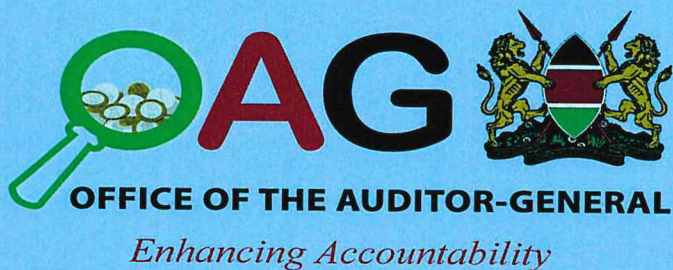


REPUBLIC OF KENYA



REPORT

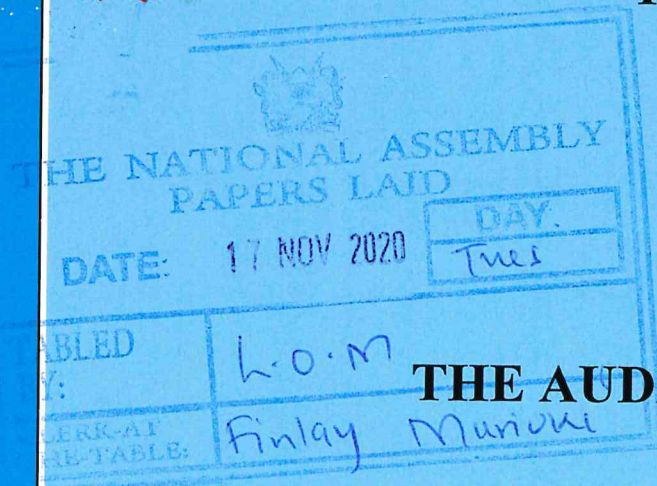
OF

THE AUDITOR-GENERAL

ON

**STATE DEPARTMENT FOR POST-TRAINING
AND SKILLS DEVELOPMENT**

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





MINISTRY OF EDUCATION
STATE DEPARTMENT FOR POST TRAINING AND SKILLS DEVELOPMENT

REPORTS AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED
30 JUNE, 2019

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

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I. KEY ENTITY INFORMATION AND MANAGEMENT

(a) Background Information

The State Department for Post-Training and Skills Development (PTSD) is one of the four departments under Ministry of Education, established under Executive Order No 1 of June, 2018 (Revised). The core mandate of the department is to provide an institutional framework to devise and implement National Sectoral and work place Strategies to develop and improve the skills for the Kenyan workforce.

The state department was established to enhance linkage between education and industry where Ministries, Departments Agencies (MDAs) and the private sector undertakes different skilling programmes in fragmented manner. This has led to inequity in distribution of placement opportunities as well as duplication of efforts and wastage of resources.

There also exist weak linkages between training and industry. This has led to mismatch between demand and supply of skills in the labour market as well as hindrance to smooth transition from learning to earning. The department is hence committed to creating linkages between training, skills and industry to enhance employability and productivity.

In order to address the concerns, the State Department was established and mandated to coordinate, promote, implement and regulate post training and skills development initiatives. Towards this endeavour, the department will coordinate, promote and regulate post training and skills development initiatives. Additionally, the department seeks to upskill the youth with competencies and entrepreneurial capacity to function effectively in the labour market. This is aimed at providing a seamless transition from learning to earning in order to increase productivity and contribute to the economic growth of Kenya.

Vision

A globally competitive skilled labour force for National Development.

Mission

To promote skills development through creation of skills and industry linkages to enhance employability, workplace productivity and competitiveness.

Strategic Goal

The State department's Strategic goal is to provide an institutional framework to devise and implement National, Sectoral and Workplace strategies to develop and improve the skills of the Kenyan workforce.

Strategic Objectives

The strategic objectives of the State Department are to: -

- To review, formulate, and implement appropriate supportive policies, legal and institutional frameworks for the sub-sector
- To institutionalize national-wide work-based learning initiatives

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- To develop a national and sector specific skills inventory
- To map skills development and providers by sectors
- To establish and strengthen institutional linkages to link training, skills development and the industry for skills development and improvement.
- To integrate national skilling to the national qualification framework
- To promote private-public partnership in skills development
- To mobilize resources for skills development
- To promote research for skills management for sustainable development
- To integrate modern technology in skills development, improvement and management.

Core Values

In its endeavour to execute its Mandate, the state department is guided by the following Core Values/Principles: -

- Team spirit
- Prompt customer responsiveness
- Integrity – honesty, accountability and transparency
- Patriotism
- Consultation
- Professionalism
- Gender equity and equality

The state department day-to-day management is under the following key organs:

Departments

The State Department comprises the following;

General Administration and Planning

Workplace Readiness Services

Post-Training Information Management

Institutions

None during the financial year for which the financial statements relate to.

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(a) Key Management

No.	Designation	Name
1	Cabinet Secretary	Prof George Magoha
2	Principal Secretary -Accounting Officer	Alfred Cheruiyot
3	Secretary –Administration	Lucy M. Mulili
4	Senior Assistant Secretary	Clement A.D.Ochola

(b) Fiduciary Management

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

No.	Designation	Name
1	Principal Secretary/Accounting Officer	Alfred Cheruiyot
2	Secretary – Administration	Lucy M. Mulili
3	Secretary – PTSD	Dr Caroline W. Kariuki
4	Senior Assistant Secretary	Clement A. D. Ochola
5	Principal Finance Officer	Charles Maina Gichuki
6	Head Accounting Unit	James M.Sakwa

(c) Fiduciary Oversight Arrangements

The following are the different committees and their activities in the Departments:

Audit Committee Activities

- Evaluating adequacy of management procedures with regard to risk management, control and governance
- Reviewing and approving the audit charter and the internal audit manual work plans
- Reviewing the internal and external audit findings/recommendation and proposing necessary action
- Reviewing the systems established to ensure sound public financial management and internal controls, compliance with policies, laws, regulations, procedures, plans and ethics
- Initiating special audit/investigation on any allegations, concerns and complaints regarding, lack of accountability and transparency in consultation with the Accounting Officer.
- Any other task which are within the mandate of the committee

Budget Implementation Committee Activities

- Budget Implementation
- Budget Review Expenditure
- Evaluation of projects implementation status
- Discuss and agree on re-allocation/increase or decrease of budgetary allocations
- Preparation of quarterly expenditure forecasts for discussions with National Treasury for release of funds

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Parliamentary Committee Activities

- Gather information on issues raised
- Receive and compile the gathered information
- Facilitate the Cabinet Secretary's appearance at the parliament and Senate as requested
- Make follow up on issues raised from both National Assembly and the Senate
- Submit responses as required and agreed by the Cabinet Secretary
- Make annual reports on all matters attended to in response to parliament concerns

Development Partner Oversight Activities

- Carrying out periodic financial review on project activities
- Issuing no objection clearance on planned spending on project activities
- Carrying out regular supervision mission
- Offering advice on the best practices worldwide as far project implementation is concerned
- Offering technical support where local talent is insufficient

(d) Entity Headquarters

P.O. Box 30040-00200
Jogoo House B
Harambee Avenue
NAIROBI, KENYA

(e) Entity Contacts

Telephone: Nairobi (254) 020 3318581
E-mail: cs@education.go.ke
Website: www.education.go.ke

(f) Independent Auditors

Auditor-General
Office of the Auditor-General
Anniversary Towers, University Way
P. O. Box 30084
GPO 00100
NAIROBI, KENYA

(g) Principal Legal Adviser

The Attorney-General
State Law Office
Harambee Avenue
P.O. Box 40112
City Square 00200
NAIROBI, KENYA

(h) Bankers

Central Bank of Kenya
Haile Selassie Avenue
P.O. Box 60000
NAIROBI, KENYA

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II. FORWARD BY THE CABINET SECRETARY



**Prof. George A. O. Magoha, CBS
Cabinet Secretary Ministry of Education**

Prof Magoha was appointed Cabinet Secretary for the Ministry of Education, on March 26, 2019. He is a Professor of Transplant Surgery. Before his appointment as Cabinet Secretary, Prof. Magoha was the Chairman of the Kenya National Examinations Council (KNEC) where he served from March 09, 2016 to March 08, 2019. He was also an Honorary Consultant Surgeon and Urologist at Kenyatta National Hospital and Nairobi Hospital. Before joining KNEC, Prof. Magoha served as Vice-Chancellor, University of Nairobi for 10 years from January 2005 to January 2015. Previously, he was Chairman of the African Network of Scientific and Technological Institutions and the Kenya Medical Practitioners and Dentists Board.

For two years, from August 2013 to August 2015, Prof. Magoha served as the President of the Association of Medical Councils of Africa. He also served as the Chairman of Kenya Association of Urological Surgeons (KAUS) from 1997 to 2013. While serving as Vice Chancellor of the University of Nairobi, Prof. Magoha was elected President of the Association of African Universities (AAU) in 2011, a position he held until 2013. He has been serving as a member of the AAU executive board since 2005.

Prof. Magoha served as a Commissioner at the Commission for University Education (CUE), from 2005 to 2013. For his exemplary service, Prof. Magoha the Kenya Medical Association honoured Prof Magoha with Distinguished Service Award for services he offered to the Medical Profession in 2008. He represented the African Continent in the Confucius Council in Beijing, China from 2009-2015.

Born in 1952, Prof. Magoha undertook his primary education in Yala, Siaya County and Nairobi County before joining Starehe Boys Centre and Strathmore College for his high school education. He then proceeded to the University of Lagos in Nigeria where he studied Medicine. He furthered his studies in Surgery and Urology at Lagos University Teaching Hospital, University College Hospital,

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Ibadan; Royal College of Surgeons, Dublin, Ireland and Royal Postgraduate Medical School Hammersmith Hospital, London, Department of Urology, where he earned various academic awards.

He trained in executive management at the Stanford University, Graduate School of Business, and has many international professional honours and awards. Locally, the awards include Chief of the Order of Burning Spear (CBS), Moran of the Burning Spear (MBS) and Elder of the Burning Spear (EBS). Prof. Magoha joined the University of Nairobi as a Lecturer in Urological Surgery in 1988 and rose through the ranks to become a full Professor of Surgery in 2000. He served in various administrative positions at the University rising from Chairman of the Academic Department of Surgery in 1999, Dean of the School of Medicine, Principal of the College of Health Sciences, Deputy Vice-Chancellor in charge of Administration and Finance to Vice-Chancellor in January 2005.

Prof. Magoha has published more than 60 peer-reviewed publications and supervised to completion over 40 Master of Medicine (Surgery) students. He is a member of many professional bodies in Urology and Surgery including British Association of Urological Surgeons (BAUS) and Société Internationale d'Urologie (SIU). He is actively involved in research in male erectile dysfunction; prostate, testicular and penile cancers; circumcision, and HIV/AIDs. He is a fellow of the International College of Surgeons (ICS), African Academy of Sciences (AAS) and the Kenya National Academy of Sciences (KNAS), among others.

During the year, the department was allocated a recurrent budget amounting to Kenya Shillings Seventy-Five Million, four Hundred and Fifty-Five Thousand only (Ksh.75,455,000/) under one program- General Administration Planning and Support Services.

Key Achievements of the entity

- 59 university institutions sensitized on career management
- 75 Youth Trained on use of Science Technology and Innovation for Employment Creation
- 3 County work-based learning committees established
- Sensitized 180 industry and training institutions on importance of linking education to industry
- Draft Strategic Plan
- Operationalization of the State Department Office
- Proposed staff establishment forwarded to Public service Commission

Emerging Issues

- Linking of education to industry
- Fourth industrial revolution complicate future employment opportunities vis a vis educational output
- Rapid Technological advancement & innovation: the rapid rate of global advancement and innovation in technology is causing organizations to reorganize operations and improve service delivery model. Keeping pace with competition with latest technological creating convinces and time saving service delivery.
- Competency Based Education and Training Curriculum reforms
- Quality work life: The younger generation of employees prefers virtual offices rather than the physical offices. In such arrangement, measuring employee performance becomes a challenge.

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Key challenges affecting service delivery during the period includes:

- Inadequate Staff;
- Inadequate funding
- Inadequate office equipment and facilities
- Inadequate office equipment and facilities
- Institutional Structures
- Disintegrated data management and sharing on skills development
- Uncoordinated national programmes on skilling

In order to consolidate the gains realized by the training institutions, the following recommendations are proposed:

- Resource mobilization (adequate human and financial resources)
- Involvement of the private sector (successful delivery of planned activities will heavily depend on the level of collaboration of key stakeholders)
- Strengthen post-training data management (invest in data management and information sharing among the stakeholders)
- Capacity Building for Management Staff in Education and Training
- Fast Tracking Work-Based Learning Programmes
- Strengthening M & E in the sector
- Establish and Operationalization of Sector-Specific Councils

In the financial year 2018/19 the State Department of Post Training and Skills Development had a gross budget of Kshs. 75,450,000 which was for recurrent vote. The State Department was to expend the gross budget under General Administration Services.

Financial Performance	Printed Estimates Kshs.	Actual Kshs.	Variance Kshs.	% Utilisation Variance
Total Receipts	75,455,000	56,053,900	19,401,100	74
Total Expenditure	75,455,000	56,033,474	19,421,526	74
Surplus for the Year		20,426	20,426	0

Actual receipts by the state department stood at 26% below budget while actual payments were 26% below budget. This is attributable to late Supplementary budget, under-capacity and delays in exchequer releases.

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Budget Utilisation

	Approved Budget Allocation Kshs.	Actual expenditure Kshs.	Variance Kshs.	Utilization
Compensation of Employees	18,670,000	16,207,292	2,462,708	87%
Use of goods and services	34,535,000	22,374,000	12,161,000	65%
Acquisition of asset	22,250,000	17,452,182	4,797,818	78%
Total	75,455,000	56,033,474	19,421,526	



Prof George A. Magoha
Cabinet Secretary

29/10/2020

III. STATEMENT OF ENTITY MANAGEMENT RESPONSIBILITIES

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

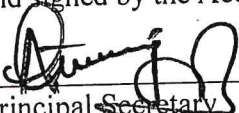
The Accounting Officer in charge of the State Department for Post Training and Skills Development is responsible for the preparation and presentation of the entity's financial statements, which give a true and fair view of the state of affairs of the entity for and as at the end of the financial year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

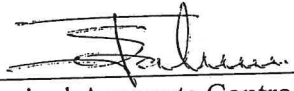
The Accounting Officer in charge of the State Department for Post Training and Skills Development accepts responsibility for the entity's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International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

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

Approval of the financial statements

The State Department for Post Training and Skills Development's financial statements were approved and signed by the Accounting Officer on 30 September, 2019.


Principal Secretary
Name: Alfred Cheruiyot CBS


Principal Accounts Controller
Name: CPA James Sakwa
ICPAK No: 14102

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON STATE DEPARTMENT FOR POST-TRAINING AND SKILLS DEVELOPMENT FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of State Department for Post Training and Skills Development set out on pages 1 to 17, which comprise the statement of financial assets and liabilities as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and summary statement of appropriation - recurrent and development combined for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. 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 the State Department for Post Training and Skills Development as at 30 June, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with 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 State Department for Post Training and Skills Development 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. There were no Key Audit Matters to report in the year under review.

Other Matter

1. Pending Bills

Note 18.1 to the financial statements reflects pending bills balance of Kshs.3,261,565 as at 30 June, 2019. Had the accounts been settled and charged to the statement of receipts and payments for the year, it would reflect a deficit of Kshs.3,241,138 instead of the current reported surplus of Kshs.20,427. Failure to settle bills during the year in which they relate to distorts the financial statements and adversely affects the budgetary provisions for the subsequent year as they form the first expenditure to be charged.

2. Budgetary Control and Performance

The State Department for Post Training and Skills Development had a total recurrent budget of Kshs.75,455,000 voted for the financial year 2018/2019 while actual receipt was Kshs.56,033,474 resulting to an under absorption of Kshs.19,421,524 or 26% of its voted amount. The under absorption of the approved budget indicates that the State Department did not implement some of the planned activities, which implies that citizens did not receive the expected services.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the 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 to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and 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 effective processes and systems of internal control, risk management and governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the State Department's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the State Department or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements

can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

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

a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the State Department to cease continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the State Department for Post-Training and Skills Development to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

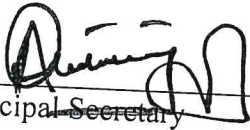
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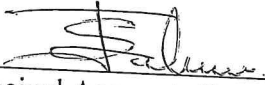
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For the year ended 30 June, 2019*

V. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2019

	Note	2018-2019 Kshs	2017-2017 Kshs
RECEIPTS			
Exchequer releases	1	56,053,900	
TOTAL RECEIPTS		56,053,900	0
PAYMENTS			
Compensation of Employees	2	16,207,292	0
Use of Goods and Services	3	22,374,000	0
Acquisition of Assets	4	17,452,182	0
TOTAL PAYMENTS		56,033,474	0
SURPLUS/DEFICIT		20,426	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 September, 2019 and signed by:


Principal Secretary
Name: Alfred Cheruiyot CBS


Principal Accounts Controller
Name: CPA James Sakwa
ICPAK No: 14102


*Ministry of Education
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For the year ended 30 June, 2019*

VI. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30 JUNE 2019

	Note	2018-2019	2017-2018
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	5A	20,426	0
Cash Balances	5B	0	0
Total Cash and cash equivalent		20,426	0
Accounts receivables – Outstanding Imprests			0
TOTAL FINANCIAL ASSETS		20,426	0
FINANCIAL LIABILITIES			
Accounts Payables – Deposits and retentions			0
NET FINANCIAL ASSETS		<u>20,426</u>	0
REPRESENTED BY			
Fund balance b/fwd	6		0
Prior year adjustment			0
Surplus/Deficit for the year		20,426	0
NET FINANCIAL POSITION		<u>20,426</u>	0
			-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30 September, 2019 and signed by:


Principal Secretary
Name: Alfred Cheruiyot CBS

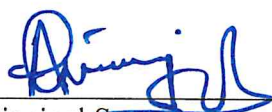

Principal Accounts Controller
Name: CPA James Sakwa
ICPAK No: 14102

*Ministry of Education
State Department for Post Training and Skills Development
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For the year ended 30 June, 2019*

VII. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2019

		2018-2019	2017-2018
		Kshs	Kshs
Receipts for operating income			
Exchequer Releases	1	56,053,900	0
Payments for operating expenses			
Compensation of Employees	2	16,207,292	0
Use of goods and services	3	22,374,000	0
Adjusted for: Adjustments during the year			
Net cash flow from operating activities		17,472,608	0
CASHFLOW FROM INVESTING ACTIVITIES			
Proceeds from Sale of Assets			
Acquisition of Assets	4	17,452,182	0
Net cash flows from Investing Activities			
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Domestic Borrowings			
Proceeds from Foreign Borrowings			
Repayment of principal on Domestic and Foreign borrowing			
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		20,426	0
Cash and cash equivalent at BEGINNING of the year		0	0
Cash and cash equivalent at END of the year		20,426	0

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 30TH September 2019 and signed by:



Principal Secretary
Name: Alfred Cheruiyot CBS



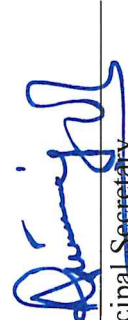
Principal Accounts Controller
Name: CPA James Sakwa
ICPAK No: 14102

*Ministry of Education
State Department for Post Training and Skills Development
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**VIII. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT AND DEVELOPMENT COMBINED FOR THE YEAR
ENDED 30 JUNE 2019**

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases			75,455,000	56,053,900	19,401,000	74%
TOTAL RECEIPTS			75,455,000	56,053,900	19,401,000	74%
PAYMENTS						
Compensation of Employees	9,335,000	9,335,000	18,670,000	16,207,292	2,462,708	87%
Use of goods and services	7,776,375	26,758,625	34,535,000	22,374,000	12,161,000	65%
Acquisition of Assets	15,000,000	7,250,000	22,250,000	17,452,182	4,797,818	78%
TOTAL PAYMENTS	32,111,375	43,343,625	75,455,000	56,033,474	19,421,526	74%

The entity financial statements were approved on 30th September, 2019 and signed by:


Principal Secretary
Name: Alfred Cheruiyot CBS

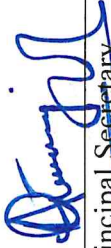

Principal Accounts Controller
Name: CPA James Sakwa
ICPAK No: 14102

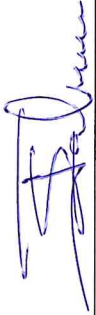
Ministry of Education
State Department for Post Training and Skills Development
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I. SUMMARY STATEMENT OF APPROPRIATION: RECURRENT FOR THE YEAR ENDED 30 JUNE 2019

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases	45,455,000	30,000,000	75,455,000	56,053,900.00	19,401,100	74%
Other Receipts						
TOTAL RECEIPTS	45,455,000	30,000,000	75,455,000	56,053,900	19,401,100	74%
PAYMENTS						
Compensation of Employees	9,335,000	9,335,000	18,670,000	16,207,292	2,462,708	87%
Use of goods and services	7,776,375	26,758,625	34,535,000	22,374,000	12,161,000	65%
Acquisition of Assets	15,000,000	7,250,000	22,250,000	17,452,182	4,797,818	78%
Finance Costs, including Loan Interest						
Other Payments						
TOTAL PAYMENTS	32,111,375	43,343,625	75,455,000	56,033,474	19,421,526	74%

The entity financial statements were approved on 30th September, 2019 and signed by:


Principal Secretary
Name: Alfred Cheruiyot CBS


Principal Accounts Controller
Name: CPA James Sakwa
ICPAK No: 14102

:

Ministry of Education
State Department for Post Training and Skills Development
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II. SUMMARY STATEMENT OF APPROPRIATION: DEVELOPMENT FOR THE YEAR ENDED 30 JUNE 2019

Receipt/Expense Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
RECEIPTS						
Exchequer releases						
TOTAL RECEIPTS						
PAYMENTS						
Compensation of Employees						
Use of goods and services						
Interest payments						
Subsidies						
Transfers to Other Government Units						
Other grants and transfers						
Social Security Benefits						
Acquisition of Assets						
TOTAL PAYMENTS						
Surplus/Deficit						

Note: There was no development budget during the year 2018/2019 to which the financial statements relate to.

The entity financial statements were approved on 30 September, 2019 and signed by:


Principal Secretary
Name: Alfred Cheruiyot CBS


Principal Accounts Controller
Name: CPA James Sakwa
ICPAK No: 14102

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III. BUDGET EXECUTION BY PROGRAMMES AND SUB-PROGRAMMES

Programme/Sub-programme	Original Budget 20xx Kshs	Adjustments Kshs	Final Budget 20xx Kshs	Actual on comparable basis Date, 20xx Kshs	Budget utilization difference Kshs
Programme 1					
General Administration, Planning and Support Services	45,455,000	30,000,000	75,455,000	56,033,474	19,421,526
Total	45,455,000	30,000,000	75,455,000	56,033,474	19,421,526

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

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IV. SIGNIFICANT ACCOUNTING POLICIES FOR THE YEAR ENDED 30 JUNE 2019

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

1. Statement of Compliance and Basis of Preparation

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

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

2. Reporting Entity

The financial statements are for the *State Department for Post Training and Skills Development*. The financial statements encompass the reporting entity as specified under section 81 of the PFM Act 2012 and also comprise of the following development projects implemented by the entity:

3. Reporting Currency

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

4. Significant Accounting Policies

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

a) Recognition of Receipts

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

Tax Receipts

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

SIGNIFICANT ACCOUNTING POLICIES

- **Transfers from the Exchequer**

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

- **External Assistance**

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

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

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

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

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of Employees**

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

- **Use of Goods and Services**

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

- **Interest on Borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES 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.

- **Acquisition of Fixed Assets**

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

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

5. In-kind contributions

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

6. Third Party Payments

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

7. Cash and Cash Equivalents

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

Restriction on Cash

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

Amounts maintained in deposit bank accounts are restricted for use in refunding third party deposits. As at 30th June 2019, this amounted to Kshs 0 compared to Kshs 0 in prior period as indicated on note 0x.

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SIGNIFICANT ACCOUNTING POLICIES

8. Accounts Receivable

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

9. Accounts Payable

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

10. Pending Bills

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

11. Budget

The budget is developed on a comparable accounting basis (cash basis except for imprest and deposits, which are accounted for on an accrual basis), the same accounts classification basis, and for the same period as the financial statements. The original budget was approved by Parliament on June 2018 for the period 1st July 2018 to 30th June 2019 as required by Law and there were two supplementary adjustments to the original budget during the year.

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

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

12. Comparative Figures

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

SIGNIFICANT ACCOUNTING POLICIES

13. Subsequent Events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended 30th June 2019.

14. Errors

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

During the year, errors that have been corrected are disclosed under note 26 explaining the nature and amounts.

15. Related Party Transactions

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

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V. NOTES TO THE FINANCIAL STATEMENTS

1 EXCHEQUER RELEASES

Description	2018 -2019	2017 -2018
	Kshs	Kshs
Total Exchequer Releases for quarter 1	1,000,000	0
Total Exchequer Releases for quarter 2	18,131,400	0
Total Exchequer Releases for quarter 3	7,171,900	0
Total Exchequer Releases for quarter 4	29,750,600	0
Total	56,053,900	0

2 COMPENSATION OF EMPLOYEES

	2018 -2019	2017 -2019
	Kshs	Kshs
Basic salaries of permanent employees	11,967,816	0
Personal allowances paid as part of salary	4,239,476	0
Total	16,207,292	0

3 USE OF GOODS AND SERVICES

	2018 -2019	2017 -2018
	Kshs	Kshs
Communication, supplies and services	992,993	0
Domestic travel and subsistence	10,152,435	0
Foreign travel and subsistence	2,737,184	0
Printing, advertising and information supplies & services	21,200	0
Training expenses	465,680	0
Hospitality supplies and services	2,179,057	0
Specialized materials and services	500	0
Office and general supplies and services	2,293,340	0
Fuel and Lubricants	1,926,450	
Other operating expenses	990,089	0
Routine maintenance – vehicles and other transport equipment	590,072	0
Routine maintenance – other assets	25,000	0
Total	22,374,000	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

4 ACQUISITION OF ASSETS

Non-Financial Assets	2018 -2019	2017 -2018
	Kshs	Kshs
Refurbishment of Buildings	240,175	0
Purchase of Vehicles and Other Transport Equipment	13,857,024	0
Purchase of Office Furniture and General Equipment	2,994,983	0
Research, Studies, Project Preparation, Design & Supervision	360,000	
Total	17,452,182	0

5 Bank Accounts

Name of Bank, Account No. & currency	Amount in bank account currency	Indicate whether recurrent, Development, deposit e.t.c	Exc rate (if in foreign currency)	2018 -2019	2017 -2018
				Kshs	Kshs
State Dept. Post Train & Skills Development 1000385693	20,426	Recurrent	N/A	20,426	0
Total	20,426			20,426	0

5. B: CASH IN HAND

	2018 -2019	2017 -2018
	Kshs	Kshs
Cash in Hand – Held in domestic currency	0	0
Cash in Hand – Held in foreign currency	0	0
Total	0	0

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

6 FUND BALANCE BROUGHT FORWARD

Description	2018 -2019	2017 -2018
	Kshs	Kshs
Bank accounts	20,426	0
Cash in hand	0	0
Accounts Receivables	0	0
Accounts Payables	0	0
Total	20,426	0

7 RELATED PARTY DISCLOSURES

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

The following comprise of related parties to the

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

Related party transactions:

	2018- 2019	2017- 2018
	Kshs	Kshs
Key Management Compensation		
<u>Transfers to related parties</u>		
Transfers to other MDAs	0	0
Transfers to SCs and SAGAs	0	0
Transfers to Development Project	0	0
Transfers to County Governments	0	0
Transfers to non reporting secondary and primary Schools	0	0
Total Transfers to related parties		
<u>Transfers from related parties</u>		
Transfers from the Exchequer	56,053,900	
Transfers from other MDAs	0	0
(Insert any other transfers received)	0	0
Total Transfers from related parties	56,053,900	

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8 . OTHER IMPORTANT DISCLOSURES

8.1: PENDING ACCOUNTS PAYABLE (See Annex 1)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	0	0	0	
Construction of civil works	0	0	0	
Supply of goods	0	0	0	1,783,900
Supply of services	0	0	0	1,480,665
Total				3,264,565

8.2: PENDING STAFF PAYABLES (See Annex 2)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0	0	0	0
Middle management	0	0	0	0
Unionisable employees	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

8.3: OTHER PENDING PAYABLES (See Annex 3)

	Balance b/f FY 2017/2018	Additions for the period	Paid during the year	Balance c/f FY 2018/2019
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
Total	0	0	0	0

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VI. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

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

Since this department is reporting for the first time, there were no issues raised by the external auditor hence no recommendations in the previous period.



Principal Secretary
Name: Alfred Cheruiyot CBS



Principal Accounts Controller
Name: CPA James Sakwa
ICPAK No: 14102

*Ministry of Education
State Department for Post Training and Skills Development
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ANNEX 1 - ANALYSIS OF PENDING ACCOUNTS PAYABLE

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2019	Comments
	A	B	c	d=a-c		
Construction of buildings						
Sub-Total						
Construction of civil works						
Sub-Total						
Supply of goods						
5. Lyrical Traders	408,000				408,000	No Exchequer
6. Kenmore Enterprises	267,750				267,750	No Exchequer
7. Seruka International	309,900				309,900	No Exchequer
8. Chrispen Agencies	89,750				89,750	No Exchequer
9. Kenmore Enterprises	137,500				137,500	No Exchequer
10. Fair Sales Ventures	131,000				131,000	No Exchequer
11. Joely General Supplies	315,000				315,000	No Exchequer
12. Solid Furniture Business Se	59,000				59,000	No Exchequer
13. Venyte Supplies	66,000				66,000	No Exchequer
Sub-Total	1,783,900				1,783,900	
Supply of services						
14. Emmola Trading Company	746,879				746,879	No Exchequer
15. Kenya Safari Lodges & Ho	474,500				474,500	No Exchequer
16. Wamera Auto Mechanical	229,786				229,786	No Exchequer
17. Fine Tune Motors	29,500				29,500	No Exchequer
Sub-Total	1,480,665				1,480,665	
Grand Total	3,264,565				3,264,565	

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ANNEX II – SUMMARY OF FIXED ASSET REGISTER

Asset class	Historical Cost b/f (Kshs) 2018/2019	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) 2019/2020
Land					
Buildings and structures	0	240,175	0	0	240,175
Transport equipment	0	13,857,023	0	0	13,857,023
Office equipment, furniture and fittings	0	2,994,984	0	0	2,994,984
Intangible assets	0	360,000			360,000
Total		17,452,182			17,452,182