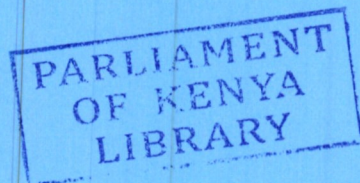


REPORT

OF



THE AUDITOR-GENERAL

ON

**ENABLE YOUTH KENYA PROGRAM
(ADF LOAN NO. 2100150038895)**

**FOR THE YEAR ENDED
30 JUNE, 2020**

**STATE DEPARTMENT FOR CROP
DEVELOPMENT AND AGRICULTURAL
RESEARCH**



ENABLE YOUTH KENYA PROGRAM
STATE DEPARTMENT FOR CROP DEVELOPMENT
PROJECT NUMBER... P-KE-AAZ-014

REVISED ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020

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

Enable Youth Kenya Program
Reports and Financial Statements For the financial year ended June 30, 2020

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**Enable Youth Kenya Program
Reports and Financial Statements For the financial year ended June 30, 2020**

1. Project Information and Overall Performance

1.1 Name and registered office

Name: ENABLE Youth Kenya Program

Objective: To Support growth of sustainable commercial viable small and medium agribusiness enterprises through development of well-structured agribusiness projects providing financial products market access and networking

Address:

The project headquarters offices are:
Kilimo House, Cathedral Road,
P.O Box 30028-00100,
NAIROBI

Contacts:

Telephone: (020) 2718870/9

E-mail: psagriculture@kilimo.go.ke

Website: www.agriculture.go.ke

1.2 Project Information

Project Start Date: 01-January-2018
Project End Date: 30-June -2023
Project Manager: Mr Benson Nyariaro
Project Sponsor: African Development Bank

1.3 Project Overview

State Department of the project	The project is under the supervision of the State Department for Crop Development and Agricultural Research in the Ministry of Agriculture, Livestock and Fisheries.
Project number	P-KE-AAZ-014
Strategic goals of the project	To contribute to job creation, food security and nutrition, income generation and improved low carbon climate resilient livelihoods for youths in both urban and rural areas
Achievement of strategic goals	The ENABLE Youth Kenya Program targets to engage partners to create an enabling environment for youth engagement in agribusiness, incubate and train the youth on bankable business ideas and finance their businesses in a sustainable manner. Climate-smart technologies and their adoption will also be incorporated in the incubation process.
Other important background information of the project	The Program aims to encourage growth of sustainable commercially viable agribusiness small and medium scale agricultural enterprises (SMAEs) by supporting the development of well-structured agribusiness projects, and providing commercial loans and other financial products/services available for investment in a range of agribusiness ventures, market access, capacity development, risk management, and networking support.
Current situation that the project was formed to intervene	The project was formed to intervene on the increasing trend of youth unemployment, particularly recent graduates from universities, colleges and other tertiary institutions. This is a major concern for the Government since nearly 500,000 youth graduates from tertiary institutions and are ready to enter the job market every year
Project duration	The project started on 1st January 2018 and is expected to run until 31st December 2022.

1.4 Banker: Central Bank of Kenya-Account no.1000407875

1.5 Auditors: Office of the Auditor General
Anniversary Towers, University Way
P.O. BOX 30084, GPO 00100

**Enable Youth Kenya Program
Reports and Financial Statements For the year ended June 30, 2020**

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
Benson Nyariaro	Principal Agricultural Officer	Msc. Agriculture & Rural Development	Project Co-ordinator
Alice W. Kinyua	Principal Agricultural Officer	Msc. Agriculture & Rural Development	Agribusiness Officer
Mary Joan Kobe	Principal Agricultural Officer	Msc. Agricultural Information & Communication Management	Gender & Social Inclusion Officer
Frankline Mwiti	Knowledge Management/ICT Officer	BSc. I.T	Knowledge Management/ICT Officer
John Muteti Kisuna	Principal Agricultural Officer	BSc. Agriculture	Investment Officer
Wambua Muthui	Principal Agricultural Officer	BSc. Agriculture	Monitoring and Evaluation
Mercy Gitu	Senior Accountant	CPAK, MBA	Program Accountant
Joseph Okelo	Supply Chain Officer	Diploma Procurement	Procurement Officer
Alice Machua	Office Assistant	Secretarial Course	Office Manager
Joseph Kabera	Support Staff	C.P.E	Support Staff

1.7 Funding summary

The Project is for duration of five years from 1st January 2018 to 30th June 2023 with an approved budget of US\$ 36,330,000 equivalent to Kshs 3,751,072,500 as highlighted in the table below.

**Enable Youth Kenya Program
Reports and Financial Statements For the year ended June 30, 2020**

Below is the funding summary:

Source of Funds	Donor/ GoK Commitment		Amount Received to date 30th June, 2020		Undrawn Balance to date 30 th June 2020	
	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>
	<i>USD</i>		<i>USD</i>		<i>USD</i>	
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
Loan						
AfDB	30,000,000	3,097,500,000	195,659	20,201,745	29,804,341	3,077,298,255
GoK	3,330,000	343,822,500	158,893	17,284,070	3,171,107	326,538,430
AFC	3,000,000	309,750,000			3,000,000	309,750,000
Total	36,330,000	3,751,072,500	354,552	37,485,815	35,975,448	3,713,586,685

1.8 Summary of Overall Project Performance:

Challenges encountered were that the funds were released late hence low absorption.
Late loading of budget in the IFMIS system.

2. Performance Against Predetermined Objectives

Introduction

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

The key development objective of the Program's 2018-2022 plan is to:

- a) create business opportunities and decent employment for young women and men along priority agricultural value chains in Kenya through the provision of entrepreneurship skills, funding and business linkages.

Progress on attainment of Strategic development objectives

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

Enable Youth Kenya Program

Reports and Financial Statements For the year ended June 30, 2020

Program	Objective	Outcome	Indicator	Performance
ENABLE Youth Kenya Program	To create business opportunities and decent employment for young women and men along priority agricultural value chains in Kenya through the provision of entrepreneurship skills, funding and business linkages	Increased youth employment in agriculture	% of operational agribusinesses supported through the Program	FY 19/20, being the first year of Program implementation, activities were geared towards laying the foundation for operations. Procurements for goods, services and works were initiated and contracts awarded to the youth recruiting firm, land accessibility study consultant, incubation & service provider, web developer and provision of Program vehicles.
		Increased agribusiness ventures	the % of youth accessing commercial credit under leveraged funds (disaggregated by gender)	

Enable Youth Kenya Program
Reports and Financial Statements For the year ended June 30, 2020

3. Corporate Social Responsibility /Sustainability Reporting

The ENABLE Youth Kenya Program targets to engage partners to create an enabling environment for youth engagement in agribusiness, incubate and train the youth on bankable business ideas and finance their businesses in a sustainable manner.

Youth incubation and training will be conducted in eight (8) national government institutions across the country. The participating institutions and partners are expected to continue with youth incubation after Program completion. To aid in sustaining the incubation and trainings, networks, linkages and financing, the following are some of the strategies to be employed.

- The program will equip local YABICs hosting institutions with the agribusiness incubation management and implementation capacities needed to provide quality support services to youth over the long term
- Capacity building of the Program Implementation Unit (PIU), participating financial institutions and other stakeholders on planning, delivery, and monitoring of youth entrepreneurship programming will provide the necessary knowledge, experience, and ownership for successfully managing a youth entrepreneurship program beyond the program lifespan
- The establishment of Risk Sharing Financing Mechanism (RSFM) for the program to facilitate sustainable access to finance from commercial financial institutions for agripreneurs after Program closure
- The Program will establish a revolving fund on the interest-free loan and soft loan facilities both managed by the AFC in order to finance more youth to engage in agribusiness after the Program ends
- The knowledge generated during Program life (from the various studies and the web-based knowledge management system among others) will inform future planning and management of similar programs/projects

4. Statement of Project Management Responsibilities

The Principal Secretary for the State Department for Crop Development and the Project Coordinator for **ENABLE Youth Kenya Program** 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, 2020. 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

Enable Youth Kenya Program
Reports and Financial Statements For the year ended June 30, 2020

with reasonable accuracy at any time the financial position of the Project; (iii) implementing and maintaining internal controls relevant to the preparation and fair present the financial statement, and ensuring that they are free from material misstatements, whether 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 the State Department for Crop Development, and the Project Coordinator for ENABLE Youth Kenya Program 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 the State Department for Crop Development and the Project Coordinator for ENABLE Youth Kenya Program 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, 2020, and of the Project's financial position as at that date. The Principal Secretary for the State Department for Crop Development and the Project Coordinator for Enable Youth Kenya Program 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 the State Department for Crop Development and the Project Coordinator for ENABLE Youth Kenya Program 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

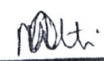
The Project financial statements were approved by the Principal Secretary for the State Department for Crop Development and the Project Coordinator for **ENABLE Youth Kenya Program** on 16/12/20 2020 and signed by them.



Principal Secretary
Prof. Hamadi Iddi Boga



Project Coordinator
Benson Nyariaro



Project Accountant
Mercy Gitu
ICPAK No:20360

REPUBLIC OF KENYA

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



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON ENABLE YOUTH KENYA PROGRAM – (ADF LOAN NO. 2100150038895) FOR THE YEAR ENDED 30 JUNE, 2020 – STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Enable Youth Kenya Program set out on pages 1 to 25, which comprise the statement of financial assets as at 30 June, 2020, 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, the financial statements present fairly, in all material respects, the financial position of Enable Youth Kenya Program as at 30 June, 2020, 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 Loan Agreement No.2100150038895 dated 23 May, 2018 between the Republic of Kenya and the African Development Fund and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. I have determined that there are no key audit matters to communicate in my report.

Other Matter

Budget Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.55,000,000 and Kshs.8,301,820 respectively resulting to an under-funding of Kshs.46,698,180 or 85% of the budget. Similarly, the Project expended Kshs.20,526,750 against an approved budget of Kshs.55,000,000 resulting to an under-expenditure of Kshs.34,473,250 or 63% of the budget. The underfunding and under expenditure affected the planned activities and may have impacted negatively on service delivery to the public.

In addition, the Program's budget implementation report was not presented for audit review and therefore it is not possible to confirm the extent to which budgeted activities were implemented.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal control, risk management and 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 the African Development Fund, I report based on the audit that:

- i. The Program's funds have been used in accordance with the conditions of the Loan Agreement with due attention to economy, efficiency and effectiveness, and for the purposes for which they were provided;
- ii. Counterpart funds have been provided and used in accordance with the conditions of the Loan Agreement;
- iii. Goods and services financed have been procured in accordance with the Loan Agreement and the Fund's rules and procedures;
- iv. Necessary supporting documents, records and accounts have been kept in respect of all Program activities; and
- v. Adequate internal control to monitor expenditure and other financial transactions and ensure safe custody of assets exists.

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 such 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 of Enable Youth Kenya Program to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the appropriate basis of accounting unless Management is aware of the intention to terminate the Program or cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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


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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of Enable Youth Kenya Program 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 Program to cease sustaining 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 Enable Youth Kenya Program 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 communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

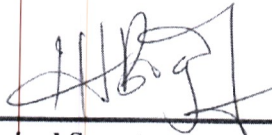
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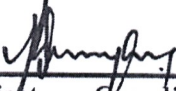
Enable Youth Kenya Program
Reports and Financial Statements For the financial year ended June 30, 2020


6. Statement of Receipts and Payments

	Note	Receipts and Payment	Payment made by Third Parties	Receipts and Payments	Payments made by Third parties	Cumulative to-date (From inception)
		2019-20	2019-20	2018-19	2018-19	
Receipts		Kshs	Kshs	Kshs	Kshs	Kshs
GoK Transfers	9.3	-	8,301,820	-	8,982,250	17,284,070
Loan - AfDB	9.4	-	-	20,201,745	-	20,201,745
Total Receipts		-	8,301,820	20,201,745	8,982,250	37,485,815
Payments						
Use Of Goods & Services	9.7	12,224,930	8,301,820	3,754,640	8,982,250	33,263,640
Total Payments		12,224,930	8,301,820	3,754,640	8,982,250	33,263,640
Surplus/ (Deficit)		(12,224,930)	-	16,447,105	-	4,222,175

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


Principal Secretary
Prof. Hamadi Iddi Boga


Project Coordinator
Benson Nyariaro

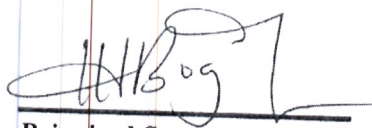

Project Accountant
Mercy Gitu
ICPAK No:20360

**Enable Youth Kenya Program
Reports and Financial Statements For the year ended June 30, 2020**

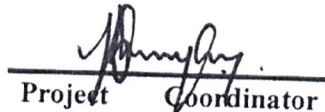
7. Statement of Financial Assets

	Note	2019-2020	2018-2019
		Kshs	Kshs
Financial Assets			
Cash And Cash Equivalents			
Bank Balances	9.8	4,222,175	16,447,105
Total Cash And Cash Equivalents		4,222,175	16,447,105
Total Financial Assets		4,222,175	16,447,105
Represented By			
Fund Balance B/Fwd.	9.8	16,447,105	0
Surplus/Deficit For The Year		(12,224,930)	16,447,105
Net Financial Position		4,222,175	16,447,105

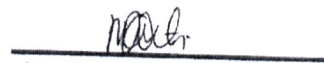
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 16/12/ 2020 and signed by:



Principal Secretary
Prof. Hamadi Iddi Boga



Project Coordinator
Benson Nyariaro



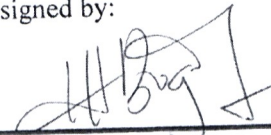
Project Accountant
Mercy Gitu
ICPAK No:20360

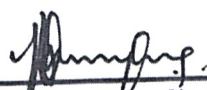
Enable Youth Kenya Program
 Reports and Financial Statements For the year ended June 30, 2020


8. Statement of Cash flows

	Note	2019-2020	2018-2019
		Kshs	Kshs
Receipts For Operating Activities			
Loan From AfDB	9.4		20,201,745
Transfer from G.oK	9.3	8,301,820	8,982,250
Payments For Operating Activities			
Purchase Of Goods And Services	9.7	12,224,930	3,754,640
Payments made by GoK	9.7	8,301,820	8,982,250
Net Cash Flow From Operating Activities		(12,224,930)	16,447,105
Cash flow From Investing Activities			
Acquisition Of Assets			
Net Cash Flows From Investing Activities			
Cash flow From Borrowing Activities			
Proceeds From Foreign Borrowings			
Net Cash Flow From Financing Activities			
Net Increase In Cash & Cash Equivalent	9.8	(12,224,930)	16,447,105
Cash And Cash Equivalent At 1st July		16,447,105	
Cash And Cash Equivalent at 30th June	9.8	4,222,175	16,447,105

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 16/12 2020 and signed by:


 Principal Secretary
 Prof. Hamadi Iddi Boga

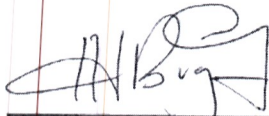

 Project Coordinator
 Benson Nyariaro


 Project Accountant
 Mercy Gitu
 ICPAK No:20360

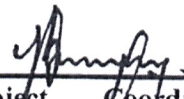
Enable Youth Kenya Program
Reports and Financial Statements For the year ended June 30, 2020

9. **Statement of comparative budget and actual amounts**


Receipts/Payments	Original Budget	Adjustment	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	%
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	B	c=a+b	D	e=c-d	f=d/c%
Receipts						
Transfer from GoK	30,000,000	-	30,000,000	8,301,820	21,698,180	27%
Loan from AfDB	51,100,000	26,100,000	25,000,000	-	(25,000,000)	0%
Total Receipts	81,100,000	26,100,000	55,000,000	8,301,820	22,576,550	
Payments						
Use goods & services	81,100,000	26,100,000	55,000,000	20,526,750	34,473,250	37%
Total Payments	81,100,000	26,100,000	55,000,000	20,526,750	34,473,250	



 Principal Secretary
 Prof. Hamadi Iddi Boga



 Project Coordinator
 Benson Nyariaro



 Project Accountant
 Mercy Gitu
 ICPAK No:20360

9.1 Notes To The Financial Statements

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

9.1.1 Basis of Preparation

9.1.2 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.

9.1.3 Reporting entity

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

9.1.4 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.

9.2 Significant Accounting Policies

a) 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.

• 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.

• External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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

• **Other receipts**

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

b) Recognition of payments

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

• **Compensation of employees**

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

• **Use of goods and services**

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

• **Interest on borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **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.

- **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.

c) 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.

d) Cash and cash equivalents

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year 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.

f) 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. **Annex 4** of this financial statement is a register of the contingent liabilities in the year.

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

g) 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.

h) 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.

i) 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 recognised 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.

j) 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 Kshs nil billion being loan disbursements were received in form of direct payments from third parties.

k) 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 recognised in the statements of receipts and payments.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) 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.

m) 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, 2020.

n) 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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.3 RECEIPTS FROM GOVERNMENT OF KENYA

These represent counterpart funding and other receipts from government as follows:

Transfers From	2019-20 KShs	2018-19 KShs	Cumulative KShs
Dept. for Crop Development Counterpart funds	8,301,820	8,982,250	17,284,070
Total	8,301,820	8,982,250	17,284,070

9.4 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2020 we received funding from development partners in form of loan negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2019/20	2018/19
Loans Received from Bilateral Donors						
AFDB	-	0	0	0	0	20,201,745
Total					0	20,201,745

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.5 TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2020, we transferred funds to reporting government entities as shown below:

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Transfers to National Government entities					
Ministry ABC	0	0	0	0	0
Project XYZ					
Transfers to County Government					
County ABC					
County XYZ					
TOTAL	0	0	0	0	0

We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts. We have attached these duly signed confirmations as an Appendix to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.6 OTHER GRANTS AND TRANSFERS AND PAYMENTS

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
Grants for scholarships					
Transfers to lower levels of government e.g schools					
Miscellaneous payments					
Total	0	0	0	0	0

No other transfers and grants were made during f/y 19-20

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.7 PURCHASE OF GOODS AND SERVICES

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	422,525	203,326	625,851	92,393	718,244
Communication, supplies and services					
Domestic travel and subsistence	9,884,260	6,845,044	16,729,304	10,757,450	27,486,754
Training payments	845,745		845,745		845,745
Hospitality supplies and services	888,200	1,067,650	1,955,850	1,537,990	3,493,840
Routine maintenance-	184,200	185,800	370,000	349,057	719,057
Total	12,224,930	8,301,820	20,526,750	12,736,890	33,263,640

9.8 CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 8.13A)	4,222,175	16,447,105
Cash in hand (Note 8. 13B)	0	0
Cash equivalents (short-term deposits) (Note 8.13C)	0	0
Total	4,222,175	16,447,105

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

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9.9 A Bank Accounts

Project Bank Accounts

	2019/20	2018/19
	KShs	KShs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya EUR[A/c No1000395982]	0	0
Total Foreign Currency balances	<u>0</u>	<u>0</u>
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No1000407875]	4,222,175	16,447,105
Total local currency balances		
Total bank account balances	4,222,175	16,447,105

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2020 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

Special Deposit Accounts Movement Schedule

	2019/20	2018/19
	KShs	KShs
(i) A/c Name [A/c No1000395982]		
Opening balance	-	-
Total amount deposited in the account	0.00	178,328
Total amount withdrawn (as per Statement of Receipts & Payments)	0.00	178,328
Closing balance (as per SDA bank account reconciliation attached)	0.00	178,328
(ii) A/c Name [A/c No.....]		
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	0.00	178328
Total amount withdrawn (as per Statement of Receipts & Payments)	0.00	178,328
Closing balance (as per SDA bank account reconciliation attached)	0.00	0

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as support these closing balances.

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9.9B Cash in Hand

	2019/20	2018/19
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations (<i>specify</i>)	-	-
Total cash balances	<u>0</u>	<u>0</u>

[Provide a cash count certificate for each location above]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.9 C Cash equivalents (short-term deposits)

	2019/20	2018/19
	KShs	KShs
Kenya Commercial Bank [A/C No.....]	0	0
Co-Operative Bank of Kenya [A/C No.....]	0	0
Others (<i>Specify</i>)	0	0
Total	0	0

[Provide short appropriate explanations as necessary]

10. OUTSTANDING IMPRESTS AND ADVANCES

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2020</i>	<i>Balance 2019</i>
0				0	0
				0	0

10.1 FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	4,222,175	16,447,105
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
Total	4,222,175	16,447,105

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.2 PRIOR YEAR ADJUSTMENT

	Balance b/f FY 2018/2019 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2018/2019
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

10.3 CHANGES IN RECEIVABLE

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Outstanding Imprest as at 1 st July 2019 (A)	0	0
Imprest issued during the year (B)		
Imprest surrendered during the Year (C)		
Net changes in account receivables D= A+B-C		

10.4 CHANGES IN ACCOUNTS PAYABLE – DEPOSITS AND RETENTIONS

Description of the error	2019 - 2020	2018 - 2019
	KShs	KShs
Deposit and Retentions as at 1 st July 2019 (A)		
Deposit and Retentions held during the year (B)		
Deposit and Retentions paid during the Year (C)		
Net changes in account receivables D= A+B-C		

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Other Important Disclosures

10.5 PENDING ACCOUNTS PAYABLE (See Annex 2A)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods				
Supply of services				
Total		0	0	0

10.6 PENDING STAFF PAYABLES (See Annex 2B)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Unionisable employees				
Others				
Total		0	0	0

10.7 OTHER PENDING PAYABLES (See Annex 2C)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to third parties				
Total	0	0	0	0

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OTHER IMPORTANT DISCLOSURES (Continued)

10.8 External Assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received in cash		
External assistance received as loans and grants		
External assistance received in kind- as payment by third parties		
Total	0	0

A) External assistance relating loans and grants

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total		

bUndrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2019/2020	FY 2018/2019
Description		Kshs	Kshs
Undrawn external assistance - loans			
Undrawn external assistance - grants			
Total		0	0

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c. Classes of providers of external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total	0	0

Provide details of the reasons for external assistance e.g. Economic development or welfare objective, Emergency relief, Trading activities etc

OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
Goods		
Services		
Total	0	0

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc

N/B : Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

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e Purpose and use of external assistance

PAYMENTS MADE BY THIRD PARTIES	FY 2019/2020	FY 2018/2019
	Kshs	Kshs
Compensation of Employees		
Use of goods and services		
Subsidies		
Transfers to Other Government Units		
Other grants and transfers		
Social Security Benefits		
Acquisition of Assets		
Finance Costs, including Loan Interest		
Repayment of principal on Domestic and Foreign borrowing		
Other Payments		
TOTAL	0	0

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

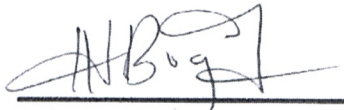
	FY 2019/2020	FY 2018/2019
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		


**Enable Youth Kenya Program
Reports and Financial Statements For the year ended June 30, 2020**

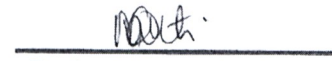
11. Progress On Follow Up Of Auditor's Recommendations

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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Unreconciled special Account		Project accountant	Ongoing	30-10-2020
2	Unreconciled Special Account Receipts- Kshs. 2,103,236	Reconciled	Accountant	Resolved	2019/2020 FY


Principal Secretary
Prof. Hamadi Iddi Boga


Project Coordinator
Benson Nyariaro


Project Accountant
Mercy Gitu
ICPAK No:20360

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	30,000,000	8,301,820	21,698,180	27%	Lack of exchequer and covid 19
Proceeds from domestic and foreign grants	25,000,000	0	25,000,000	0%	COVID 19 ,procurement delays.
Total Receipts	55,000,000	8,301,820	46,698,180	15%	
Payments					
Purchase of goods and services	55,000,000		20,387,030	37%	Lack of exchequer, procurement delay, covid 19
Other grants and transfers					
Total payments	55,000,000		20,387,030	37%	

**Enable Youth Kenya Program
Reports and Financial Statements For the year ended June 30, 2020
ANNEX 2A - ANALYSIS OF PENDING BILLS**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
3.						
Sub-Total						
Construction of civil works						
4.						
5.						
6.						
Sub-Total						
Supply of goods						
7.						
8.						
9.						
Sub-Total						
Supply of services						
10.						
11.						
12.						
Sub-Total						
Grand Total						

Enable Youth Kenya Program

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ANNEX 2B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
		a	b	c	d=a-c		
Permanent Employees - Management							
1.							
2.							
3.							
Sub-Total							
Permanent Employees - Others							
4.							
5.							
6.							
Sub-Total							
Temporary employees							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

**Enable Youth Kenya Program
Reports and Financial Statements For the year ended June 30, 2020
ANNEX 2C - ANALYSIS OF OTHER PENDING PAYABLES**

Name	Brief Transaction Description	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2020	Comments
		a	b	C		d=a-c	
Amounts due to National Govt Entities							
1.							
2.							
3.							
Sub-Total							
Amounts due to County Govt Entities							
4.							
5.							
6.							
Sub-Total							
Amounts due to Third Parties							
7.							
8.							
9.							
Sub-Total							
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total							

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 2019/20 (a)	*Purchases/Additions in the Year (KShs) 2019/20 (b)	**Disposals in the Year (KShs) 2019/20 (c)	Transfers in/(out) Kshs 2019/20 (d)	Closing Cost (KShs) 2020 (e)= (a)+ (b)-(c)+(-)d
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment,					
Other Machinery and Equipment					
Heritage and cultural assets					
Biological assets					
Infrastructure assets roads, rails					
Intangible assets					
Work in Progress					
Total	0	0	0	0	0

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.

**Enable Youth Kenya Program
Reports and Financial Statements For the year ended June 30, 2020**

ANNEX 4 CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Currency	Estimated Amount Kshs	Expected date of payment	Remarks
1						
2						
3						
4						
5						
6						
7						
8						
9						
10						
11						
12						

APPENDICES

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations
- iii. Cash Count Certificate
- iv. Special Deposit Account(s) reconciliation statement(s)