

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL



THE NATIONAL ASSEMBLY  
PAPERS LAID

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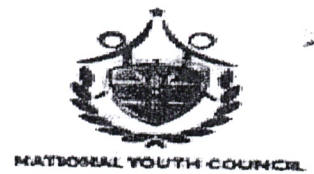
THE AUDITOR-GENERAL

ON

THE FINANCIAL STATEMENTS OF  
NATIONAL YOUTH COUNCIL

FOR THE YEAR  
ENDED 30 JUNE 2018





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**NATIONAL YOUTH COUNCIL**

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

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**National Youth Council  
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For the year ended June 30, 2018**

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## **KEY ENTITY INFORMATION AND MANAGEMENT**

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

The National Youth Council (NYC) is a body corporate ratified as a corporate body through the Kenya Gazette Notice No. 88 of 2010. NYC came into being through the National Youth Policy of 2006 and National Youth Council Act of 2009.

The Council was established on 11<sup>th</sup> December, 2012 with 22 members. 16 of them are youth representatives elected from the former 8 Provinces through either the Congress or the Forum. The other 5 are alternate members representing the Attorney General Office, Ministries of Education, Internal Security, Treasury and Devolution and Planning.

NYC is a noble idea that has come to fruition, at the opportune time, so as to provide leadership in championing for youth agenda. It has created the impetus for meaningful advocacy and empowerment for youth of Kenya. Indeed, NYC is poised to galvanize all efforts and interventions on youth with the aim of making those result-oriented, youth friendly and youth-targeted, hence directly impacting on youth as the actual beneficiaries.

The Council is headed by a Chairman while the Secretariat is headed by the CEO. The Secretariat has 11 Officers all deployed from the Ministry of Devolution and Planning.

### **(b) Principal Activities**

#### **1.1 Vision**

To be the dynamic institution championing youth empowerment, unity and inclusion for national stability and prosperity

#### **1.2 Mission**

To enhance youth capacity and active participation in social, political and economic prosperity through strategic consultations, engagements and partnerships

#### **1.3 Core Values**

The following are institutional values of National Youth Council:

- Youth participation
- Equity and fairness
- Professionalism
- Patriotism
- Integrity and accountability
- Innovativeness and creativity among the youth
- Inclusiveness and diversity
- Volunteerism and community service

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**1.4 Functions of NYC**

- a) Regulate and co-ordinate activities and initiatives relating to the youth being undertaken by youth groups, youth focused community based organizations, non-governmental organizations, civil society movements and other organizations;
- b) Promote and popularize the National Youth Policy and other policies that affect the youth;
- c) Facilitate the periodic review of the National Youth Policy in line with other government policy statements;
- d) Mobilize resources to support and fund youth program and initiatives;
- e) Lobby for legislation on issues affecting the youth;
- f) Liaise with other organizations to ensure that the youth gain access to resources and services;
- g) Inspire and promote the spirit of unity, patriotism, volunteerism and service among the youth;
- h) Formulate operational guidelines that protect the youth against any form of abuse or manipulation;
- i) Mobilize and sensitize relevant stakeholders on the concept of community youth service;
- j) Act as a voice and bridge to ensure that the Government and other policy makers are kept informed of the views and aspirations of the youth;
- k) Promote research, collation and analysis of data on youth issues;
- l) Promote the inclusion of youth agenda in the formulation of policy by public institutions and organisations;
- m) Promote the inclusion of youth in decision making bodies, boards, agencies and other public institutions and organisations;
- n) Promote and popularize the Youth Enterprise Development Fund and such other devolved funds targeting the youth as may be established from time to time;
- o) Perform any other function that may directly or indirectly contribute to the attainment of the foregoing.

The functions of NYC as outlined in the National Youth Council Act (2009) can be summarized into three broad mandates, namely:

- Advocacy/lobbying
- Research
- Policy

NYC shall endeavour to work with Corporate Bodies, Ministries, and Corporates in the Private Sector as well as youth and youth groups to actualize its mandate for the benefit of Kenyan youth. NYC will nurture partnerships while marshalling resources for effective youth participation and representation, to support youth initiatives, programmes and innovations.

NYC will build synergy for networking and joint programming to actualize interventions to improve conditions of youth and will align these to its Strategic Plan, functions and mandate.

NYC will embrace activities and programmes that will mainstream all segments of youth and support agenda for positive change for youth to actively participate in national and county development processes.

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**(c) Key Management**

1. Chairperson – Non Executive
2. Chief Executive Officer
3. Head of Advocacy and Communication
4. Head of Partnership & Resource mobilisation
5. Head of Research Strategy and Planning
6. Corporate Services
7. Head of Finance

**(d) Fiduciary Management**

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

1. Chief Executive Officer
2. Head of Advocacy and Communication
3. Head of Partnership & Resource mobilisation
4. Head of Research Strategy and Planning
5. Corporate Services
6. Head of Finance

	<b>Responsibility</b>	<b>Name</b>
1.	Chief Executive Office	Mr. Raymond Ochieng Ouma
2.	Advocacy and Communication	Ms. Maureen Musyoki
3.	Partnership & Resource mobilisation	Ms. Irene Odindo
4.	Research Strategy and Planning	Ms. Benjamin Esuron
5.	Corporate Services	Ms. Caroline Chebet
6.	Accountant	Mr. Joseph Aomo

**(e) Fiduciary Oversight Arrangements**

**Audit and Finance & General Purposes Committee activities**

- (i) To monitor the integrity of the financial statements of the company and any formal communication relating to the company's financial performance, reviewing significant financial reporting judgments contained in them.
- (ii) To review the company's internal financial controls and risk management systems;

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- (iii) To monitor and review the effectiveness of the company's internal audit function and make recommendations to the board, in relation to the appointment of the external auditor and to approve the remuneration and terms of engagement of the external auditor.
- (iv) To review and monitor the external auditor's independence and objectivity and the effectiveness of the audit process, taking into consideration relevant professional and regulatory requirements.
- (v) To develop and implement policy on the engagement of the external auditor to supply audit services.

**Parliamentary Committee activities**

- i) Most parliamentary committees investigate specific matters of policy or government administration or performance. Other parliamentary committees are responsible for matters related to the internal administration of the Parliament.
- ii) Committees are able to do things which it would not be possible to undertake in the large, formal environment of the parliament, such as finding out the facts of a case or issue, gathering evidence from expert groups or individuals, sifting evidence and drawing up reasoned conclusions. This kind of work is more effectively carried out by small groups of Members.
- iii) An advantage of committees is that several of them can operate at one time enabling many more investigations to be conducted. Each committee has its own defined area of operation so that it is able to specialize and build up a body of expertise among its members.

**Development Partner Oversight activities**

- i) Monitor and review progress of projects in relation to the agreed performance contracts.
- ii) Provide recommendations regarding strategic directions, new opportunities for investment, and enhanced performance.
- iii) Approve the development projects budget proposal.

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<b>Name of the Committee</b>	<b>Members</b>
Nominated Audit and Risk Committee	<ol style="list-style-type: none"><li>1. Rahow Jimale</li><li>2. Daniel Bolo</li><li>3. Fatuma Abubakar</li><li>4. Patrick Stom</li></ol>
Finance, Administration and HRM Committee	<ol style="list-style-type: none"><li>1. Benson Mutemi</li><li>2. Pius Mutisya</li><li>3. Mary Achieng</li><li>4. Patrick Stom</li><li>5. Raymond Ochieng</li></ol>
Programs and Advocacy Committee	<ol style="list-style-type: none"><li>1. Fatuma Abubakar</li><li>2. Scholastica Ndambuki</li><li>3. Martin Macharia</li><li>4. Raymond Ochieng</li></ol>

**Note:** The above named are Audit & Risk Committee nominees. NYC is in the process of Operationalizing the committee upon being assigned an Internal Auditor which we had requested from the Auditor General through the Principal Secretary. PFM Act 2012 mandates the Internal Auditor to be the Secretary of the committee.

**KEY ENTITY INFORMATION AND MANAGEMENT (Continued)**

**(f) Entity Headquarters**

National Youth Council  
Bruce House. 8<sup>th</sup> Floor  
P.O. BOX 23677-00100  
NAIROBI

**(g) Entity Contacts**

Telephone: (254) 020-2013920  
Email: [info@nationalyouthcouncil.go.ke](mailto:info@nationalyouthcouncil.go.ke)  
Website: [www.nationalyouthcouncil.go.ke](http://www.nationalyouthcouncil.go.ke)

**(h) Entity Bankers**

National Bank of Kenya  
Harambee Avenue  
Nairobi

**(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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**THE BOARD OF DIRECTORS**

**(a) THE COUNCIL MEMBERS**



**Fatuma Abubakar: Chairperson**  
Masters in G& Ethics, BA, DIP(BIS)

- **Date of Birth – 1985**
- **Date of Appointment – 2012**
- **Qualifications:**
  - MA(Governance & Ethics)MKU
  - Bachelor of Business in Administration (Limkokwing University of Creative Tech.)
  - Advanced Diploma in Business Information Systems
  - Diploma in Business Information Systems (abe)
  - Certificate in Business Information Systems
  - Associate Member of the Association of Business Executives
- **Experience:**
  - Manager in Caravan Real Estate Developers & Properties Ltd
  - Deputy registration officer at Interim Independent Electoral Commission
  - Procurement Manager at City Link Pharma
  - Supervisor – IEC/IRS
  - Volunteer – Redcross Kenya – Garissa Branch
  - Assistant Manager – City Link Pharma
  - Administrator Assistant- Women Advancement Organisation
  - Trained on conflict management
  - Trained on HIV/AIDS management
  - Trained on Post Disaster & Crisis management
  - Trained on Security in the field by mentor initiative
  - Specialised in youth issues
  - Trained Tot on Information Education & Communication(IEC)
  - International Marketing
  - Basic Accounting & Bookkeeping

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**Benson Mutemi: Council Member**  
Bachelor of Education(Arts)

- **Date of Birth – 1989**
- **Date of Appointment – 2012**
- **Qualifications:**
  - Bed(Arts)
- **Experience:**
  - Co-ordinator Kamandio Premier League (KPL)
  - Teaching Practice Mutongoni Sec. Sch.
  - Acting Principal Kiviu Mixed day Sec. Sch.
  - Part-time Tutor Upper Kabete High Sch.
  - Part-time Tutor Kyuso Girls High Sch.
  - Deputy Presiding Officer(DPO) the New Kenyan Constitution Referendum Exercise



**Mary Achieng: Council Member**  
Diploma in Community Development and Counselling



- **Date of Birth – 1983**
- **Date of Appointment – 2012**
- **Qualifications:**
  - Diploma in Community Development & Counselling
  - Certificate in Community Development & Counselling
  - Computer Packages
- **Experience:** Pressing on issues affecting the youths in Changamwe Location
- Coordinating the selection of youths participating in the Kazi kwa Vijana Program
- Work closely with youths and youth groups in development programs



**RahowAbdi Jimale: Council Member**

- **Date of Birth – 1989**
- **Date of Appointment – 2012**
- **Qualifications:**
  - Diploma in Social Work & Administration
  - Certificate in Computer Application
- **Experience:**
  - County revolving fund committee member
  - Work with WFP & CDC
  - Store keeper in a warehouse at the Regional Election Coordinator's officer
  - Anthropometric & Mortality Survey with Save the children
  - SQUEAC Nutrition Survey with Save the children

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	<ul style="list-style-type: none"> <li>➤ Accountant – YAWA Bookshop &amp; stationeries</li> <li>➤ Data verification clerk at IEBC</li> <li>➤ Enumerator for KNBS</li> <li>➤ Volunteer &amp; member at the Kenya Redcross-Wajir Branch</li> <li>➤ Ireland Draught Management</li> <li>➤ Turor – Garissa Pry. Sch.</li> <li>➤ Research Assistant, Infotrak reserch &amp; consulting</li> </ul>
 <p><b>Vallen Yiaille: Council Member</b></p>	<ul style="list-style-type: none"> <li>• <b>Date of Birth:</b></li> <li>• <b>Date of Appointment : 2012</b></li> <li>• <b>Qualifications:</b></li> </ul>
 <p><b>Pius K. Mutisya PS Alternate Ministry of Education, Science And Technology</b></p>	<ul style="list-style-type: none"> <li>• <b>Date of Birth – 1956</b></li> <li>• <b>Date of Appointment –</b></li> <li>• <b>Qualifications:</b> <ul style="list-style-type: none"> <li>➤ Phd(Science)</li> <li>➤ Masters of Education(M.Sc)</li> <li>➤ B.Ed(Se)</li> </ul> </li> <li>• <b>Experience:</b> <ul style="list-style-type: none"> <li>➤ Appointed to the Council to represent the Principal Secretary, Public Service and Youth in July, 2016</li> <li>➤ Ag. Director –Quality Assurance &amp; Standards</li> <li>➤ Ag. C.E. O. of Education Standards &amp; Quality Assurance Council (ESQAC)</li> </ul> </li> </ul>

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**Mr. Daniel Bolo:**  
PS Alternate  
Ministry of Interior and Coordination of National  
Government

- **Date of Birth – 1960**
- **Date of Appointment –**
- **Qualifications:**
  - MA(Administration)
  - BA(Business Administration)
  - Diploma in HIV/AIDS innovative Management & Care
  - Certificate in Advanced Public Administration
  - National Honor Society in Business Administration
  - OGW
- **Experience:**
  - OGW ON 12<sup>th</sup> Dec 2015 for distinguished Service rendered to the Nation
  - Ps Alternate at National Youth Council and National Aids Control Council
  - Served as a Program Officer
  - Acting Finance Officer
  - Acting Procurement Officer
  - PA(National Coordinator at NACADA)
  - Served as a Field Officer at Karbarnet , Kabartonjo, Nyahururu, Embakasi , Matayos
  - Worked as a DO Cadet
  - Headed Aids Control Unit
  - Senior Deputy Secretary
  - Developed & implemented Annual Performance Contract on HIV/AIDS, ADA & Disability maintreaming in the State Dept. of Interior
  - Served as the Head of Secretariat at Kenya somalia Border Securization Committee

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**Patrick Mbehi Stom**  
PS Alternate  
The National Treasury

- **Date of Birth – 1981**
- **Date of Appointment – 2016**
- **Qualifications:**
  - BBA (Accounting option)
  - Certified Securities & Investment Analysts II
  - Member of ICPAK
- **Experience:**
  - Appointed to the Council to represent the Principal Secretary, Public Service and Youth in July, 2016
  - Public Sector Financial Management
  - Work improvement skills
  - Trainings
  - Workshops & Seminars on management & governance



**Scholastica Ndambuki**  
PS Alternate  
Ministry of Public Service, Youth and Gender Affairs

- **Date of Birth – 1967**
- **Date of Appointment – 2016**
- **Qualifications:**
  - **Master of Laws (LLM)**-University of South Africa (2009)
  - **Bachelor of Laws (LLB)** - University of Nairobi (1990)
  - **Higher Diploma in Human Resource Management**-Institute of Human Resource Management (2007)
  - **Diploma in Law** - Kenya School of Law (1992)
- **Experience:**
  - Current-Chief State Counsel: Head of Legal Services: Ministry of Public Service, Youth and Gender Affairs.
  - Appointed to the Council to represent the Principal Secretary, Public Service and Youth in July, 2016
  - Great experience in legal, governance and public service issues having worked in various government organizations.
  - Member of the International Commission of Jurists, Kenya Chapter (ICJ) K
  - and the Institute of Certified Public Secretaries, Kenya (ICPSK)

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**Martin Macharia**  
AG Alternate (Office of the AG)

- **Date of Birth – 1984**
- **Date of Appointment – 2016**
- **Qualifications:**
  - Senior State Council
  - Advocate of the High Court of Kenya

**Experience:**

- Appointed to the Council to represent the Principal Secretary, Public Service and Youth in July, 2016
- 8 years at AG’s office handling matters relating to Government Advisory on legal matters





**Raymond Ouma: Chief Executive Officer.**  
(Secretary to the Council)

- **Date of Birth – 1983**
- **Date of Appointment – 2017**
- **Qualifications:**
  - MA(Community Development) UON
  - Project Management Certification (UK School of government)
  - Monitoring & Evaluation Certification (Canada)
  - Governance ToT Certification (KSG)


• **Experience:**

Previously consulting for Kenya School of Government (KSG), County Governments, National Government and Private Institutions, Kenya School of Revenue Administration (KESRA) Kenya Institute of Management (KIM) and Mount Kenya University (MKU), Kenya Institute for Public Policy Research and (Analysis KIPPRA).  
Lecturer Masters Development Studies (JKUAT)  
Resident Governance Analysts for KTN, K24 and Citizen TV.  
Consultant for National Police Reforms (UNODC)  
Consultant for Miss Tourism Kenya (Ministry of Tourism and County Governments)  
Kenya School of Government Steering Committee - Technical Secretariat  
Huduma Kenya Steering Committee - Technical Secretariat  
Panelist at International Young Leaders Summit  
Chairman, Kenya Universities Student Organization (KUSO)

MANAGEMENT TEAM

 <p><b>Raymond Ouma</b>  <b>Chief Executive Officer</b></p>	<ul style="list-style-type: none"> <li>• <b>Date of Birth – 1983</b></li> <li>• <b>Date of Appointment – 2017</b></li> <li>• <b>Qualifications:</b> <ul style="list-style-type: none"> <li>➤ MA(Community Development) UON</li> <li>➤ Project Management Certification (UK School of government)</li> <li>➤ Monitoring &amp; Evaluation Certification (Canada)</li> <li>➤ Governance ToT Certification (KSG)</li> </ul> </li> <li>• <b>Experience:</b> <p>Previously consulting for Kenya School of Government (KSG), County Governments, National Government and Private Institutions, Kenya School of Revenue Administration (KESRA) Kenya Institute of Management (KIM) and Mount Kenya University (MKU), Kenya Institute for Public Policy Research and (Analysis KIPPPRA).</p> <p>Lecturer Masters Development Studies (JKUAT)                      Resident Governance Analysts for KTN, K24 and Citizen TV.</p> <p>Consultant for National Police Reforms (UNODC)                      Consultant for Miss Tourism Kenya (Ministry of Tourism and County Governments)                      Kenya School of Government Steering Committee - Technical Secretariat                      Huduma Kenya Steering Committee - Technical Secretariat                      Panelist at International Young Leaders Summit                      Chairman, Kenya Universities Student Organization (KUSO)</p> </li> </ul>
 <p><b>Irene Odindo</b>  <b>Head of Partnership &amp; Resource Mobilisation</b></p>	<ul style="list-style-type: none"> <li>• <b>Date of Birth – 1980</b></li> <li>• <b>Date of Appointment – 2007</b></li> <li>• <b>Qualifications:</b> <ul style="list-style-type: none"> <li>➤ MA(International Studies)                             <ul style="list-style-type: none"> <li>- B.Ed Arts</li> <li>- Higher Diploma Human Resource Management</li> </ul> </li> <li>➤ - Senior Management Course</li> </ul> </li> </ul>

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	<ul style="list-style-type: none"> <li>• <b>Experience:</b> <ul style="list-style-type: none"> <li>➤ Head of Kamukunji Sub-County from 2009 to 2014</li> <li>➤ Successful implementation of Youth Empowerment Programs including Youth Enterprise Development Fund, Uwezo Fund, Kenya Youth Empowerment Program (KYEP), 'Kazi kwa Vijana' and AGPO in Kamukunji</li> <li>➤ Coordinated dissemination of National Youth Policy, NYC Act 2009 and Conducted National Youth Council Elections in 2010</li> <li>➤ Secured USAID funding for a Youth programme in Kamukunji in 2011/2012</li> <li>➤ Member of technical team from Directorate of Youth Affairs that put the 'Online Jobs' (now the Ajira Digital Program) Concept on paper.</li> </ul> </li> </ul>
 <p><b>Caroline Chebet Kosgey</b> Head of Corporate Services</p>	<ul style="list-style-type: none"> <li>• <b>Date of Birth – 1984</b></li> <li>• <b>Date of Appointment – 2010</b></li> <li>• <b>Qualifications:</b> <ul style="list-style-type: none"> <li>➤ BA Economics with IT</li> <li>➤ Youth Development course (KSG)</li> <li>➤ Senior Management course</li> </ul> </li> <li>• <b>Experience:</b> <ul style="list-style-type: none"> <li>Head of Thika East Sub-county Ngoliba and Kakuzi Divisions 2010- 2016</li> <li>Youth Empowerment through various programmes</li> <li>Increase in number of registered youth groups</li> <li>Increased uptake of government funds by the youth including positive repayment.</li> <li>Positive life change through Cohort training on life skills.</li> <li>Positive use of leisure time through community service by youths</li> <li>Increased partnerships (churches and NGOs) which led to greater outcomes</li> </ul> </li> </ul>

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**Maureen Musyoki**  
**Head of Advocacy and Communication**

- **Date of Birth – 1980**
- **Date of Appointment – 2010**
- **Qualifications:**
  - Bachelor of Arts
  - Youth Development Course- (KSG)
  - Senior Management Course
  - Member of the Kenya National Association of Social Workers

- **Experience:**

Head of Kikuyu and Karai Divisions in the former Kabete District 2010- 2014

Extensive dissemination of the National Youth Policy in Partnership with Child Fund in the former Kabete District

Coordination and implementation of various youth empowerment programmes: Kazi Kwa Vijana; NYC elections; International Youth Day Celebrations; YEDF; Uwezo Fund; Secretary to Uwezo fund committee of Kikuyu Constituency- 2014

Member of Committee established to set up the ICGLR Multifunctional Youth Forum Secretariat in Nairobi

Secretary to committee established to support the full operationalization of the National Youth Council Act 2009

Secretary to committee on NYC Act 2009 amendment and proposed NYC elections 2016

Member of the Committee established to review the National Youth Policy 2007



**Benjamin Esuron Leer**  
**Head of Research Strategy & Planning**


- **Date of Birth – 1976**
- **Date of Appointment – 2010**
- **Qualifications:**

- Bsc. (mathematics option)
- Youth Development Course- (KSG)
- Senior Management Course

- **Experience:**

- Ag. Head of Igembe north Subcounty Dec. 2010- nov.2011.
- Member of technical committee on Review of NYC Act and Review OF NYC election guidelines 2016
- Experience in youth development and stabilising operations in NYC; A SAGA

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	perceived to be activist in its conduct of business
 <p><b>Joseph Aomo</b>  <b>Head of Accounts</b></p>	<ul style="list-style-type: none"> <li>• <b>Date of Birth – 1958</b></li> <li>• <b>Date of Appointment – 2015</b></li> <li>• <b>Qualifications:</b> <ul style="list-style-type: none"> <li>➤ CPA Part II</li> </ul> </li> <li>• <b>Experience:</b> <ul style="list-style-type: none"> <li>Implementation of approved Budget.</li> <li>Timely process of payments and issue of reports to discussion making.</li> <li>Timely remittance of statutory deduction to the relevant organizations.</li> </ul> </li> </ul>

**CHAIRMAN'S STATEMENT**



Kenya has a youthful population, with more than 60% of its population being youth aged between 15 to 35 years. This is a formidable resource that can be harnessed for greater good of the country. If a sense of responsibility and nationhood is installed in these young people, the future of the nation is definite, its prosperity assured. Indeed, young people need to belong, to feel and act Kenyan as well as be part and parcel of the development processes of the country, Kenya.

However, the youth ought to fully participate and be empowered in all national processes for them to make a mark in the footprints of prosperity. The formulation of the National Youth Policy 2007 and subsequent enactment of NYC Act 2009 were such important milestones towards championing the course for youth of Kenya.

NYC is a noble idea that has come to fruition, at the opportune time, so as to provide leadership in championing for youth agenda. Its gazettelement in December 2012 has created the impetus for meaningful advocacy and empowerment for youth of Kenya. Indeed, NYC is poised to galvanise all efforts and interventions on youth with the aim of making them result-oriented, youth friendly and youth-targeted, hence directly impacting on youth as the actual beneficiaries.

The council has continued to play a critical role in ensuring the youths are empowered. This has been achieved through the county sensitization workshops where youths are informed about government initiatives targeting the youths including; Youth Enterprise Development fund, Uwezo Fund and Access to Government Procurement Opportunities (AGPO). Also the council has continued to lobby for the inclusion of youths in decision making bodies, boards, agencies and other public institutions and organisations.

The Council is in the process of ensuring that it's fully operationalized in order to implement and perform its function and mandate as per the National Youth Council Act of 2009. Already the council has developed the organizational structure which will assist in having the required personnel to revamp the secretariat. The implementation of the same has commenced and the process of recruiting a substantive Chief Executive Officer is in process.

Moving forward the council will ensure it fulfils its mandate fully especially on the coordination of the youth sector including to coordination of the activities and initiatives relating to the youths being undertaken by youth serving organization and any other organization dealing with youth issues. The council is also in the process of facilitating the Audit on the uptake of AGPO within the government agencies in order to ensure that the uptake is achieved as required by the law.

Fatuma Abubakar  
Ag. Chairperson  
National Youth Council  
Nairobi

## REPORT OF THE CHIEF EXECUTIVE OFFICER



This is the fourth 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.

In its quest to achieve its mandate which is in advocacy/lobbying, research and policy, the council has continued with various activities geared towards empowering the Kenyan youth. The activities include;

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.

The 2017/2018 Financial Year (FY) was a landmark year for the National Youth Council considering the recruiting of a new C.E.O. and also seeking to establish critical structures to enable the National Youth Council operate as per the government regulations.

Also to note is the expiry of Council Members term due to attaining the 35 year mark. This has affected the operations of the Council due to the reduction of the 16 member council to 3 Permanent members. The challenge of the Cabinet Secretary administratively terminating the tenure of the current Chair, has also left a big gap that hinder efficient operation.

The new look Council with the substantive C.E.O. despite the challenges has managed to achieve the following in the period FY 2017/2018.

1. Conducted a successful Intergenerational Dialogue Forum of over 600 students from 12 Universities with the help of Strategic partners at Jomo Kenyatta University of Agriculture & Technology.
2. The first youth pre-devolution conference held at Masinde Muliro University of Science and Technology. The event themed 'Taking stock of devolution and its impact on youth', engaged youth in constructive discussions on involvement of youth in devolved system of government.
3. Review of the draft National Youth Council Strategic Plan 2017/18 in preparation for launching
4. Initiated and successfully finalised the approval of the Human Resource Instruments:
  - (k) Grading and Organization Structure
  - (ii) Career Progression Guidelines
  - (iii) Human Resource Policy and Procedures Manualworking with SCAC approved and handed over to the Cabinet Secretary ready for full operationalization through Treasury. This was on June, 2018.

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5. Forged partnership with various strategic Institutions includes; **Kenya School of Government, Kenya Film Cooperation Board**, awaiting final signing.
6. Conducted County forums with liaison with the County Government, County Directors of Youth and County Commissioners. The Counties were; Meru, Kericho, Nyeri, West Pokot and Kilifi.
7. National Youth Council rebranding to increase visibility and online presence for effective and timely delivery of services to our clients. This activity was done through rigorous social media campaigns creating awareness on Government opportunities for young people in different sectors, specifically, on Access to Government Procurement Opportunities (AGPO), Affirmative Action Funds (Youth Fund, Women Fund and Uwezo Fund), the Big Four Agenda and opportunities for youth, various trainings and youth empowerment programmes carried about by other agencies.
8. Supported and partnered with various Youth Organizations and initiatives to promote youth participation and empowerment through forums, social media and activities.
9. Engaged the mother Ministry in getting temporary technical support in areas, Procurement, Human Resource, driver, Accounts, Finance. So far only the driver and the procurement officer have been allocated temporarily waiting for others to be assigned.

The National Youth Council has experienced significant challenges in FY 2017/2018 which include;

- Inadequate financial resources to undertake programmes in various regions as required.
- Inadequate capacity of technical staff i.e. **Procurement, Human Resource, Accounts, Finance and Internal Auditor.**
- Non representative Board due to the expiry of pioneer council members.
- Inadequate office space with no access to parking, vehicle, sanitation services, kitchen facility, making operations difficult.
- An alternate procurement officer allocated to National Youth Council but challenges of availability due to demands at the Ministry of Public Service, Youth and Gender Affairs.



Raymond Ochieng Ouma  
C.E.O / Secretary of the Board  
Nairobi

Date: 18/10/2018

## CORPORATE GOVERNANCE STATEMENT

The Board is responsible for the long-term strategic direction and sustainable growth of the Council. It is committed to observing the highest standards of corporate governance and has set transparent and clear policies, procedures, structures and systems, which achieve effective, prudent, integrated and consistent management and oversight of the Council's activities. These enhance internal controls and effectiveness of the Council is in line with the Council's Vision, Mission and Strategic Plan.

The Council's conduct is regulated by the provisions of the National Youth Council Act 2009, which governs the parameters within which the Council exists and operates; it also set out specific responsibility of the Council Members and Committees.

The day-to-day running of the Council is delegated to the Chief Executive Officer, but the board is provided with full, appropriate and timely information so that they can maintain full and effective control over the activities of the Council.

The Council has developed a Charter to guide its operations and is intended to facilitate efficient decision making of the Board in discharging its duties and responsibilities. The Council has set up the following Committees with clear terms of reference:

- Audit Committee
- Finance, Administration and HR Management Committee
- Programs and Advocacy Committee

During the year under review, the Council held 9 full Council meetings and 8 committee meetings with over 90% attendance by members.

## MANAGEMENT DISCUSSION AND ANALYSIS

### Part A: Operational and Financial Performance of NYC

In the 3<sup>rd</sup> quarter, NYC received Kshs. 200,000 as part of sponsorship of Intergenerational Dialogue Forum for University students at JKUAT from Kenya Film Classification Board. The amount covered costs of activity banners and snacks for the event.

### Part B: Compliance with Statutory Requirements

The Council complies with the guidelines from The National Treasury & Planning on the principles of statutory requirements under the PFM Act 2015 and PPDA Act 2015.

### Part C: Key Projects and Investments Decisions

The National Youth Council is not planning or implementing any capital projects

### Part D: Major Risks facing NYC

**Financial Risk:** The Council's budget is currently insufficient to enable it carry out its full mandate as stipulated by the NYC Act 2009 and envisioned in the strategic plan.

The Council's budgetary allocation has stagnated since its inception posing a great threat to Council's envisaged operations.

**Operational Risk:** The National Youth Council Secretariat was established on June 2013 and is involved with the running of the daily operations of the Council. The Council is composed of staff deployed from the Ministry of Public Service, Youth and Gender Affairs and The National Treasury and Planning and Volunteers.

NYC has an approved staff establishment of 81 but is currently performing its operations with only 10 officers, (4 technical and 6 support staff) deployed from the mother Ministry. Further, the Council lacks critical technical staff in supply chain management unit, internal audit, human resource and finance.

The Council's core mandate is to regulate and coordinate the activities of the youth sector country, to achieve this, there is need for strengthening of institutional capacity through establishment and equipping of national and county offices (NYC is currently hosted by Ministry of Devolution), recruitment of key staff to fully operationalize the Council.

The NYC Act 2009 requires the Chief Executive Officer of the Council to be a youth below the age of 35 years at the time of appointment. Finding a qualified candidate within this age bracket with eight years' work experience as recommended by SCAC continues to be a challenge. This has led to high turnover of CEOs before they complete one term of service.

**Succession Management:** The Council faces possible risk of vacuum as the term of the current Council members ends in May 2019. The NYC Act is currently going through the process of

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effecting amendments to enable it conform to the new Constitution as regards representation of Youth in the Council. In view of this, any delay in the process of recruiting new Council members may result into a leadership vacuum paralyzing normal operations.

**Part E: Material Arrears in Statutory/Financial Obligations**

The Council had financial obligations in relations to PAYE, NSSF, NHIF of Kshs. 1,085,955.60 as at the end of the 4<sup>th</sup> Quarter of the financial year 2017/2018.

**Part F: NYC's financial probity and serious Governance issues**

The Council is responsible for the policy framework in relation to the institution's risk management and internal controls. The Finance, Administration and HRM Committee of the Council is responsible for the policy framework to ensure proper financial planning and execution of the financial management function. On the other hand, the Audit Committee of the Council is responsible for reviewing the internal controls and their effectiveness to implement financial plans.

The Office of the Auditor General performs systems audits to independently review the effectiveness of the institutional risk management framework. It also does financial audits at the end of the financial year to provide assurance on the credibility of the annual financial statements.

There were no serious governance issues among the Council members and top management in relation to conflict of interest or Council composition.

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**Part G: Analysis of NYC current and the future performance**

SP 1.4 Youth Coordination and representation	National Youth Council	Government empowerment funds, AGPO and any other government initiatives targeting the youth promoted and popularised	No. of County forums held to popularize AGPO and government Empowerment funds	9	11	14
		Youth participation in Leadership and Governance strengthened	No. of youths mobilized to participate in IYD celebrations	-	2,000	2,500
			No. of youth engaged in Intergenerational Dialogue Forum	2,000	3,000	3,500
			No. of youth mobilized to participate in NYP review	500	500	Revised policy in place
			Review of NYC Act 2009	Process ongoing	Submit NYC Act draft to the CS	Reviewed Act in place
		Youth engaged in volunteerism, peace building and service	No. of youth leaders engaged in peace forums	5,000	500	1,000
			No. of youth engaged in tree planting and clean ups	2,000	2,600	3,200
		Youth Serving Organizations Regulated	No. of youth Serving Organizations registered	4 HR instruments approved and ready for implementation	Employ atleast 9 key staff	1,000 YSO registered

## **CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING**

The National Youth Council takes cognisance on the need to participate in corporate social responsibility across all the regions in the country by participating in fun fair and exhibitions, but lack of enough budgetary funding has hindered the National Youth Council to take and fully participate in its corporate social responsibility.

### **Some of the CSR activities for the financial year 2017/2018 Included:**

Sponsoring two categories in Blogger Association of Kenya 2018 Awards namely; Best Agricultural Blog and Best Public Health Blog  
NYC staff participated in national tree planting exercise in Siaya County and urged the youth to be involved in environmental conservation.

## **REPORT OF THE COUNCIL MEMBERS**

The Council members submit their report together with the audited financial statements for the year ended June 30, 2018 which show the state of the National Youth Council affairs.

### **Principal activities**

The functions of NYC as outlined in the National Youth Council Act (2009) can be summarized into three broad mandates, namely:

- Advocacy/lobbying
- Research
- Policy

NYC shall endeavour to work with corporate bodies, ministries, and corporates in the private sector as well as youth and youth groups to actualize its mandate for the benefit of Kenyan youth. NYC will nurture partnerships while marshalling resources for effective youth participation and representation, to support youth initiatives, programmes and innovations.

NYC will build synergy for networking and joint programming to actualize interventions to improve conditions of youth and will align these to its Strategic Plan, functions and mandate.

NYC will embrace activities and programmes that will mainstream all segments of youth and support agenda for positive change for youth to actively participate in national and county development processes.

### **Results**

The results of the entity for the year ended June 30, 2018 are set out on page I

### **Council Members**

The members of the council who served during the year are shown on page V.

### **Dividends/Surplus remission**

In accordance with Section 219 (2) of the Public Financial Management Act 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 depends on allocation from the Ministry of Public Service, Youth & Gender Affairs and therefore didn't make any surplus during FY 2017/18 and hence no remittance to the consolidated funds.

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**Auditors**

The Auditor General is responsible for the statutory audit of the National Youth Council in accordance with the National Youth Council Act 2009.

By Order of the Council

Council Secretary  
Nairobi

Date:

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**STATEMENT OF COUNCIL MEMBERS RESPONSIBILITIES**

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

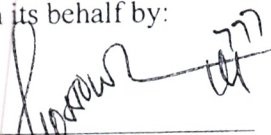
The Accounting Officer in charge of the National Youth Council is responsible for the preparation and presentation of the National Youth Council's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the entity; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the entity; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Accounting Officer in charge of the National Youth Council accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards (IPSAS). The Accounting Officer is of the opinion that the entity's financial statements give a true and fair view of the state of NYC's transactions during the financial year ended June 30, 2018, and of the NYC's financial position as at that date. The Accounting Officer charge of the National Youth Council further confirms the completeness of the accounting records maintained for the entity, which have been relied upon in the preparation of the entity's financial statements as well as the adequacy of the systems of internal financial control.

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

**Approval of the financial statements**

The *entity's* financial statements were approved by the Board on \_\_\_\_\_ 2018 and signed on its behalf by:

  
\_\_\_\_\_  
Chairman

\_\_\_\_\_  
Member

  
\_\_\_\_\_  
Secretary

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REPORT OF THE INDEPENDENT AUDITORS ON THE *NATIONAL YOUTH COUNCIL*

# REPUBLIC OF KENYA

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Monrovia Street  
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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL YOUTH COUNCIL FOR THE YEAR ENDED 30 JUNE 2018**

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### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Disclaimer of Opinion**

I have audited the accompanying financial statements of set out on pages 29 to 39, which comprise the statement of statement of financial performance, statement of financial position, statement of changes in net assets, statement of cash flows, comparison of the budget and the actual amounts spent as at 30 June 2018, 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.

I do not express an opinion on the accompanying financial statements. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion on these financial statements.

#### **Basis for Disclaimer of Opinion**

##### **1. Late submission of Financial Statements**

Section 81(3) and (4) (a) of the Public Finance Management Act , 2012 explicitly provides that the accounting officer of an entity shall prepare the financial statements in a form that complies with the relevant accounting standards prescribed and published by the Public Sector Accounting Standards Board from time to time and that not later than three (3) months after the end of each financial year (30<sup>th</sup> September), the accounting officer for the entity shall submit the entity's financial statements to the Auditor-General for audit. However, the Management prepared and submitted the Financial Statements on 24<sup>th</sup> October, 2018 which was twenty-four (24) days after the constitutional deadline therefore resulting to noncompliance. No explanation has been provided for this anomaly.

##### **2. Unauthorized and Unsupported Administrative Expenditure**

The statement of financial performance reflects a total expenditure of Kshs.31,224,425.40 which includes administrative expenses of Kshs.21,301,931 as

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*Report of the Auditor-General on the Financial Statements of National Youth Council for the Year ended 30 June 2018*

disclosed under note 3 of the financial statements. Examination of the approved budget in relation to administrative expenses against actual expenditure showed that the Council incurred a total of Kshs.13,597,465 under administrative costs which was not budgeted for as tabulated below;

S/No.	Item Description	Authorized Budget (Kshs)	Actual Expense in the Financial Statement (Kshs)	Unauthorized Expenditure
1.	Domestic Travel	1,959,440	8,724,436	6,764,996
2.	Stipend allowances	0	500,000	500,000
3.	Hospitality/catering	0	1,555,692	1,555,692
4.	County youth programmes	0	6,176,900	6,176,900
5.	Staff retreat	0	120,000	120,000
			<b>Total</b>	<b>13,597,465</b>

No authority for re-allocation was provided for audit verification. Further, the supporting payment documents relating to administrative expenses provided for audit review totaled to Kshs.19,835,441 resulting to an unexplained variance of Kshs.1,466,489.

Consequently, the accuracy, completeness and the propriety of the administrative expenditure of Kshs.21,301,931 for the year ended 30 June 2018 could not be ascertained.

### 3. Cash and Cash Equivalents

The statement of financial position reflects a cash and cash equivalents figure of Kshs.3,197,815 as disclosed under note number 5 of the financial statements. However, examination of cashbook, bank balances and board of survey report as at 30 June 2018 revealed the following omissions:

- i. The board of survey report for cash and bank balances was undertaken by a committee constituted of two (2) members instead of three (3) members as required by the National Treasury Circular No. 3/2018 Ref:ES1/03'M'(97) dated 15 May 2018.
- ii. Examination of the National Bank cheque books made available for audit verification revealed that cheques with payments totaling to Kshs.596,436 were indicated to have been cancelled and had been plucked out of the cheque book, hence the cancellation could not be confirmed.
- iii. The bank reconciliation statements as at 30 June 2018 reflects an amount of Kshs.23,600 relating to payments in cashbook not yet posted in the bank statement which have been outstanding for more than six (6) months and therefore stale and were yet to be reversed in the cash book. No explanation was provided for non-clearance of the same from the accounting records.

Under the circumstances, the accuracy of the cash and cash equivalents balance of Kshs.3,197,815 as at 30 June 2018 could not be ascertained.

#### **4. Management of Accountable Imprests**

Examination of the imprest register and surrender payment vouchers revealed that the National Youth Council (NYC) issued accountable imprests totaling to Kshs.9,013,210 to officers who had not accounted or surrendered previously issued imprests contrary to the requirements of Section 93 (4) (b) of the Public Finance Management (National Government) Regulations, 2015.

As a result, the accountability or recovery of the payments of Kshs.9,013,210 could not be ascertained.

#### **5. Unrecorded Expenditure**

The statement of financial performance reflects total payments amounting to Kshs.31,224,425 for the year ended 30 June 2018. However, a review of the payments in the general ledgers revealed that payments totaling to Kshs.1,310,000 though fully paid and cleared in the bank account, had been omitted from the accounting records resulting in understatement of expenses by a similar amount.

Consequently, the accuracy and completeness of the total expenses figure of Kshs.31,224,425 and the accuracy of the financial statements could not be ascertained.

#### **6. Incomplete Accounting Records**

Examination of the payment vouchers totaling Kshs.4,224,200 revealed that they could not be matched to the postings in the cashbook due to lack of crucial information relating to either date of payment or payment voucher numbers contrary to the requirements of Section 104 (1) of Public Finance Management (National Government) Regulations, 2015.

<b>Anomaly</b>	<b>Amount (Kshs.)</b>
Vouchers with no date	842,600
Vouchers with on date or PV No. reference	2,885,700
Vouchers with no payment voucher number	495,900
<b>TOTAL</b>	<b>4,224,200</b>

Under the circumstances, the accuracy of the financial statements for the year ended 30 June 2018 could not be ascertained.

#### **7. Administrative/Employee Expenses**

The statement of financial performance reflects an amount of Kshs.21,301,930 for administrative/employee expenses which as disclosed on note 3 to the financial statements includes Kshs.6,176,900 in respect of County Youth Programmes Expenditure. However,

- i. Expenses amounting to Kshs.1,190,600 had no approved budgets for the activities undertaken and therefore the expenditure was unauthorized.

- ii. Payments amounting to Kshs.1,054,000 to various beneficiaries had no supporting documents to show the basis of identification of delegates and facilitators undertaking the activities.
- iii. Kshs.84,700 issued as imprest was surrendered without any supporting documents and therefore not accounted for at all.
- iv. Payment of Kshs.511,200 was made to cater for an activity in Kisumu County but was purportedly utilized for a different activity in Nairobi County. However, no documentation was made available to support the authorization and approval of change of the target youth group making it an unauthorized expenditure.

In view of the foregoing, the accuracy and propriety of the County Youth Programmes expenditure of Kshs.6,176,900 for the year ended 30 June 2018 could not be ascertained.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

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

### Conclusion

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

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 INTERNAL CONTROLS EFFECTIVENESS, GOVERNANCE AND RISK MANAGEMENT SYSTEMS

### Conclusion

I do not express a conclusion on the effectiveness of internal controls, risk management and governance as required by Section 7 (1) (a) of the Public Audit Act,

2015. Because of the significance of the matters described in the Basis for Disclaimer of Opinion section of my report, I have not been able to obtain sufficient appropriate audit evidence to provide a basis for my audit conclusion.

The audit was conducted in accordance with ISSAI 1315 and ISSAI 1330. 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 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 governance.

In preparing the financial statements, management is responsible for assessing the ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to liquidate the Council or to cease operations, or have no realistic alternative but to do so.

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

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

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

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

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high

level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the management.

- Conclude on the appropriateness of the management's use of the going concern 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 ability to continue as a going concern or 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 to cease to continue as a going concern or 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 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.



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

**Nairobi**

**23 August 2019**

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**STATEMENT OF FINANCIAL PERFORMANCE  
FOR THE YEAR ENDED 30 JUNE 2018**

<b>Revenue from non-exchange transactions</b>			
Income from Government	1	34,200,000.00	34,200,000.00
Public contributions and donations (KFCB)		200,000.00	
		<b>34,400,000.00</b>	<b>34,200,000.00</b>
<b>Expenses</b>			
Board Expenses	2	7,571,900.00	19,546,030.00
Administrative/Employees Expenses	3	21,301,930.50	17,813,558.00
General Expenses	4	2,351,250.00	3,891,124.85
<b>Total expenses</b>		<b>31,224,425.40</b>	<b>41,250,712.85</b>
<b>Surplus/( deficit) for the period/year</b>	5	<b>3,175,619.60</b>	<b>(7,050,712.85)</b>

The notes set out on pages 37 to 39 form an integral part of these Financial Statements.

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STATEMENT OF FINANCIAL POSITION  
 AS AT 30 JUNE 2018

	Notes	2017-2018 Kshs	2016-2017 Kshs
<b>Assets</b>			
<b>Current assets</b>			
Cash and Cash Equivalents			
Cash at Bank		3,197,815.35	22,195.75
Cash in Hand			
<b>Total assets</b>			<b>22,195.75</b>
Fund balance b/f		22,195.75	7,072,908.60
Surplus/Deficit for the year		3,175,619.60	(7,050,712.85)
<b>Total net assets and liabilities</b>		<b>3,197,815.35</b>	<b>22,195.75</b>

Director General/C.E.O M.D  
 Name: Raymond Ochieng

Date: 18/07/2018

Head of Finance  
 Name: Joseph Aomo  
 ICPAK Member Number:

Date: 18/10/2018

Chairman of the Board  
 Name: Fatuma Subakar

*(Signature)*  
 Date: 18/10/2018

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STATEMENT OF CHANGES IN NET ASSETS  
FOR THE YEAR ENDED 30 JUNE 2018

At the beginning of the year 1 <sup>st</sup> July 2017	-	22,195.75	7,072,908.60
Capital Grant	-	-	-
Prior Year Adjustment	-	-	-
Surplus/ (Deficit) for the period	-	3,175,619.60	(7,050,712.85)
At the end of the year 30 <sup>th</sup> June 2018	-	3,197,815.35	22,195.75

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**STATEMENT OF CASH FLOWS  
 FOR THE YEAR ENDED 30 JUNE 2018**

<b>Cash flows from operating activities</b>			
Operating Surplus / (Deficit)		3,175,619.60	(7,050,712.85)
<b>Net Cash Flow from Operating Activities</b>		<b>3,175,619.60</b>	<b>(7,050,712.85)</b>
<b>Cash flow From Investing Activities</b>			
Proceeds from Sale of Assets			
Acquisition of Assets			
<b>Net cash flows from Investing Activities</b>			
<b>Cash flow From Borrowing Activities</b>			
Proceeds from Domestic Borrowings			
Domestic Currency and Domestic Deposits			
Proceeds from Foreign Borrowings			
Repayment of principal on Domestic and Foreign borrowing			
<b>Net cash flow from financing activities</b>			
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>3,175,619.60</b>	<b>(7,050,712.85)</b>
Cash and cash equivalent at BEGINNING of the year		22,195.75	7,072,908.60
Cash and cash equivalent at END of the year		<b>3,197,815.35</b>	<b>22,195.75</b>

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STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS  
FOR THE YEAR ENDED 30 JUNE 2018

	2017-2018	2017-2018	2017-2018	2017-2018	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs
<b>Revenue</b>					
Government Grants	34,200,000		34,200,000	-	
Donation (KFCB)			200,000	-	
<b>Total income</b>	<b>34,200,000</b>		<b>34,400,000</b>		
<b>Expenses</b>					
Compensation of Employees	3,840,000	-	3,840,000	3,458,251.50	381,748.5
Utilities, Supplies & Services	635,000		635,000	117,000.0	518,000.00
Communication, supplies & Services	700,200		700,200	564,572.0	135,628.00
Domestic travel & subsistence	1,959,440		1,959,440	8,524,735.90	-6,565,295.9
Foreign travel & Subsistence	-		-	-	
Printing, advertising and information	2,330,000		2,330,000	434,635.0	1,895,365.00
Rental & Transport Services	6,200,000		6,200,000	-	-3,008,280
Training expenses	925,000		925,000	886,650.0	38,350.00
Board Expenses Hospitality, Supplies and Services	13,160,000		13,160,000	15,804,493.0	-2,644,493.00
Office and General Supplies	2,600,000		2,600,000	465,600.0	2,134,400.00
Other operating expenses	500,000		500,000	405,813.0	94,187.00
Repair & Maintenance	450,000		450,000	354,580.0	95,420.00
Fuel, oil & lubricants	-		-	8,050.0	8,050.00
Purchase of office furniture & general equipment	900,360		900,360	-	900,360
Purchase of specialise plant, equip & Mach.	-		-	-	-
<b>Total expenditure</b>	<b>34,200,000</b>	<b>-</b>	<b>34,400,000</b>	<b>31,024,380.40</b>	<b>-</b>
<b>Surplus for the period</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>3,175,619.6</b>	<b>-</b>

Note: The performance difference is 9.3% which is immaterial for explaining.

**NOTES TO THE FINANCIAL STATEMENTS**

**1. GENERAL INFORMATION**

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

**2. STATEMENT OF COMPLIANCE AND BASIS OF PREPARATION**

**a) Statement of compliance**

The Public Finance Management (PFM) Act 2012 Section 192 provided the setting up of the Public Sector Accounting Standards Board (PSASB). The Cabinet Secretary National Treasury, gazetted members of the Board through Gazette Notice No. 1199 of 28 February, 2014. Following the Board's approval on the adoption of the International Financial Reporting Standards (IFRS) for state organs operating as Commercial Business Entities and the International Public Sector Accounting Standards (IPSAS) for non-commercial entities, The National Youth Council reporting financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS).

The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Council and all values are rounded to the nearest Kenya shilling. The accounting policies have been consistently applied to all the years presented.

**b) Application of new and revised International Public Sector Accounting Standards (IPSAS)**

- (i) Several new and revised standards and interpretations were effective during the year. The Council Members have evaluated the impact of the new standards and interpretations and none of them had an impact on the Council's financial statements.
- (ii) The Council Members have evaluated the impact of the new standards not yet effective for the year and none of them had an impact on the Council's financial statements.
- (iii) The NYC did not early-adopt any new or amended standards in 2017.

**a) Basis of preparation**

The financial statements have been prepared on the basis of historical cost, unless stated otherwise. The financial statements are prepared on accrual basis.

**3. ADOPTION OF NEW AND REVISED STANDARDS**

**i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2018**

IPSAS 39: Employee Benefits	
<b>IPSAS 39:</b> Employee Benefits	<b>Applicable: 1<sup>st</sup> January 2018</b> The objective to issue IPSAS 39 was to create convergence to changes in IAS 19 Employee benefits. The IPSASB needed to create convergence of IPSAS 25 to the amendments done to IAS 19. The main objective is to ensure accurate information relating to pension liabilities arising from the defined benefit scheme by doing away with the corridor approach.

**ii. New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2017**

IPSAS 40: Public Sector Combinations	
<b>IPSAS 40: Public Sector Combinations</b>	<b>Applicable: 1<sup>st</sup> January 2019:</b> The standard covers public sector combinations arising from exchange transactions in which case they are treated similarly with IFRS 3 (applicable to acquisitions only) Business combinations and combinations arising from non-exchange transactions which are covered purely under Public Sector combinations as amalgamations.

**iii. Early adoption of standards**

The entity did not early – adopt any new or amended standards in year 2018.

**4. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**a) Revenue Recognition - IPSAS 23**

This is in respect of grants received from government through the Ministry of Devolution and Planning. It is recognised as revenue when received. Where the funds received on official commitment from the government or timing differences occur between the time government send the fund and actual receipt, grants are accrued.

**Budget information – IPSAS 24**

The annual budget is prepared on the accrual basis, that is planned costs and income are presented in a single statement to determine the needs of the entity. As a result of the

adoption of the accrual basis for budgeting purposes, there are no basis, timing or entity differences that would require reconciliation between the actual comparable amounts and the amounts presented as a separate additional financial statement in the statement of comparison of budget and actual amounts.

**b) Related parties – IPSAS 20**

The Entity regards a related party as a persons 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 senior managers. Key Management are paid an amount which are indicated in the total at the Financial Statement.

**c) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank. Bank account balances include amounts held at the National Bank of Kenya, Harambee Avenue A/c. No. 01020085182800 at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests which were surrendered at the end of the financial year.

**d) Comparative figures**

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

**e) Significant judgements and sources of estimation uncertainty – IPSAS 1**

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in the future period.

**f) Estimates and assumptions**

The Key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

**g) Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not

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involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the National Youth Council at the end of the year. When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**h) Subsequent events – IPSAS 14**

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, 2016.

**NOTE 1: REVENUE FROM NON-EXCHANGE TRANSACTION**

Recurrent Grants	34,200,000.00	34,200,000.00
Donation (KFCB)	200,000.00	-
Development Grants	-	-
<b>TOTAL REVENUE</b>	<b>34,400,000.00</b>	<b>34,200,000.00</b>

**NOTE 2: BOARD EXPENSES**

Allowances and transport	3,532,500.00	9,157,250.00
Chairperson Honoraria (Advisory Board)	894,000.00	1,382,933.00
Board Training	0.00	522,250.00
Foreign travel & subsistence	0.00	5,182,160.00
Domestic travel and subsistence	2,029,400.00	1,305,637.00
Commissioner - DIT	1,116,000.00	1,995,800.00
<b>TOTAL</b>	<b>7,571,900.00</b>	<b>19,546,030.00</b>

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NOTE 3: ADMINISTRATIVE / EMPLOYEES EXPENSES

	2017/2018	2016/2017
	(KSHS)	(KSHS)
Compensation of employees	3,458,251.50	-
Domestic travel and subsistence	8,724,436.00	5,372,670.00
Stipend paid to volunteers	500,000.00	330,000.00
Hospitality/catering	1,555,692.00	1,429,998.00
County youths programmes	6,176,900.00	5,847,940.00
Secretariat staff allowances	-	4,685,000.00
Staff training	766,650.00	147,950.00
Staff retreat	120,000.00	-
<b>TOTAL</b>	<b>21,301,930.50</b>	<b>17,813,558.00</b>

NOTE 4: GENERAL EXPENSES

Description	2017/2018	2016/2017
	(KSHS)	(KSHS)
Strategic Plan Validation	0.00	-
Communication services (telephone & Newspapers)	525,320.00	421,640.00
Staff uniform(laundry)	117,000.00	194,880.00
Trade and exhibition	465,600.00	1,107,800.00
Office utilities/postal services	40,252.00	240,534.00
Stationeries, printing & photocopying	434,635.00	294,378.00
Bank charges	15,203.00	63,182.85
Repair & maintenance	354,580.00	0.00
Fuel and Oil	8,050.00	31,100.00
Subscription	25,200.00	11,200.00
Other operating expenses	365,410.00	1,196,410.00
Hire of Transport Services	0.00	330,000.00
<b>TOTAL</b>	<b>2,351,250.00</b>	<b>3,891,124.85</b>

NOTE 5: CASH AND CASH EQUIVALENTS

Description	2017/2018	2016/2017
	(KSHS)	(KSHS)
Current account	3,175,619.60	(7050712.85)
On-call deposits	0.00	0.00
Fixed deposits account	0.00	0.00
Staff car loan/mortgage	0.00	0.00
Others(Cash b/f)	22,195.75	7,070,908.60
<b>Total cash and cash equivalents</b>	<b>3,197,815.35</b>	<b>22,195.75</b>

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(a). DETAILED ANALYSIS OF THE CASH AND CASH EQUIVALENTS

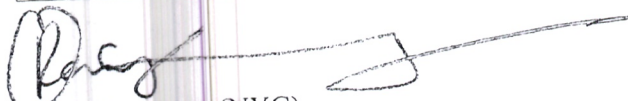
<b>a) Current account</b>			
National Bank of Kenya	01020085182800	3,175,619.60	(7050712.85)
Equity Bank, etc		0.00	0.00
<b>Sub- total</b>		<b>3,175,619.60</b>	<b>(7050712.85)</b>
<b>b) On - call deposits</b>			
National Bank of Kenya		0.00	0.00
Equity Bank - etc		0.00	0.00
<b>Sub- total</b>		<b>0.00</b>	<b>0.00</b>
<b>c) Fixed deposits account</b>			
National Bank of Kenya		0.00	0.00
Bank B		0.00	0.00
<b>Sub- total</b>		<b>0.00</b>	<b>0.00</b>
<b>d) Staff car loan/ mortgage</b>			
National Bank of Kenya		0.00	0.00
Bank B		0.00	0.00
<b>Sub- total</b>		<b>0.00</b>	<b>0.00</b>
<b>e) Others(specify)</b>		0.00	0.00
Cash b/f		22,195.75	7,072,908.60
cash in hand		0.00	0.00
M pesa		0.00	0.00
<b>Sub- total</b>			
<b>Grand total</b>		<b>3,197,815.35</b>	<b>22,195.75</b>

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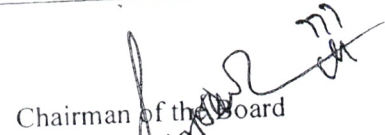
**APPENDIX 1: PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

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

1	Contribution from Ministries (Staff Compensation)			Not resolved	
2	Board Expenses			Not resolved	
3	Employee Expenses			Not resolved	

  
 C.E.O/Secretary (NYC)

Date... 18/10/2018

  
 Chairman of the Board

Date... 18/10/2018

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**APPENDIX II: PROJECTS IMPLEMENTED BY THE ENTITY**

**Projects**

Projects implemented by the State Corporation/ SAGA Funded by development partners

[REDACTED]							
1							
2							

**Status of Projects completion**

[REDACTED]							
1							
2							
3							

Note: The National Youth Council is not undertaking any project since there is no allocation for Development. The allocation given by the Ministry of Public Service, Gender & Youth Affairs is meant for Recurrent Expenditure.



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APPENDIX IV: RECORDING OF TRANSFERS FROM OTHER GOVERNMENT ENTITIES

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature: Recurrent/Development/Others	Total Amount - KES	Where Recorded/recognized					Total Transfers during the Year
				Statement of Financial Performance	Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Public Service, Youth & Gender Affairs	03/08/2017	Recurrent	34,200,000.00	31,224,425.40	00	3,175,619.60	00	00	34,200,000.00
	01/11/2017								
KFCB	09/02/2018	Recurrent	200,000.00	00	00	00	00	00	200,000.00
	24/04/2018								
Total			34,400,000.00	31,224,425.40	00	3,175,619.60	00	00	34,400,000.00