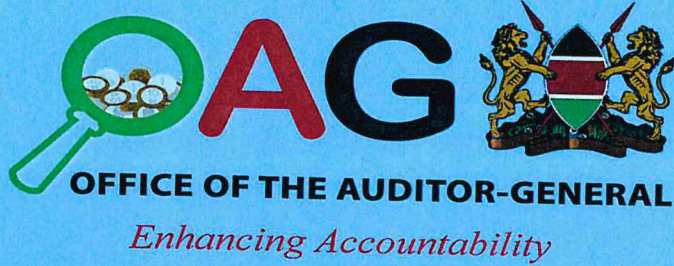


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 01 OCT 2020

DAY:
THURSDAY

OF

THE AUDITOR-GENERAL

TABLED
BY:
CLERK AT
THE TABLE:

Leader of the Majority Party

R. U. Nyanjani

ON

**KENYA YOUTH EMPLOYMENT
OPPORTUNITIES PROJECT
(CREDIT NO. 5812-KE)**

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

**NATIONAL INDUSTRIAL TRAINING
AUTHORITY**



Project Name: KENYA YOUTH EMPLOYMENT AND OPPORTUNITIES PROJECT

Implementing Entity: NATIONAL INDUSTRIAL TRAINING AUTHORITY

PROJECT CREDIT NUMBER: IDA-5812-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

CONTENTS	PAGE
1. PROJECT INFORMATION AND OVERALL PERFORMANCE.....	i
2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES.....	ix
3. REPORT OF THE INDEPENDENT AUDITORS ON THE KYEOP PROJECT.....	x
4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2017	1
5. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2017.....	2
6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2017	3
7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS.....	4
8. NOTES TO THE FINANCIAL STATEMENTS.....	5
9. OTHER IMPORTANT DISCLOSURES	13
10. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS	14

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The Project's Official Name is

Kenya Youth Employment and Opportunities Project

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

Address: The project offices are headquartered in Nairobi, Nairobi County, Kenya.

The address of its registered office is:

Commercial Street, Industrial Area Nairobi.

P.O Box 74494-00200, Nairobi

The project also has county offices in the following counties:

- Mombasa
- Kisumu
- Nakuru
- Kwale
- Kilifi
- Mandera
- Kakamega
- Migori
- Turkana
- Nyandarua
- Kitui
- Kiambu

Contacts: The following are the project contacts

Telephone: (+254) -020-2695586/9

E-mail: directorgeneral@nita.go.ke

Website: www.nita.go.ke

1.2 Project Information

Project Start Date:	The project start date was 20/05/2016
Project End Date:	The project end date is 31/12/2021
Project Manager:	The Project Director is Mr Joseph Kinuthia
Project Sponsor:	The project sponsor is the International Development Association

***NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019***

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the overall supervision of the Ministry of Public Service Youth and Gender Affairs (MPSYGA). NITA-KYEOP Reports through its line Ministry, the Ministry of Labour and Social Protection (ML&SP).
Project number	5812-KE
Strategic goals of the project	The strategic goals of the project are as follows: (i) Increase Employment for Youth (ii) Increase Earning Opportunities for Youth
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Improving Youth Employability (ii) Support for Job Creation (iii) Improving Labour Market Information (iv) Strengthening Youth Policy Development and Project Management
Other important background information of the project	The project consists of four components to be implemented by four agencies. Component 1, being implemented by NITA and MPSYGA addresses the skills mismatch of youth by engaging training providers and private sector employers to offer training and work experience to targeted youth. Component 2, being implemented by Micro Small Enterprise Authority(MSEA), responds to the need for job creation with initiatives to help launch new businesses, support innovative approaches to improve job and earning opportunities among the hard to serve youth. Component 3 being implemented by ML&SP, plans to improve access to and quality of labour market information. Component 4, being implemented by MPSYGA provides support for strengthening youth policy development, monitoring and evaluation and general supervision of the entire project.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Improving Youth Employability (ii) Support for Job Creation (iii) Improving Labour Market Information (iv) Strengthening Youth Policy Development and Project Management
Project duration	The project started on 20 th of May 2016 and is expected to run until 31 st December 2021.

**NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019**

1.4 Bankers

The following is the banker for the current year:



- (i) Kenya Commercial Bank

1.5 Auditors




The project is audited by the Office of the Auditor General.

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
Dr. Kamau Gachingi 	Chairman, National Industrial Training Board	B.Sc. (Hons) in Materials Science, University of Bath (UK) 1985-1988 M.S. in Solid State Science, IMRL, The Pennsylvania State University (USA) 1990-1993 PhD. in Solid State Science, IMRL, The Pennsylvania State University (USA) 1993-1996	Chair of the AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP
Jacqueline Mugo 	Member– National Industrial Training Board representing FKE	Bachelor of laws (LLB, HONS) Higher Diploma in Human Resource Management	Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP


NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019

<p>Eng. Aram Mbui</p> 	<p>Member – National Industrial Training Board representing FKE</p>	<ul style="list-style-type: none"> • Chairman Finance and Levy Administration Committee NITB • 1987 to date – Managing Director Rift Valley Machinery Services; • 1978-1987 –Senior Management Unilever Group 	<p>Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP</p>
<p>Ernest Nadome</p> 	<p>Vice Chairman National Industrial Training Board</p>	<p>Chairman Human Resource and Governance committee NITB</p> <p>MA in Labour Management Relations</p>	<p>Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP</p>
<p>Hirji Shah. OGW</p> 	<p>Member– National Industrial Training Board representing FKE</p>	<p>Chairman Audit Risk Management committee NITB</p> <p>Been in business for over 60 years,50 in leadership positions;</p> <p>Been MD/Chairman in Kenya & several regional companies;</p> <p>Been Chairman FKE, East African Business Council and others;</p>	<p>Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP</p>

NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019

<p>Rajen Shah</p> 	<p>Member – National Industrial Training Board Representing Special Interests</p>	<ul style="list-style-type: none"> • Chairman Industrial Training Sector Committee NITB • Founding CEO of Multimoto Co. Ltd to present • He is trained in, sales consulting, production operations, R & D, projects etc. 	<p>Member - AD HOC Steering Committee of the Board Charged with the Overall Stewardship of NITA-KYEOP</p>
<p>Stephen Ogenga</p> 	<p>Ag. Director General</p>	<p>M. Eng. Sc. (Computer Engineering) B. Eng. Tech. (Electrical/Electronic) Member IEEE Member (Inst. Of Eng. Australia)</p>	<p>Overall stewardship of the Authority's Activities including Finance and Administration</p>
<p>Joseph Kinuthia</p>	<p>Project Director</p>	<p>Bachelor of Science CPA(K)</p>	<p>General management of all project inputs, outputs and related activities under Component 1 of the KYEOP</p>
<p>William Mwanza</p>	<p>Ag. Director Industrial Training</p>	<p>Bachelor of Philosophy Mechanical Engineering</p>	<p>Assist in Overall stewardship of the Authority's Activities including Finance and Administration</p>

NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019

Boniface Kitili	Operations Manager	MSc in Entrepreneurship Development, MSc in Applied Management & Leadership, Higher Diploma in Entrepreneurship Development and Diploma in Technical Education - Mechanical Engineering Option	Manage the operations of the project
Donald Kimutai	Project Auditor	Bachelor of Business Management CPA(K)	Manage all the internal audits of the Project
Julius Ndenge 	Chief Accountant	MBA from Kenyatta University BCOM Finance, CPA (K)	Manage all the financial and accounting activities of the Authority
Solomon Aswani	Project Accountant	MBA (University of Nairobi), Bachelor of Commerce (University of Nairobi), CPA(K)	Manage all the financial and accounting activities of the KYEOP-NITA component
Beartice Omala	Project Procurement Officer	Bachelor of Commerce(JKUAT), Post Graduate Diploma in Purchasing and Supplies Management(UON), CIPS Level 4	Manage all the procurement processes of the KYEOP-NITA component

***NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019***

1.7 Funding summary

The Project is for a duration of 5 years from 2016 to 2021 with an approved budget of US\$ 58,000,000 (SDR 41,170,000 as per the Financing Agreement) equivalent to KShs 5,800,000,000 as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30/06/2019)		Undrawn balance to date (30/06/2019)	
	Donor currency	KShs	Donor currency	KShs	Donor currency	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Credit	USD	KSHS	USD	KSHS	USD	KSHS
International Development Association	58,000,000	5,800,000,000	9,472,575	959,287,641	47,800,063	4,840,712,359
Total	58,000,000	5,800,000,000	9,472,575	959,287,641	47,800,063	4,840,712,359

1.8 Summary of Overall Project Performance:

- The Budget approved for the financial year was Kshs 928,187,007. This comprised a balance of Kshs 88,187,007 at the beginning of the financial year and National Treasury estimates, revised/supplementary and approved of Kshs 840,000,000 for the 2018-2019 financial year. Receipts for the year totalled Kshs 705,407,641 inclusive of a miscellaneous receipt of Kshs 120,000. Together with the balance brought forward the aggregate receipts totalled to kshs 793,594,648, representing 85% of the approved budget for the year. The project was able to absorb funds to the tune of Kshs 514,371,728 representing an absorption rate of 55% of the overall budget. This rate of absorption was slightly below the rate achieved in the previous year majorly as a result of late on boarding of beneficiary youth from the Ministry of Public Service, Youth and Gender Affairs(MPSYGA). In addition, actual numbers of beneficiary youth received by NITA from MPSYGA were slightly less compared to the numbers that had been budgeted for as a result of attrition. Major funds absorption related to payment of stipends and fees to beneficiary youths and Training providers respectively, Capacity building through foreign travel and Preparatory activities through domestic travel, salaries for consultants and pedagogical upskilling of identified Master Craftsmen.
- More progress is expected to be achieved in terms of absorption, in the next financial year as a result of strict adherence to timelines as stipulated in the payment protocol and more importantly, close collaboration with MPSYGA in ensuring strict adherence to timelines are met in on boarding of beneficiary youths, transition to NITA and reduction of attrition.

1.9 Summary of Project Compliance:

- No significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants were reported in the financial year.

2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Director General* for the **Authority** (NITA) and the *Project Director* for **Kenya Youth Employment and Opportunities Project (NITA-KYEOP)** 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 ended on June 30, 2019. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The *Director General* for the **Authority** and the *Project Director* for **NITA-KYEOP** 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 *Director General* for the **Authority** and the *Project Director* for **NITA-KYEOP** 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, 2019, and of the Project's financial position as at that date. The *Director General* for the **Authority** and the *Project Director* for **NITA-KYEOP** 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 *Director General* for the **Authority** and the *Project Director* for **NITA-KYEOP** 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

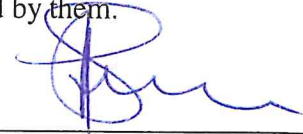
The Project financial statements were approved by the *Director General* for the **Authority** and the *Project Director* for **NITA-KYEOP** on 26th of August, 2019 and signed by them.



Ag. Director General
Stephen Ogenga



Project Director
Joseph Kinuthia



Project Accountant:
Solomon Aswani
ICPAK Member No:6885

3. REPORT OF THE INDEPENDENT AUDITORS ON THE NITA-KYEOP PROJECT

REPORT ON FINANCIAL STATEMENTS

We have audited the accompanying financial statements of *NITA-KYEOP*, set out on pages 1 to '22 which comprise the statement of receipts and payments for the financial year/period ended June 30, 2019, and a summary of significant accounting policies and other explanatory notes.

Responsibility for the Financial Statements

The *Director General* for the **Authority** and the *Project Director* for *NITA-KYEOP* are responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (IPSAS). This responsibility includes designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error, selecting and applying appropriate accounting policies, and making accounting estimates that are reasonable in the circumstances.

Auditor's Responsibility

Our responsibility is to express an independent opinion on these financial statements based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depended on our professional judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, we considered the internal controls relevant to the company's preparation and fair presentation of the financial statements in order to design audit procedures that were appropriate in the circumstances, but not for the purpose of expressing an opinion on the company's internal controls. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion the accompanying financial statements give a true and fair view of the state of financial affairs of the *NITA-KYEOP* for the financial year/period ended June 30, 2019 in accordance with International Public Sector Accounting Standards (IPSAS).

*NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019*

REPORT ON PROJECT PERFORMANCE AND VALUE FOR MONEY ACHIEVEMENT

Based on our audit, we report that nothing came to our attention to indicate substantial non-achievement of value for money objectives. However, we identified a few minor cases of non-achievement of value for money objectives, which have been included in our separate Management Letter to the *Director General* for the Authority and the *Project Director*.

REPORT ON COMPLIANCE WITH APPLICABLE LAWS AND REGULATIONS

Based on our audit, we report that nothing came to our attention to indicate substantial non-compliance with applicable laws and regulations, as well as essential external financing covenants. However, we identified a few minor cases of non-compliance, which have been included in our separate Management Letter to the *Director General* for the Authority and the *Project Director*.

REPORT ON CONTRACTS WITH DEBARRED FIRMS

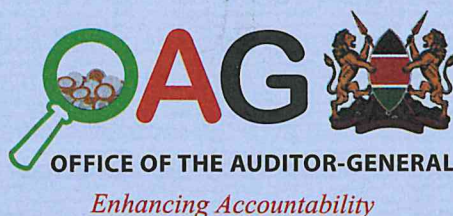
Based on our audit, we report that nothing came to our attention to indicate that debarred firms, both by the government and external financiers, were awarded any contracts under the Project during the financial year/period under review.

Auditor General, KENYA

Date

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 KENYA YOUTH EMPLOYMENT OPPORTUNITIES PROJECT (CREDIT NO. 5812-KE) FOR THE YEAR ENDED 30 JUNE, 2019 – NATIONAL INDUSTRIAL TRAINING AUTHORITY

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenya Youth Employment and Opportunities Project (Credit No. 5812-KE) set out on pages 1 to 18, which comprise the statement of financial assets as at 30 June, 2019, statement of receipts and payments, statement of cash flows and the statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Kenya Youth Employment and Opportunities Project 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 Credit Agreement No.5812-KE dated 4 July, 2016 between the International Development Association (IDA) and the Government of Kenya and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

Unsupported Payments

As disclosed under Note 8.6 to the financial statements, the statement of receipts and payments reflects purchase of goods and services of Kshs.416,567,658 which includes training expenditure of Kshs.300,236,916. Included in training expenses is Kshs.1,752,279 paid to Kenyatta University out of which an expenditure amounting to Kshs.351,845 had not been supported with invoices. Further, comparison of payroll from the centers and payment schedules from headquarters resulted to unreconciled variance of Kshs.7,294,500.

In view of the foregoing, purchase of goods and services of Kshs.300,236,916 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kenya Youth Employment and Opportunities Project 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 qualified opinion.

Emphasis of Matter

Non-Remittance of Erroneous Miscellaneous Receipts

As disclosed under Note 8.4 to the financial statements, the statement of receipts and payments reflects miscellaneous receipts of Kshs.120,000. This amount has been explained to have been erroneously deposited in the Project account by the Ministry of Environment. The Management explained that the amount relates to conference income that should have been banked to the National Industrial Training Authority (NITA) account. The error had not been corrected by the time the audit exercise was concluded.

My opinion is not modified in respect to this matter

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

Budget Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.928,187,007 and Kshs.793,474,648 respectively resulting to an under-funding of Kshs.134,712,359 or 15% of the budget. Similarly, the Project spent Kshs.518,719,342 or 35% of the approved budget of Kshs.928,187,007. Management has attributed the under absorption to non-recruitment of additional staff and late procurement process.

The under absorption could have affected the planned activities and could have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else

has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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, except for the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, 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

1. Ineffective Project Monitoring and Evaluation

The Management spent Kshs.300,236,916 on training expenses relating to stipend to beneficiary youth and fees for master craftsmen and formal training providers for the months of June, 2018 to June, 2019. An audit inspection during the month of September, 2019 revealed that some stations were not opened throughout the working hours and attendance registers for both trainers and trainees were not maintained and updated daily as required. Further, in Mombasa County, with ninety-three (93) craftsmen based in all the eight (8) sub counties, only one Project Coordinator was supposed to carry out physical spot checks and attendance monitoring by commuting to the sub counties.

The feasibility of the coordination could not be confirmed or whether there are measures to ensure effectiveness of Internal Controls put in place to ensure the Project succeeds.

2. Untagged Fixed Assets

The statement of financial assets reflects total assets of Kshs.109,141,639 as disclosed under Note 8.7 to the financial statements. Included in this figure are assets worth Kshs.9,113,180 that had not been tagged and serialized for ease of identification. Further, no evidence was made available to prove that the assets were verified quarterly as required by the project implementation manual.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by International Development Association (IDA), I report based on my audit, that: -

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and,
- iii. The Project's financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to liquidate the Program 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 Project 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project'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 Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


 Nancy Gathungu
AUDITOR-GENERAL

Nairobi


22 September, 2020

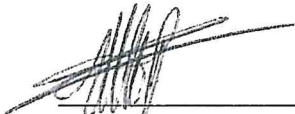
NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019

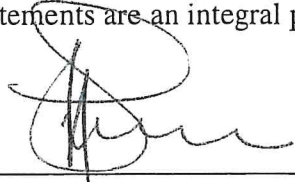
4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2019

	Note	2018/19		2017/18		Cumulative to-date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Proceeds from domestic and foreign credits	8.3	705,287,641	0	257,516,304	0	962,803,945
Miscellaneous receipts	8.4	120,000	0	0	0	120,000
TOTAL RECEIPTS		705,407,641	0	257,516,304	0	962,923,945
PAYMENTS						
Compensation of employees	8.5	25,515,634	0	13,891,163	0	39,406,797
Purchase of goods and services	8.6	416,567,658	0	122,932,544	0	539,500,202
Acquisition of non-financial assets	8.7	76,636,050	0	32,505,589	0	109,141,639
TOTAL PAYMENTS		518,719,342	0	169,329,296	0	688,048,638
SURPLUS/DEFICIT		186,688,299	0	88,187,008	0	274,875,307

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


 Ag. Director General
 Stephen Ogenga


 Project Director
 Joseph Kinuthia


 Project Accountant
 Solomon Aswani
 ICPAK Member No:6885

*NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019*

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

	Note	2018/19 KShs	2017/18 KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Cash Balances	8.8	272,398,448	88,187,008
Outstanding Imprests	8.11	2,476,859	0
TOTAL FINANCIAL ASSETS		274,875,307	88,187,008
REPRESENTED BY			
Fund balance b/fwd	8.10	88,187,008	63,980,963
Surplus/Deficit for the year		186,688,299	24,206,045
NET FINANCIAL POSITION		274,875,307	88,187,008

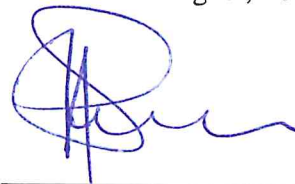
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th of August, 2019 and signed by:



Ag. Director General
Date



Project Director
Date




Project Accountant
Date

ICPAK Member No:6885

6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2019

	Note	2018/19 KShs	2017/18 KShs
Receipts for operating activities			
Proceeds from domestic and foreign credits	8.3	705,287,641	157,516,304
Miscellaneous receipts	8.4	120,000	0
Payments for operating activities			
Compensation of employees	8.5	25,515,634	13,891,163
Purchase of goods and services	8.6	416,567,658	86,913,507
Increase in Accounts Receivables (Outstanding Imprests)	8.11	2,476,859	0
Net cash flow from operating activities		260,847,490	56,711,634
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8.7	76,636,050	32,505,589
Net cash flows from Investing Activities		76,636,050	32,505,589
NET INCREASE IN CASH AND CASH EQUIVALENT		184,211,440	24,206,045
Cash and cash equivalent at BEGINNING of the year		88,187,008	63,980,963
Cash and cash equivalent at END of the year		272,398,448	88,187,008

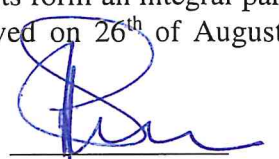
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 26th of August, 2019 and signed by:



 Ag. Director General
 Date



 Project Director
 Date




 Project Accountant
 Date
 ICPAK MemberNo.6885

*NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019*

7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign credits	978,187,007	(50,000,000)	928,187,007	793,474,648	134,712,359	85%
Miscellaneous receipts	0	0	0	120,000	(120,000)	0
Total Receipts	978,187,007	(50,000,000)	928,187,007	793,594,648	134,592,359	85%
Payments						
Compensation of employees	53,928,000	0	53,928,000	25,515,634	28,412,366	47%
Purchase of goods and services	826,014,042	(50,000,000)	776,014,042	416,567,658	359,446,384	54%
Acquisition of non-financial assets	98,244,965	0	98,244,965	76,636,050	21,608,915	78%
Total Payments	978,187,007	(50,000,000)	928,187,007	518,719,342	409,467,665	56%

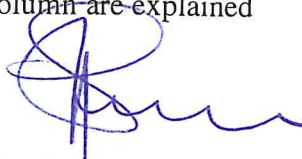
Note: The significant budget utilisation/performance differences in the last column are explained in **Annex 1** to these financial statements.



Ag. Director General
Date



Project Director
Date



Project Accountant
Date
ICPAK Member No.6885

8. NOTES TO THE FINANCIAL STATEMENTS

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

8.1 Basis of Preparation

8.1.1. 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.

8.1.2. Reporting entity

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

8.1.3. Reporting currency

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

8.2 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.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **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.

- **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) Cash and cash equivalents

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

d) 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.

e) 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 are 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.

f) 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.

g) 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.

*NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.3 PROCEEDS FROM DOMESTIC AND FOREIGN CREDITS

During the 12 months to 30 June 2019 we received credits from the donor through our Parent Ministry:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						FY 2018/19	FY 2017/18
						KShs	KShs
Credits Received from Multilateral Donors (International Organisations)							
International Development Association						705,287,641	157,516,304
Total						705,287,641	157,516,304

*. The Proceeds received for the financial year amounted to Kshs 705,287,641.

*NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.4 MISCELLANEOUS RECEIPTS

	FY 2018/19			FY 2017/18	Cumulative to- date
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts		
	KShs	KShs	KShs		
Other receipts not classified elsewhere	120,000	0	0	0	120,000
	<u>120,000</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>120,000</u>

[Miscellaneous receipts reported relate to receipts from the Ministry of Environment that do not relate to the Project but may relate to Conference income for the Authority that will be transferred in the subsequent financial year once confirmed]

8.5 COMPENSATION OF EMPLOYEES

	FY 2018/19			FY 2017/18	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs		
-					
Basic wages of temporary employees(contractual employees/consultants)	25,515,634	0	25,515,634	13,891,163	39,406,797
Total	<u>25,515,634</u>	<u>0</u>	<u>25,515,634</u>	<u>13,891,163</u>	<u>39,406,797</u>

NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019

8.6 PURCHASE OF GOODS AND SERVICES

	FY 2018/19	Restated FY	Cumulative to- date
	Payments made by the	2017/18	
	Entity in Cash	Total Payments	
	KShs	KShs	KShs
Office General, utilities, supplies and services	12,837,097	12,837,097	13,898,339
Communication, supplies and services	2,416,060	2,416,060	3,373,902
Domestic travel and subsistence	43,920,877	43,920,877	60,313,596
Foreign travel and subsistence	11,272,433	11,272,433	28,872,552
Printing, advertising and – information supplies & services	3,479,288	3,479,288	4,159,453
Rentals of produced assets	630,000	630,000	630,000
Training payments	300,236,916	300,236,916	346,199,087
Hospitality supplies and services	2,338,537	2,338,537	3,045,937
Insurance costs	13,174,045	13,174,045	15,247,845
Other operating payments(Contracted Technical Services/pedagogy upskilling and Bank Charges)	23,828,321	23,828,321	61,325,407
Routine maintenance – vehicles and other transport equipment	30,000	30,000	30,000
Fuel, Oil and Lubricants	2,404,084	2,404,084	2,404,084
Total	416,567,658	416,567,658	539,500,202

[Training payments relate to Stipends to beneficiary youth and Fees for Master Craftsmen and Formal Training Providers for the months of June 2018 to May 2019 for cycle 1 and 2. Other operating payments relate to Pedagogical upskilling of identified Master Craftsmen and Bank charges. Foreign Travel relates to Capacity building of project implementation unit members to Arusha, Turin and Kampala in terms of per diem, course fees and air fare. Domestic travel relates to per diem and air/road fare for project implementation unit members for spot checks, Master Craftsmen sensitization, due diligence and procurement evaluation purposes,]

NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.7 ACQUISITION OF NON-FINANCIAL ASSETS

	FY 2018/19		Restated FY 2017/18	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties		
	KShs	KShs	KShs	KShs
Purchase of vehicles & other transport equipment	46,645,000	0	0	46,645,000
Purchase of specialised plant, equipment and machinery	8,040,382	0	15,179,619	23,220,001
Purchase of office furniture & general equipment	21,950,668	0	17,325,970	39,276,638
Total	76,636,050	0	32,505,589	109,141,639

[Purchase of household furniture for the 2017/18 financial year has been included under purchase of office furniture & general equipment in the 2018/19 financial year. This includes laptops, desktop computers, tablets, printers, LED Projector screen and furniture purchased for PIU staff in Nairobi and County Project Coordinators in the counties earlier mentioned. Purchase of Specialised equipment relates to Purchase of the M.I.S system software to cater for the operations of the project especially in Stipends for youth and fees management for Master craftsmen and Formal Training Providers. Purchase of Vehicles relates to 10 vehicles purchased meant for the 10 counties in cycle 1 and 2)

*NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.8 CASH AND CASH EQUIVALENTS C/FWD

Cash Balances

	2018/19	2017/18
	KShs	KShs
Cash Balance	272,398,448	88,187,008
Total	272,398,448	88,187,008

The project had a Cash Book balance of Kshs 272,398,448 as reflected in the end of year bank reconciliation report.

8.9 E CASH AND CASH EQUIVALENTS B/FWD

	2018/19	2017/18
	KShs	KShs
Bank accounts	88,187,008	63,980,963
Total	88,187,008	63,980,963

NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019

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)
		year under review			
KYEOP-NITA/MGT-LT/2017-2018	Compensation of Employees-Irregular Recruitment of Caroline Chege. The recruitment was in breach of what is stipulated in the Human Resource Manual and best practices	The criteria that was used in recruiting consultants for the project was as per the world bank guidelines on selection and employment of consultants. The guidelines allow for the submission of Expression of Interest via electronic means. Caroline Chege's application for the position of County Project Assistant was received via our official email address on 13/06/2017	Project Procurement Officer Beatrice Omala	Resolved	
KYEOP-NITA/MGT-LT/2017-2018	Cash and Cash Equivalents- Bank Charges reported were high vis a vis the number of transactions reported	This was occasioned by the use of KCB Quick Pay payment platform in disbursing funds to the accounts of youth and training	Project Accountant Solomon Aswani	Resolved	

NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019

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)
		providers during the month of May and June 2018. By use of Coop net for Cooperative account holders and Eazzy Remittance for Equity account holders bank charges have reduced drastically considering the number of transactions accomplished specifically on stipends and fees payments.			
KYEOP-NITA/MG T-LT/2017-2018	Acquisition of Assets-Requisite documentations for payments to M/S Bosit Ventures for supply of office furniture were not made available for audit review.	Requisite documentations were eventually made available to the Auditors for review of	Project Procurement Officer Beatrice omala	Resolved	
KYEOP-NITA/MG T-LT/2017-2018	Weak Internal Controls in the Procurement and Accounting function- There was no segregation of duties in execution of	All necessary measures and controls had been addressed by engaging NITA staff when processing	Project Coordinator Joseph Kinuthia	Not Resolved	30/11/2019

NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019

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					
Proceeds from domestic and foreign credits	928,187,007	793,474,648	134,712,359	85%	The low receipt of funds was as a result of non-release of funds by the National Treasury as a result of low absorption of funds by the project and a higher bank balance reported by the project in the month of April and May 2019 bank statements
Miscellaneous receipts	0	120,000	(120,000)	0	
Total Receipts	928,187,007	793,594,648	134,592,359	85%	
Payments					
Compensation of employees	53,928,000	25,515,634	28,412,366	47%	The low absorption was majorly as a result of non-recruitment of other additional staff to the project. This included the Curriculum development specialist, M.I.S specialist, drivers, office assistants, procurement and accounts assistant, communication assistants. These positions had already been budgeted for in the year under review in anticipation of their recruitment

**NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019**

Purchase of goods and services	776,014,042	416,567,658	359,446,384	54%	The low absorption was majorly as a result of a higher allocation made on training cost vote to cater for stipends and fees for training provider as per the set timelines. Cycle 2 training was scheduled to begin in the month of September 2018, but began in the month of January 2019. Cycle 3 was scheduled to begin in the month of March 2019 but began in June 2019. This had a negative effect in our absorption as a result of delays in receipt of these beneficiary youth from the Ministry of Public service, youth and gender affairs as per the set timelines. Funds budgeted could only be incurred once we received these youth .
Acquisition of non-financial assets	98,244,965	76,636,050	21,608,915	78%	The low absorption was brought about by late procurement process of 5 additional vehicles for cycle 3 counties of Mandera, Nyandarua, Kisii and Kilifi
Total payments	928,187,007	518,719,342	409,467,665	56%	

Explain all variance below 90% and above 100%

NITA-KYEOP Project
Reports and Financial Statements
For the financial year ended June 30, 2019

ANNEX 2A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
	a	b	c	d=a-c		
Supply of goods						
1. Purchase of stationeries and taxes withheld	1,728,274	23/6/2018	1,728,274	0	1,728,274	All pending bills paid under year of review
Sub-Total	1,728,274			0	1,728,274	
Supply of services						
2. Stipends for youth and fees for Formal Training Providers	13,296,523	23/6/2018	13,296,523	0	13,296,523	All pending bills paid under year of review
Sub-Total	13,296,523			0	13,296,523	
Grand Total	15,024,798			0	15,024,798	

Thursday, July 11, 2019

Industrial Area,
Enterprise Road,
P.O. Box 18031 - 00500,
Nairobi, Kenya.
Tel: +254 20 6530130,
6540054
Mobile: +254 711012000/
734 108200

NATIONAL INDUSTRIAL TRAINING AUTHORITY,
P. O Box 74494 -00200,
Nairobi Kenya.

Dear Sir/Madam,

**RE: NATIONAL INDUSTRIAL TRAINING AUTHORITY CERTIFICATE OF
BALANCE**

Attached please, find your certificate of balance as at 30th June 2019.

Yours sincerely,


NAISANKAU KANTITO
BRANCH MANAGER

/Encl

Kencom House,
Moi Avenue,
P.O. Box 48400 - 00100,
Nairobi, Kenya.
Tel: +254 20 3270000,
2852000, 252886/9
Mobile: +254 711012000/
734 108200

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT1919228796

KCB INDUSTRIAL AREA
.....

11 JUL 2019
.....

Certified that the balance at the
TRAINING AUT-KYEOP
.....

CREDIT OF NATIONAL IND
.....

A/C 1206078642
.....

at the close of business on 30 JUN 2019 Was KES
.....

TWO HUNDRED AND SEVENTY SIX MILLION SEVEN HUNDRED AND FORTY SIX
THOUSAND AND SIXTY ONE CENTS EIGHTY TWO
.....
.....

KES 276,746,061.82
.....

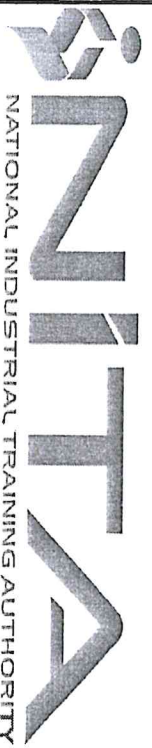
Examined by:

FOR KCB BANK KENYA LTD.
.....
.....

Manager Service Quality & Compliance

KCB BANK KENYA LTD.
.....
.....

Branch Manager



NATIONAL INDUSTRIAL TRAINING AUTHORITY
ENHANCING SKILLS.
NITA - KYEOP ACCOUNT NO. 1206078642
JUNE 2019 BANK RECONCILIATION

BALANCE AS PER THE BANK STATEMENT			276,746,061.82
ADD:			
PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK(DIRECT DEBITS)	0.00		
RECEIPTS IN CASHBOOK	0.00	276,746,061.82	
LESS:			
PAYMENTS IN CASHBOOK NOT YET RECORDED IN BANK STATEMENT(UNPRESENTED CHEQUES)	4,347,614.00		
RECEIPTS IN BANK STATEMENT NOT IN THE CASHBOOK(DIRECT CREDITS)	0.00	4,347,614.00	
BALANCE AS PER RECONCILIATION			272,398,447.82
BALANCE AS PER CASHBOOK			272,398,447.82
DEFICIT/SURPLUS			

Prepared by: SOLOMON ASWANI Date: 08/07/2019
PROJECT ACCOUNTANT NITA KYEOP

Certified by: JULIUS NDENGE Date: 12/17/19
CHIEF ACCOUNTANT NITA

Approved by: JOSEPH KINUTHIA Date: 12/17/19
PROJECT COORDINATOR NITA KYEOP





2 July 2019
17:12:44

ACCOUNT STATEMENT

Customer:

Account: 1206078642 NATIONAL IND TRAINING AUT-KYEOP

Product Name: Public Sector

Statement Period: 01 JUN 2019 - 30 JUN 2019

Balance at Period Start 356,333,254.82 KES Balance at Period End: 276,746,061.82 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
	BALANCE B/FWD				356,333,254.82
04 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPAY WASH A	04 JUN 2019	-248,750.00		356,084,504.82
04 JUN 2019	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	04 JUN 2019	-210.00		356,084,294.82
04 JUN 2019	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	04 JUN 2019	-158,340.00		355,925,954.82
04 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPAY WASH A	04 JUN 2019	-20,207,100.00		335,718,854.82
04 JUN 2019	SWIFT Remit Cha AT-DP C AC-KES140310002000 1 FT19	04 JUN 2019	-600.00		335,718,254.82
04 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPAY WASH A	04 JUN 2019	-18,630,600.00		317,087,654.82
04 JUN 2019	Transfer AT-DPC 124000 2476 12691 126918	04 JUN 2019		3,000.00	317,090,654.82
04 JUN 2019	Transfer AT-DPC 110861 8729500 11 114923	04 JUN 2019		3,000.00	317,093,654.82
04 JUN 2019	Transfer AT-DPC 124000 2476 12691 126918	04 JUN 2019		3,000.00	317,096,654.82
04 JUN 2019	Transfer AT-DPC 123822 3664 14043 140431	04 JUN 2019		3,000.00	317,099,654.82
04 JUN 2019	Transfer AT-DPC 123822 3664 14043 140431	04 JUN 2019		3,000.00	317,102,654.82
04 JUN 2019	Transfer AT-DPC 123956 9017 11376 113762	04 JUN 2019		3,000.00	317,105,654.82
04 JUN 2019	Transfer AT-DPC 123850 9349 14497 144979	04 JUN 2019		3,000.00	317,108,654.82
06 JUN 2019	Inward Cheque D CHQ33 6 AT-DPC CHQ No. 0003 36 KES	06 JUN 2019	-173,915.00		316,934,739.82
06 JUN 2019	INHouse CHQ000337 AT- DPC GELIAN INVESTME NT LTD	06 JUN 2019	-163,200.00		316,771,539.82
06 JUN 2019	Inward SWIFT Pa AT-DP C WILLIAM OKELLO P.O . BOX	06 JUN 2019		28,000.00	316,799,539.82
06 JUN 2019	Ag Dpst 000462335780 R UTH DERO 999999 FT19 157JJK	06 JUN 2019		3,200.00	316,802,739.82
07 JUN 2019	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	07 JUN 2019	-9,630.00		316,793,109.82
07 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPAY WASH A	07 JUN 2019	-5,952,780.00		310,840,329.82
07 JUN 2019	SWIFT Remit Cha AT-DP C AC-KES140310002000 1 FT19	07 JUN 2019	-600.00		310,839,729.82
07 JUN 2019	Transfer AT-DPC 328476 05 101505 101505	07 JUN 2019		2,700.00	310,842,429.82
07 JUN 2019	Transfer AT-DPC 124008 731 108969 108969	07 JUN 2019		3,000.00	310,845,429.82
07 JUN 2019	INHouse CHQ000327 AT- DPC Utility Payments Acc oun	07 JUN 2019	-62,083.00		310,783,346.82
07 JUN 2019	Inward Cheque D CHQ33 5 AT-DPC CHQ No. 0003 35 KES	07 JUN 2019	-120,240.00		310,663,106.82
07 JUN 2019	INHouse CHQ000323 AT- DPC Utility Payments Acc oun	07 JUN 2019	-174,317.00		310,488,789.82



2 July 2019
17:12:44

07 JUN 2019	INHouse CHQ000325 AT-DPC Utility Payments Account	07 JUN 2019	-152,607.00		310,336,182.82
07 JUN 2019	INHouse CHQ000329 AT-DPC Utility Payments Account	07 JUN 2019	-108,569.00		310,227,613.82
07 JUN 2019	INHouse CHQ000332 AT-DPC Utility Payments Account	07 JUN 2019	-128,664.00		310,098,949.82
07 JUN 2019	Ag Dpst 000462649592 Y USSUF ABDI FUEL BALANC	07 JUN 2019		5,046.00	310,103,995.82
08 JUN 2019	Cash Deposit CALEB MALUNGA AT-INDUS TT19159PLD9T	08 JUN 2019		33,600.00	310,137,595.82
08 JUN 2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	08 JUN 2019	-600.00		310,136,995.82
08 JUN 2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	08 JUN 2019	-613,200.00		309,523,795.82
08 JUN 2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	08 JUN 2019	-207,900.00		309,315,895.82
10 JUN 2019	Inward Cheque D CHQ338 AT-DPC CHQ No. 000338 KES	10 JUN 2019	-125,400.00		309,190,495.82
10 JUN 2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	10 JUN 2019	-30.00		309,190,465.82
10 JUN 2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	10 JUN 2019	-74,800.00		309,115,665.82
10 JUN 2019	Ag Dpst 000463955013 REFUND CAROLINE CHEGE 99999	10 JUN 2019		7,000.00	309,122,665.82
10 JUN 2019	INHouse CHQ000333 AT-DPC Utility Payments Account	10 JUN 2019	-217,834.00		308,904,831.82
11 JUN 2019	Inward Cheque D CHQ334 AT-DPC CHQ No. 000334 KES	11 JUN 2019	-45,230.00		308,859,601.82
11 JUN 2019	Inward Cheque D CHQ341 AT-DPC CHQ No. 000341 KES	11 JUN 2019	-302,000.00		308,557,601.82
11 JUN 2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	11 JUN 2019	-750.00		308,556,851.82
11 JUN 2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	11 JUN 2019	-1,798,190.00		306,758,661.82
11 JUN 2019	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT19	11 JUN 2019	-600.00		306,758,061.82
11 JUN 2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	11 JUN 2019	-3,110,300.00		303,647,761.82
12 JUN 2019	Inward SWIFT Pa AT-DPC MINISTRY OF ENV/R/EC/0010	12 JUN 2019		120,000.00	303,767,761.82
12 JUN 2019	Ag Dpst 000465256318 KBARTUOS 999999 FT19163J3R	12 JUN 2019		11,100.00	303,778,861.82
13 JUN 2019	Inward Cheque D CHQ344 AT-DPC CHQ No. 000344 KES	13 JUN 2019	-132,750.00		303,646,111.82
13 JUN 2019	Cash Deposit CALEB MALUNGA AT-INDUS TT19164H5LKY	13 JUN 2019		57,900.00	303,704,011.82
14 JUN 2019	Inward Cheque D CHQ342 AT-DPC CHQ No. 000342 KES	14 JUN 2019	-65,500.00		303,638,511.82
14 JUN 2019	Inward Cheque D CHQ300 AT-DPC CHQ No. 000300 KES	14 JUN 2019	-60,000.00		303,578,511.82
15 JUN 2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	15 JUN 2019	-720.00		303,577,791.82



2 July 2019
17:12:44

15 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	15 JUN 2019	-1,306,100.00		302,271,691.82
15 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	15 JUN 2019	-2,302,358.00		299,969,333.82
17 JUN 2019	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	17 JUN 2019	-90.00		299,969,243.82
17 JUN 2019	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	17 JUN 2019	-30.00		299,969,213.82
17 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	17 JUN 2019	-193,250.00		299,775,963.82
17 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	17 JUN 2019	-8,187,633.00		291,588,330.82
17 JUN 2019	SWIFT Remit Cha AT-DP C AC-KES140310002000 1 FT19	17 JUN 2019	-600.00		291,587,730.82
18 JUN 2019	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	18 JUN 2019	-30.00		291,587,700.82
18 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	18 JUN 2019	-459,000.00		291,128,700.82
20 JUN 2019	Cash Deposit MICHAEL MUTUNGA MUTISYA AT -KTGLA TT	20 JUN 2019		64,000.00	291,192,700.82
20 JUN 2019	INHouse CHQ000345 AT- DPC Utility Payments Acc oun	20 JUN 2019	-163,700.00		291,029,000.82
20 JUN 2019	INHouse CHQ000346 AT- DPC Utility Payments Acc oun	20 JUN 2019	-94,642.00		290,934,358.82
20 JUN 2019	INHouse CHQ000340 AT- DPC Utility Payments Acc oun	20 JUN 2019	-366,005.00		290,568,353.82
20 JUN 2019	Cash Deposit NITA-KYR OP AT-MGRI TT191715F WSV	20 JUN 2019		300.00	290,568,653.82
21 JUN 2019	INHouse CHQ000347 AT- DPC AFRICAN TOUCH S AFARIS	21 JUN 2019	-270,000.00		290,298,653.82
21 JUN 2019	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	21 JUN 2019	-660.00		290,297,993.82
21 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	21 JUN 2019	-105,000.00		290,192,993.82
21 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	21 JUN 2019	-2,322,500.00		287,870,493.82
21 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	21 JUN 2019	-47,105.00		287,823,388.82
24 JUN 2019	Inward Cheque D CHQ34 8 AT-DPC CHQ No. 0003 48 KES	24 JUN 2019	-162,160.00		287,661,228.82
24 JUN 2019	Ag Dpst SZU61167RX4L DEP DEP 999999 FT191 75TXC9H	24 JUN 2019		14,000.00	287,675,228.82
26 JUN 2019	Ag Dpst 000472112161 V ERONIC WAMBUI KOIM BURI 471	26 JUN 2019		1,000.00	287,676,228.82
27 JUN 2019	Transfer CHQ015132 AT -INDUS NITA PAYMENT KCB IN	27 JUN 2019		350,000.00	288,026,228.82
28 JUN 2019	Service Chrg AT-DPC GE N25 QUICKPAY WASH A CCOUNT	28 JUN 2019	-240.00		288,025,988.82
28 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	28 JUN 2019	-578,250.00		287,447,738.82
28 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	28 JUN 2019	-142,800.00		287,304,938.82



2 July 2019
17:12:44

28 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	28 JUN 2019	-30,000.00		287,274,938.82
28 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	28 JUN 2019	-5,968,638.00		281,306,300.82
28 JUN 2019	Contra Entry AT-DPC CO NTRA ENTRY QUICKPA Y WASH A	28 JUN 2019	-3,982,759.00		277,323,541.82
28 JUN 2019	SWIFT Remit Cha AT-DP C AC-KES140310002000 1 FT19	28 JUN 2019	-600.00		277,322,941.82
28 JUN 2019	SWIFT Remit Cha AT-DP C AC-KES140310002000 1 FT19	28 JUN 2019	-600.00		277,322,341.82
28 JUN 2019	Inward Cheque D CHQ33 9 AT-DPC CHQ No. 0003 39 KES	28 JUN 2019	-120,710.00		277,201,631.82
28 JUN 2019	Inward Cheque D CHQ35 6 AT-DPC CHQ No. 0003 56 KES	28 JUN 2019	-228,170.00		276,973,461.82
28 JUN 2019	Inward Cheque D CHQ35 4 AT-DPC CHQ No. 0003 54 KES	28 JUN 2019	-302,000.00		276,671,461.82
28 JUN 2019	Cash Deposit JOSEPH M USYOKI KIVUVA AT-IND US TT19	28 JUN 2019		33,600.00	276,705,061.82
28 JUN 2019	Cash Deposit EVERLYNE SIRIYA AT-INDUS TT19 1794GJ	28 JUN 2019		41,000.00	276,746,061.82
			=====	=====	=====
			=	=	=
	BALANCE AT PERIOD E ND:		-80,383,639.00	796,446.00	276,746,061.82

JUNE 2019 CASH BOOK

DATE	PAYEE	DESCRIPTION	CHEQUE NO.	PAYMENTS	RECONCILED	RECEIPT	RECONCILED
07/06/2019	DIRECTOR GENI	unutilized imprest - Ruth Dero	633			3,200.00	
07/06/2019	DIRECTOR GENI	unutilized imprest - William Nwanza	672			28,000.00	
07/06/2019	DIRECTOR GENI	unutilized imprest - Abdi Yusuf	634			5,046.00	
07/06/2019	DIRECTOR GENI	unutilized imprest - Caleb Malunga	674			33,600.00	
07/06/2019	DIRECTOR GENI	unutilized imprest - Caroline Chege	673			7,000.00	
17/06/2019	DIRECTOR GENI	Bounced Stipends late rostering period 7 and 8 cy	13680			5,700.00	
17/06/2019	DIRECTOR GENI	Bounced Stipends period 7 and 8	13679			21,000.00	
20/06/2019	DIRECTOR GENI	Unutilized Imprest-Caleb Malunga	689			57,900.00	
24/06/2019	DIRECTOR GENI	Unutilized Imprest-Michael Mutitsya	13682			64,000.00	
24/06/2019	DIRECTOR GENI	unutilized imprest-Bartous Kipkemboi	13684			11,100.00	
24/06/2019	DIRECTOR GENI	Returned stipends period 1 and 2 cycle 2	13687			314,400.00	
24/06/2019	DIRECTOR GENI	Returned stipends cycle 2 period 3	13686			12,000.00	
24/06/2019	DIRECTOR GENI	Unutilized Imprest-James mwaura	13688			14,000.00	
24/06/2019	DIRECTOR GENI	Unutilized Imprest-Joel Ombogi	13685			300.00	
24/06/2019	DIRECTOR GENI	MC Bounced payments period 1 cycle 2	756			271,950.00	
28/06/2019	DIRECTOR GENI	Unutilized Imprest-Veronica Koimburi	753			1,000.00	
28/06/2019	DIRECTOR GENI	Unutilized Imprest-Joseph Kiyuva	754			33,600.00	
28/06/2019	DIRECTOR GENI	Unutilized imprest-Everlyne Siriya	755			41,000.00	
28/06/2019	DIRECTOR GENI	Funds from Ministry of Environment				120,000.00	
28/06/2019	DIRECTOR GENI	Unutilized Imprest-Stephen Ogenga				350,000.00	
04/06/2019	DIRECTOR GENI	M.C's Fees cycle 2, month 4, 04/03/19-18/04/19	Q PAY	20,207,100.00			
04/06/2019	DIRECTOR GENI	Beneficiary stipends period 7(18th march-29 march 2019) and 8 (4th-15 march 2019),period 6 late rostering(4th -15th march), helpers and interpreters	Q PAY	18,630,600.00			
04/06/2019	LONGROCK TOL	Air tickets for PIU Staff	000334	45,230.00			
04/06/2019	SAFESKY TRAVE	Air tickets for PIU Staff	000335	120,240.00			
04/06/2019	PREMIER SAFAR	Air tickets for PIU Staff	000336	87,325.00			
04/06/2019	PREMIER SAFAR	Air tickets for PIU Staff	000336	46,780.00			
04/06/2019	PREMIER SAFAR	Air tickets for PIU Staff	000336	16,000.00			

04/06/2019	PREMIER SAFAF	Air tickets for PIU Staff	000336	23,810.00	-	
04/06/2019		Conference - training of CPC's on application of online M&E Tools in machakos	000337	163,200.00	-	
04/06/2019	CELIAN INVEST	Conference -KAM Employers forum component 1 Kisumu	000338	125,400.00	-	
04/06/2019	ACAGIA premie	Fuel.Reimbursement on use of NITA Vehicles	000339	120,710.00	-	
04/06/2019	National Oil	Airtime for PIU Staff	000341	302,000.00	-	
05/06/2019	PearlSpace Ltd	Air tickets for PIU Staff	000342	65,500.00	-	
07/06/2019	Lets Travel Ltd	Air tickets for PIU Staff	000344	132,750.00	-	
07/06/2019	Portman Travel	Beneficiary stipends period 7(18th march-29 march 2019) and 8 (4th-15 march 2019),period 6 late rostering(4th -15th march), helpers and interpreters	Q PAY	5,952,780.00	-	
07/06/2019	DIRECTOR GENERAL	claim for MC Cycle 1 signing of ammended contracts	Q PAY	74,800.00	-	
07/06/2019	Beatrice Omala Kenya Industrial Training Institute	Conference-Evaluation of RFPs for FTP's cycle 3 and 4 in Nakuru	Q PAY	207,900.00	-	
07/06/2019	Kenyatta Univer Nakuru Training	First Deliverable 15% contract price -cycle 2	Q PAY	1,664,665.00	-	
07/06/2019	Nakuru Training	First Deliverable 15% contract price -cycle 2	Q PAY	133,525.00	-	
08/06/2019	NITA Officers	Capacity building of MIS & use of M&E tools Dsa	Q pay	613,200.00	-	
09/06/2019	DIRECTOR GENERAL	May 2019 salaries for consultants	Q PAY	3,110,300.00	-	
11/06/2019	Commissioner of	May 2019 salaries for consultants	000345	163,700.00	-	
11/06/2019	Commissioner of	First Deliverable .15% contract price -cycle 2-KU & NTI	000346	94,642.00	-	
12/06/2019	Formal Training	First Deliverable 15% contract price -cycle 2.	Q PAY	2,302,358.00	-	
14/06/2019	Nita Officers	Internship verification & quality assurance Dsa	Q PAY	1,306,100.00	-	
14/06/2019	Nita Officers	Conference-review, and developing of OCS &testing instruments for KYEOP selected trades	Q PAY	459,000.00	-	
17/06/2019	NITA-Kisumu	Air tickets for PIU Staff	000347	270,000.00	-	
17/06/2019	AFRICAN TOUCI	Air tickets for PIU Staff	000348	162,160.00	-	
17/06/2019	LONGROCK TOUR	Air tickets for PIU Staff				
17/06/2019	CIC GENERAL Insurance	workmanship insurance for cycle 3 beneficiary youth	Q PAY	8,187,633.00	-	

17/06/2019	COMMISSIONER	15% first Deliverable payment for FTP's Cycle 2	000349	121,177.00	121,177.00		
17/06/2019	COMMISSIONER	15% first Deliverable payment for FTP's Cycle 2	000350	10,171.00	10,171.00		
18/06/2019	DUOTETE ENTE	Toners	Q PAY	3,982,759.00	-		
18/06/2019	Commissioner	Toners	000351	217,241.00	217,241.00		
20/06/2019		Claim of bounced DSA Evaluation of Rfp's for potential FTP's cycle 3 and 4 in Nakuru DSA	Q pay	105,000.00	-		
20/06/2019	SAMTECH AUTO	Claim of bounced 15% first deliverable for FTP's	Q pay	47,105.00	-		
20/06/2019	Nita Officers	Mobilization, sensitization & due diligence visits to potential M.C's cycle 4 Dsa	Q pay	2,322,500.00	-		
20/06/2019	COMMISSIONER	15% first Deliverable payment for FTP's Cycle 2	000340	366,005.00	-		
20/06/2019	Government Ad	KYEOP Advertisements	352/353	1,435,188.00	1,435,188.00		
20/06/2019	Pearl Space Ltd	Airtime for PIU Staff	000354	302,000.00	-		
20/06/2019	Formal Training	15% first Deliverable payment for FTP's Cycle 2	Q pay	193,250.00	-		
21/06/2019	DIRECTOR GENI	Claims for officers-MIS& use of M&E Tools	Q pay	142,800.00	-		
21/06/2019	PREMIER SAFAR	Air tickets for PIU Staff	000358	29,000.00	29,000.00		
21/06/2019	LONGROCK TOU	Air tickets for PIU Staff	000355	33,100.00	33,100.00		
21/06/2019	SAFESKY TRAVE	Air tickets for PIU Staff	000356	228,170.00	-		
21/06/2019	PREMIER SAFAR	Air tickets for PIU Staff	000357	42,560.00	42,560.00		
21/06/2019	COMMISSIONER	15% first Deliverable payment for FTP's Cycle 2	000359	3,331.00	3,331.00		
24/06/2019	COMMISSIONER	13,000 log books for beneficiary youth	000360	100,862.00	100,862.00		
24/06/2019	COMMISSIONER	Supply of office furniture	000362	325,562.00	325,562.00		
24/06/2019	Nita Athi River	Conference-MIS and use of M&E tools	Q pay	117,000.00	117,000.00		
24/06/2019	E-Waste Initiati	15% first Deliverable payment for FTP's Cycle 2	Q pay	63,284.00	63,284.00		
24/06/2019	Heart and Hear	13,000 log books for beneficiary youth	Q pay	1,849,138.00	1,849,138.00		
24/06/2019	Zenic Ventures	Supply of office furniture	Q pay	5,968,638.00	-		
24/06/2019	Decasa Hotel	outside catering for PIU Staff	Q pay	578,250.00	-		
24/06/2019	Douglas Mornai	Distribution of log books and contracts for M.C's	Q pay	30,000.00	-		
30/06/2019	DIRECTOR GENI	June 2019 Bank Charges	Q PAY	174,930.00	-		
14/05/2019	Commissioner of	April 2019 Salaries for PIU Consultants	000323	174,317.00	-		

14/05/2019	Commissioner of	50 comfort grip HP wireless mouse,5 HP printers,20 pcs modem	000327	62,083.00	-	
14/05/2019	Commissioner of	Supply ,delivery, installation of LED Projector screen , accessories, computer desktops	000325	152,607.00	-	
14/05/2019	Commissioner of	orthopedic office chairs, table and executive office	000329	108,569.00	-	
02/04/2019	THE Ole Ken Ho	conference services -KAM employer's forum	000300	60,000.00	-	
23/05/2019	Commissioner of	25 pieces of rugged tablets	000332	128,664.00	-	
23/05/2019	COMMISSIONER	Pedagogical upskilling of M.C's cycle 3 60% cost		217,834.00	-	
23/05/2019	DIRECTOR GENI	DSA claim machakos evaluation of potential Cycle 2 FTP'S,trainer trade	Q PAY	248,750.00	-	
		TOTAL		84,731,253.00	4,347,614.00	1,394,796.00

DIRECT DEBITS

DATE	TRANSACTION DETAILS	MONEY OUT	RECONCILED
04-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	248,750.00	-
04-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	210.00	-
04-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	158,340.00	-
04-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	20,207,100.00	-
04-06-2019	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT19	600.00	-
04-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	18,630,600.00	-
06-06-2019	Inward Cheque D CHQ336 AT-DPC CHQ No. 000336 KES	173,915.00	-
06-06-2019	INHouse CHQ000337 AT-DPC GELIAN INVESTMENT LTD	163,200.00	-
07-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	9,630.00	-
07-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	5,952,780.00	-
07-06-2019	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT19	600.00	-
07-06-2019	INHouse CHQ000327 AT-DPC Utility Payments Accoun	62,083.00	-
07-06-2019	Inward Cheque D CHQ335 AT-DPC CHQ No. 000335 KES	120,240.00	-
07-06-2019	INHouse CHQ000323 AT-DPC Utility Payments Accoun	174,317.00	-
07-06-2019	INHouse CHQ000325 AT-DPC Utility Payments Accoun	152,607.00	-
07-06-2019	INHouse CHQ000329 AT-DPC Utility Payments Accoun	108,569.00	-
07-06-2019	INHouse CHQ000332 AT-DPC Utility Payments Accoun	128,664.00	-
08-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	600.00	-
08-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	613,200.00	-
08-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	207,900.00	-
10-06-2019	Inward Cheque D CHQ338 AT-DPC CHQ No. 000338 KES	125,400.00	-
10-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	30.00	-
10-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	74,800.00	-
10-06-2019	INHouse CHQ000333 AT-DPC Utility Payments Accoun	217,834.00	-
11-06-2019	Inward Cheque D CHQ334 AT-DPC CHQ No. 000334 KES	45,230.00	-
11-06-2019	Inward Cheque D CHQ341 AT-DPC CHQ No. 000341 KES	302,000.00	-
11-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	750.00	-
11-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	1,798,190.00	-
11-06-2019	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT19	600.00	-
11-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	3,110,300.00	-
13-06-2019	Inward Cheque D CHQ344 AT-DPC CHQ No. 000344 KES	132,750.00	-
14-06-2019	Inward Cheque D CHQ342 AT-DPC CHQ No. 000342 KES	65,500.00	-
14-06-2019	Inward Cheque D CHQ300 AT-DPC CHQ No. 000300 KES	60,000.00	-
15-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	720.00	-
15-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	1,306,100.00	-
15-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	2,302,358.00	-
17-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	90.00	-
17-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	30.00	-
17-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	193,250.00	-
17-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	8,187,633.00	-
17-06-2019	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT19	600.00	-
18-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	30.00	-
18-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	459,000.00	-
20-06-2019	INHouse CHQ000345 AT-DPC Utility Payments Accoun	163,700.00	-
20-06-2019	INHouse CHQ000346 AT-DPC Utility Payments Accoun	94,642.00	-
20-06-2019	INHouse CHQ000340 AT-DPC Utility Payments Accoun	366,005.00	-
21-06-2019	INHouse CHQ000347 AT-DPC AFRICAN TOUCH SAFARIS	270,000.00	-

21-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	660.00	
21-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	105,000.00	
21-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	2,322,500.00	
21-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	47,105.00	
24-06-2019	Inward Cheque D CHQ348 AT-DPC CHQ No. 000348 KES	162,160.00	
28-06-2019	Service Chrg AT-DPC GEN25 QUICKPAY WASH ACCOUNT	240.00	-
28-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	578,250.00	-
28-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	142,800.00	-
28-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	30,000.00	-
28-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	5,968,638.00	-
28-06-2019	Contra Entry AT-DPC CONTRA ENTRY QUICKPAY WASH A	3,982,759.00	-
28-06-2019	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT19	600.00	-
28-06-2019	SWIFT Remit Cha AT-DPC AC-KES1403100020001 FT19	600.00	-
28-06-2019	Inward Cheque D CHQ339 AT-DPC CHQ No. 000339 KES	120,710.00	-
28-06-2019	Inward Cheque D CHQ356 AT-DPC CHQ No. 000356 KES	228,170.00	-
28-06-2019	Inward Cheque D CHQ354 AT-DPC CHQ No. 000354 KES	302,000.00	-
	TOTAL	80,383,639.00	-

DIRECT CREDITS

DATE	TRANSACTION DETAILS	MONEY IN	RECONCILED
04-06-2019	Transfer AT-DPC 1240002476 12691 126918	3,000.00	-
04-06-2019	Transfer AT-DPC 1108618729500 11114923	3,000.00	-
04-06-2019	Transfer AT-DPC 1240002476 12691 126918	3,000.00	-
04-06-2019	Transfer AT-DPC 1238223664 14043 140431	3,000.00	-
04-06-2019	Transfer AT-DPC 1238223664 14043 140431	3,000.00	-
04-06-2019	Transfer AT-DPC 1239569017 11376 113762	3,000.00	-
04-06-2019	Transfer AT-DPC 1238509349 14497 144979	3,000.00	-
06-06-2019	Inward SWIFT Pa AT-DPC WILLIAM OKELLO P.O. BOX	28,000.00	-
06-06-2019	Ag Dpst 000462335780 RUTH DERO 999999 FT19157JJK	3,200.00	-
07-06-2019	Transfer AT-DPC 32847605 101505 101505	2,700.00	-
07-06-2019	Transfer AT-DPC 124008731 108969 108969	3,000.00	-
07-06-2019	Ag Dpst 000462649592 YUSSUF ABDI FUEL BALANC	5,046.00	-
08-06-2019	Cash Deposit CALEB MALUNGA AT-INDUS TT19159PLD9T	33,600.00	-
10-06-2019	Ag Dpst 000463955013 REFUND CAROLINE CHEGE 99999	7,000.00	-
12-06-2019	Inward SWIFT Pa AT-DPC. MINISTRY OF ENV /REC/0010	120,000.00	-
12-06-2019	Ag Dpst 000465256318 K BARTUOS 999999 FT19163J3R	11,100.00	-
13-06-2019	Cash Deposit CALEB MALUNGA AT-INDUS TT19164H5LKY	57,900.00	-
20-06-2019	Cash Deposit MICHAEL MUTUNGA MUTISYA AT-KTGLA TT	64,000.00	-
20-06-2019	Cash Deposit NITA-KYROP AT-MGRI TT191715FWSV	300.00	-
24-06-2019	Ag Dpst SZU61167RX4L DEP DEP 999999 FT19175TXC9H	14,000.00	-
26-06-2019	Ag Dpst 000472112161 VERONIC WAMBUI KOIMBURI 471	1,000.00	-
27-06-2019	Transfer CHQ015132 AT-INDUS NITA PAYMENT KCB IN	350,000.00	-
28-06-2019	Cash Deposit JOSEPH MUSYOKI KIVUVA AT-INDUS TT19	33,600.00	-
28-06-2019	Cash Deposit EVERLYNE SIRIYA AT-INDUS TT191794GJ	41,000.00	-
	TOTAL	796,446.00	-

