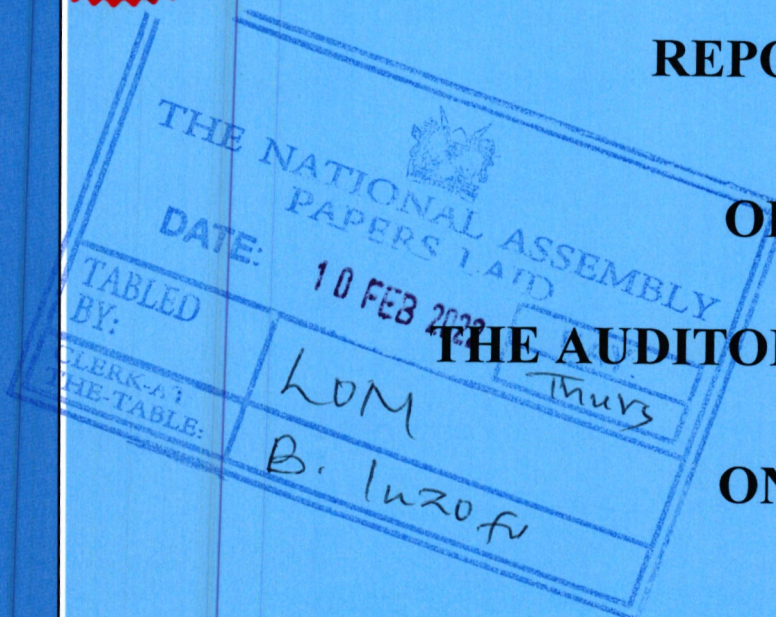
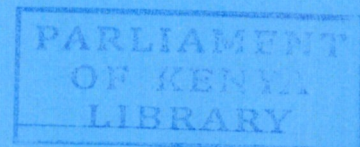


REPORT



OF THE AUDITOR-GENERAL

ON

KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT CREDIT NO.58120-KE

FOR THE YEAR ENDED 30 JUNE, 2021

STATE DEPARTMENT FOR LABOUR



KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT

**MINISTRY OF LABOUR AND SOCIAL PROTECTION
(STATE DEPARTMENT FOR LABOUR)**

PROJECT CREDIT NUMBER 58120-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

*Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021*

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is Kenya Youth Employment and Opportunities Project

Objective: The key objective of the project is to increase employment and earnings opportunities for the targeted youths.

Address: The project headquarters offices are:

Ministry of Labour and Social Protection

State Department of Labour

Social Security House

P O Box 40326 -00100,

Block "B", 15th Floor

Nairobi, Kenya.

Email: ps@labour.go.ke

Website: <http://www.labour.go.ke/>

The address of its registered office is in Nairobi County, Kenya

The project also has offices/branches as follows:

- The Project does not have other offices/branches

Contacts: The following are the project contacts

Telephone: 0202729800/EXT4410/4403

E-mail: ps@labour.go.ke

Website: www.go.ke

1.2 Project Information

Project Start Date:	The project start date is 20 – May -2016
Project End Date:	The project end date is 31 - Dec 2021
Project Manager:	The project manager is Mr James Maru
Project Sponsor:	The project sponsor is GoK through a credit from World Bank IDA

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1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the State Department for Labour
Project number	P151831
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (i) Enhancing employability through creating jobs and expanding existing ones thus increasing earnings for youth interested in self-employment or wage employment (ii) Enhancing employability of vulnerable youth by providing targeted youth with training and internships in private sector (iii) Enhance access to labour market (iv) Strengthening youth policy development and project management
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Identification of Labour Market Information system users and specify their needs. (ii) Production of LMIS content. (iii) Dissemination of LMIS content and Awareness creation.
Other important background information of the project	<p>The Kenya Youth Employment opportunities Project (KYEOP) is a five-year Safety net project for vulnerable youth funded with a USD150million credit from the World Bank Group and whose development objective (PDO) is "to increase employment and earnings opportunities for targeted youths". The KYEOP is implemented through four government agencies under four components as follows:</p> <p>Component 1: Training and Work Experience – to be jointly implemented by the National Industrial Training Authority (NITA) and the Ministry of Public Service, Youth and Gender Affairs (MPYG) – USD75Million.</p> <ul style="list-style-type: none"> ○ This component aims to address the issue of skills mismatch by providing targeted youth with trainings and internships in the Private Sector. The objective is to enhance youth employability. ○ The target is to reach over 70,000 youth

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	<ol style="list-style-type: none"> 1. Component 2: Job Creation – to be jointly implemented by the Micro and Small Enterprises Authority (MSEA) and the MPYG) – USD41.5 million. <ul style="list-style-type: none"> ○ This component aims to address the issue of lack of employment opportunities. The objective is to create jobs and expand existing ones thus increasing earnings for youth interested in self-employment or wage employment. ○ The target is to reach over 30,000 youth 2. Component 3: Improving Labour Market Information – to be implemented by the Ministry of East African Community Affairs, Labour and Social protection (MEACLSP) – USD 13.5 million <ul style="list-style-type: none"> ○ This component aims to address the issue of lack of labour market information (LMI). The objective is to enhance access to LMI and ensure availability of quality information in a timely manner. 3. Component 4: Strengthening Youth Policy Development and Project Management – to be implemented by the MPYG – USD 20million. <ul style="list-style-type: none"> ○ This component aims to enhance the MPYG ‘s capacity for youth policy formulation, development and monitoring and evaluation as well as support the establishment and operationalization of a project coordination unit. <p>The MPYG is the overall coordinator, even though each implementing agency receives and accounts for funds for the KYEOP part under them separately; with the NITA and MSEA receiving/reporting through their respective line ministries i.e. Ministry of Industry, Trade and Cooperatives and the MEACLSP respectively.</p> <p>The KYEOP is at the stage of implementation readiness where each implementing agency is in the process of setting up systems and capacity building the implementing teams.</p>
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ol style="list-style-type: none"> (i) Unemployment amongst out-of-school youth (ii) Lack of quality and up-to-date labour market information (iii) Inadequate Institutional Capacity for Youth Policy Planning, Implementation and Monitoring and Evaluation
Project duration	<p>The project started on 20th May 2016 with the Financing Agreement being signed on 4th July 2017. The Project became effective on 15th December 2016.</p>

**Kenya Youth Employment Opportunities Project
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1.4 Bankers

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

1.5 Auditors

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

1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Mr James Maru	KYEOP Coordinator	Assistant NHRPD	Director Project manager
Mr Peter Angonga	Project Officer LMI content	Assistant NHRPD	Director In charge of LMI content production
Ms Meldah Angir	Project Officer Domestication and Revision of Standards	Assistant NHRPD	Director In charge of KNOCS update and occupation classification standards

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1.7 Funding summary

The Project is for duration of 5 years from 2016 to 2021 with an approved budget of US\$ 150million (use donor currency) equivalent to Kshs15 Billion as highlighted in the table below:

Below is the funding summary

Source of Funds	Donor Commitment		Amount received to date – (30 June 2021)		Undrawn balance to date (30 June 2021)	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	A	A'	B	B'	(A-B)	(A') – (B')
i. Loan						
ii. World Bank	13.5 millions	1.35 Billion		1,234,122,793		115,877,207
Total	13.5 Million	1.35 Billion		1,234,122,793		115,877,207

1.8 Summary of Overall Project Performance

a) Informal Sector Skills and Occupations Survey

(ISSOS Basic printed and launched in July 2020)

b) Review of the Kenya National Occupational Classification Standard

- i) Study of Occupations in the Economy undertaken in Jan/Feb 2020
- ii) Information on emerging occupation in the blue economy is currently being analysed
- iii) Studies in the Health sector and ICT Sector were hampered by the Covid – 19 situation. The activity majorly entails face to face interviews with respective respondents hence PIU will comply with the Covid-19 guidelines. This activity is expected to resume in August.

c) Domestication of International Standard of Industrial Classifications (ISIC)

- i) Finance and insurance; and real estate rental and leasing sectors completed – March 2020
- ii) Professional, scientific and technical; administrative and support services sectors completed – March 2020
- iii) Education; public administration; human health and social work sectors completed – April/May 2020
- iv) Art, entertainment and recreation; other service activities of extraterritorial activities sectors; and Activities of Households as employers completed – April/May 2020.

What is pending is compilation and editing of the domesticated sections of ISIC and finally the validation of the compiled document. This will be done through technical working sessions with KNBS involving less than 15 people. This should also be in August.

d) Labour Market Information System

- i) Development of indicators from STEP Survey and ISOS data – shared on the Kenya Labour Market Information System (KLMIS) Website.
- ii) Information on Impact of Covid – 19 on the labour market shared on KLMIS

e) MIS: Updates on MIS Development

- i) No Objection given for procurement of Soft for data simulation – May 2020.
- ii) Purchase of server pending clearing upon justification for the space/capacity requested to the Bank.

f) Staff Capacity Building

Three officers trained on Statistical Analysis, SPSS and STATA, in the months of January and February, 2020. The officers are currently engaged in the analysis of data and will soon be producing indicators for dissemination through KLMIS.

g) Challenges

During the period under review, a major challenge that has impacted on the activities of SDL is the Covid – 19 situation. Most of the planned activities are consultative in nature and due to the guidelines for social distancing and closure of institutions these activities could not take place.

h) Summary of Project Compliance

The project since inception has been adhering to the existing applicable laws and regulations as well as external financing agreements and conventions as stipulated by the government of Kenya and World Bank.

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2. STATEMENT OF PERFORMANCE GAINST PROJECT'S PREDETERMINED OBJECTIVES

Project	Objective	Outcome	Indicators	Performance
Kenya Youth Employment and Opportunities Project	Improving Labour Market Information	Enhanced access to LMI and availability of timely quality information	Domestication of International Standard of Industrial Classifications (ISIC)	During the period under review domestication of the International Standard for Industrial Classification (ISIC) was finalized and copies of the Domesticated Version named Kenya Standard for Industrial Classification KeSIC) and the Conversion Tables Detailing the process of domestication were printed and are awaiting official launch.
			Review of the Kenya National Occupational Classification Standard	During the period under review, consolidation of submissions from Key Informants from the Health Sector that was gathered during the consultation meetings in December 2020 were consolidated in the draft document in January 2021. Revision of the Information Communication and Information (ICT) sector was undertaken in April/May 20201 and the outcome of the discussions were incorporated in the draft revised document. In June 2021, a consultative forum was undertaken between the Ministry and both the Kenya National Qualification Authority (KNQA), National Industrial Training Authority (NITA) and the Technical Vocational Education and Training Authority (TIVETA) to align the Occupational Framework of the draft revised document. The

**Kenya Youth Employment Opportunities Project
 Reports and Financial Statements
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				outcome of the deliberations will be incorporated in the final revised document.
			Labour Market Information System	<p>During the period under review, the Labour Market Observatory team developed a number of products that were reviewed and shared on the KLMIS platform.</p> <ol style="list-style-type: none"> 1. Data Gap Analysis Framework 2. Information on ISSOS findings on Employment and Earnings 3. Analysis and validation of census data – Labour Force Dynamics Monograph 4. Analysis of Continuous Household Survey Programme <ol style="list-style-type: none"> a) Kenya Employment Outlook - General b) Kenya Youth Employment Outlook c) Informality Vs Formality analysis in employment

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The Project has specific strategic goals as explained in 1.3 Project over view.

**Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021**

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the Ministry Labour and the *Project Coordinator* for Kenya Youth Employment and Opportunities Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangement 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 Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary* for State Department for Labour and *Project Coordinator* for the Kenya Youth Employment and Opportunities Project accept responsibility for the Project'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.

The *Principal Secretary* for State Department for Labour and the *Project Coordinator* for Kenya Youth Employment and Opportunities Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2021, and of the Project's financial position as at that date. The Principal Secretary for State Department for Labour and the Project Coordinator for Kenya Youth Employment and Opportunities Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary for State Department for Labour and the Project Coordinator for Kenya Youth Employment and Opportunities Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the Principal Secretary for State Department for Labour and the Project Coordinator for Kenya Youth Employment and Opportunities Project on 29th Sept 2021 2021 and signed by them.



Principal Secretary
Peter K.Tum OGW

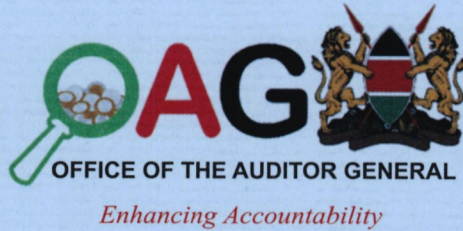


Project Coordinator
James Maru



Project Accountant:
James Agolla
ICPAK Member No. 18593

REPUBLIC OF KENYA



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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 KENYA YOUTH EMPLOYMENT OPPORTUNITY PROJECT CREDIT NO.58120-KE FOR THE YEAR ENDED 30 JUNE, 2021 - STATE DEPARTMENT FOR LABOUR

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, 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

Qualified Opinion

I have audited the accompanying financial statements of Kenya Youth Employment Opportunity Project, Credit No.58120KE- set out on pages 12 to 26, which comprise the statement of financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows, and statement of comparative 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respect, the financial position of Kenya Youth Employment Opportunity Project Credit No. 58120KE as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement Credit No.58120 dated 4 July, 2016 between the International Development Association (IDA) and the Government of Kenya and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Domestic Travel and Subsistence

The financial statements for the year under review reflect Kshs.62,068,655 in respect of purchase of goods and services which further includes domestic travel and subsistence totaling to Kshs.40,115,560 that excluded Kshs.2,356,000 paid in respect of domestic travel and subsistence allowance. No reason was provided to explain the understatement of domestic travel and subsistence by Kshs.2,356,000. Consequently, the accuracy and completeness of domestic travel and subsistence allowance could not be confirmed for the year ended 30 June, 2021

2. Wrong Charge of Accounts

The statement of receipts and payments reflects purchase of goods and services figure of Kshs.62,068,655 which includes wrong charge of training expenses totaling Kshs.112,000 instead of charge to fuel, oil and lubricants. Further, the Management wrongly posted expenditure totaling to Kshs.1,100,000 in respect of fuel, oil, and lubricant to routine maintenance of other assets while Kshs.1,400,000 in respect of contracted professional services (training expenses) was charged to other operating expenses. Consequently, the fuel, oil and lubricants, other operating and training expenses are misstated and therefore the accuracy and completeness of the financial statements could not be confirmed for the year ended 30 June, 2021.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kenya Youth Employment Opportunity Project -58120KE-LABOUR in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my Qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The previous year's funding summary reflected total donor commitment of Kshs.1,350,000,000. However, at the close of the year ended 30 June, 2021, the cumulative amount disbursed to the project totaled Kshs.525,281,035 resulting to undrawn balance of Kshs.824,718,965.

Although the Financing Agreement signed on 4 July, 2016 indicates that the project is expected to end on 31 December, 2021, the Project Management has not explained the reasons for the huge undrawn balance totaling Kshs.824,718,965. Consequently, the citizens may not have received the Project's expected services for the year ended 30 June, 2021.

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.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

Acquisition of Assets

Note 3 to the financial statements reflects acquisition of ICT equipment totaling Kshs.1,155,500. However, although the initial budget was Kshs.10,000,000, it was reduced to Nil balance through supplementary budget. The State Department for

Labour has not explained the source of Kshs.1,155,500 used for the purchase of ICT Networking.

Consequently, the purchase of ICT Equipment was not approved according to requirement of Public Finance Management Act, 2012 Section 43(1)(d) which states that accounting officer may reallocate funds from the authorized use but may not reallocate funds where – the transfer of funds may result in contravention of fiscal responsibility principles and the Management was therefore in breach of the law.

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 comply, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The Standard requires 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by Financing Agreement between the International Development Association (IDA) and the Kenya Government, I report based on my audit, that:

- i. 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;
- ii. In my opinion, adequate accounting records have been kept by the project so far as appears from the examination of those records; and,

- iii. The project financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis and for maintaining effective internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal control, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the project's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the project 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 following the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the project 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 project policies and procedures may deteriorate.

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


- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability 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 Project to cease 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 project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 December, 2021

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Reports and Financial Statements
For the financial year ended June 30, 2021*

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021

	Note	2020/2021			2019/2020		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Receipts and Payments made by third parties	Total Receipts and Payments	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs	KShs
RECEIPTS							
Loan from external development partners (World Bank)	1	173,112,478	-	173,112,478	75,220,111	-	525,281,035
TOTAL RECEIPTS		173,112,478	-	173,112,478	75,220,111	-	525,281,035
PAYMENTS							
Compensation of employees		-	-	-	-	-	-
Purchase of goods and services	2	62,068,655	-	62,068,655	81,720,425	-	384,727,136
Social security benefits		-	-	-	-	-	-
Acquisition of non-financial assets	3	1,155,500	-	1,155,500	11,262,563	-	26,231,413
TOTAL PAYMENTS		63,224,155	-	63,224,155	92,982,988	-	410,958,549
SURPLUS/(DEFICIT)		109,888,323		109,888,323	-17,762,878	-	114,322,486

The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Principal Secretary
Peter K. Tum OGW



Project Coordinator
James Maru



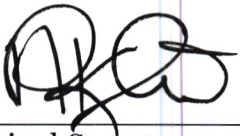
Project Accountant:
James Agolla
ICPAK Member No. 18593

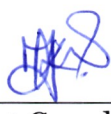
Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021


7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

	Note	2020/2021	2019/2020
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	4	114,322,486	4,434,163
Cash Balances		-	-
Cash Equivalents (short-term deposits)		114,322,486	4,434,163
Total Cash and Cash Equivalents		114,322,486	0
Accounts receivables – Imprest and Advances		-	-
TOTAL FINANCIAL ASSETS		114,322,486	4,434,163
REPRESENTED BY			
Fund balance b/fwd	5	4,434,163	22197040.95
Prior year adjustments		-	0
Surplus/(Deficit) for the year		109,888,323	-17,762,878
NET FINANCIAL POSITION		114,322,486	4,434,163

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27th sept 2021 2021 and signed by:


 Principal Secretary
 Peter K. Tum OGW


 Project Coordinator
 James Maru


 Project Accountant:
 James Agolla
 ICPAK Member No. 18593

Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021

8. STATEMENT OF CASH FLOWS FOR THE PERIOD ENDED 30TH JUNE 2021

		2020-2021	2019-2020
	Note	KShs	KShs
Receipts from operating activities			
Payments from operating activities			
Purchase of goods and services	2	62,068,655	81,720,425
Adjustments during the year			
Decrease/(Increase) in Accounts receivable:		-	-
(outstanding imprest)			
Increase/(Decrease) in Accounts Payable:		-	-
(deposits and retention)			
Prior Year Adjustments		-	-
Net cash flow from operating activities		62,068,655	-81,720,425.15
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	3	1,155,500	11,262,563
Net cash flows from Investing Activities		- 1,155,500	- 11,262,563
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	1	173,112,478	75,220,111
Net cash flow from financing activities		173,112,478	75,220,111
NET INCREASE IN CASH AND CASH EQUIVALENT		109,888,323	- 17,762,878
Cash and cash equivalent at BEGINNING of the year	5	4,434,163	22,197,041
Cash and cash equivalent at END of the year		114,322,486	4,434,163

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29th Sept 2021 2021 and signed by:



Principal Secretary
Peter K. Tum OGW



Project Coordinator
James Maru



Project Accountant:
James Agolla
ICPAK Member No 18593.

*Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021*

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS


Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
Receipts						
Loan from external development partners (World Bank)	521,000,000	-430,000,000	91,000,000	173,112,478	-82,112,478.00	190%
Total Receipts	521,000,000	-430,000,000	91,000,000	173,112,478	-82,112,478	
Payments						
Purchase of goods and services	491,000,000	411,000,000	80,000,000	62,068,655	17,931,345.00	78%
Acquisition of non-financial assets	30,000,000	-19,000,000	11,000,000	1,155,500	9,844,500.00	11%
Total Payments	521,000,000	-430,000,000	91,000,000	63,224,155	27,775,845	



Principal Secretary
Peter K. Tum OGW



Project Coordinator
James Maru



Project Accountant:
James Agolla
ICPAK Member No.18593

10. SIGNIFICANT ACCOUNTING POLICIES

1.1 Recognition of receipts

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

a) Transfers from the Exchequer

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

b) External Assistance

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

c) Donations and grants

Grants and donations shall be recognized in the books of accounts when cash is received. Cash is considered as received when a payment advice is received by the recipient entity or by the beneficiary. In case of grant/donation in kind, such grants are recorded upon receipt of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

d) Proceeds from borrowing

Borrowing includes Treasury bill, treasury bonds, corporate bonds, sovereign bonds and external loans acquired by the Project or any other debt the Project may take on will be treated on cash basis and recognized as a receipt during the year they were received.

e) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary

f) Other receipts

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

1.2 Recognition of payments

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

a) Compensation of employees

Salaries and Wages, Allowances, Statutory Contribution for employees are recognized in the period when the compensation is paid.

b) Use of goods and services

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

c) Interest on borrowing

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

d) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

e) Acquisition of fixed assets

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

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

1.3 In-kind donations

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

1.4 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 authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

1.5 Accounts receivable

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

1.6 Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Section 89 (2) (i) of the PFM Act requires the National Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans.

1.7 Contingent Assets

The Entity does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Entity in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' items to provide a sense of the overall net cash position of the Project 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.

1.8 Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognized as inter-entity transfers and are eliminated upon consolidation.

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

1.9 Third party payments

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

During the year no loan disbursements were received in form of direct payments from third parties.

1.10 Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into the functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statements of receipts and payments.

Comparative figures

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

1.11 Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2021.

1.12 Errors

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

11. NOTES TO THE FINANCIAL STATEMENTS

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

11.1 Basis of Preparation

Statement of compliance and basis of preparation

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

11.2 Reporting entity

The financial statements are for the Kenya Youth Employment and Opportunities Project under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

11.3 Reporting currency

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

a) Loan from External Development Partners

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Total amount in KShs	
			KShs	2020/21	2019/20
			KShs	KShs	KShs
IDA Credit (World Bank)	9/10/2020		173,112,478.3	173,112,478.3	75,220,111
Total		0	173,112,478.3	173,112,478.3	75,220,111

Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021

b) Purchase Of Goods and Services

	FY 202021			FY 201920	Cumulative to date
	Payments Made by the entity in Csh	payments Made by Third Party	Total(FY 202021)		Amount
Utilities, Supplies and Services			-	-	
Communication, Supplies and Services			-	-	2,000,000
Domestic Travel and Subsistence, and Other Transportation Costs	40,115,560		40,115,560	40,738,240	252,113,276
Foreign Travel and Subsistence, and other transportation costs			-	6,686,324	19,348,564
Printing, Advertising and Information Supplies and Services	2,262,776		2,262,776	876,000	5,709,126
Courier & Postal Services			-	-	
Rentals of Produced Assets			-	-	
Training Expenses	112,000		112,000	7,421,764	20,881,958
Hospitality Supplies and Services	9,044,145		9,044,145	5,822,692	33,008,698
Specialized Materials and Supp			-	-	
Office and General Supplies and Services	4,310,206		4,310,206	6,578,405	18,344,626
Fuel Oil and Lubricants	1,100,000		1,100,000	-	6,884,620
Other Operating Expenses	1,400,000		1,400,000	13,597,000	21,678,936
Routine Maintenance - Vehicles	361,619		361,619	-	621,983
Routine Maintenance - Other Assets	3,362,339.10		3,362,339.10	-	4,135,350
	62,068,655	-	62,068,655	81,720,425	384,727,136

Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021

c) Acquisition of Non-Financial Assets

	FY 2020/21			FY 2019/20	Cumulative to date
	Payments Made by the entity in Csh	Payments Made by Third Party	TOTAL(FY 2020/21)		Amount
Construction of Building			-	-	
Refurbishment of Buildings			-	-	
Purchase of MV			-	5,310,000	5,310,000
Purchase of Household Furniture and Institutional Equipment			-	-	
Purchase of Office Furniture and General Equipment			-	3,270,058	3,270,058
Purchase of Specialized Plant, Equipment and Machinery			-	-	
Purchase of ICT Equipments	1,155,500.00		1,155,500	2,682,505	17,651,355
Total	1,155,500.00	-	1,155,500	11,262,563	26,231,413

d) Cash and Cash Equivalents Carried Forward

	2020/21	2019/20
	KShs	KShs
Bank accounts (Note.4.1)	114,322,486.15	4,434,152.95
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Total	114,322,486.15	4,434,152.95

Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021

The project has one project accounts spread within the project implementation area and one currency designated accounts managed by the National Treasury as listed below:

Bank Accounts

Project Bank Accounts

	2020/21	2019/20
	USD	USD
Foreign Currency Accounts		
Central Bank of Kenya [A/c No 1000308656]	0	0
Total Foreign Currency balances	0	<u>0</u>
Local Currency Accounts		
	Kshs	Kshs
Central Bank of Kenya [A/c No 1000320467]	114,322,486.15	4,434,152.95
Total local currency balances	114,322,486.15	4,434,152.95
Total bank account balances	114,322,486.15	4,434,152.95

e) Fund Balance Brought Forward

	2020/21	2019/20
	KShs	KShs
Bank accounts	4,434,152.95	22,197,040.95
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
Total	4,434,152.95	22,197,040.95

12. OTHER IMPORTANT DISCLOSURE

12.1 Pending Accounts Payable

The Project had no Pending Bills for the financial year 2020/2021.

12.2 Summary of Fixed Assets Register (see attached Fixed Assets Register))

Asset Class	Opening Cost (Kshs) 2020/2021	*Purchases/ Additional in the Year (Kshs) 2020/2021	**Disposals in the Year (Kshs) 2020/2021	Transfers in/(out) (Kshs) 2020/2021	Closing Cost (Kshs) 2020/2021
	(a)	(b)	©	(d)	©=(a) +(b)-c)+ (-)d
Equipment , Software and Other ICT Assets					
Purchase of Motor vehicles					
Purchase of office furniture and fittings					
Total					

Notes

*Purchases/Additions in the year reconciled to the amount in Statement of Receipts and Payments

**The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold.

13. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
N/A	The Project had no audit issues			

Guidance Notes:


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



Principal Secretary
 Peter K. Tum OGW



Project Coordinator
 James Maru



Project Accountant:
 James Agolla
 ICPAK Member No.18593

Date: 29/9/2021

29/9/2021

29/09/21

Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021

14. ANNEXES

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Explanation
	a	b	c=a+b	d	e=c-d	f=d/c %	
Receipts							
Loan from external development partners (World Bank)	521,000,000	-430,000,000	91,000,000	173,112,478	-82,112,478.00	190%	Budget cut after receipt of the revenue from the donor
Total Receipts	521,000,000	-430,000,000	91,000,000	173,112,478	-82,112,478		
Payments							
Purchase of goods and services	491,000,000	-411,000,000	80,000,000	62,068,655	17,931,345.00	78%	Low Due to covid pandemic
Acquisition of non-financial assets	30,000,000	-19,000,000	11,000,000	1,155,500	9,844,500.00	11%	Delay in procurement process
Total Payments	521,000,000	-430,000,000	91,000,000	63,224,155	27,775,845		

15. APPENDICES

- (i) Bank Reconciliation
- (ii) Trial Balance
- (iii) Board of Survey Report
- (iv) Certificate of Balance
- (v) Fixed Assets Register

**Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021**

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Page 1 of 1

Results 1 - 12 of 12

Run Date: 05/07/2021 Run Time: 12:32:30

CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200
NAIROBI

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000308656

ACCOUNT TITLE : Y.E.O.P-MIN OF LABOUR CR 5812-KE A
30/06/2021

STATEMENT PERIOD: From 01/07/2020 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :				1,393,737.83	
NO.	Value Date	Reference.No	Details	Debit	Credit
1	13-08-2020	FT20226X9N60	PA124909	-1,393,737.00	0.00
2	20-08-2020	FT20233C09RD	Y E O P-MI FUND	0.00	97,205.03
3	25-08-2020	FT20238H2GPV	FUNDING	0.00	233,556.60
4	25-08-2020	FT20238P5MEX	FUNDING	0.00	289,728.85
5	25-08-2020	FT20238QR5NN	FUNDING	0.00	974,574.37
6	16-09-2020	FT20260G802Z	PA124937	-1,595,065.68	0.00
7	26-11-2020	FT20331M49QC	FUNDING	0.00	2,644,423.30
8	10-12-2020	FT20345PWT8B	PA 125488	-2,644,423.30	0.00
9	11-02-2021	FT2104210365	Y E O P-MI FUNDS	0.00	316,873.59
10	05-03-2021	FT21064RVL0L	FUNDING	0.00	1,725,382.21
11	10-03-2021	FT210699CFXP	PA125591	-316,873.59	0.00
12	15-03-2021	FT21074KZ3S3	PA 125600	-1,725,382.21	0.00

END OF ACCOUNT STATEMENT

CLOSING BALANCE : 0

Favourites

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[More Options](#)

[Clear Selection](#)

Find

Account

equals

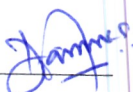
1000308656



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REPUBLIC OF KENYA				F.O. 30		
STATE DEPARTMENT FOR LABOUR						
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT						
PROJECT 1184-BANK RECONCILIATION REPORT AS AT 30TH JUNE 2021						
			KSH.	CTS	KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT					115,877,207.00	
Less 1&2						
	1	Payment in cashbook not in bank.		4,516,920.85		
	2	Receipts in bank not in Cashbook				
		<i>Sub-total</i>		4,516,920.85		4,516,920.85
Add: 3 & 4						
	3	Payment in Bank not in Cashbook				
	4	Receipts in Cashbook not in bank		2,962,200.00		
		<i>Sub-total</i>		2,962,200.00		2,962,200.00
BANK BALANCE AS PER CASHBOOK					114,322,486.15	

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

Signature 

Designation A-A-G

Date 30/06/21

PROJECT 1184				
STATE DEPARTMENT FOR LABOUR				
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT				
PAYMENT IN CASHBOOK NOT IN BANK				
AS AT 30TH JUNE 2021				
DATE	VOUCHER NO	PARTICULARS	AMOUNT	REMARKS
30/6/2021	002073	VAT FRAZIER	72,349.15	
30/6/2021	004756	CHRISTINE KWAMBOKA	19,000.00	
30/6/2021	004818	MOURICE ROTICH	31,500.00	
30/6/2021	004789	JAMES MARU	40,000.00	
30/6/2021	004790	ESTHER WANJIKU	40,000.00	
30/6/2021	004788	WINNIE NDUTA	40,000.00	
30/6/2021	004787	JOYCE MWALE	50,000.00	
30/6/2021	004780	NATIONAL OIL	500,000.00	
30/6/2021	005837	TOM MBOYA COLLEGE	586,034.50	
30/6/2021	"	W/TAX	31,965.50	
30/6/2021	004906	LYNSAN INVESTMENTS	696,982.75	
30/6/2021	"	W/TAX	38,017.25	
30/6/2021	004933	P.S LABOUR	684,570.00	
30/6/2021	004941	SYNONYM VENTURES	1,565,793.10	
30/6/2021	"	W/TAX	85,406.90	
30/6/2021		W/TAX	35,301.70	
			4,516,920.85	
TOTAL UNCLEARED EFFECTS				
RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK				
AS AT 28TH JUNE 2021	CREDIT NO.	PARTICULARS	AMOUNT	REMARKS
DATE			-	
		TOTAL UNCLEARED EFFECTS	0.00	
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK				
AS AT 30TH JUNE 2021	CHEQUE NO.	PARTICULARS	AMOUNT	REMARKS
DATE			0.00	
		TOTAL UNCLEARED EFFECTS	0.00	
RECEIPTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT				
AS AT 30TH JUNE 2021				
DATE	RECEIPT NO.	PARTICULARS	AMOUNT	REMARKS
30/6/2021	002080	UNSPENT IMPREST CAROLYNE NYABWA	134,400.00	
30/6/2021	002084	UNSPENT IMPREST MELDAH ANGIR	168,000.00	
30/6/2021	002074	UNSPENT IMPREST JANE AND MAISORY	336,000.00	
30/6/2021	002085	UNSPENT IMPREST JULIUS WAMBUGU	134,400.00	
30/6/2021	002083	UNSPENT IMPREST DAVID MUYELA	134,400.00	
30/6/2021	002079	UNSPENT IMPREST LYDIA KIMANI	134,400.00	
30/6/2021	002075	UNSPENT IMPREST ISABELLA NDEGWA	168,000.00	
30/6/2021	002082	UNSPENT IMPREST JAMES MARU	168,000.00	
30/6/2021	002077	UNSPENT IMPREST PETER NYARIWO	168,000.00	
30/6/2021	002078	UNSPENT IMPREST BENJAMIN MBITHI	168,000.00	

30/6/2021	002081	UNSPENT IMPREST MARTIN NJUE	134,400.00
30/6/2021	002086	UNSPENT IMPRESTSAMUEL GATHORONJO	168,000.00
30/6/2021	002139	UNSPENT IMPREST FRANCIS MITIAMBO	168,000.00
30/6/2021	002122	UNSPENT IMPREST STELLA MUINDI	200.00
30/6/2021	002121	UNSPENT IMPREST DAVID KITETO	134,400.00
30/6/2021	002123	UNSPENT IMPREST WINNIE, IRUNGU, LYDIA	258,000.00
30/6/2021	002135	UNSPENT IMPREST BENSON KARUGU	112,000.00
30/6/2021	002137	UNSPENT IMPREST SIMON IRUNGU	30,000.00
30/6/2021	002136	UNSPENT IMPREST STEPHEN MAISIBA	168,000.00
30/6/2021	002138	UNSPENT IMPREST DAVID KINYANJUI	75,600.00
		TOTAL UNCLEARED EFFECTS	2,962,200.00

*Kenya Youth Employment Opportunities Project
Reports and Financial Statements
For the financial year ended June 30, 2021*

TRIAL BALANCE AS AT JUNE 30, 2021

ITEMS	DR	CR
Fund balance b/fwd.		4,434,152.95
IDA Credit(World Bank)		173,112,478.30
Bank	114,322,486.15	
Basic Wages - Temporary -Other	-	
Communication, Supplies and Services	-	
Domestic Travel and Subsistence, and Other Transportation Costs	40,115,560.00	
Foreign Travel and Subsistence, and other transportation costs	-	
Printing , Advertising and Information Supplies and Services	2,262,776.00	
Training Expenses	112,000.00	
Hospitality Supplies and Services	9,044,145.00	
Office and General Supplies and Services	4,310,206.00	
Other Operating Expenses	1,400,000.00	
Routine Maintenance - Vehicles	361,619.00	
Routine Maintenance - Other Assets	4,462,339.10	
Other grants and transfers payment	-	
Purchase of Household Furniture and Institutional Equipment	-	
Purchase of Office Furniture and General Equipment	-	
Purchase of ICT Equipment	1,155,500.00	
TOTAL	177,546,631.25	177,546,631.25

REPUBLIC OF KENYA

KYEOP (CASH BOOK)

Report of the Board of Survey on the Cash and bank Balances of KYEOP PROJECT

as at the close of Business on 30th June, 2021 the board, consisting of -(Names and official titles) assembled at the office of the..... at 11.00 a.m. on the

12th July 2021 and the following cash was produced: -

Notes	.....	.....	.....	Sh.	.....
Silver	.....	.....	.....	Sh.	.....NIL.....
Copper	.....	.....	.....	Sh.	.....
Cheques (as per details on reverse)	.....	.....	.....	Sh.	.....

It was observed that cheques amounting to Sh. Cts.....

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

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

The Cash Book reflected the following balances as at the close of business on the.....

Cash on Hand	.....	.....	.....	Sh.	nil
Bank Balance	.....	.....	.....	Sh.	114,322,486.15

The Bank Certificate of Balance showed a sum of Shs115,877,207.00

(Shs.....Cts.....)

Standing to the credit of the account on 30th June, 2021.

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

Winnie Karingithi.....
Chairman

Philip Didi.....
Secretary

Sammy M. Nguli.....

Members of the Board.

Date 12th July 2021

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2850000, Fax: 340192

July 19, 2021

CERTIFICATE OF BALANCES

Customer : 131180
Balance Date: 30-Jun-21

STATE DEPT FOR
LABOUR

Account No	Account Name	Currency	Balance
1000303166	REC-STATE DEPT FOR LABOUR	KES	116,112,026.50
1000303174	DEV-STATE DEPT FOR LABOUR	KES	20,410,264.85
1000303198	DEP-STATE DEPT FOR LABOUR	KES	49,299,330.45
1000303204	CBK165-STATE DEPT FOR LABOUR	KES	0
1000320467	KENYA YOUTH EMP OPP PROJ ACCOUNT	KES	115,877,207.00

LAWRENCE RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

JOYCE NASIEKU (Ms)
AUTHORISED SIGNATORY
BANKING SERVICES DIVISION

MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

S/NO. 411

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
01		Computer desks	28/06/2017	28,000.00		HQ - NHAPD		
02		"	"	"				
03		"	"	"				
04		"	"	"				
05		"	"	"				
06		"	"	"				
07		"	"	"				
08		"	"	"				
09		"	"	"				
10		"	"	"				
11		"	"	"				
12		"	"	"				
13		Ergonomic Chairs	28/06/2017	15,000.00		HQ - NHAPD		336,000
14		"	"	"				
15		"	"	"				
16		"	"	"				
17		"	"	"				
18		"	"	"				
19		"	"	"				
20		"	"	"				
21		"	"	"				
22		"	"	"				

336,000

MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

S/NO. 412

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
23		Ergonomic Chairs	22/06/2017	15,000.00		HO - NHRPD		165,000
24		Computer Desk For the Data	31/01/2018	24,900.00		HO - NHRPD		
25		Centre of NHRPD Department						
26		"	"	"		"		
27		"	"	"		"		
28		"	"	"		"		
29		"	"	"		"		
30		"	"	"		"		
31		"	"	"		"		
32		"	"	"		"		
33		"	"	"		"		
34		"	"	"		"		
35		"	"	"		"		
36		"	"	"		"		
37		"	"	"		"		
38		"	"	"		"		
39		"	"	"		"		
40		"	"	"		"		
41		"	"	"		"		
42		"	"	"		"		
43		"	"	"		"		

165,000



MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSS BUILDING

S/NO. 413

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
44		COMPUTER DESK FOR THE DATA CENTRE AT NHROP DEPARTMENT	31/01/2018	24,900.00		HQ - NHROP		
45		"	"	"		"		
46		"	"	"		"		
47		"	"	"		"		
48		"	"	"		"		
49		"	"	"		"		
50		"	"	"		"		
51		"	"	"		"		697,200
52		CHAIR FOR THE DATA CENTRE AT NHROP DEPARTMENT	31/01/2018	12,000.00		HQ - NHROP		
53		"	"	"		"		
54		"	"	"		"		
55		"	"	"		"		
56		"	"	"		"		
57		"	"	"		"		
58		"	"	"		"		
59		"	"	"		"		
60		"	"	"		"		
61		"	"	"		"		
62		"	"	"		"		
63		"	"	"		"		

~~697,000~~
 697,200



MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

S/NO. 414

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
64		CHAIR FOR THE DATA CENTRE AT NITROD DEPARTMENT	31/01/2012	12,000.00		HO - NITROD		
65		"	"	"		"		
66		"	"	"		"		
67		"	"	"		"		
68		"	"	"		"		
69		"	"	"		"		
70		"	"	"		"		
71		"	"	"		"		
72		"	"	"		"		
73		"	"	"		"		
74		"	"	"		"		
75		"	"	"		"		
76		"	"	"		"		300,000
77		HIGH BACK Ergonomic mesh OFFICE CHAIRS	15/06/2010	48,000.00		HO - NITROD		
78		"	"	"		"		
79		"	"	"		"		
80		"	"	"		"		
81		"	"	"		"		
82		"	"	"		"		
83		"	"	"		"		

300,000

ITEM I
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MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

S/NO. 415

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
84.		HIGH BACK ERGONOMIC MESH OFFICE CHAIRS	15/06/2020	48,000.00		HQ - NHEPD		384,000
85.		MATTRESS FINISH OFFICE DESK AT LEAST 1.2m WITH DRAWERS AND SIDE TABLE	15/06/2020	69,500.00		HQ - NHEPD		
86.		"	"	"		"		
87.		"	"	"		"		
88.		"	"	"		"		
89.		"	"	"		"		347,500
90.		EXECUTIVE BOOKSHELF WITH TOP GLASS AND WOODEN BOTTOM	15/06/2020	69,500.00		HQ - NHEPD		
91.		"	"	"		"		139,000
92.		FIRE PROOF STEEL CABINET 4 DRAWERS WITH KEY AND LOCK COMBINATION	15/06/2020	190,000.00		HQ - NHEPD		
93.		"	"	"		"		380,000
94.		A 12 SEATER MATTEGAMY FINISH CONFERENCE TABLE WITH DESK AND POWER CABLE CHUCKING POINT	16/06/2020	120,000.00		HQ - NHEPD		120,000
95.		HIGH BACK CONFERENCE ROOM CHAIRS AT DESK SAMPLE	16/06/2020	37,799.00		HQ - NHEPD		

1430500

MINISTRY OF LABOUR & SOCIAL PROTECTION

STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

S/NO. 416

MASTER INVENTORY REGISTER / REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
96.		High Back Conference Room Chairs	16/06/2020	37,799.00		HQ-NHREP		
97.		"	"	"		"		
98.		"	"	"		"		
99.		"	"	"		"		
100.		"	"	"		"		
101.		"	"	"		"		
102.		"	"	"		"		
103.		"	"	"		"		
104.		"	"	"		"		377,990
105.		High Back Conference Room Chairs	16/06/2020	37,799.00		HQ-NHREP		
106.		"	"	"		"		
107.		"	"	"		"		
108.		"	"	"		"		
109.		"	"	"		"		
110.		"	"	"		"		
111.		"	"	"		"		
112.		"	"	"		"		
113.		"	"	"		"		
114.		"	"	"		"		
115.		"	"	"		"		

377,990

MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

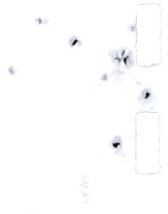
S/NO. 417

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
116.		High Back Conference Room Chairs	16/06/2020	37,799.00		HW-NHAPPD		
117.		"	"	"		"		
118.		"	"	"		"		
119.		"	"	"		"		
120.		"	"	"		"		
121.		"	"	"		"		
122.		"	"	"		"		
123.		"	"	"		"		
124.		"	"	"		"		
125.		"	"	"		"		
126.		"	"	"		"		
127.		"	"	"		"		
128.		"	"	"		"		
129.		"	"	"		"		
130.		"	"	"		"		
131.		"	"	"		"		
132.		"	"	"		"		
133.		"	"	"		"		
134.		"	"	"		"		
135.		"	"	"		"		
136.		"	"	"		"		1,209,568

1,209,568

100



MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

S/NO.

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS
01		HP PROBOOK LAPTOP	9/15/2018	138,490/=	5CD8066520		
02		HP PROBOOK LAPTOP	9/15/2018	138,490/=	5CD8066572		
03		HP PROBOOK LAPTOP	9/15/2018	138,490/=	5CD8066527		
04		HP PROBOOK LAPTOP	9/15/2018	138,490/=	5CD8066501		
05		HP PROBOOK LAPTOP	9/15/2018	138,490/=	5CD8066576		
06		HP PROBOOK LAPTOP	9/15/2018	138,490/=	5CD8066572		
07		HP PROBOOK LAPTOP	9/15/2018	138,490/=	5CD8066508		
08		HP PROBOOK LAPTOP	9/15/2018	138,490/=	5CD8066527		
09		HP PROBOOK LAPTOP	9/15/2018	138,490/=	5CD8066570		
10		HP PROBOOK LAPTOP	9/15/2018	138,490/=	5CD8066501		1384900
11		HP DECKTOPS - 45	9/15/2018	1456.70/=	59H741P2H7		
12		"	"	"	59H809POP4		
13		"	"	"	59H747T057		
14		"	"	"	59H746R059		
15		"	"	"	59H7475X7K		
16		"	"	"	59H7417008		
17		"	"	"	59H741P2MG		
18		"	"	"	59H741P2G5		
19		"	"	"	59H751R2X4		
20		"	"	"	59H741P1V9		
21		"	"	"	59H748RVC0		
22		"	"	"	59H7475XX7		

1384900



MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

S/NO. 151

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
23		HP DESKTOPS	9/5/2018	145670/=	54H746RVDJ			
24		"	"	"	54H746RVTW			
25		"	"	"	54H747TDB1			
26		"	"	"	54H746RVFF			
27		"	"	"	54H747SXZ8			
28		"	"	"	54H746RVS3			
29		"	"	"	54H741P248			
30		"	"	"	54H74RVFI			
31		"	"	"	54H741P2A2			
32		"	"	"	54H746RVQ6			
33		"	"	"	54H746RVDH			
34		"	"	"	54H741P21C			
35		"	"	"	54H7475X29			
36		"	"	"	54H7475X1F			
37		"	"	"	54H7475XTI			
38		"	"	"	54H7475X27			
39		"	"	"	54H741P2F2			
40		"	"	"	54H747T09T			
41		"	"	"	54H7475X10			
42		"	"	"	54H806P9P2			
43		"	"	"	54H7475X2C			
44		"	"	"	54H806P99F			

MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

S/NO. 152

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMAI
45.		HP DESKTOP (COMPUTER)	9/5/2018	148,670/=	59H746RFB			
46.		"	"	"	59H7475X2N			
47.		"	"	"	59H746RVCH			
48.		"	"	"	59H746RVFV			
49.		"	"	"	59H746RV4P			
50.		"	"	"	59H747T09P			
51.		"	"	"	59H806P000			
52.		"	"	"	59H7475X2B			
53.		"	"	"	59H741R1V			
54.		"	"	"	59H747CXVV			
55.		LIGHT DESKTOPS (BACK UP)	9/5/2018	9,200/=	341711503095			6541480
56.		"	"	"	341711503141			
57.		"	"	"	341711503142			
58.		"	"	"	341711503143			
59.		"	"	"	341711503144			
60.		"	"	"	341711503217			
61.		"	"	"	341711503218			
62.		"	"	"	341711503219			
63.		"	"	"	341711503220			
64.		"	"	"	341711503225			
65.		"	"	"	341711503226			
66.		"	"	"	341711503227			

6541,480



MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

S/NO. 153

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
67		LIGHT DUTY UPS (BACK UP)	9/5/2018	4,200/=	341711503205			
68		"	"	"	341711503217			
69		"	"	"	341711503218			
70		"	"	"	341711503219			
71		"	"	"	341711503220			
72		"	"	"	341711503261			
73		"	"	"	341711503382			
74		"	"	"	341711503383			
75		"	"	"	341711503384			
76		"	"	"	341711503369			
77		"	"	"	341711503370			
78		"	"	"	341711503371			
79		"	"	"	341711503372			
80		"	"	"	341711503389			
81		"	"	"	341711503390			
82		"	"	"	341711503391			
83		"	"	"	341711503392			
84		"	"	"	341711503397			
85		"	"	"	341711503398			
86		"	"	"	341711503399			
87		"	"	"	341711503400			
88		"	"	"	341711503485			

MINISTRY OF LABOUR & SOCIAL PROTECTION
STATE DEPARTMENT FOR LABOUR
KENYA YOUTH EMPLOYMENT & OPPORTUNITIES PROJECT (KYEOP)
P.O. BOX 40326 - 00100, NSSF BUILDING

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

S/NO. 154

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
89		LIGHT DUTY LAP (BACK UP)	9/5/2018	9200/=	341711503486			
90		"	"	"	241711503487			
91		"	"	"	341711503488			
92		"	"	"	341711503669			
93		"	"	"	341711503670			
94		"	"	"	341711503671			
95		"	"	"	241711503672			
96		"	"	"	341711503713			
97		"	"	"	341711503714			
98		"	"	"	341711503715			
99		"	"	"	341711503716			
100		SAMSUNG GALAXY TABLET A7 WITH 128GB RAM, 16GB STORAGE WITH THIN GLASS PROTECTOR & 100% FULL SCREEN	30/10/2018	29,995	R52K90SV70P			444,000
101		"	"	"	R52K90VMPFH			
102		"	"	"	R52K90S724Z			
103		"	"	"	R52K90VPOAY			
104		"	"	"	R52K90VMFOL			
105		"	"	"	R52K90SV7XRV			
106		"	"	"	R52K90VWJFF			
107		"	"	"	R52K90V1TZK			

444,000

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S/NO. 155

MASTER INVENTORY REGISTER /
REGISTER OF ASSETS (LAND / BUILDING / VEHICLES & OTHER EQUIPMENT)

ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
108		SAMSUNG GALAXY TABLET A 7 ² WITH 1.5 GB RAM, 16 GB STORAGE WITH THIN GLASS PROTECTOR SLIM FOLIO CASE	20/10/2018	29,995/=	RS2K90VLKR8			
109		"	"	"	RS2K90VNRZ			
110		"	"	"	RS2K90VMCTA			
111		"	"	"	RS2K90VLV9Y			
112		"	"	"	RS2K90VLVFA			
113		"	"	"	RS2K90VLQBI			
114		"	"	"	RS2K90VLRHE			
115		"	"	"	RS2K90VMEON			
116		"	"	"	RS2K90S72PR			
117		"	"	"	RS2K90VPO2H			
118		"	"	"	RS2K90CY9AI			
119		"	"	"	RS2K90VMFTW			
120		"	"	"	RS2K90VMDCV			
121		"	"	"	RS2K90VP3BA			
122		"	"	"	RS2K90VP3JD			
123		"	"	"	RS2K90CTXVX			
124		"	"	"	RS2K90X6TQM			
125		"	"	"	RS2K90X6T2Z			
126		"	"	"	RS2K90S7XQB			



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MASTER INVENTORY REGISTER /
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ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
127		SAMSUNG GALAXY TABLET A7 WITH 1.5GB RAM, 16GB STORAGE WITH THIN GLASS PROTECTOR SLIM FOLIO CASE	30/10/18	29,995/=	D52K905173W			
128		"	"	"	R52K906W9V			
129		"	"	"	R52K90VMBAN			
130		"	"	"	R52K90X6WCE			
131		"	"	"	R52K90V D39H			
132		"	"	"	R52K90VME5D			
133		"	"	"	R52K90VME9H			
134		"	"	"	R52K90VLR0V			
135		"	"	"	R52K90VME1H			
136		"	"	"	R52K90VLT0W			
137		"	"	"	R52K9057 ZHK			
138		"	"	"	R52K90VLR0B			
139		"	"	"	R52K90VME0W			
140		"	"	"	R52K90X6W8Z			
141		"	"	"	R52K9057X1I			
142		"	"	"	R52K90VME9A			
143		"	"	"	R52K9057X1M			
144		"	"	"	R52K90VPI1K			



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S/NO. 157

MASTER INVENTORY REGISTER /
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ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
146		SAMSUNG GALAXY TABLET A 7 ³ WITH 1.5GB RAM, 16GB STORAGE WITH THIN GLASS PROTECTOR SLIM FOLIO CASE	20/10/2018	29,995/=	R52K90VLMCK			
147		"	"	"	R52K90VLMFH			
148		"	"	"	R52K90VMK3X			
149		"	"	"	R52K90VP23A			
150		"	"	"	R52K90X6T5M			
151		"	"	"	R52K90VLV2F			
152		"	"	"	R52K90VLQLF			
153		"	"	"	R52K90VM69L			
154		"	"	"	R52K90S7YXE			
155		"	"	"	R52K90VLSIE			
156		"	"	"	R52K90VMAMA			
157		"	"	"	R52K90VMOKT			
158		"	"	"	R52K90VMAFY			
159		"	"	"	R52K90VMBJZ			
160		"	"	"	R52K90VMFCB			
161		"	"	"	R52K90VM57A			
162		"	"	"	R52K90VM80B			
163		"	"	"	R52K90VPOK01			
164		"	"	"	R52K90VMD5M			



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MASTER INVENTORY REGISTER /
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ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
165		SAMSUNG GALAXY TABLET A	30/10/18	29,995/=	R52K90VMDPB			
166		T WITH 1.598 KARL 1698			R52K90VMFEM			
167		CORPAGE WITH THIN GLASS			R52K90VMF3H			
168		PROTECTOR CLIM FOLIO CASE			R52K90VMEXJ			
169		"	"	"	R52K90VMS7H			
170		"	"	"	R52K90VMA9B			
171		"	"	"	R52K90VH73E			
172		"	"	"	R52K90VNY8I			
173		"	"	"	R52K90VNY6B			
174		"	"	"	R52K90VMB80			
175		"	"	"	R52K90XBSKI			
176		"	"	"	R52K90YMI7H			
177		"	"	"	R52K90VN7CK			
178		"	"	"	R52K90VN7GN			
179		"	"	"	R52K90VPO7H			
180		"	"	"	R52K90VP3BN			
181		"	"	"	R52K90VPOCV			
182		"	"	"	R52K90X65TI			
183		"	"	"	R52K90VTDK			
184		"	"	"	R52K90VPIW			
185		"	"	"	R52K90VLGN7			
186		"	"	"	R52K90VLEX			



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MASTER INVENTORY REGISTER /
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ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
187		SAMSUNG GALAXY TABLET A T ⁺ WITH 1.5GB RAM, 16GB STORAGE WITH THIN GLASS PROTE- CTOR SLIM FOLIO CASE	20/10/2018	29,995/=	B52K90YLV XV			
188		"	"		B52K90X6W0K			
189		"	"		B52K90VLS4B			
190		"	"		B52K90VH Z1P			
200		"	"		B52K90S7Z8E			
201		"	"		B52K90VME6E			
202		"	"		B52K90VH Z1R			
203		"	"		B52K90VMEJR			
204		"	"		B52K90VLPKJ			
205		"	"		B52K90VPO7M			
206		"	"		B52K90VMEHT			
207		"	"		B52K90VLP6H			
208		"	"		B52K90VLPET			
209		"	"		B52K90VMEAV			
210		"	"		B52K90VMEBJ			
211		"	"		B52K90SYX6F			
212		"	"		B52K90VH Z1F			
213		"	"		R52K90UX6SZL			
214		"	"		R52K90X6VLM			

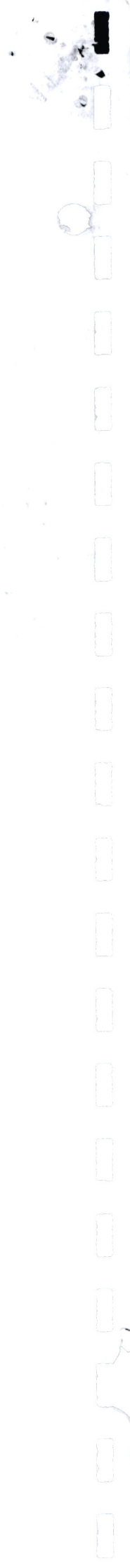


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MASTER INVENTORY REGISTER /
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ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
215		SAMSUNG GALAXY TABLET A	30/10/2018	29,995/=	R52K90SYXW			
216		WITH 15GB RAM, 16GB			R52K90X6SWX			
217		STORAGE WITH THIN GLASS			R52K90VMERF			
218		PROTECTOR SLIM FOLIO CASE			R52K90VPCD			
219		"	"	"	R52K90VMEWU			
220		"	"	"	R52K90STXCK			
221		"	"	"	R52K90VMXHU			
222		"	"	"	R52K90STZLR			
223		"	"	"	R52K90VM40S			
224		"	"	"	R52K90V122X			
225		"	"	"	R52K90V085X			
226		"	"	"	R52K90SY7JH			
227		"	"	"	R52K90S5KCL			
228		"	"	"	R52K90VLSJW			
229		"	"	"	R52K90S7ZCH			
230		"	"	"	R52K90VM8SL			
231		"	"	"	R52K90Q0ZH			
232		"	"	"	R52K901613X			
233		"	"	"	R52K901N7			
234		"	"	"	R52K90131N			
235		"	"	"	R52K901P7			
236		"	"	"	R52K9022FV			



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MASTER INVENTORY REGISTER /
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ITEM NO.	DATE	ITEM DESCRIPTION	DATE PURCHASED	VALUE KSH.	SERIAL NO.	LOCATION	STATUS	REMARKS
237		SAMSUNG GALAXY TABLET A 7" WITH 1.5GB RAM, 16GB STORAGE WITH TINT GLASS PROTECTOR SLIM FOLIO CASE	30/10/2018	29,995/=	R52KCI9P27E			
238		"	"	"	R52KCI9P2XI			
239		"	"	"	R52KCI9P2JA			
240		"	"	"	R52KCI9P22I			
241		"	"	"	R52KCI9Q1AL			
242		"	"	"	R52KCI9BZP			
243		"	"	"	R52CI9Q5WK			
244		"	"	"	R52CI9QICE			
245		"	"	"	R52CI9Q35W			
246		"	"	"				
247		"	"	"				
248		"	"	"				4,169,385 4,199,300
249		15.6" HP Spectre x360 Laptop computer	21/05/2021	268,500.00	5CD044C92V			
250		"	"	"	5CD044C82J			
251		"	"	"	5CD044C92J			265,500

5,064,800

