner at Hamilton Harrison & Mathews (now Denton’s Hamilton Harrison & Mathews) where she was in charge of the Mombasa branch office until March, 2018.</p> <p>Debbie is a highly skilled litigation practitioner who has successfully prosecuted and defended numerous commercial disputes in the various Courts and Tribunals in Kenya.</p> <p>Debbie is also an advocate for youth leadership and has for several years championed for the inclusion of youth in decision making positions not only in government but also in the private sector and civil society too.</p> <p>Debbie was appointed as the Chairperson of the Youth Advisory Board in June 2016 by H.E President Uhuru Kenyatta and was at that time the youngest head of a statutory Board in Kenya. Debbie was re-appointed by H.E the President in May 2019 for another term of 3 years.</p> <p>In October 2016 Debbie was recognised as one of the top 40 under 40 women in Kenya by the Nation Media Group. She was honoured in recognition of her achievements in the legal field and the appointment by H.E the President of the Republic of Kenya as the youngest head of a statutory board. However, her term of office expired on 24th June 2022.</p>
2.	 <p style="text-align: center;">Alex Kunni</p>	<p><u>MEMBER</u> Mr. Alex Kunni holds a bachelor’s degree in Environmental Conservation and Natural Resources from the University of Nairobi. He is currently an MBA student at Strathmore Business School. He is an environmentalist and passionate about sustainability and green businesses. He believes a healthy environment is the foundation to any society’s progress and wellbeing.</p> <p>Currently, he heads the operations department at OXX Energy Kenya limited, overseeing its incubation and plays a key role in strategy formulation for the business’ growth. He looks to champion LPG uptake in rural Kenya.</p> <p>Mr. Kunni is an environmental consultant and a green entrepreneur; a start-upper with interests in clean energy and focuses on SMEs business strategy development, incubating new business models and building out channel programs. He is a calculated risk-taker, a critical thinker with deep industry knowledge.</p>



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		<p>He also serves as the sales and distribution manager at Elle Logistics working with British American Tobacco.</p>
3	 <p>Angel Mbuthia</p>	<p><u>MEMBER</u></p> <p>CPA Angel Mbuthia (26 Years Old from the Mt Kenya Region) is the current Secretary for Gender and International Relations in the All Africa Students Union that has its headquarters in Accra, Ghana. She previously served as Vice-President of the Students Organisation of Nairobi University (SONU) and the Secretary for Academic Affairs in the same Union. She is currently pursuing her Masters in Research and Public Policy at the University of Nairobi. She is also a Certified Public Accountant finalist which was awarded to her on completion in May 2018 by the Kenya Accountants and Secretaries National Examinations Board (KASNEB). She has been on various platforms nationally and internationally advocating for youth inclusion in governance.</p>
4	 <p>Ashura Michael</p>	<p><u>MEMBER</u></p> <p>Ashura Michael is a young Deaf human rights and Gender activist in Kenya. The Speaker of East African Legislative Assembly, she holds a Bachelor of Arts in Gender and Development from University of Nairobi and Currently studying Law in the same University. Certified from University of Illinois Urban-Champaign with Civil Leadership, she holds a Political, Leadership and Governance certificate by Fredrich Ebert Stiftung. She is the former co-chair for Youth Council of UNICEF'S Global Partnership on Children with Disabilities; She is a Board Member of Positive Young Women Voice and has served a number of national and international organizations.</p> <p>Appointed as a member in the UNDP sounding board. She is the Founder and Director of Free a Girl's World Network (FGW-N), an organization that aims to empower the girl child. She has won several humanitarian and leadership awards. She was appointed as a commissioner for Developing countries during the World Congress of the Deaf, Istanbul. She was recently named the most influential young Kenyan 2019 under leadership and governance category and one of the top 15 Kenyan women blazing trail the corporate suite 2020 (Law and Policy) by the Daily Nation newspaper, Ms. Ashura is guided by the wise counsel of Mother Teresa that, "I alone cannot change the world, but I can cast a stone across the water to create many ripples."</p>


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5.	 <p>Esha Mohammed Abdallah</p>	<p><u>MEMBER</u></p> <p>Esha Mohammed Abdallah is a graduate of Moi University. She holds a bachelor's degree in Education arts. She is a youth leader who is passionate about youth empowerment and promoting gender equality because to her for a nation to truly thrive and flourish then gender parity is essential.</p> <p>She serves the youth of Mombasa and Kenya in various capacities including as a Youth Advisory Group member at the Global Opportunity Youth Network, the Cabinet Secretary of education at Mombasa County Youth Assembly and the vice chair lady Kenya Red Cross Mombasa as well as the health lead at Swahilipot Hub Foundation.</p> <p>Esha believes in the power the youths hold and their capabilities. She acknowledges that all young people need is the opportunity and support for them to export their skills and talents towards them realizing their full potential.</p>
6.	 <p>Job Njenga</p>	<p><u>MEMBER</u></p> <p>Job Njenga is a senior statistician working with Nakuru County government.</p> <p>Mr. Njenga holds a bachelor's degree in actuarial science and a Certificate in Leadership and Mentorship, both from Kenyatta University.</p> <p>He has interest in entrepreneurship as he is the Director of Parkview driving school and Elimu High school, both in Naivasha, Nakuru County. He is a role model to many young entrepreneurs in the region. He says, ' If your salary is the only source of income, you are a step away from poverty.' (warren buffett)</p> <p>Mr. Njenga also works with a group of Young sand-harvesters in Maaimahiu.</p> <p>Job is ambitious, very aggressive and has great passion for the young people and advocates for protection of the boy child, as well.</p>




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<p>7.</p>	 <p>Dr Kevin Machogu</p>	<p><u>MEMBER</u></p> <p>On the surface, Dr Kevin Machogu is a medical doctor and UON graduate with a Bachelor of Medicine & Surgery NATIOwith an inclination towards internal medicine. With a group of like-minded individuals who noticed a gambling problem within the youth cohort he formed an NGO termed "Responsible gambling Kenya" that is the leading provider of information, advice, support and free counseling for prevention and treatment of problem gambling. The NGO provides treatment for problem gamblers and their families and creates awareness about responsible gambling and treatment, and encourages an effective approach to responsible gambling within the gambling industry.</p> <p>As an Alliance High school alumnus he is also actively involved in the AHS Old boys club where they sponsor needy students in addition to mentoring students on career choices and other aspects of life.</p> <p>In his local village in Gesusu, Kisii he has assisted youths and Boda Boda riders register SACCOs, access credit for starting and growing their business and over time the community has realized the benefits of pooling together.</p>
<p>8.</p>	 <p>Roy Sasaka Telewa</p>	<p><u>CHIEF EXECUTIVE OFFICER</u></p> <p>CHRP (K) Roy Sasaka Telewa MCIPS, MKISM is the Chief Executive Officer of the National Youth Council (NYC) Kenya.</p> <p>Since joining the NYC, Sasaka has overseen the transformation of the State Corporation into a vibrant organization that builds and enhances capacity of Kenyan youth through strategic consultations, engagements and partnerships.</p> <p>Before taking the helm at NYC, Sasaka served as the Head of Procurement at Kenya Deposit Insurance Corporation (KDIC) and previously as Deputy Head of Procurement at Competition Authority of Kenya (CAK), among other senior executive positions in both public and private sector institutions.</p> <p>Sasaka holds an MBA in Operations Management, a Bachelor of Commerce in Procurement and Supply Chains Management and a Bachelor of Arts in Communication and Political Science, all from the University of Nairobi. Sasaka is currently pursuing a PhD with a focus on Operations Optimization from the University of Nairobi.</p> <p>Sasaka holds a Professional Diploma in Human Resource Management (CHRP) from Human Resource Management Professionals Examinations Board, Supply Chains Management from Chartered Institute of Procurement and Supplies (CIPS-UK) and is a Certified Lead Auditor in ISO 9001:2015 Standard.</p> <p>Additionally, he holds full professional membership to the Chartered institute of Procurement and Supplies (CIPS-UK), the Kenya Institute of Supplies and Management (KISM) and the Institute of Human Resource Management (IHRM-Kenya). He is a licensed Human Resource and Supply Chain Practitioner.</p>



3. MANAGEMENT TEAM

	Management	Details
1	 <p>Roy Sasaka Telewa</p>	<p><u>CHIEF EXECUTIVE OFFICER</u></p> <p>CHRP (K) Roy Sasaka Telewa MCIPS, MKISM is the Chief Executive Officer of the National Youth Council (NYC) Kenya.</p> <p>Since joining the NYC, Sasaka has overseen the transformation of the State Corporation into a vibrant organization that builds and enhances capacity of Kenyan youth through strategic consultations, engagements and partnerships.</p> <p>Before taking the helm at NYC, Sasaka served as the Head of Procurement at Kenya Deposit Insurance Corporation (KDIC) and previously as Deputy Head of Procurement at Competition Authority of Kenya (CAK), among other senior executive positions in both public and private sector institutions.</p> <p>Sasaka holds an MBA in Operations Management, a Bachelor of Commerce in Procurement and Supply Chains Management and a Bachelor of Arts in Communication and Political Science, all from the University of Nairobi. Sasaka is currently pursuing a PhD with a focus on Operations Optimization from the University of Nairobi.</p> <p>Sasaka holds a Professional Diploma in Human Resource Management (CHRP) from Human Resource Management Professionals Examinations Board, Supply Chains Management from Chartered Institute of Procurement and Supplies (CIPS-UK) and is a Certified Lead Auditor in ISO 9001:2015 Standard.</p> <p>Additionally, he holds full professional membership to the Chartered institute of Procurement and Supplies (CIPS-UK), the Kenya Institute of Supplies and Management (KISM) and the Institute of Human Resource Management (IHRM-Kenya). He is a licensed Human Resource and Supply Chain Practitioner.</p>




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2.	 <p>Maureen Wairimu Waweru</p>	<p><u>HEAD OF COMMUNICATION AND ADVOCACY</u></p> <ul style="list-style-type: none"> ➤ MA (International Public Relations) ➤ BA Journalism & Media Studies (Public Relations) ➤ CIPR-UK ➤ Member PRSK <p>Experience:</p> <ul style="list-style-type: none"> ➤ 2018 – 2020, Head-Trainings, Communications and Marketing, College of Human Resource Management ➤ 2016 – 2018, Client service and Communication Manager, Changes Sales Solutions – Kenya (Sales, Marketing & Communications’ Agency) ➤ 2013 – 2016, Account Manager, Centrestage Marketing – Kenya (Experiential & Events Management Agency) ➤ 2009 – 2010, Japan Radio Presenter, Japan Broadcasting Corporation - NHK World Radio
3.	 <p>Juliet Owino</p>	<p><u>HEAD OF RESEARCH AND POLICY</u></p> <ul style="list-style-type: none"> ➤ MSC Project Planning & Management ➤ Bachelor’s Degree in Tourism Management ➤ Diploma in Project Management ➤ Certificate in monitoring & Evaluation <p>Experience</p> <ul style="list-style-type: none"> ➤ Research Assistant – Population Council, FHI360, Population Services Kenya and Kenya Red Cross Society ➤ Programme Assistant in M&E-UNDP ➤ Assistant Programme Assistant Resettlement Support Centre
4.	 <p>Viridiana Wasike</p>	<p><u>HEAD OF PARTNERSHIP AND RESOURCE MOBILIZATION</u></p> <p>Qualifications:</p> <ul style="list-style-type: none"> ➤ Bachelor of Technology in Electrical & Communication Engineering <p>Experience</p> <ul style="list-style-type: none"> ➤ Over 13 years in private sector

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5.	 <p>Caroline Chebet</p>	<p><u>HEAD OF PLANNING & STRATEGY</u></p> <p>Qualifications:</p> <ul style="list-style-type: none"> ➤ BA Economics with IT ➤ Youth Development course (KSG) ➤ Senior Management course <p>Experience:</p> <ul style="list-style-type: none"> ➤ Head of Thika East Sub-county Ngoliba and Kakuzi Divisions 2010- 2016 ➤ Youth Empowerment through various programmes ➤ Increase in number of registered youth groups ➤ Increased uptake of government funds by the youth including positive repayment. ➤ Positive life change through Cohort training on life skills. ➤ Positive use of leisure time through community service by youths ➤ Increased partnerships (churches and NGOs) which led to greater outcomes
6.	 <p>Elvis Mwangi Songa</p>	<p><u>HEAD OF FINANCE & ACCOUNTS</u></p> <p>Qualifications:</p> <ul style="list-style-type: none"> ➤ PhD Business Administration (Finance Option) Ongoing ➤ MBA (Finance Option) ➤ Bachelor of Commerce (Finance) ➤ Certified Public Accountant, CPA (K) ➤ Certified Credit Professional, CCP (K) ➤ Member ICPAK No 23792 ➤ Member ICM (K) No MICM 131 ➤ ISO 9001:2015 Implementer ➤ Training of Trainers (TOT) for ISO 27001 ISMS ➤ ISO 27001 ISMS Implementer <p>Experience:</p> <ul style="list-style-type: none"> ➤ Accounts Assistant- Bukura Agricultural College, a State Corporation under the Ministry of Agriculture October 2010-December 2015 ➤ Accountant-Kenya Bureau of Standards a State Corporation under the Ministry of Industry, Trade & Cooperatives January 2016-April 2020

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7.	 <p>Johnson Rithaa</p>	<p><u>HEAD OF REGISTRATION AND CO-ORDINATION</u></p> <p>Qualification</p> <ul style="list-style-type: none"> ➤ MBA Finance ➤ Bachelor of Accounting & Finance ➤ Diploma in Hotel Management ➤ Diploma in Human Resource Management ➤ CPA (Ongoing) ➤ MKIM <p>Experience</p> <ul style="list-style-type: none"> ➤ Over 10 years' experience in banking and hospitality sector
8.	 <p>Margaret Kiogora CHRP(K)</p>	<p><u>HEAD OF HUMAN RESOURCES AND ADMINISTRATION</u></p> <p>Qualifications:</p> <ul style="list-style-type: none"> ➤ Bachelors of Arts in International Relations ➤ Higher diploma in Human Resources Management ➤ Certificate in Monitoring & Evaluation ➤ Certified Human Resource Professional <p>Experience:</p> <ul style="list-style-type: none"> ➤ Experienced Human Resource professional with a history of working in banking and hospitality industry. Involved in employee recruitment, training and development, the provision of compensation and benefits, the enforcement of disciplinary procedures and conflict resolution, while ensuring that the company continues to meet its business and organizational objectives. ➤ Credit Risk Analyst (National Bank of Kenya- 2010-2016) ➤ Credit Manager (Kilya Capital - 2017-2018) ➤ Assistant HRM (Radisson Blu Hotel & Resort- 2018-2020).
9.	 <p>Victor Malombe</p>	<p><u>HEAD OF LEGAL DEPARTMENT</u></p> <p>Advocate of the high court LL. B, Dip. KSL, MML 5 years post admission experience both in private and public sector (in-house counsel)</p>

10.	 <p>John Mogwambo Ngoko</p>	<p><u>HEAD OF INTERNAL AUDIT & RISK MANAGEMENT</u></p> <ul style="list-style-type: none">➤ Mr John Mogwambo Ngoko is the Head of Internal Audit and Risk Assurance at the National Youth Council, where he provides internal audit assurance services. He has over 13 years working experience earned from both the public and private sectors. He joined the National Youth Council (NYC) in October 2021 as the Head of Internal Audit and Risk Assurance. Prior to joining the Council, He served as a Senior Accountant at Sasini PLC, Internal Auditor I in the County Government of Nyamira and a Tutor in various institutions of higher learning. Mr. Ngoko has been involved in strengthening internal controls, cultivation of enterprise risk management culture and mentoring upcoming accounting professionals➤ Mr Ngoko is a holder of a Masters of Business Administration (MBA) in Finance from Kenyatta University and a Bachelor of Business Management (Accounting) from Moi University. He is a Certified Public Accountant (CPA-K) and a member of the Institute of Certified Public Accountants of Kenya (ICPA-K) as well as the Institute of Internal Auditors (IIA). He also holds a Certificate in Senior Management Course (SMC) from Kenya School of Government.
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4. CHAIRMAN'S STATEMENT

The National Youth Council carried out a number of activities during the financial year 2021/2022. The Council was successful in putting in place the Youth Advisory Board that was appointed on the 14th May 2021 by the Cabinet Secretary ICT, Innovation & Youth Affairs Joe Mucheru. The Board has immediately settled in for work and has already set up 3 committees to ensure proper discharge of their roles and functions. The committees are; Programs & Resource Mobilization Committee, Audit Committee and Finance & Accounts Committee. The Council is experiencing a number of challenges key among them the absence of the Council who are elected members through an election process. The Cabinet Secretary has recently Gazetted the election guidelines that will provide the direction and guidance during the election process. The Council faces the challenge of limited funding and this has negatively affected the Council's ability to effectively achieve its mandate. The Council is determined to engage in a robust Resource Mobilization initiative to ensure that the resource base of the Council is enhanced. In addition, the Council is committed to ensure that the necessary governance structures required for the Council to operate at full capacity are in place. The Board is determined to ensure that the performance of the Council is on an upward trajectory now and in the future.

**Chairperson
Youth Advisory Board**

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REPORT OF THE CHIEF EXECUTIVE OFFICER



This is the seventh financial statement being prepared by the National Youth Council Since its establishment in 2012. The Council started operating its own finances in January 2015 after opening its own bank account.

The Council is a youth empowerment platform and provides an elaborate structure that facilitates the participation and inclusion of the youth in governance, national affairs and ensures that youth programmes involve them and are youth centred.

The Council employed the following strategies to fulfil its mandate:

1. Promoting Entrepreneurship and youth employment through forums
2. Strengthening participation of youth in governance and leadership roles.
3. Conducting Intergenerational dialogue to address critical youth issues.
4. Strengthening strategic partnership and mobilizing resources for youth empowerment.
5. Inspiring and promoting spirit of unity and patriotism among the youth.
6. Popularizing affirmative programme and mainstreaming youth issues.

During the period FY 2021/2022, the Council conducted the following programs and activities.

1. Held the 2021 National Youth Week and International Youth Day (IYD) celebrations from 6th to 12th August, 2021
2. Conducted County Youth Empowerment forums with liaison with the County Governments and strategic partners. The youth were sensitized on accessing Affirmative Funds, Entrepreneurship, registration of businesses and dissemination of information on Access to Government Procurement Opportunities (AGPO)
3. Amendment of the NYC Act 2009.
4. The National Youth Council increased its visibility and online presence through rigorous social media campaigns creating awareness on Government opportunities for young people in different sectors. In addition, NYC mobilized youth participation in regional and International
5. Supported and partnered with various Youth Serving Organizations (YSOs) and initiatives to promote youth participation and empowerment through forums, social media and activities.

The National Youth Council has experienced significant challenges in FY 2020/2021 which include;

- Expiry of tenure of the Council members since May 13, 2019.
- Inadequate financial resources to undertake programmes in various regions as required.

The key milestone in the financial year 2021/2022 was the appointment Youth Advisory Board by the Cabinet Secretary for Youth Affairs Joe Mucheru.

Roy Sasaka Telewa
C.E.O / Secretary of the Board
Nairobi

Date:

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**5. STATEMENT OF NATIONAL YOUTH COUNCIL PERFORMANCE AGAINST
PREDETERMINED OBJECTIVES FOR FY 2021/2022**

Section 81 Subsection 2 (f) of the Public Finance Management Act, 2012 requires the accounting officer to include in the financial statement, a statement of the national government entity's performance against predetermined objectives.

National Youth Council has 3 strategic initiatives and objectives within the current Strategic Plan for the year 2020/2021. These strategic work plans are as follows:

- Strategic work plan 1: Youth participation in Leadership and Governance Strengthened.
- Strategic work plan 2: Government empowerment initiatives (Affirmative Funds, AGPO Big 4, Post Covid 19 recovery strategies) promoted and popularized.
- Strategic work plan 3: Youth Serving Organizations Regulated and coordinated.

National Youth Council develops its annual work plans based on the above 3 pillars/Themes/Issues. Assessment of the Board's performance against its annual work plan is done on a quarterly basis. The National Youth Council achieved its performance targets set for the year 2020/2021 period for its National Youth Council strategic themes, as indicated in the table below:

Table 1: National Youth Council Performance outputs and Key Performance Indicators FY 2021/2022

Delivery Unit	Key Output	Key Performance Indicators	2019/2020 Target	2020/2021 Target	2021/2022 Target	2019/2020 Actual	2020/2021 Actual	2021/2022 Actual
National Youth Council	Youth participation in Leadership and Governance Strengthened	No. of youth engaged in leadership and governance initiatives	16,700	19,000	22,000	17,000	20,750	22,000
		No. of youths mobilized to participate in IYW/D celebrations and Youth creative challenge including film music, art and fashion.	2,500	3,000	3,500	3,000	3,500	4,000
		No. of youth engaged in Intergenerational Dialogue Forum	3,500	3,500	3,500	4,000	4,500	4,500
		No. of youth engaged in civic participation, lobbying for Youth Inclusive legislations and promoting the KYDP	2,000	2,500	3,000	2,000	3,000	4,000

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		2019						
		No. of Youths Capacity built on national values, leadership and Governance	2,000	2,500	3,000	2,500	3,000	3,500
		No. of youth engaged in environmental conservation initiatives(tree planting, clean-ups)	4,700	5,000	5,000	5,000	5,500	6,000
		No. of youth leaders engaged in inter-communal youth exchange programme and peace forums.	2,000	2,500	3,000	2,000	2,500	3,000
Government empowerment initiatives (Affirmative Funds, AGPO Big 4, Post Covid 19 recovery strategies) promoted and popularized		No. of County forums held to sensitize youth on Affirmative Funds, AGPO and government Empowerment initiatives	13	18	23	13	21	24
		No. of Youth Engaged in the Youth industrial Programme	-	2,000	3,000	-	2,000	5,500
		No. of Youth Engaged in Experiential Skills Programme.	-	1,000	2,000	-	1,000	2,000
Youth Serving Organizations Regulated and coordinated		No. of youth serving organization in NYC Database.	2,000	3,000	4,000	2,000	2,500	4,000

6. CORPORATE GOVERNANCE STATEMENT

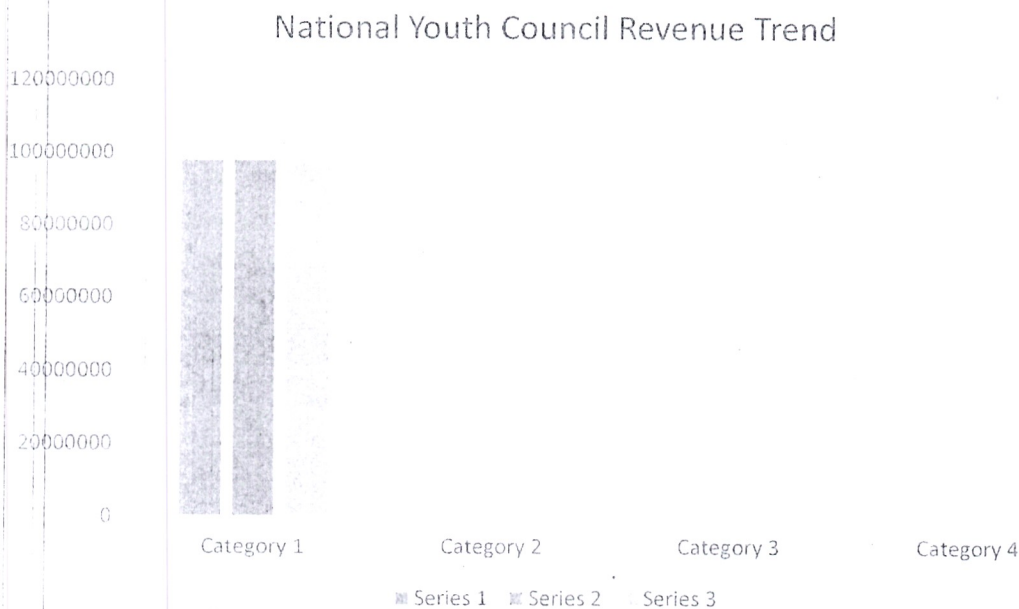
During the period under review, the Youth Advisory Board held 8 meetings in full Board meetings 6 Finance and Human Resource Committee and 6 Programs & Resource Mobilization Committee. The appointment of the members of the Board is not staggered posing a challenge in succession planning. The Board has developed a comprehensive board charter and work plan for the committees as well as the Board. This is to ensure that the Board discharges its responsibilities in a clear and defined manner and to provide for a proper mechanism for Board Performance evaluation. The appointment of the Council members is by way of elections carried out from the grassroots level. The Board however, is appointed by the Cabinet Secretary for the time in charge of Youth Affairs. The role of the Board is to receive and approve work plans, financial statements and Budget of the Council. In addition, the Board advises the Council on the general discharge of their mandate. The induction for the Board members was carried out at the Kenya School of Government Mombasa Campus. SCAC is mandated to carry out performance evaluation for the Board as well as individual members. Board members are required in every formal meeting to disclose conflict of interest on any agenda items before the Board. The Board remuneration is done on the basis of Head of Public Service & treasury

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circulars and guidelines as issued from time to time. The Board commits to carry out Governance Audits periodically as provided in the *mwongozo* code of corporate governance for state corporations.

7. MANAGEMENT DISCUSSION AND ANALYSIS

The Council received the Kshs 98 Million for the last 3 financial years. The Council did not have any key projects or investments but implemented a joint devolution programme in collaboration with UNDP. The Council has complied with all statutory requirements and there are no major risks facing the organisation. There are no arrears in statutory and financial obligations. The economy was projected to be on a downward trend especially towards the general elections and the service sector was average in performance. The Council plans to engage more development partners to ensure a robust implementation of its mandate.



The above table represents revenue trend of Kshs 98 Million for the past three financial years.

7.1 Communication & Advocacy Activities FY 2021/2022

The communication department has anchored its activities at the grass root level, with the aim of strengthening the NYC mandate.

With regard to the above therefore, we anchored all our activities under:

- A. The Communication and Advocacy Departmental PC Work plan:

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- Hold seven (7) intergenerational Dialogue Forums through the NYC Sawazisha gumzo Program, as guided by Youth Advocacy Agenda, on Youth contemporary issues
 - Create awareness on Entrepreneurship (affirmative funds, AGPO) as guided by the KYDP 2019 and KAZI MTAANI in at least Seven (7) youth Forums (NYC Tujengane Program)
- B. Two key pillars of the KYDP 2019 and the NYC Advocacy Agenda:
- Realization of a healthy and productive youth population (through Sawazisha gumzo program and food distribution)
 - Create opportunities for youth to earn decent and sustainable livelihoods
 - Nurturing of values, morals and ethical generation of patriotic youth for transformative leadership through mentorship;
- C. And, further guided by the NYC Strategic plan
- Goal 5: Promote patriotism, national cohesion and peaceful coexistence among the Youth
 - Goal 6: Promote and popularize government initiatives and programs targeting Youth

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ADVOCACY NYC Programs:

**NYC-Communication and Advocacy Department 2021/22 Annual Events Summary
Quarter 1 (July – September 2021)**

- i) Sawazisha Gumzo Program: Operation 6:12 Visit
Area: Dagoretti, Nairobi
Event Date: 6th July 2021**

The event was held on Tuesday, 6th July 2021, at Operation 6:12 Rehabilitation Center in Dagoretti, Nairobi, to foster comfort (#Faraja) to the youth undergoing the rehabilitation program. Secondly, the key player National Youth Council \$ Spread Truth Africa intended to instill values to the youth, listen to youth testimonies, learn and offer advice.



- ii) Sawazisha Gumzo Program
Area: Embu County
Event Date: 10th July 2021**

The Kikao Mtaani program (Kikao means Conversation in Swahili) spearheaded by SDY, the domicile body of the National Youth Council, was a dialogue-based youth-centered approach to facilitate discussion between the youth and the government to address challenges facing them.

Implementing Entities;

- i. Ministry of ICT, Innovation and Youth Affairs
- ii. State Department for Youth (SDY)
- iii. National Youth Council
- iv. Vision 2030



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iii) Sawazisha Gumzo “Kenya Malaria Youth Army” Program.

Event Date: 22nd July 2021

Area: Kilifi County

The campaign was geared toward mobilizing the region’s youth to take a central role in ending Malaria and expanding Universal Health Coverage. Secondly, the youth was to help strengthen the health systems and create a safer world for everyone.



iv) Sawazisha Gumzo World Suicide Prevention Day Celebration

Area: Operation 6:12 Dagoretti.

Event Date: 10th August 2021

NYC celebrated the day by championing the Sawazisha Gumzo program for psychosocial support to youth undergoing mental rehabilitation at Dagoretti. The team reminded the youth that they are not alone in the fight against addiction. Secondly, suicidal minds may occur due to challenges in life; however, the best way to address this is by opening up to trusted personnel and seeking mental and emotional support.



vi) Executive meeting with The Baringo County Government

Event Date 18th -20th August 2021

The meeting discussed the Youth Clinic idea; a youth clinic is a wholesome idea meant to encompass all spheres of youth life. Secondly, the meeting discussed the following areas; county youth policy,

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sports fests, Sawazisha Gumzo, Food Distribution, Safe Space, a Cultural fest and Affirmative Action funds Sensitization, environmental conservation through tree planting, and many others. The meeting oversaw the launch of the Baringo County Social Protection Program.



vii. Sawazisha Gumzo Contraception Open Day

Area: Kayole 1 Health Center

Event Date: 23rd August 2021

The launch of Contraception Open Day organized by NYC and its partners was organized to create awareness of teenage pregnancies amongst the teens in the Kayole area. NYC Sawazisha Gumzo program has been championing addressing youth's teenage pregnancy, safe sex, and reproductive health issues. The forum created an opportunity to sensitize teens, especially girls, on the underline issue. Additionally, the NYC team led in mentoring the young girls.



viii. Sawazisha Gumzo Youth Engagement and KN95 Mask Distribution Report

Area: Murang'a County

Event: 31st August 2021

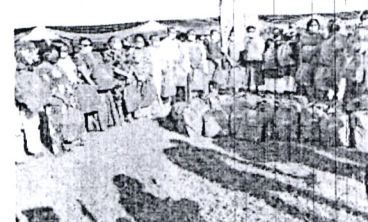
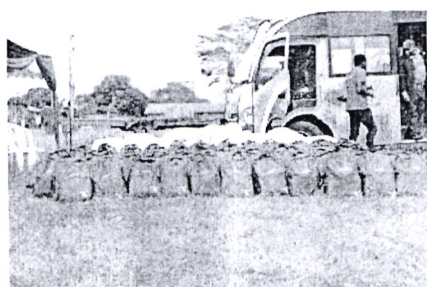
The distribution of high-quality KN95 masks was geared toward helping youth comfortably pursue their economic activities and means of livelihood while protecting them from the deadly Covid19 virus. Secondly, the sensitization on affirmative funds was made. At the scale of the event, the NYC team, guided by the NYC Sawazisha Gumzo program, engaged youth through the intra-generational and intergeneration dialogue on mental and spiritual, mentorship, and so much more. Sensitization of Affirmative Action funds was done.



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**ix) Sawazisha Gumzo Psychosocial Support and Curriculum Graduation Ceremony
Area: at AIC Boarding Primary School, Kajiado County
Event Date: 3rd to 5th September 2021**

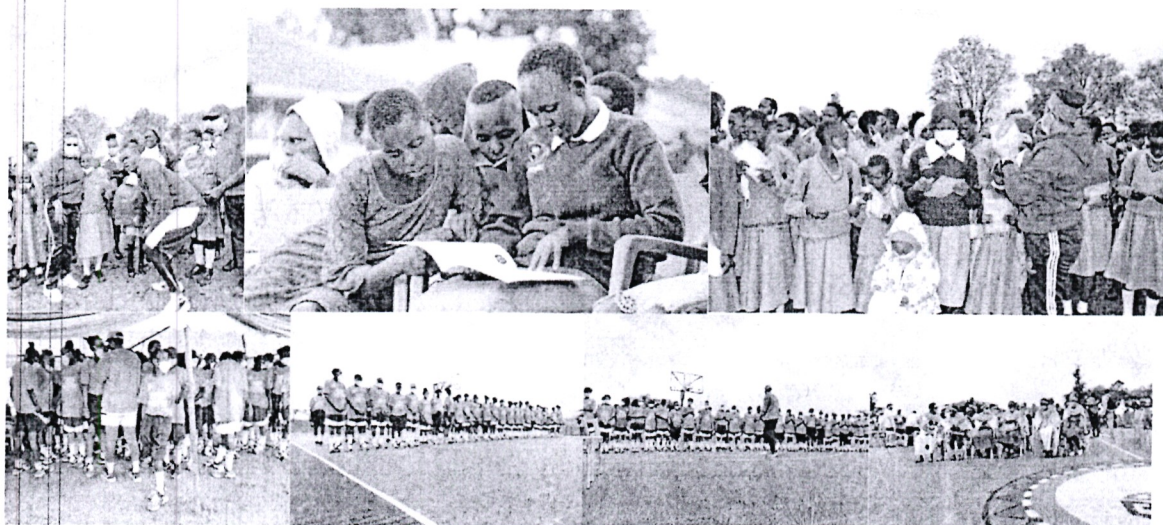
The forum organized by NYC and its strategic partner, Spread Truth Africa developed the psychosocial support Curriculum to reinvigorate the rescued girls back to society and address their mental health to identify their worth and live strategically. In line with the concluded curriculum training, NYC participated in awarding teenage girls who had completed the curriculum. The team participated in a colorful sporting session followed by planting trees to help in the country's presidential directive of 10% forest coverage by 2030.



**x) Sawazisha Gumzo Samburu Girl's Foundation
Area: Samburu County
Event Date: 17TH & 18th September 2021**

In line with the NYC Sawazisha Gumzo program, NYC partnered With Spread Truth Africa in launching the Psychosocial Support Curriculum in Samburu Girls' Foundation. Dignity packs were distributed to the girls who had undertaken the psychosocial support Curriculum. Secondly, the unveiling of the State-of-the-art basketball court built by Giants of Africa took place. Thorough sensitization on issues of FGM was undertaken.

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Quarter 2 (October to December 2021)

Xi) Sawazisha Gumzo Medical Camp

Area: Timau District

NYC partnered with Hope Citadel Foundation to spearhead a medical camp in Timau District that provided free medical services, sexual reproductive information and education, and other crucial medical information to the residents. The camp aimed at strengthening and implementing comprehensive and inclusive mental, emotional, and psychosocial wellness amongst youth to realize their potential.



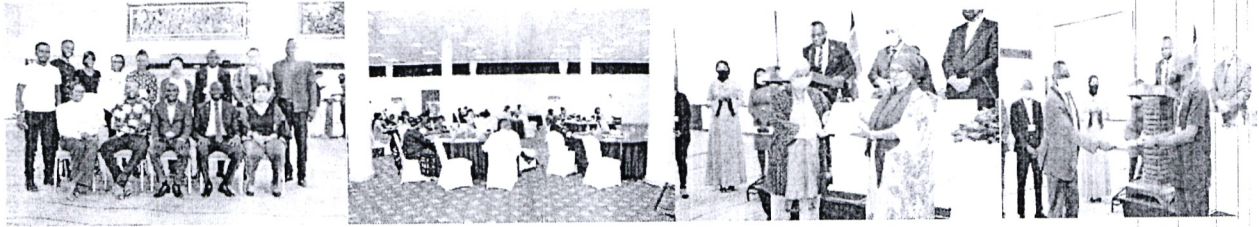
xii. Regional Consultative Forum on the Development of the IGAD Youth Policy

Area: Djibouti

Event Date: 15TH to 16th November 2021

The consultative forum was held to develop and adopt the IGAD Youth policy to ensure an appropriate policy and strategic direction for youth concerns. Presentations on behalf of young people were made, followed by a plenary session centered on the status of the National Youth policies within IGAD led by Ms. Wairimu Waweru of National Youth Council Kenya. The meeting ended up with the adoption of the IGAD Youth policy by all member states.

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**xiii. NYC Leaders Symposium at Flamingo Beach Resort, Mombasa
Event Date: 15TH -19TH November 2021
Theme: Governance and Collaboration**

In collaboration with Kenya Young Members of County Assembly, aimed at creating a more inclusive environment for youth participation in leadership and governance. The symposium was meant to advocate for more youth in leadership positions and proper campaign and election management. An introduction to NYC history, mandate, and program was presented to start the forum. Secondly, a peer-to-peer review was undertaken to analyze the county youth inclusion mechanisms. Secondly, participants engaged in the domestication of KYDP 2019. Lastly, matters of national cohesion, peace, and security were discussed, led by Ms. Beatrice Apiyo.



**xiv. NYC Sawazisha Gumzo Engagement
Area: Ugunja Constituency, Siaya County.
Event Date: 22ND to 25th November**

The Engagement encompassed various activities to address youth issues through coordinated intra and inter-generational talks under the NYC Sawazisha Gumzo program. Major activities include; a youth mentorship program, affirmative funds sensitization, induction on national values, and food distribution. At the peak of the forum, the Ugunja Constituency Huduma Mashinani opening and handover took place. Lastly, the NYS Ugunja Constituency Branch was opened and handed over.

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**xv. Regional Youth Consultative Summit: Youth, Peace, and Security
Area: Panari Hotel, Nairobi.
Event Date: 7th to 12th December 2021**

The youth consultative summit was aimed at developing strategies to strengthen youth roles in peacebuilding and conflict resolutions in the East and Africa and the Horn of Africa Region. Secondly, it was meant to increase awareness of key national, regional, and continental normative frameworks and deliberate on challenges hindering implementation and domestication of the frameworks.

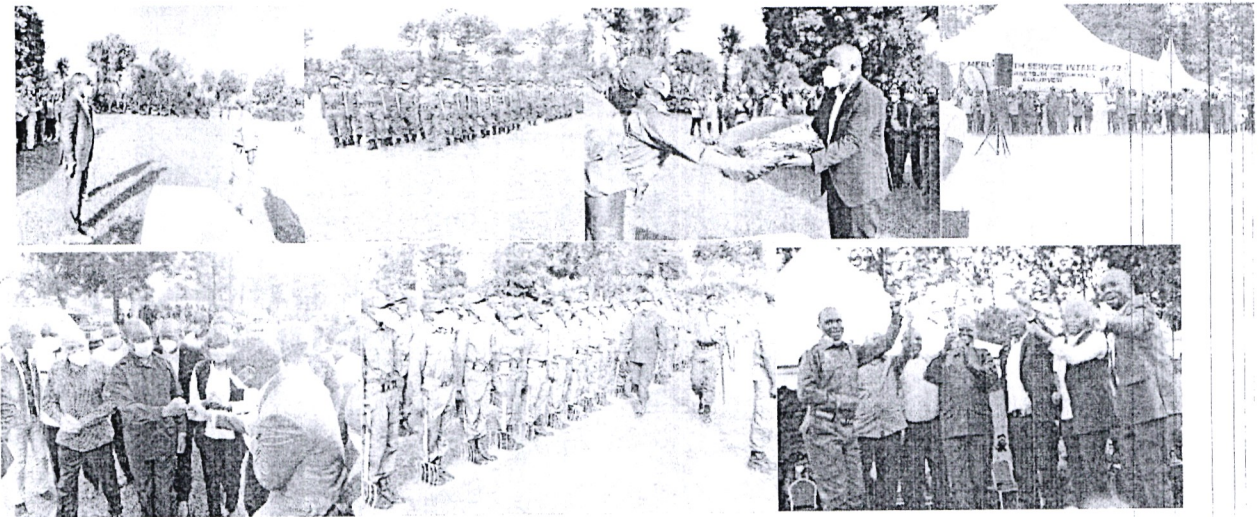
The Pan-African Youth Union (PYU) SEC. Gen Mr. Bening Ahmed made a keynote address who insisted on the participation of young people in development. On the other hand, NYC CEO Mr. Roy Sasaka Telewa empathized with the importance of synergy amongst the working group and urged young people to be solution providers.



Quarter 3 (January to March 2022)

- xvi. Sawazisha Gumzo Meru Youth Service 2020 Intake Passout**
Area: Igonji MYS Training Centre
Event Date: 12th to 14th January 2022

The forum was held in partnership with Spread Truth Africa. The forum's main objective was to empower Meru Youth in all spheres of life. The empowerment was in line with Meru Youth Service's goal of enhancing the employability skills of youth and linking them to the potential job market. The program enhanced the self-employability of youth. Sawazisha Gumzo and the Youth mentorship program were part of the activities. At the climax, 400 service men and women passed out. The event was graced by then Meru Governor-Hon. Kiraitu Murungi.



- xvii. Youth Leadership and Governance Dialogue.**

Event Area: Kiambu County
Event Date: 22ND February 2022

The forum attracted youth across all the Kiambu Subcounties and aimed at engaging them in matters of leadership and governance. The national leadership and Dialogue spearheaded by NYC aimed at enhancing youth participation at the decision-making table through increasing participation of Youth in active politics. Mr. Raymond Ochieng, Secretary of Youth Affairs, acknowledged that youth are the majority in the country and can influence the country's leadership. Secondly, the youth were inspired by the story of Ms. Irene Kendi in his address.

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**xii. Youth Empowerment Sports
Area: Kenya School of Government, Nairobi.
Event Date: 23RD February 2022**

The mini sports tournament amplified the importance of sports in teamwork spirit, hard work, and resilience amongst young people. Other activities included the Sawazisha Gumzo program, Youth mentorship, advocacy, and emphasis on crucial national cohesion values and integrity. The event climax saw participants being awarded gaming kits and trophies.

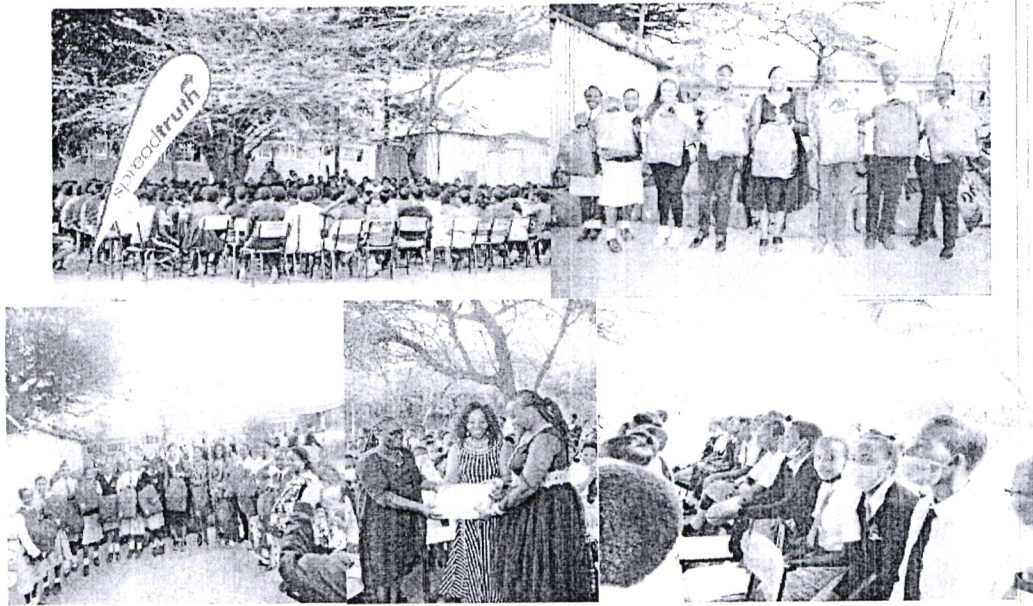


**xiii. Kajiado County Sawazisha Gumzo Mentorship Program
Area: Gen.Nkaisserry High School and Sajilioni Girl's High School.
Event Date: 25th to 26th February 2022**

The forum was held in conjunction with Spread Truth Africa and sought to empower teenage girls from Gen. Nkaisserry High School and Enkorika Secondary School through enlightenment and sensitization on matters of FGM, early sexes, early pregnancies, and early marriages. The team also instilled important life values such as discipline and abstinence. The then Government Spokesperson

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Ms. Kanze Dena graced the awarding of girls who had completed the Anti-FGM curriculum dubbed “What a Girl’s worth.” The girls were awarded dignity packs and certificates.



**xiv. Sawazisha Gumzo Youth Leadership & Governance Dialogue Forum
Area: Lucky Summer, Ruararaka Area Nairobi.
Event Date: 25th March 2022**

The leadership forum attracted youth across the Nairobi region, including youth aspirants of the GE 2022. It aimed at engaging them in matters of leadership and governance. The national leadership and Dialogue spearheaded by the NYC Advisory Board aimed at enhancing youth participation at the decision-making table by increasing the participation of Youth in active politics. Among the keynote speakers were NYC CEO Mr. Roy Sasaka Telewa, various NYC Board Directors, and Spread Truth ED Rev. Hamisi Kirenga. Meanwhile, a panel discussion was undertaken during the forum. It focused on the challenges and measures to foster the r participation of young people in governance.



**Quarter 4 (April to June 2022)
xv. 9th Africities Summit**

**Area: Kisumu City
Event Date: 17th to 21st May 2022**

The 9th Africities Summit themed “The Role of Intermediary Cities of Africa in the implementation of Agenda 2030 of the United Nations and African Union Agenda 2063” was held in Kisumu City,

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Kenya for the first time. The conference is organized in collaboration between United Cities and Local Governments of Africa (UCLG-A), bringing together public and private sector stakeholders such as different city leaderships and local and national governments to improve the living standards of citizens. Various sessions of youth were undertaken, youth sessions being a significant youth-focused engagement. Other important sessions that were of youth concern were political, climate, transition, inclusion, and local strategies sessions. Meanwhile, NYC CEO Mr. Roy Sasaka continued to advocate for youth empowerment and inclusion in leadership and governance during the summit. In particular, he emphasized the need for youth involvement in infrastructural developments of cities.



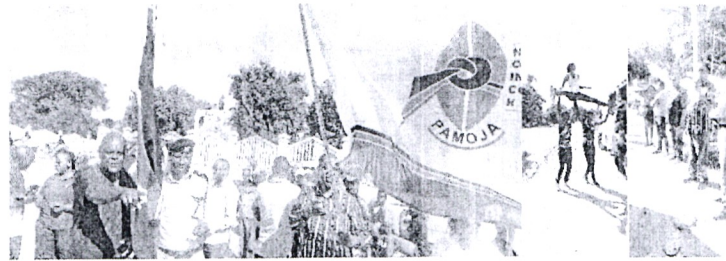
xvi. Sawazisha Gumzo County Engagement Forums

**Area: Kilifi and Mombasa Counties
Event Date: 13th June 18th, 2022**

In cognizance of challenges during the electioneering period threatening peace and sustainability of the country, NCIC, in partnership with NYC, conducted an intensive five-day peace campaign and Sensitization forum in the counties mentioned above. The forum aimed at enhancing women, youth, and security actors as well as the general public capacity to manage and report hate speech during the campaigning period. Several youth-focused activities were carried out; a youth forum, a peace Caravan from Kilifi to Mombasa, and leaders' and security actors' peace sensitization forums. Additionally, the NYC team leveraged the forum to instill important values in youth through Sawazisha Gumzo Program.



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xvii. Nairobi Innovation Week & Power Learning Project Launch

Area: University of Nairobi.

Event Date: 26TH TO 28TH May 2022

The NIW 2022 annually brings together various public and private stakeholders, including innovators. The 2022 edition was conducted in collaboration with private and government stakeholders. The Ministry of ICT, Youth, and Innovation was a key stakeholder. The ministry is the mother body for NYC and the State Department of Youth. Other stakeholders included Safaricom PLC. The NIW 2022 focused on the Big4Agendas: manufacturing, food security, affordable housing, and cross-cutting economic issues. With higher learning playing a critical role in enhancing the employability of young people in Kenya, the NIW 2022 focused on the university linkage into strengthened industries, innovations, and entrepreneurship mindset in higher learning institutions that are majorly comprised of youth. NYC led with three youth innovations; Automatic Water Leakage Detector, Police One Tap, and Sazina Interior design that deals with recycling waste materials into reusable interior house products.

Power Learning Africa aims to Empower Youth through training approximately 1 million Software Developers in Africa. NYC CEO made a keynote address together with the CAS Nadia Abdallah.



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7.2 Partnership & Resource Mobilization Department Activities FY 2021/2022

Program	Activities	Q1	Q2	Q3	Q4	Funding Source	Nature Of Funds	Amount
Fursa Vs Economic Recovery	Training Youth on business skills and coverage on TV and Radio					UK Tech Hub	In-Kind	10,000,000
	Awarding the Fursa Vs Economic Recovery top 3 winners					Post Bank	In Cash	150,000
	Awarding the Fursa Vs Economic Recovery top 10 winners - Airtime + Tablets and Press Releases					Huawei	In-Kind(merc handise)	1,500,000
Deepening Devolution Program (UNDP)	Training for winners and prizes					ILT Studios	In-Kind	5,000,000
	Tana River County Youth Policy Development					UNDP	In Cash	5,000,000
	Garissa Youth Capacity Building						In Cash	1,200,000
People Dialogue Forum (PDF)	Youth Inclusion matters in Narok County M&E							6,000,000
	Busia County Youth Policy Development						In Cash	4,000,000
	Youth transport reimbursement					URAlA Trust		500,000
Training of Voter Education Trainers	PDF Space and tents for three days event					Centre For Multiparty Democracy (CMD)	In-Kind	1,500,000
	Training 800 Youth to be Voter education trainers in Eldoret, Kisumu, Nakuru, Kajiado, Nyeri, Meru and Garissa in partnership with IEBC – YCC and YED – Network Kenya					UNDP	In-Kind	88,700,000
TOTALS								123,550,000

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7.3 Regulation and Coordination

Department

National Youth Council is mandated to regulate and coordinate Youth groups, Youth focused community based organizations, non-governmental organizations, civil society movements, other Non-state actors serving Youths, as well as be the voice and bridge between the Youths and government. To facilitate this, we have managed to build a database of over 4,000 Youth Serving organizations(YSOs) mostly consisting of youth groups, youth serving NGOs and CBOs. The database will assist in engagement with the YSOs and Youth and assist in regulation and coordination mandate.

In furtherance of Coordination function, NYC developed SWG guidelines that it is using in engaging YSOs on formation of sector working groups. NYC has also been encouraging YSOs to be organized and oversaw launch of the first strategic plan by YSO consortium in the country which stipulates how to engage member YSO and new members in activities and initiatives that promote youth empowerment.

During the year we received support from UNDP youth sounding board to a tune of kes 1,100,000 for mapping youth serving organizations throughout the country. The individual consultant was identified and

awarded a contract that he is expected to deliver as per terms provided in the year 2022/23.

YSOs have done exemplary work in promotion of youth empowerment initiatives throughout the country. A number of YSOs synergized with NYC for the betterment of youth. Among the activities and initiatives that were spearheaded by NYC and YSOs includes;

1. Training of ToTs on voter education. This was done in partnership with YEDN-Kenya and IEBC YCC covering 10 regions.
2. Development of youth manifesto which was shared to aspiring candidates. Several versions were done among them led by Organization of African Youth, youth café in partnership with International Republican Institute. NYC in partnership with YSO consortium consolidated the various manifestos to a popular version shared to aspiring candidates including presidential candidates.
3. Peace initiatives. YSOs were involved in peace initiatives across the country. Among them included MT Kenya initiative which covered counties in

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mt-kenya region, YEDN-Kenya covering all regions in Kenya.

4. On matters of employment, youth agenda , a local NGO took lead through an employment conference held in KSG-Kabete.
5. Development of county youth policies led by YSOs
6. NYC joined WSPU in Sun and Sand hotel in Kilifi during the 2nd induction which targeted the County Youth CECMs, County Clerks, members of Youth Committee in the assembly, regional Youth officers and Youth Serving Organizations between 15th to 17th December,2021. The engagement was on National Youth Council mandate. We had engagements on priority areas that the Counties can partner with National Youth Council. Some of the key areas identified includes domestication of KYDP, development of Youth friendly empowerment programs as well as lobbying for inclusion of Youth in decision making.



A photo session of the Delegates who attended the WSPU 2nd Induction Program in Kilifi County on 15th December 2021

7.4 Legal Department

The Legal Department runs a program called “UZALENDO” which is a youth civic engagement and education platform aimed at educating the youth on National Values and Principles of Governance as expressed in article 10 of the constitution of Kenya, 2010.

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DEPARTMENT	ACTIVITY	VENUE	DATE					
AL				capacity of the public to adhere to the provisions of article 10 of the constitution through civic education. training and sensitization on National Values and Principles of Governance.	Engagement Conference “Youth Leadership and Governance	bu Social Hall	Feb 2022	
	OBJECTIVE							
A	youth leadership forum with elected MCAs/MPs/Senators/Governors to align strategies and action plan for youth participation governance.	2 nd Leadership Symposium	Flamingo Beach Resort, Mombasabasa	15 th -19 th Nov 2021				
	Lobbying for Bills to facilitate the participation and representation of the youth in decision-making at all levels of governance	The National Youth Council (Election of Certain Members Regulations, 2021)	Pride Inn, Mombasabasa	14 th -17 th Oct 2021	Enhancing the protection of the environment, mitigating climate change and improving the National Forest cover.	International Day of the Deaf Tree Planting	Moi Girls High School	24 th September 2021
		Public Service Internship Bill	English Point	20 th Nov 2021			And Joseph Kang’ethe Primary School	
	Enhancing the	Youth	Kiam	21 st				
	2nd Leadership Symposium							

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Attendees of the 2nd Leadership Symposium

Youth Engagement Conference “Youth Leadership and Governance



Dir. Raymond Ochieng Presenting at the youth conference in Kiambu



Dir. Angel Mbutia attending the Youth Conference held at Kiambu



International Day of the Deaf



Attendees of the Youth Conference, Kiambu



Dir. Deborah Bubi, Chairperson of the Youth Advisory Board NYC



7. CONCLUSION

The department has held a series of events and meetings with different governmental and non-governmental organizations on possible areas of collaboration and we will continue holding more similar events to empower more youths economically, socially and politically. Much appreciation to our partners and the rest of the National Youth Council departments for the support put in to ensure the youths across the country have benefited from our programs.

8. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

National Youth Council exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organisation's policies and activities that promote sustainability.

- i) **Sustainability strategy and profile-** The Council has not adopted any sustainability strategy and profile
- ii) **Environmental performance-**The Council has engaged in tree planting activities across the Country for environmental sustainability
- iii) **Employee welfare-** The Council has set up an employee welfare committee to deliberate on staff welfare issues. In addition, the Council provides its staff with a medical cover, group life insurance as well as work injury benefits cover. The council is committed to improved staff welfare
- iv) **Corporate Social Responsibility-** The Council engages in tree planting, distribution of food items to the less privileged in conjunction with a partner by the name SpreadTruth Africa.

9. REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2022, which show the state of the National Youth Council

i) Principal activities

The principal activities of the entity are to Register & Co-ordinate Youth Serving Organisations, Community Based Organizations, and Youth based NGOs. In addition, the entity is charged with the responsibility of advocating and lobbying for initiatives and policies that favour the youth. The entity acts as the voice as bridge between the Youth and Government.

ii) Results

The results of the entity for the year ended June 30, 2022, are set out in following pages 42-62

iii) Directors

The members of the Board of Directors who served during the year are shown. During the year the term of the chairperson of the Youth Advisory Board lapsed.

iv) Surplus remission

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year. The National Youth Council is not a regulatory state corporation and therefore it is not required to make any remittances to the consolidated fund.

Auditors

The Auditor General is responsible for the statutory audit of the National Youth Council in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015

By Order of the Board

Name Margaret Kiogora
Corporate Secretary/Secretary to the Board

Signature



Date 14/04/2023

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10. STATEMENT OF DIRECTORS' RESPONSIBILITIES

Section 81 of the Public Finance Management Act, 2012 and (*section 14 of the State Corporations Act*, National Youth Council Act 2019 require the Directors to prepare financial statements in respect of that *entity*, which give a true and fair view of the state of affairs of the National Youth Council at the end of the financial year/period and the operating results of the Council for that year/period. The Directors are also required to ensure that the Council keeps proper accounting records which disclose with reasonable accuracy the financial position of the Council. The Directors are also responsible for safeguarding the assets of the Council.

The Directors are responsible for the preparation and presentation of the Council's financial statements, which give a true and fair view of the state of affairs of the Council for and as at the end of the financial year (period) ended on June 30, 2022. 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 Directors accept responsibility for the Councils' financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgements and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and in the manner required by the PFM Act, 2012 and (the State Corporations Act) and NYC Act 2019. The Directors are of the opinion that the Council financial statements give a true and fair view of the state of Councils transactions during the financial year ended June 30, 2022, and of the Council financial position as at that date.

The Directors further confirms the completeness of the accounting records maintained for the Council, which have been relied upon in the preparation of the Councils financial statements as well as the adequacy of the systems of internal financial control.

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Nothing has come to the attention of the Directors to indicate that the Council will not remain a going concern for at least the next twelve months from the date of this statement.


Approval of the financial statements

The National Youth Council financial statements were approved by the Board on _____
2022 and signed on its behalf by:

Signature

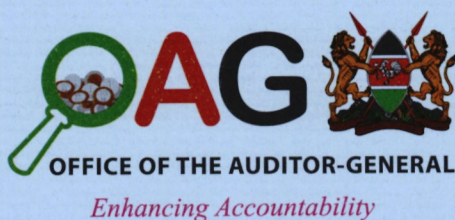
Name

Chairperson of the Board/Council

Signature 
Name Margaret Kigera
Accounting Officer

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 NATIONAL YOUTH COUNCIL FOR THE YEAR ENDED 30 JUNE, 2022

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of National Youth Council set out on pages 42 to 59, which comprise of the statement of financial position as at

30 June, 2022, and the statement of financial performance, the statement of changes in net assets, the statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of the National Youth Council as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accruals Basis) and do not comply with the Public Finance Management Act, 2012 and the National Youth Council Act, 2009.

Basis for Adverse Opinion

1. Presentation of the Financial Statements

Review of the financial statements presented for audit revealed the following disclosures which are non-compliant with the Public Sector Accounting Standards Board (PSASB) financial reporting template:

- i). The Chairperson's statement, Chief Executive Officer and the Statement of Directors' responsibilities and Schedule of inter-entity transfers were not signed;
- ii). Corporate Governance Statement does not include details of member's attendance of Board meetings, succession plan, the process of appointment and removal of Directors, induction and training, Board and Member performance, conflict of interest disclosures, ethics and conduct;
- iii). Management Discussion and Analysis report does not have a report on the operational and financial performance of the Organization for the last three to five years period, the entity's key projects or investments decision implemented or ongoing, the entity's compliance with statutory requirements, major risks facing the Council, material arrears in statutory and other financial obligations, review of the economy, review of the sector, future developments and any other information considered relevant to the users of the financial statements;
- iv). Brief highlight of key activities during the year, has been omitted in the Chairperson's report;
- v). Environmental and Sustainability reporting does not have any information under Sustainability Strategy and Profile, Environmental Performance, Employee Welfare and Corporate Social Responsibility/Community Engagements;
- vi). Explanatory note on net cash flows from operating activities was not included and referenced in the statement of cash flows.

In the circumstances, the financial statements presented for audit, do not conform to the Public Sector Accounting Standards Board financial reporting template issued on 30 June, 2022.

2. Inaccuracies in the Financial Statements

2.1 Misclassification of Expenditure

The statement of financial performance reflects an expenditure of Kshs.53,728,575 in respect of use of goods and services as disclosed in Note 5 to the financial statements. Review of sampled payments revealed mis-postings and misclassification of expenses totalling Kshs.3,241,357 charged to unrelated expenditure items. The necessary adjustments have not been effected to correct the mis-postings.

2.2 Variances in Comparative Balances

The comparative balances reflected in the financial statements, differed from the balances reflected in the audited 2020/2021 financial statements as shown below:

Item	Reference to Financial Statements	Comparative Figure in Financial Statements for 2021 - 2022 (Kshs)	Audited Figure in 2020/2021 Financial Statements (Kshs.)	Variance (Kshs)
Capital Grants	Statement of Changes in Net Assets	0	3,153,620	(3,153,620)
Surplus or Deficit for the Period	Statement of Changes in Net Assets	0	4,824,255	(4,824,255)
Prior Year Adjustment	Statement of Changes in Net Assets	0	5,987,763	(5,987,763)
General Reserve (total)	Statement of Changes in Net Assets	16,950,539	13,796,919	3,153,620
Peace/ Empowerment Forums	Note 5	0	1,161,000	(1,161,000)
Depreciation	Note 8	0	5,986,812	(5,986,812)
Payables	Note 9	0	14,656,784	(14,656,784)
Inventories	Note 7	0	3,424,531	(3,424,531)
Reserves Brought Forward	Note 10	21,774,794	3,153,620	18,621,174
Accumulated Surplus/Deficit	Note 10	(4,824,255)	19,784,682	(24,608,937)
Prior Year Adjustment	Note 10	0	5,987,763	(5,987,763)

Management did not provide reconciliation or explanation for the restatement or relevant adjustments for the variances noted.

2.3 Remuneration of Directors

The statement of financial performance reflects an amount of Kshs.13,259,932 for the remuneration of Directors as disclosed in Note 4 to the financial statements. However, recasting of items under Note 4 total to Kshs.14,279,932, resulting in a variance of Kshs.1,020,000 which has not been explained or reconciled.

2.4 Unsupported Payables

The statement of financial position and Note 9 to the financial statements, reflects payables balance of Kshs.18,305,472. However, a detailed analysis and a ledger for the balance were not provided for audit review. Further, Note 11 reflects pending bills of Kshs.16,305,472 resulting in an unreconciled and unexplained variance of Kshs.2,000,000.

2.5 Failure to Itemize Unpaid Expenditure into the Respective Expenditure Codes

The statement of financial performance reflects a pending bills amount of Kshs.16,305,472 as disclosed in Note 11 to the financial statements. The unpaid expenses were however, not classified into their respective expenditure items but were captured as a lump sum amount in the statement of financial performance.

In the circumstances, the accuracy and completeness of financial statements for the year ended 30 June, 2022 could not be confirmed.

3. Unsupported Pending Bills Paid - Statement of Cash Flows

The statement of cash flows reflects payment of pending bills amount of Kshs.12,719,178, which as disclosed in Note 12 to the financial statements relate to the previous financial year pending bills. The payment vouchers and the respective supporting documents were however, not provided for audit review.

In the circumstances, the propriety and accuracy of the pending bills paid of Kshs.12,719,178 reflected in the statement of cash flows could not be confirmed.

4. Unsupported Expenditure

The statement of financial performance reflects use of goods and services expenditure of Kshs.53,728,575 as disclosed in Note 5 to the financial statements. The amount includes expenditures of Kshs.22,010,068 whose payment vouchers and supporting documents were not provided for audit review.

In the circumstances, the propriety and completeness of the expenditure totalling Kshs.22,010,068 could not be confirmed.

5. Overpayment on Foreign Travel

The statement of financial performance reflects use of goods and services amount of Kshs.53,728,575, which includes foreign travel amount of Kshs.3,574,984. Included in foreign travel amount of Kshs.3,574,984 is an expenditure of Kshs.1,392,955, being

overpayment of per diem to one (1) officer and two (2) Board members. Management did not provide reasons for the overpayments.

Further, included in the foreign expenditure is Kshs.1,100,127 paid to two officers for attending a seminar in Morocco that was not supported by invitation letters, boarding passes, a program of activities and copies of passports showing entry and exit in Kenya and Morocco. In addition, review of the budget revealed that foreign travel was not in the approved budget and it is not clear why the Council incurred the expenditure without budgetary provision.

In the circumstances, the propriety, completeness and value for money of the expenditure of Kshs.3,574,984 could not be ascertained.

6. Unconfirmed Expenditure on Leadership and Governance

The statement of financial performance reflects an amount of Kshs.53,728,575 in respect of use of goods and services which as disclosed in Note 5 to the financial statements includes youth participation in leadership and governance expenditure of Kshs.25,171,596. Included in the expenditure is amount of Kshs.2,102,200, being expenditure on various activities carried out jointly with United Nations Development Programme (UNDP). The approved budget allocation showing items funded by both partners was however, not provided for audit review. In the absence of the budget, there is a possibility of the same activities being paid for by both partners.

In the circumstances, the propriety, occurrence and completeness of the expenditure could not be confirmed.

7. Unexplained Variance in Cash and Cash Equivalents

The statement of financial position and Note 6 to the financial statements, reflect cash and cash equivalents balance of Kshs.2,615,540 in respect of the current bank account held by the Council. The cashbook and bank reconciliation statements however, reflect an overdraft of Kshs.1,870,128 resulting in an unexplained and unreconciled variance of Kshs.4,485,668. Further, the certificate of bank balance was not provided and bank charges totalling Kshs.21,180 were not included in the expenditure for the year under review.

In the circumstances, the accuracy and completeness of the cash and cash equivalents balance of Kshs.2,615,540 could not be confirmed.

8. Property, Plant and Equipment

The statement of financial position and Note 8 reflect property, plant and equipment balance of Kshs.12,621,932. Review of the assets records revealed that an iPad pro 12.9, iPhone 12 and private number plate for GKB 825V allocated to the former Chief Executive Officer (CEO) and two (2) iPad Pro 11 allocated to two Board members all valued at Kshs.950,518 were not returned after the expiry of the term of the Board Members. Further, the Council's assets were not tagged for ease of identification.

In addition, Note 8 to the financial statements on the schedule of property, plant and equipment has not been prepared in accordance with the International Public Sector Accounting Standards, (IPSAS) No.17. The explanatory note does not disclose each class of asset recognized in the statements, the measurement basis for determining the carrying amounts, accumulated depreciation at the beginning and end of the period, additions and disposals, revaluations and impairments. The fixed assets register maintained by the Council was incomplete as it lacked details such as asset serial numbers and location. Furniture and equipment were also not disaggregated and itemized.

In the circumstances, the accuracy, ownership and completeness of the property, plant and equipment balance of Kshs.12,621,932 as at 30 June, 2022 could not be confirmed.

9. Unsupported Trade Payables

The statement of financial position and Note 11 to the financial statements reflect trade and other payables balance of Kshs.18,305,472, whereas the supporting schedule/ledger and payment vouchers total to Kshs.9,393,314 resulting to an unexplained and unreconciled difference of Kshs.8,912,158.

Further, trade payables balance of Kshs.3,749,390 was not supported with requisite records including invoices, delivery notes, evaluation committee minutes, local purchase orders and receipts.

In the circumstances, the accuracy, and completeness of the trade payables balance of Kshs.18,305,472 as at 30 June, 2022 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Youth Council 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 adverse opinion.

Key Audit Matters

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

Other Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects revenue budget and actual amounts on comparable basis of Kshs.103,000,000 and Kshs.100,384,460 respectively, resulting in a revenue shortfall of Kshs.2,615,540 or 3% of the budget. Similarly, the Council spent Kshs.122,477,793 against a final budget of Kshs.105,942,321

resulting in an over-expenditure of Kshs.16,535,472 or 16% of the budget. The approval of the over-expenditure by the Youth Advisory Board and National Treasury was not provided for audit review. Further, no explanation for material variances between the final budget and actual amounts was provided.

The revenue shortfall affected the planned activities and programs and impacted negatively on service delivery to the public while the over-expenditure was incurred irregularly.

2. Unresolved Prior Year Audit Matters

In the audit report of the previous year, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Although the Management disclosed under the progress on follow-up of the auditor's recommendations section of the financial statements that, all the issues were resolved, no documents were provided on how the matters were resolved.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, based on the audit procedures performed, I confirm that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Unbalanced Budget

The statement of comparison of budget and actual amounts reflects final revenue budget of Kshs.103,000,000 and the final expenditure budget of Kshs.105,942,321 resulting in an unbalanced budget of Kshs.2,942,321, contrary to Regulation 33(c) of the Public Finance Management (National Government) Regulations, 2015 which states that the budget shall be balanced.

In the circumstances, the Management was in breach of the law.

2. Failure to Provide Motor Vehicle Work Tickets and Fuel Records

The statement of financial performance reflects Use of Goods and Services amount of Kshs.53,728,575, which includes expenditure of Kshs.2,216,700 on fuel, oil and lubricants as disclosed in Note 5 to the financial statements. Among the motor vehicles that drew fuel, work ticket for the July, 2021 for GKB 825U was not provided for audit verification. .

Further, review of fuel statements provided for audit revealed registration numbers of the vehicles that drew fuel were not indicated in the statement. Thus, it was not possible, to determine whether the fuel was issued to Council motor vehicles and for official purposes.

In the circumstances, validity of the expenditure of Kshs.2,216,700 could not be confirmed.

3. Irregular Recruitment and Stipends to Interns

The statement of financial performance reflects amount of Kshs.34,550,422 on employee costs, which includes salaries and wages of Kshs.31,831,244 as disclosed in Note 3 to the financial statements. Review of documents provided on recruitment during the year revealed that an intern was offered employment vide a letter dated 22 March, 2022 and was to report on 01 April, 2022, but requested to report on 01 September, 2022. The daily staff reporting register however, revealed that the intern worked between April and September, 2022. Thus, the records are not clear on the period the intern worked. Further, salaries and wages amount of Kshs.31,831,244 include an amount of Kshs.970,000 in respect of stipend allowances to volunteers and interns. The Management did not however, provide criteria for appointing the volunteers, academic qualifications, application letters, interview records and contracts on terms and conditions of employment, for audit review.

In the circumstances, the regularity and propriety of the wages and stipends to interns could not be confirmed.

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, because of the significance of the matters discussed in the Basis for Adverse Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that internal controls, risk management and governance were not effective.

Basis for Conclusion

Failure to Elect and Appoint Council Members

Review of the Council records revealed that, the Council to oversee the day-to-day management of the National Youth Council had not been appointed. No elections have been done since the inception of the entity, contrary to Section 4 of the National Youth

Council Act, 2009 which state that, the Council shall regulate and coordinate youth activities, promote, popularise, lobby and review youth policies, mobilise resources for youth programs, inspire and promote the spirit of unity, patriotism, volunteerism and service among other functions.

In the circumstances, the effectiveness of the Council's operations and processes could not be confirmed.

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Council's ability to sustain services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Council 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 Council's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 Council'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 Council 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 Council to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

17 May, 2023


National Youth Council
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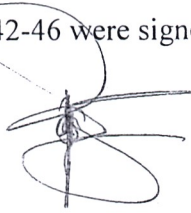
12. STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30TH JUNE 2022

	Notes	2021-2022	2020-2021
		Kshs	Kshs
Revenue from non-exchange transactions			
Income from Government	1	98,000,000	98,000,000
Donations from strategic partners	2	5,000,000	2,550,000
		103,000,000	100,550,000
Expenses			
Employee costs	3	34,550,422	36,783,013
Remuneration of directors	4	13,259,932	1,466,250
Use of goods and services	5	53,728,575	61,138,179
Depreciation Expenses	8	4,403,392	5,986,813
Pending Bills	11	16,305,472	-
		122,247,793	(105,374,255)
Total payments			
SURPLUS/DEFICIT		(19,247,793)	(4,824,255)

The notes set out on page 48-62 form an integral part of these Financial Statements.

The Financial Statements set out on pages 42-46 were signed on behalf of the Board of Directors by:

Accounting Officer 
 Name: Margaret Kogora
 Date: 14/04/2023


 Head of Finance
 Name: Elvis Songa
 ICPAK Member Number:
 Date: 14/04/2023

Chairman of the Board
 Name:
 Date:

National Youth Council
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13. STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2022

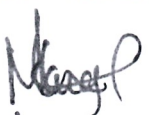
	Notes	2021-2022	2020-2021
		Kshs	Kshs
Assets			
Current Assets			
Cash and cash equivalents	6 & 6(a)	2,615,540	1,154,469
Inventories	7	770,746	3,424,531
Receivables from Non Exchange Transaction		0.00	10,000,000
Total Current Assets		3,386,286	14,579,000
Non-Current Assets			
Property, plant and equipment	8	12,621,932	17,025,323
Total Non- Current Assets		12,621,932	17,025,323
Total Assets		16,008,218	31,604,323
Liabilities			
Current Liabilities			
Trade and other payables	9	18,305,472	14,653,784
Total Current Liabilities		18,305,472	14,653,784
Total Liabilities		18,305,472	14,653,784
Net assets			
Reserves B /f	10	16,950,539	3,153,620
Accumulated surplus/Deficit	10	(19,247,793)	13,796,919
Total Net Assets	10	(2,297,254)	16,950,539
Total Net Assets and Liabilities		16,008,218	31,604,323

The Financial Statements set out on page 43 were signed on behalf of the Board of Directors by:

Accounting Officer

Name:

Date


Margaret Kigora

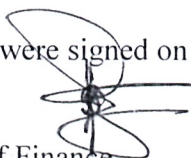
14/04/2023

Head of Finance

Name:

ICPAK Member Number:

Date


Elvis Songa
14/04/2023

Chairman of the Board

Name:

Date

**National Youth Council
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14. STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2022

		General Reserve
		KSHS
At the beginning of the year 1 st July 2020		27,762,557
Prior Year Adjustment		(5,987,763)
Surplus/ (Deficit) for the period		(4,824,255)
At the end of the year 30 th June 2021		16,950,539
At the beginning of the year 1 st July 2021		16,950,539
Capital Grant		-
Prior Year Adjustment		-
Surplus/ (Deficit) for the period		(19,247,793)
At the end of the year 30 th June 2022		(2,297,254)

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15. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2022

		2021-2022	2020-2021
	Notes	Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	1	108,000,000	88,000,000
Public contributions and donations	2	5,000,000	2,550,000
Total Receipts		113,000,000	90,550,000
Payments			
Use of goods and services	5	53,728,575	52,742,119
Employee costs	3	31,831,244	36,783,013
Remuneration of directors	4	13,259,932	1,466,250
Pending Bills B/F	12	12,719,178	-
Total Payments		111,538,929	90,991,382
Net cash flows from/(used in) operating activities		1,461,071	(441,382)
Cash flows from investing activities			
Purchase of property, plant, equipment and intangible assets		(-)	(-)
Proceeds from sale of property, plant and Equipment		-	-
Decrease/(Increase) in non-current receivables		-	-
Purchase of investments		(-)	(-)
Sale of investments		-	-
Net cash flows from/(used in) investing activities		-	-
Cash flows from financing activities			
Proceeds from borrowings		-	-
Repayment of borrowings		(-)	(-)
Proceeds from issue of shares		-	-
Increase in capital funds		-	-
Net cash flows from /(used in) financing activities		-	-

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		2021-2022	2020-2021
	Notes	Kshs	Kshs
Net increase/(decrease) in cash and cash equivalents		1,461,071	(441,382)
Cash and cash equivalents at 1 st JULY 2021		1,154,469	1,595,851
Cash and cash equivalents at 30th JUNE 2022		2,615,540	1,154,469


(IPSAS 2 allows an entity to present the cash flow statement using the direct or indirect method but encourages the direct method. Entities should use the direct method of cash flow preparation as shown above)

The Financial Statements set out on page 46 were signed on behalf of the Board of Directors by:

Accounting Officer

Name:

Date

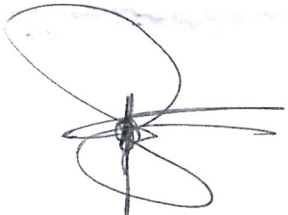

Margaret Hogera
14/04/2023

Head of Finance

Name

ICPAK Member Number:

Date


Elvis Songa
ICPAK Member Number:
14/04/2023

Chairman of the Board

Name:

Date

16. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2022

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilisation
	Kshs	Kshs	Kshs	Kshs	Kshs	
	A	b	C=(a+b)	d	e=(c-d)	F=d/c
Revenue						
Transfers from other governments entities	98,000,000	0.00	98,000,000	98,000,000	0	100%
Public contributions and donations	0.00	5,000,000	5,000,000	2,384,460	2,615,540	47.68%
Total income	98,000,000	5,000,000	103,000,000	100,384,460	2,615,540	98.58%
Expenses						
Use of goods and services	37,420,594	-	53,728,575	53,728,575	(16,307,981)	143%
Employee costs	48,415,406	-	34,550,422	34,550,422	13,864,984	71.36%
Remuneration of directors	12,164,000	-	13,259,932	13,259,932	(1,095,932)	109%
Depreciation and amortization expense	4,403,392	-	4,403,392	4,403,392	4,403,392	100%
Pending Bills	-	-	-	16,305,472	(16,305,472)	100%
Total expenditure	102,403,392	-	105,942,321	122,477,793	(16,535,472)	-
Deficit/Surplus for the period	(4,403,392)	-	(2,942,321)	(22,093,333)	-	-

Notes

The Council received additional grant of Kshs 5 Million from donor partner UNDP. This resulted in shift of the budget from 98 Million to Kshs 103 Million. In addition, during the year depreciation was Kshs 4,403,392 and was disclosed as a non-cash expense in the statement of financial performance.

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NOTES TO THE FINANCIAL STATEMENTS

Note 1: Transfers from Ministries, Departments and Agencies

Name of the Entity sending the grant	Amount recognized to Statement of Comprehensive Income KShs	Amount deferred under deferred income KShs	Amount recognised in capital fund.	Total grant income during the year	2021-2022	Prior year 2020-2021
			KShs	KShs	KShs	KShs
Ministry of ICT, Innovation & Youth Affairs	98,000,000	0.00	0.00	98,000,000	98,000,000	98,000,000
Total	98,000,000	0.00	0.00	98,000,000	98,000,000	98,000,000

Note 2: Revenue from non-exchange transactions

REVENUE TYPE	ORGANISATION	2021-2022	2020-2021
Donation	Ministry of Devolution	5,000,000	-
Donation	Oxygene Marketing Communication Limited	-	2,000,000
Donation	Compassion International	-	50,000
Donation	Kenya Pipeline Corporation	-	400,000
Donation	Centum	-	100,000
TOTAL		5,000,000	2,550,000

Note 3: Employee Costs

	2021-2022	2020-2021
	KShs	KShs
Salaries and wages	31,831,244	36,783,013
Employee related costs-contributions to pensions and medical aids	2,719,178	0.00
Travel, motorcar, accommodation, subsistence and other allowances	0.00	0.00
Housing benefits and allowances	0.00	0.00
Overtime payments	0.00	0.00
Performance and other bonuses	0.00	0.00
Social contributions	0.00	0.00
Expenditure charged to capital projects	0.00	0.00
Employee costs	34,550,422	36,783,013

**National Youth Council
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Note 4: Remuneration of Directors

Description	2021-2022	2020-2021
	KShs	KShs
Chairman's Honoraria	1,020,000	960,000
Other Allowances	0.00	506,250
Sitting Allowances	2,610,000	0.00
Accommodation Allowances	3,654,467	0.00
Transport Allowances	3,141,228	0.00
Meal Allowances	214,000	0.00
Conference Facility for Board Retreats	609,580	0.00
Board Training	3,030,657	0.00
TOTAL	13,259,932	1,466,250

Note 5: Use of Goods and Services

Description	2021-2022	2020-2021
	KShs	KShs
Outsourced services/Cleaning services	0.00	282,500
Stipends to Interns and allowances	0.00	1,130,000
Medical Insurance	4,678,065	3,565,427
International Youth Day	396,000	3,532,774
Peace/Empowerment forums	2,373,340	0.00
Leadership/Intergenerational Dialogues	0.00	1,935,235
Research & Feasibility studies	548,255	1,020,592
Regulation & Co-ordination	34,600	2,494,360
Partnerships & Resource Mobilization	0.00	1,880,798
Youth Participation in leadership & Governance fora	25,171,596	2,211,770
Rent and Rates	4,802,506	10,354,477
Parking Fees	0.00	855,279
Motor Vehicle Operations Cost	775,723	1,080,822
Electricity	137,203	0.00
Office Stationery	0.00	2,271,106
Hospitality Charges	0.00	1,838,294
Communication and Supplies Services	0.00	1,958,433
Staff Training	3,426,210	2,659,550
Utility and Supply services	0.00	489,910
Daily Subsistence allowances	0.00	3,423,435
Office and General Supplies & Services	2,292,641	1,851,099
Repair and Maintenance	0.00	136,246
Foreign Travel	0.00	49,840
Maintenance of computers and other equipment	0.00	18,500

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Description	2021-2022	2020-2021
	KShs	KShs
Subscription	0.00	0.00
Other operating expenses	3,201,038	14,936,042
Refined Fuel & Lubricants	2,216,700	0.00
Staff uniform	0.00	0.00
Printing & Branding	2,408,262	0.00
Sundry Expenses	750,458	0.00
Internet Charges	515,978	0.00
TOTAL	53,728,575	61,138,179

Note 6: Cash and Cash Equivalents

Description	2021-2022	2020-2021
	KSHS	(KSHS)
Current account	2,615,540	1,154,469
On-call deposits	0.00	0.00
Fixed deposits account	0.00	0.00
Staff car loan/mortgage	0.00	0.00
Total cash and cash equivalents	2,615,540	1,154,469

Note 6(a): Detailed Analysis of the Cash and Cash Equivalents

Financial institution	Account number	2021-2022	2020-2021
		KShs	KShs
a) Current account			
National Bank of Kenya	01020085182800	2,615,540	1,154,469
Equity Bank, etc		0.00	0.00
Sub- total		2,615,540	1,154,469

Note 7: Inventories as at the end of the period was Ksh. 770,746

**National Youth Council
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

Note 8: Property, Plant and Equipment and Depreciation Expenses

Freehold land, buildings and other assets were stated on the historical cost basis the amounts which are as follows:

	Cost	Accumulated Depreciation	NBV
	Kshs	Kshs	Kshs
Land	-	-	-
Buildings	-	-	-
Plant and machinery	-	-	-
Motor vehicles	11,762,234	2,940,559	8,821,675
Computers and related equipment	4,599,693	1,379,908	3,219,785
Office equipment, furniture, and fittings	663,396	82,925	580,472
	17,025,323	4,403,392	12,621,932

Note 9: Payables as at the end of the period amounted to **Kshs 18,305,472**

Note 10: Net Assets

	Notes	2021-2022	2020-2021
		Kshs	Kshs
Reserves B /f		16,950,539	21,774,794
Accumulated surplus/Deficit		(19,247,793)	(4,824,255)
Total Net Assets		(2,297,254)	16,950,539

**National Youth Council
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Note 11: Pending Bills

During the period, Kshs 16,305,472 was incurred in commitments undertaken and remained outstanding as at 30th June 2022

Note 12: Pending Bills B/F

The cash flow presents an amount of Kshs 12,719,178 relating to payments made that relate to the previous financial year. This was occasioned by a budgetary cut of 10million in the supplementary budget number 2 of financial year 2020-2021 and in which case financial commitments had already been made. These payments were paid out in the subsequent financial year.

Note 13: Contingent Liability

ELRC Cause number E517 of 2021 at the employment and labour court Carol Amimo Vs National Youth Council. The Council is pursuing out of court settlement and the probable payment amounts to Kshs 3,956,400.

Note 14 Net Cash flows from Operating activities

Cash flows from operating activities		2021/2022	2020/2021
Receipts			
Transfers from other governments entities	1	108,000,000	98,000,000
Public contributions and donations	2	5,000,000	2,550,000
Total Receipts		113,000,000	100,550,000
Payments			
Use of goods and services	5	53,728,575	52,516,381
Employee costs	3	31,831,244	37,122,298
Remuneration of directors	4	13,259,932	9,748,763
Pending Bills B/F	12	12,719,178	-
Total Payments		111,538,929	99,387,442
Net cash flows from/(used in) operating activities		1,461,071	1,112,558

15. Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. Recurrent grants are recognized in the statement of comprehensive income. Development/capital grants are recognized in the statement of financial position and realised in the statement of comprehensive income over the useful life of the assets that has been acquired using such funds. During the period, the Council received **Kshs 98 Million** from the State Department for Youth Affairs.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

16. General Information

National Youth Council is established by and derives its authority and accountability from National Youth Council Act 2009. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The entity's principal activity is Registration and Co-ordination of Youth Groups, Youth Serving Organisations, facilitate and promote Research on Youth Issues as well as advocating and lobbying for youth centered policies and programs in Government to ensure that they are youth focussed and that they are involved.

17. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the *entity's* accounting policies. The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the *entity*. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

18. Adoption of New and Revised Standards

The Council did not adopt any new accounting standards during the financial year 2021/2022

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The entity's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

19. Current income tax

Current income tax assets and liabilities for the current period are measured at the amount expected to be recovered from or paid to the taxation authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantively enacted, at the reporting date in the area where the Entity operates and generates taxable income. Current income tax relating to items recognized directly in net assets is recognized in net assets and not in the statement of financial performance. Management periodically evaluates positions taken in the tax returns with respect to situations in which applicable tax regulations are subject to interpretation and establishes provisions where appropriate.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

20. Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition of the items. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

21. Leases

Finance leases are leases that transfer substantially all of the risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition.

Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability so as to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

Operating leases are leases that do not transfer substantially all the risks and benefits incidental to ownership of the leased item to the Entity. Operating lease payments are recognized as an operating expense in surplus or deficit on a straight-line basis over the lease term.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

22. Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition. Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- i) Raw materials: purchase cost using the weighted average cost method.
- ii) Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution.

Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Entity.

23. Provisions

Provisions are recognized when the Entity has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation.

Where the Entity expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

24. Nature and purpose of reserves

The Entity creates and maintains reserves in terms of specific requirements. *Entity to state the reserves maintained and appropriate policies adopted.*

25. Changes in accounting policies and estimates

The Entity recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

26. Related parties

The Entity regards a related party as a person or an entity with the ability to exert control individually or jointly, or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the CEO and senior managers.

27. Cash and cash equivalents

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

**National Youth Council
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

28. Comparative figures

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

29. 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 June 30, 2022.

30. Events after the Reporting Period

There were no material adjusting and non- adjusting events after the reporting period.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Summary of Significant Accounting Policies (Continued)

31. Ultimate and Holding Entity

The National Youth Council is a State Corporation/ or a Semi- Autonomous Government Agency under the Ministry of ICT, Innovation & Youth Affairs. Its ultimate parent is the Government of Kenya.

32. Currency

The financial statements are presented in Kenya Shillings (Kshs).

**National Youth Council
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APPENDIX

APPENDIX 1: 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.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Unreconciled variances	Reconciliations done	Resolved	Resolved
	Inaccuracies	Inaccuracies corrected	Resolved	Resolved
	Unsupported PPE	Fixed assets movement schedule developed	Resolved	Resolved
	Unresolved prior year adjustment	Adjustment done to correct previous years error in general reserve	Resolved	Resolved

Guidance Notes:

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

Chief Executive Officer

Margaret Kigora

Date.....14/09/2023.....

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APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY

Projects implemented by the State Corporation/ SAGA Funded by development partners and/ or the Government.

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements (Yes/No)
1	N/A	N/A	N/A	N/A	N/A	N/A
2						

Status of Projects completion

(Summarise the status of project completion at the end of each quarter, ie total costs incurred, stage which the project is etc)

	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1	N/A	N/A	N/A	N/A	N/A	N/A	N/A
2							
3							

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APPENDIX III: INTER-ENTITY TRANSFERS

ENTITY NAME: NATIONAL YOUTH COUNCIL				
Break down of Transfers from the State Department of Youth Affairs				
FY 2020/2021				
a.	Recurrent Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
	State Department for Youth Affairs	09/08/2021	24,500,000	2021/2022
	State Department for Youth Affairs	21/10/2021	24,500,000	2021/2022
	State Department for Youth Affairs	02/02/2022	24,500,000	2021/2022
	State Department for Youth Affairs	28/04/2022	24,500,000	2021/2022
	State Department for Devolution	27/06/2022	5,000,000	2020/2021
		TOTAL	103,000,000	
b.	Development Grants			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		Total		
c.	Direct Payments			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		Total		
d.	Donor Receipts			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>

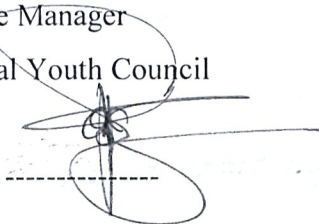
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ENTITY NAME: NATIONAL YOUTH COUNCIL				
		Total	103,000,000	

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

Finance Manager
National Youth Council

Sign



Head of Accounting Unit
Ministry of Youths

Sign-----