

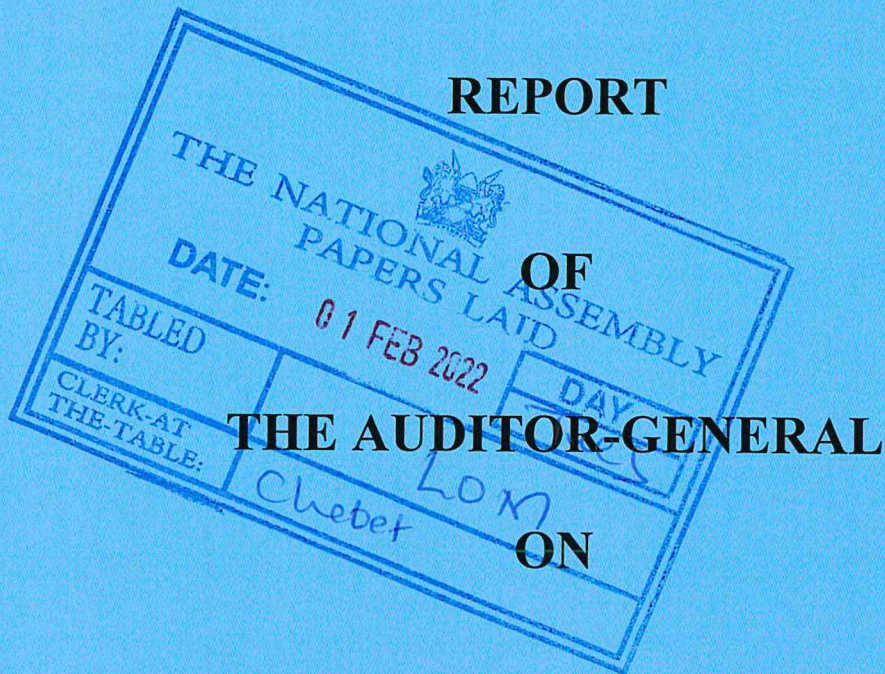
REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

REPORT



**THE AUDITOR-GENERAL
ON**

**EAST AFRICA SKILLS TRANSFORMATION
AND REGIONAL INTEGRATION PROJECT -
CREDIT NO.6334 KE**

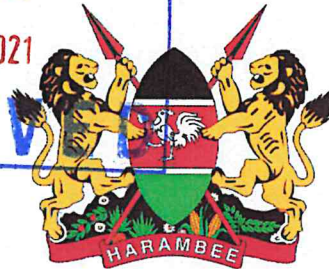
**FOR THE YEAR ENDED
30 JUNE, 2021**

**STATE DEPARTMENT FOR
INFRASTRUCTURE**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

- '6 DEC 2021

RECEIVED



**Project Name: EAST AFRICA SKILLS FOR TRANSFORMATION AND
REGIONAL INTEGRATION PROJECT**

**Implementing Entity
STATE DEPARTMENT OF INFRASTRUCTURE
Kenya Institute of Highways and Building Technology**

T/CREDIT NUMBER -6334KE.

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

TABLE CONTENTS

1. PROJECT INFORMATION AND OVERALL PERFORMANCE.....	ii
2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES	vii
3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY OBJECTIVES	x
4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES	xiii
5. REPORT OF THE INDEPENDENT AUDITOR ON THE EASTRIP PROJECT	xv
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 TH JUNE 2021	1
7. STATEMENT OF FINANCIAL ASSETS AS AT 30 TH JUNE 2021	2
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30 TH JUNE 2021	3
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS	4
10. SIGNIFICANT ACCOUNTING POLICIES	5
11. NOTES TO THE FINANCIAL STATEMENTS	12
12. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS.....	15
13. ANNEXES	16
14. APPPENDICES	18

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: Kenya Institute of Highways and Building Technology (KIHBT)

The project's official name is EASTRIP

1.2 Objective

The key objective of the project is to increase the access and improve the quality of TVET programs in selected regional flagship TVET institutes to support regional integration in East Africa.

Address The project headquarters offices is in Ngong, Kajiado County, Kenya.

The address of its registered office is:

Kenya Institute of Highways and Building Technology

P.O Box 57511-00100

Nairobi

The project also has offices/branches as follows:

Nairobi

Contacts: The following are the project contacts

Telephone: (254) (020)650291

E-mail principal@kihbt.ac.ke

Website: www.kihbt.ac.ke

1.3 Project Information

Project Start Date:	The project start date is 18-12-2018
Project End Date:	The project end date is 31-12-2024
Project Manager:	The Project Manager is Arch. Geoffrey M. Githiri
Project Sponsor:	The Project Sponsor is The World Bank

1.4 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Education however, the Line Ministry/State Department of Infrastructure.
Project number	P163399
Strategic goals of the project	The strategic goals of the project are as follows: (i) Strengthening selected Regional Flagship TVT Institutes for High Quality Skills Development in priority sectors (ii) Creating national TVET enabling environments, (iii) Enhancing regional collaboration in TVET and project coordination.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Strengthening governance and management (ii) Institutionalizing industry links (iii) Developing market relevant competence-based training programs (iv) Training of TVET managers and teachers/trainers (v) Provision of key training facilities and equipment (vi) Outreach and support for non-project TVET national institutes
Other important background information of the project	The project is to be supervised by the Ministry of Education who will be the Implementing Agency
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: Shortage in specialized TVET skills particularly in Transport, Energy, Manufacturing, agro-processing, and ICT
Project duration	The project started on 18 th December 2018 and is expected to run until 31 st December 2024

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.5 Bankers

The following are the bankers for the current year:

- (i) Kenya Commercial Bank of Kenya (KCB) LTD
A/C NO 1268775169, KAREN NAIROBI
- (ii) Central Bank of Kenya (CBK)

1.6 Auditors

The project is audited by Office of the Auditor General

1.7 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities
Eng. Maurice S. Nabende	Director KIHBT	MSC-Project Planning and Management	Project Leader
Arch. Geoffrey M. Githiri	Project Coordinator	MSC – Urban Planning	Coordination of project activities
Caroline Kamunya	Deputy Project Coordinator	MBA – Construction Management	Assist the Project Coordinator
JoanLinda Mwaniki	Deputy Project Coordinator	BSC – Civil Engineering	Industrial Liaison Officer (ILO)
Patricia Mbariu Karamuta	Environmental and Social Safeguards Officer	MA – Environmental Policy	Ensure that all aspects of the entire project are consistent with good practices that protect the environment
Robert Ouko	Monitoring and Evaluation Officer	Degree – Civil Engineering	Ensure timely progress reports for the project as well as collection of relevant data
Josephine Kirumba	Procurement Officer	Degree – Procurement and Contract	Ensure adherence of procurement laws and regulation in the implementation of the project
William Mosbei	Finance Officer	Degree – Finance and Banking, CPA(K)	Finance and accounting procedures are observed in the implementation of the project

1.8 Funding summary

The Project is for duration of 5 years from 2018 to 2024 with an approved budget of EUR 9,280,000 (use donor currency) equivalent to KShs. 1,086,168,320 as highlighted in the table below.

Below is the funding summary:

Table A: Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30/06/2021)		Undrawn balance to date	
	EUR	KShs	EUR	KShs	EUR	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
(i) Loan						
World Bank	9,280,000	1,086,168,320	1,802,658.68	196,822,567	747,7341.33	889,345,753
Total	9,280,000	1,086,168,320	1,802,658.68	196,822,567	747,7341.33	889,345,753

Table B: Application of Funds

Application of funds	Amount received to date – (30 th June 2021)		Cumulative Amount paid to date – (30 th June 2021)	Unutilised balance to date (30 th June 2021)	
	EUR	Kshs		EUR	Kshs
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
(i) Loan					
World Bank	1,802,658.68	196,822,567	56,815,565	1,282,296.23042	140,007,001.00
Total	1,802,658.68	196,822,567	56,815,565.	1,282,296.23042	140,007,001.00

1.9 Summary of Overall Project Performance:

- i) Budget performance against actual amounts for current year and for cumulative to-date,
- ii) Physical progress based on outputs, outcomes and impacts since project commencement
 - ✓ Strengthened Governance and Management
 - ✓ Institutionalized Industry Links
 - ✓ Developed market relevant competence-based training programs
- iii) Indicate the absorption rate for each year since the commencement of the project.

- ✓ Year 1 zero absorption
- ✓ Year 2 0.49% absorption
- ✓ Year 3 28% absorption

iv) List the implementation challenges

- ✓ COVID-19 Pandemic which affected the project in the following ways
 - A lot of the activities involved travelling across regions locally and internationally and since there was limited movement as a result of country and international lockdowns, curfew and closure of borders, these activities could not be carried out as intended.
 - Limited congregations which affected training activities and meetings. This meant that activities which depended on these like training activities, forums and stakeholders' meetings could not be held. The institutes limited ICT infrastructure also affected its ability to conduct such activities online.
- ✓ Delay in obtaining no-objection from the World Bank on procurement of goods and services cause a time lag in the implementation of certain activities which required prior clearance from the bank before implementation.
- ✓ Procurement of equipment budgeted in this year required a waiver from the treasury before being put-up for open tendering and there was significant delay in obtaining this waiver.

1.10 Summary of Project Compliance:

The project complied with all rules and regulations as per the agreement and relevant bodies.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

2.1 Introduction

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

The Project Development Objective under EASTRIP is to increase the access and improve the quality of TVET programs in the selected Regional Flagship TVET Institutes and to support regional integration in East Africa.

The project supports the development of highly specialised TVET programmes as well as industry-recognised short-term certificate level training. It will train technicians and provide training of teacher/ trainers at the certificate level training, diploma and degree levels, targeting regional priority sectors in transport, energy, manufacturing and ICT. The Project Development Objective will be achieved through complimentary interventions at three (3) different levels, including institutes, national and regional levels.

Some of the flagship TVET institutes in the project specifically contribute to climate change adaptation and mitigation through their focus on renewable energy. KenGen Geothermal Training Centre promotes the capacity building in renewable energy to accelerate geothermal, hydro, solar and wind energy development in the region. A range of practical and technical training in exploration, utilization and sustainability of renewable energy resources, care and maintenance of production equipment and other specialised course related in renewable energy development shall be offered, including a certificate in the renewable energy.

The key development objectives of the *Project's Agreement/Plan* are to:

- a) Strengthening Governance and Management
- b) Institutionalizing Industry Links
- c) Developing market relevant competence-based training programmes

- d) Training of TVET managers and teachers/trainers
- e) Provision of key training facilities and equipment
- f) Outreach and support for non-project national TVET institutes

2.2 Progress on attainment of Strategic development objectives

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

*East Africa Skills For Transformation and Regional Integration Project (EASTRIP)
Reports and Financial Statements
For the financial year ended June 30, 2021*

Project	Objective	Outcome	Indicator	Performance
East Africa Skills for Transformation and Regional Integration Project (EASTRIP)	To strengthen the capacity of the Institute being a regional Flagship TVET institute, to produce high-quality skills for the regional sector markets in Highways Technology	<p>1.) Increasing access to TVET programs: -Student enrolment increased at the regional flagship TVET institute in programs aimed at meeting skills, needs of Highways sector.</p> <p>2.) Improving quality and relevance of TVET programs:</p> <ul style="list-style-type: none"> - Enhancing linkages with the industry - Trainers with industrial experience - Graduates employed in occupations in the Highways sector six months after graduation - Demand driven programs developed and accredited. <p>3.) Supporting regional integration: Qualification developed that are bilateral or regionally recognized</p>	<p>1.) Number of students enrolled at flagship TVET institute (by type of program, by gender and by Country of origin)</p> <p>2.) Number of MOUs signed with Institutions and the Industry</p> <p>3.) Number of teaching staff members who undergoes industrial attachment</p> <p>4.) Graduate employment rates six months after graduation. (Tracer studies conducted)</p> <p>5.) Number of demand-driven programs developed and accredited by National TVET accreditation agencies or certified by industries</p> <p>6.) Number of qualifications developed that are bilaterally or regionally recognized</p> <p>7.) Number of regional students enrolled</p>	In FY 19/20 KIHBT was not able to achieve any outcome, this was due to late disbursement of funds for utilization. Further, the College closed because of the onset of the COVID-19 pandemic in the month of March. Also, we experienced delay in acquiring assets due to the long procurement processes at the start of the project, most of which are still or in the process of being acquired.

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY OBJECTIVES

3.1 Reporting

EASTRIP exists to transform lives. The purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability:

3.2 Sustainability strategy and profile

The top management is presently endeavoring to ensure that the Institution becomes a semi-autonomous Government Agency which will see it galvanized against any political trend which might affect its sustainability. This will also enable it to explore more ways in which it can increase its revenue hence ensuring economic sustainability as well.

As for Environmental and social sustainability, the EASTRIP project's strategic investment plan developed by KIHBT ensured that these areas came under the broader component of strengthening management and governance. This was for the environmental, social and gender sustainability issues to be part of the responsibility of the Institution's top management. Since the project begun, there has been sustained progress in assuring environmental and social sustainability. The first deliverable in this was the development of a draft environmental and social policy, in which a key provision is a proposal to adapt international best practices on greening TVET, as provided for in the 'UNESCO-UNEVOC Greening TVET' initiative.

In addition, there has been formation of an institutional gender committee which was successfully inducted and has developed a gender action plan. The action plan is poised to capture gender considerations within various aspects of the institution, to make gains towards institutional gender equity.

3.3 Environmental performance

The project, through the guidance of the World Bank specialists have developed a draft environmental and social policy document which will be used as a guide in all of the KIHBT Campuses. The draft policy captures the following key provisions; roles and

responsibilities of stakeholders in policy implementation, grievance redress mechanisms, greening KIHBT, EIA/EA procedures, public disclosure and participation, occupational health and safety, sensitization and/or training on environmental and social issues, corporate social responsibility & community engagement, green buildings and infrastructure, e-waste management and pollution control, psychosocial and spiritual support, HIV/AIDS & COVID-19 awareness and interventions. Notably, a grievance address register/logbook has been developed, printed and is in use.

3.4 Employee welfare

Employment to the Institution is usually done by the Public Service Commission who are guided by the existing Government policies pertaining to employment of civil servants. However, the Institution continuously supports staff to upgrade their skills and academic qualifications as much as the available resources are available. Through the EASTRIP Project, several capacity building training programs have taken place targeting various cadres of employees all aimed at strengthening management and performance of teaching staff. Some of these training programs are mandatory for promotion in the service and so they assist the staff members to progress in their careers. Within the project's component on training of teachers and managers, the institution has been keen on ensuring gender equity in access to opportunities for training and/or capacity building.

Staff appraisal is done in accordance with the performance management process of the Government.

Where occupational health and safety is concerned, KIHBT is currently under the general Government policy and laws which govern workplace safety and compensation (OSHA). However, through the project, the Institution is in the process of initiating an occupational health and safety audit, after which the recommendations made shall gradually and progressively be implemented, in its campuses so as to become compliant to OSHA. This will also aid in generating an occupational health and safety policy specific to KIHBT, which will ensure workplace safety and enhance working conditions specific to what the institution does.

The organization should outline its efforts to:

a) Responsible competition practice.

Under corporate social responsibility statement, we wish to state the following:

That the project coordinator has made available suggestion boxes at vintage points for staff and members of the public to make suggestions of any nature.

b) Responsible Supply chain and supplier relations

Procurable goods are by large procured at the market prevailing rates or Alternative procurement method applied in such acquisition to encourage Fairness to suppliers.

c) Responsible marketing and advertisement

The necessary government procurement procedures have been adopted and the necessary marketing strategies have been laid down so as to be fair to both the buyer and the seller.

d) Product stewardship

Procurement of goods and services is done as per required government procedures hence fare competition. Upon delivery of goods or services, suppliers are paid promptly, avoiding any delays that may inconvenience suppliers.

3.5 Community Engagements

The project recognized the need to involve the community in several ways so that it benefits them and has positive impact. This is achieved through ensuring that the materials used, especially for practical training and items procured are sourced from registered suppliers in the county.

Awareness of the project has been made to the county administrators with an intention of creating a working relationship with the office of the Governor towards acceptability within the county, and also to open up opportunities of engagement with the community. The project also supports educating the community through offering a highly subsidized beginners' ICT training to the youth in the community who graduate from secondary education at the project secretariat in Ngong town.

The Institute is also creating a sporting facility at Ngong Kibiku campus, which it will avail to the community for sporting purposes. In addition, the local community shall be included as part of the grievance redress committee of the infrastructural sub-projects.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the State Department for Infrastructure and the *Project Coordinator* for East Africa Skills for Transformation and Regional Integration Project (EASTRIP) are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2021.

This responsibility includes:

- (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period;
- (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project;
- (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud
- (iv) Safeguarding the assets of the Project;
- (v) Selecting and applying appropriate accounting policies; and
- (vi) Making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary* for the State Department for Infrastructure and the *Project Coordinator* for EASTRIP accept responsibility for the Project's Financial Statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the State Department for Infrastructure and the *Project Coordinator* for EASTRIP are of the opinion that the Project's financial statements give a true and fair view of the state of

Project's transactions during the financial year/period ended June 30, 2021, and of the Project's financial position as at that date. The Principal Secretary for Transport, Infrastructure Housing, Urban Development and Public Works and the *Project Coordinator* for EASTRIP further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

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

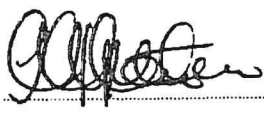
Approval of the Project Financial Statements

The Project financial statements were approved by the Principal Secretary for the State Department for Infrastructure and the Project Coordinator for EASTRIP on 19th November, 2021 and signed by them.



Name: Prof. Arch. Paul M.
Maringa, CBS, F.A.A.K, MKIP

Principal Secretary



Name: Geoffrey M. Githiri

Project Coordinator

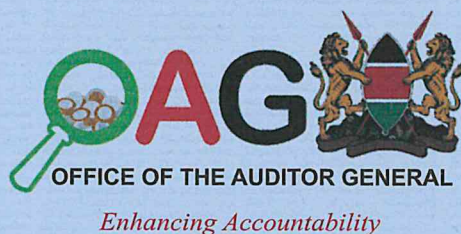


Name: William K. Mosbei
ICPAK Member No: 21148

Project Accountant

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON EAST AFRICA SKILLS TRANSFORMATION AND REGIONAL INTEGRATION PROJECT - CREDIT NO.6334 KE FOR THE YEAR ENDED 30 JUNE, 2021 – STATE DEPARTMENT FOR INFRASTRUCTURE

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, and that its internal control, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report, when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of East Africa Skills Transformation and Regional Integration Project Credit No. 6334-KE set out on pages 1 to 18, which comprise the statement of financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of East Africa Skills Transformation and Regional Integration Project Credit No. 6334-KE as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement Credit No.6334 dated 18 December, 2018 between the International Development Association (IDA) and the Republic of Kenya, and the Public Finance Management Act, 2012.

In addition, the Special Account Statement, presents fairly, the special account transactions and the ending balance has been reconciled with the books of account.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of East Africa Skills Transformation and Regional Integration Project Credit No. 6334-KE 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. Unsupported Budget Amounts

The statement of comparative budget and actual amounts reflects a final budget of Kshs.196,822,567 against actual total expenditure of Kshs.55,851,455. However, the Project management did not provide the approved detailed budget for the Project.

It was therefore not clear how the budget figures in the statement of comparative budget and actual amounts for the Project were arrived at.

2. Project Implementation-Low Absorption Rate

Section 1.8 of the annual report and financial statements on funding summary shows that the Project duration is 5 years or 60 months from 2018 to 2024, with an approved budget of EUR 9,280,000 equivalent to Kshs.1,086,168,320. As at 30 June, 2021, the Project had received EUR 1,802,658.68, equivalent to Kshs.196, 822,567 or 18% of total budgeted funds, with lapsed Project duration of 30 months equivalent to 50% of the total Project duration. Further, out of the total amount received as at 30 June, 2021, only Kshs.48,830,761 had been spent on project activities representing a 25% absorption rate. In view of the above, the Project is clearly behind schedule and it is unlikely that the set timelines will be achieved.

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

Lack of a Fixed Assets Register

Annex 2 – Summary of Fixed Assets Register, reflects a balance of Kshs.5,589,325 as the closing cost of the Project's fixed assets as at 30 June, 2021. However, contrary to Section 143(1) of the Public Finance Management Regulations, 2015, the Project Management did not avail a register of assets for audit purposes.

In the circumstances, Management was in breach of the law and the accuracy and existence of the total fixed assets balance of Kshs.5,589,325 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether 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 governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions, and information reflected in the financial statements are 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 Project's financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and

systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to

those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to 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.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

29 November, 2021

East Africa Skills For Transformation and Regional Integration Project (EASTRIP)
Reports and Financial Statements
For the financial year ended June 30, 2021

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

	Note	2020/2021	2019/2020	Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Receipts and payment controlled by the entity	
		KShs	KShs	KShs
RECEIPTS				
Loan from external development partners	11.1	-	196,822,567.00	196,822,567.00
TOTAL RECEIPTS		-	196,822,567.00	196,822,567.00
PAYMENTS				
Purchase of goods and services	11.2	50,262,130.00	964,111.00	51,226,241.00
Acquisition of assets	11.3	5,589,325.00		5,589,325.00
TOTAL PAYMENTS		55,851,455.00	964,111.00	56,815,566.00
SURPLUS/ (DEFICIT)		(55,851,455.00)	195,858,456.00	140,007,001.00

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



Principal Secretary
 Prof. Arch. Paul M. Maringa CBS
 F.A.A.K, MKIP



Project Coordinator
 Geoffrey M. Githiri



Project Accountant
 William K. Mosbei
 ICPAK Member Number 21148

*East Africa Skills For Transformation and Regional Integration Project (EASTRIP)
Reports and Financial Statements
For the financial year ended June 30, 2021*

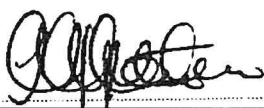
7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11.4	140,007,001.00	195,808,456.00
Total Cash and Cash Equivalents		140,007,001.00	195,808,456.00
Accounts Receivables – Imprest and Advances		-	50,000.00
TOTAL FINANCIAL ASSETS		140,007,001.00	195,858,456.00
FINANCIAL LIABILITIES			
NET ASSETS		-	-
REPRESENTED BY			
Fund balance b/fwd.	11.5	195,858,456.00	-
Surplus/(Deficit) for the year		-55,851,455.00	195,858,456.00
NET FINANCIAL POSITION		140,007,001.00	195,858,456.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19th November, 2021 and signed by:



Principal Secretary



Project Coordinator



Project Accountant

ICPAK Member No. 21148

8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

		2020-2021	2019-2020
	Note	KShs	KShs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts from operating activities			
Proceeds from domestic and foreign grants		-	-
Purchase of goods and services	11.2	50,262,130.00	(964,111.00)
Net cash flow from operating activities		(50,262,130.00)	(964,111.00)
CASH FLOW FROM INVESTING ACTIVITIES			
Acquisition of assets	11.3	5,589,325.00	-
Net cash flow from investing activities		(5,589,325.00)	-
CASH FLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	11.1	-	196,822,567.00
NET INCREASE IN CASH AND CASH EQUIVALENTS		(55,851,455.00)	195,858,456.00
Cash and cash equivalent at BEGINNING of the year		195,858,456.00	
Cash and cash equivalent at END of the year	11.4	140,007,001.00	195,858,456.00

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 19th November, 2021 and signed by:



Principal Secretary



Project Coordinator



Project Accountant

ICPAK Member No. 21148

**East Africa Skills For Transformation and Regional Integration Project (EASTRIP)
Reports and Financial Statements
For the financial year ended June 30, 2021**

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

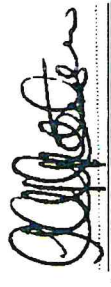
Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	B	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfer from Government entities						
Proceeds from domestic and foreign grants	196,822,567.00	-	196,822,567.00			
Proceeds from borrowings						
Miscellaneous receipts						
Total Receipts	196,822,567.00		196,822,567.00	196,822,567.00		
Payments						
Compensation of employees						
Purchase of goods and services				50,262,130.00		
Social security benefits						
Acquisition of non-financial assets				5,589,325.00		
Transfers to other government entities						
Other grants and transfers						
Total Payments				55,851,455.00	140,007,001.00	28%

Note: The budget for the project is not component based, so this is general absorption.



Principal Secretary

Date: 19 November 2021



Project Coordinator

Date:



Project Accountant

Date

ICPAK Member No: 21148

10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Basis of Preparation

10.2 Statement of compliance and basis of preparation

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

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

10.3 Reporting entity

The financial statements are for the East Africa Skills for Transformation and Regional Integration Project (EASTRIP) under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

10.3.1 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.

10.4 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.

(i) Transfers from the Exchequer

Transfer from Exchequer is 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.

(ii) External Assistance

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

(iii) Other receipts

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

b) Donations and grants

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

Significant Accounting Policies (Continued)

c) Proceeds from borrowing

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

d) Undrawn external assistance

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

e) Recognition of payments

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

(i) Compensation of employees

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

(ii) 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.

(iii) Interest on borrowing

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

(iv) Repayment of borrowing (principal amount)

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

(v) 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.

f) In-kind donations

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

g) 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.

h) Restriction on cash

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

i) Accounts receivable

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

j) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and indemnities. Letters of comfort/ support, insurance, Public Private Partnerships. The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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

k) Contingent Assets

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

l) Pending bills

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

m) Budget

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

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

n) Third party payments

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

o) Exchange rate differences

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

p) 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.

q) Subsequent events

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

r) Errors

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

11. NOTES TO THE FINANCIAL STATEMENTS

11.1 Loan from External Development Partners

Name of Donor	Date received	Amount in loan currency		Loans received in cash		Total amount in KShs	
		Euros	KShs	2020/21	2019/20		
Loans Received from Multilateral Donors (World Bank)	14/04/2020	1,802,658.68	196,822,567.00	-		196,822,567.00	
Total		1,802,658.68	196,822,567.00			196,822,567.00	

During the 12 months to 30th June, 2021 we received no funds from development partners in form of loans.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11.2 Purchase of Goods and Services

	2020/2021			2019/2020	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	3,030,015.00	-	-	70,931.00	3,100,946.00
Domestic travel and subsistence	8,129,832.00	-	-	196,900.00	8,326,732.00
Training payments	14,274,205.00	-	-	689,500.00	14,963,705.00
Other operating payments	24,828,078.00	-	-	6,780.00	24,834,858.00
Total	<u>50,262,130.00</u>			<u>964,111.00</u>	<u>51,226,241.00</u>

11.3 Acquisition of Non-Financial Assets

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Purchase of office furniture & general equipment	2,336,800.00	-	-	-	2,336,800.00
Purchase of ICT equipment	3,252,525.00	-	-	-	3,252,525.00
Total	<u>5,589,325.00</u>	=	=	=	<u>5,589,325.00</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11.4 Cash and Cash Equivalents

	2020/21	2019/20
	KShs	KShs
Bank accounts (Note 8.13A)	140,007,001.00	195,808,456.00
Cash in hand (Note 8. 13B)		-
Cash equivalents (short-term deposits) (Note 8.13C)		-
Total	<u>140,007,001.00</u>	<u>195,808,456.00</u>

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

A Bank Accounts

Project Bank Accounts

	2020/21	2019/20
	KShs	KShs
<u>Local Currency Accounts</u>		
Kenya Commercial Bank [1268775169]	147,007,001.00	195,808,456.00
Total local currency balances	<u>140,007,001.00</u>	<u>195,808,456.00</u>
Total bank account balances	<u>140,007,001.00</u>	<u>195,808,456.00</u>

11.5 Fund Balance Brought Forward

	2020/21	2019/20
	KShs	KShs
Bank accounts	140,007,001.00	195,808,456.00
Cash in hand		-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	50,000.00
Total	<u>140,007,001.00</u>	<u>195,858,456.00</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June, 2021 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

	2020/21	2019/20
	KShs	KShs
(i) A/C Name [A/c No.1000429418]		
Opening balance	-	-
Total amount deposited in the account	-	196,822,567.00
Total amount withdrawn (as per Statement of Receipts & Payments)	-	(196,822,567.00)
Closing balance (as per SDA bank account reconciliation attached)		=

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

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

The project had no Audit issue last financial year 2019/2020



Principal Secretary

Date 19 November 2021



Project Coordinator

Date 19 November 2021

*East Africa Skills For Transformation and Regional Integration Projects (EASTRIP)
Reports and Financial Statements
For the financial year ended June 30, 2021*

13. ANNEXES

ANNEX 1 - VARIANCE EXPLANATIONS – COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Proceeds from borrowings	196,822,567.00	-	196,822,567.00		
Total Receipts					
Payments	196,822,567.00		196,822,567.00		
Purchase of goods and services	50,262,130.00				
Acquisition of non-financial assets	5,589,325.00				
Total payments		55,851,455.00			
				140,007,001.00	28%

ANNEX 2 – SUMMARY OF FIXED ASSETS REGISTER

Asset class	Opening Cost (KShs) 2020/2021 (a)	Donations in form of assets (KShs) 2020/2021 (b)	*Purchases/ Additions in the Year (KShs) 2020/2021 (c)	**Disposals in the Year (KShs) 2020/2021 (d)	Transfers in/(out) Kshs 2020/2021 (d)	Closing Cost (KShs) 2021 (e) = (a) + (b) + (c) - (d) + (-) d
Office equipment, furniture and fittings	-	-	2,336,800.00	-	-	2,336,800.00
ICT Equipment	-	-	3,252,525.00	-	-	3,252,525.00
Total			5,589,325.00			5,589,325.00




14. APPENDICES

- (i) Bank Reconciliations Statement as at 30th June 2021
- (ii) Special Deposit Account(s) reconciliation statement(s)
- (iii) Trial Balance

REPUBLIC OF KENYA
 KIHBT-EASTRIP PROJECT
 BANK RECONCILIATION
 AS AT 30TH JUNE 2021

	Kshs.	EURO
Balance as per bank certificate	147,991,806.30	1,466,718.00
less		
1. Payment in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)	(8,016,055.00)	(11,343.00)
2. Receipts in Bank Statement not in Cash Book	(40,000.00)	(396.43)
Add		
3. Payments in Bank Statement not in Cash Book	71,250.00	706.14
4. Receipts in Cash Book not in Bank		
Balance as per Cash Book	140,007,001.30	1,455,684.71

BANK RECONCILIATION PREPARED BY GLORIA SIGNATURE 

I certify that I have verified Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

For: PROJECT CO-ORDINATOR - KIHBT EASTRIP

Signature:  Designation: S-A Date: 3.07.2021

PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				
27 Jan	EFT	1,120,000.00		11,100.00
05 Jun	EFT	1,311,715.60		13,000.00
29 Jun	EFT	943,550.90		9,351.00
29 Jun	EFT	605,193.00		5,998.00
29 Jun	CHQ.000024	60,000.00		595.00
29 Jun	CHQ.000025	86,957.50		862.00
29 Jun	CHQ.000026	97,556.00		867.00
29 Jun	CHQ.000027	371,368.00		3,681.00
29 Jun	CHQ.000028	256,519.00		2,542.00
29 Jun	CHQ.000029	354,667.00		3,515.00
29 Jun	CHQ.000030	229,769.00		2,277.00
29 Jun	CHQ.000031	618,947.00		6,134.00
30 Jun	EFT	1,442,900.00		14,300.00
30 Jun	CHQ.000032	447,018.00		4,430.00
	CHQ.000034	69,894.00		693.00
TOTAL		8,016,055.00		79,345.00

KIHBT EASTRIP				
PAYMENT IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)				
AS AT 30/06/2021				
DATE	MODE	Particulars	KSHS.	EURO.
27/01/2021	EFT	Kenya Institute of Supply Management	1,120,000.00	11,100.10
05/06/2021	EFT	Kenya Education Network	1,311,715.60	13,000.15
29/06/2021	EFT	Astorian Grand Hotel(EFT 65)	943,550.90	9,351.35
29/06/2021	EFT	Lake Naivasha	605,193.00	5,997.95
29/06/2021	CHQ.000024	National Construction Company	60,000.00	594.65
29/06/2021	CHQ.000025	Panafrican Equipment (K) LTD	86,957.50	861.82
29/06/2021	CHQ.000026	Kenya Power	97,556.00	966.86
29/06/2021	CHQ.000027	Tahari Ventures	371,368.00	3,680.56
29/06/2021	CHQ.000028	Martinis Auto &General Supplies	256,519.00	2,542.31
29/06/2021	CHQ.000029	Zipskills Enterprises	354,667.00	3,515.03
29/06/2021	CHQ.000030	LuexEnterprises	229,769.00	2,277.20
29/06/2021	CHQ.000031	Mobbettos (K) Ltd	618,947.00	6,134.26
30/06/2021	EFT	KCB EFT (67)	1,442,900.00	14,300.30
30/06/2021	CHQ.000032	Tahari Ventures	447,018.00	4,430.31
30/06/2021	CHQ.000033	Commissioner of Domestic Taxes	69,894.00	692.71
TOTAL			8,016,055.00	79,445.54

KIHBT- EASTRIP PROJECT

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN THE CASH BOOK
AS AT 30 JUNE 2021

Date		Particulars	Amount	EURO
11/03/2021	DPC	Direct Credits	40,000.00	396.00
		TOTAL	40,000.00	396.00

KIHBT- EASTRIP PROJECT

PAYMENTS IN BANK STATEMENT NOT YET RECORDED IN THE CASH BOOK
AS AT 30TH JUNE 2021

Date	Particulars	Amount	EURO
14-Apr	Kenya Education Network	35,625.00	353.07
14-Apr	Kenya Education Network	35,625.00	353.07
TOTAL		71,250.00	706.14



KIHBT -EASTRIP PROJECT

RECEIPTS IN CASH BOOK NOT YET RECORDED IN THE BANK STATEMENT
AS AT 30TH JUNE 2021

Date	Particulars	Kshs.	EURO
TOTAL			



KCB

iBANK

Account Statement

Date: 04/07/2021 12:32:47

Account: 1268775169

Account Name: KIHBT-EASTRIP PROJECT

Available Balance: KES 146,548,604.20

Period: Last Month

Balance At Period Start: 151,984,360.40

Balance At Period End: 147,991,806.30

Total Money In: 0.00

Total Money Out: -3,992,554.10

Transaction Date	Value Date	Transaction Details	Money Out	Money In	Ledger Balance	Bank Reference Number
01.06.2021	01.06.2021	BALANCE B/FWD	0	0	151,984,360.40	
08.06.2021	08.06.2021	Transfer Charge AT-KD196 AC-1174073322 FT211592	-60.00	0.00	151,984,300.40	FT2115925Z8F
08.06.2021	08.06.2021	Transfer AT-KD196 EASTRIP CONFERENCE FACILITIES	-448,000.00	0.00	151,536,300.40	FT2115925Z8F
08.06.2021	08.06.2021	Transfer Charge AT-KD196 EASTRIP Payment AC-KES1	-180.00	0.00	151,536,120.40	FT211595W0MS
08.06.2021	08.06.2021	Direct Credits AT-KD196 EASTRIP Payment PAYMENT O	-778,498.30	0.00	150,757,622.10	FT211595W0MS

10.06.2021	10.06.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 62 IB BULK	-1,707,200.00	0.00	149,050,422.10	FT21161DQHDK
10.06.2021	10.06.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-840.00	0.00	149,049,582.10	FT21161L1NF4
10.06.2021	10.06.2021	Transfer AT-DPC Chg IBCHG150 20007668462-IBCHG1	-4,200.00	0.00	149,045,382.10	FT21161L1NF4
10.06.2021	10.06.2021	Transfer Charge AT-DPC Chg IBMPESA AC-PL55252 F	-13.20	0.00	149,045,368.90	FT21161N1KHQ
10.06.2021	10.06.2021	Transfer AT-DPC Chg IBMPESA 20007668462-IBMPESA	-66.00	0.00	149,045,302.90	FT21161N1KHQ
10.06.2021	10.06.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-240.00	0.00	149,045,062.90	FT21161NDPG9
10.06.2021	10.06.2021	Transfer AT-DPC Chg IBCHG100 20007668462-IBCHG1	-1,200.00	0.00	149,043,862.90	FT21161NDPG9
10.06.2021	10.06.2021	Transfer Charge AT-KD196 AC-1212502450 FT21161Z	-60.00	0.00	149,043,802.90	FT21161ZLHPY
10.06.2021	10.06.2021	Transfer AT-KD196 Payment for Conference fee TEC	-221,130.00	0.00	148,822,672.90	FT21161ZLHPY
10.06.2021	10.06.2021	Transfer Charge AT-KD196 EASTRIP Payment AC-KES1	-180.00	0.00	148,822,492.90	FT21161T0V4G
10.06.2021	10.06.2021	Direct Credits AT-KD196 EASTRIP Payment PAYMENT F	-54,989.00	0.00	148,767,503.90	FT21161T0V4G
15.06.2021	15.06.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-150.00	0.00	148,767,353.90	FT211665YKD1
15.06.2021	15.06.2021	Transfer AT-DPC Chg IBCHG150 20007697711-IBCHG1	-750.00	0.00	148,766,603.90	FT211665YKD1
15.06.2021	15.06.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 63 IB BULK	-375,800.00	0.00	148,390,803.90	FT21166LMMPF
15.06.2021	15.06.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-60.00	0.00	148,390,743.90	FT21166M0S1L
15.06.2021	15.06.2021	Transfer AT-DPC Chg IBCHG100 20007697711-IBCHG1	-300.00	0.00	148,390,443.90	FT21166M0S1L
15.06.2021	15.06.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 64 IB BULK	-340,200.00	0.00	148,050,243.90	FT21166M3SYC
15.06.2021	15.06.2021	Transfer Charge AT-DPC Chg IBMPESA AC-PL55252 F	-6.60	0.00	148,050,237.30	FT211667L3S8

15.06.2021	15.06.2021	Transfer AT-DPC Chg IBMPESA 20007740714-IBMPESA	-33.00	0.00	148,050,204.30	FT211667L3S8
15.06.2021	15.06.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	0.00	148,050,184.30	FT21166DJQYJ
15.06.2021	15.06.2021	Transfer AT-DPC Chg IBCHG100 20007740714-IBCHG1	-100.00	0.00	148,050,084.30	FT21166DJQYJ
15.06.2021	15.06.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-120.00	0.00	148,049,964.30	FT21166MMLVS
15.06.2021	15.06.2021	Transfer AT-DPC Chg IBCHG150 20007740714-IBCHG1	-600.00	0.00	148,049,364.30	FT21166MMLVS
16.06.2021	16.06.2021	TaxPmt AT-SYOKS P051625273N 2020210001666763-Sta	-23,424.00	0.00	148,025,940.30	FT211674HN17
16.06.2021	16.06.2021	TaxPmt AT-SYOKS P051625273N 2020210001658869-Sta	-21,904.00	0.00	148,004,036.30	FT211674NMK2
16.06.2021	16.06.2021	TaxPmt AT-SYOKS P051625273N 2020210001482363-Sta	-12,230.00	0.00	147,991,806.30	FT21167PYYYJ2



1213 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2118268390

KCB KAREN 01 JUL 2021
.....

Certified that the balance at the CREDIT Of KIHBT-EASTRIP PROJECT

A/C 1268775169
.....

at the close of business on 30 JUN 2021 Was KES

ONE HUNDRED AND FORTY SEVEN MILLION NINE HUNDRED AND NINETY ONE THOUSAND EIGHT HUNDRED AND SIXTY

KES 147,991,806.30
.....

Examined by

FOR: KCB BANK KENYA LTD
.....
MANAGER SERVICE QUALITY & COMPLIANCE
KAREN NAIROBI

[Handwritten Signature]
.....

Manager Service Quality & Compliance Branch Manager

50

**EAST AFRICA SKILLS FOR TRANSFORMATION & REGIONAL INTEGRATION PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2021**

Credit No.: IDA LOAN CREDIT NO.63340-KE (DA-H)

Bank Account No.: 1000429418 Held with Central Bank of Kenya

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA		1,802,658.68
	Less:		
2	Total amount documented		-
3	Outstanding amount to be documented		1,802,658.68
	Represented by:		
4	Ending Special account Balance as at 30 June 2021		-
5	Amounts claimed but not credited as at 30 June 2021		-
6	Amounts withdrawn and not claimed		1,802,658.68
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2021		1,802,658.68

Discrepancy between total appearing on line 3 and 9

-

Notes:

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IDA and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

Xantina
AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 30.07.2021

[Handwritten signature]

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2021
Account No.	1000429418
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	EASKILLS TRANSFOR. REG.INT.-KIHBT
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2020 as per C.B.K. Ledger Account	0.00
Add:	
Total Amount deposited by World Bank	0.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	0.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June,2021	0.00

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE _____

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: *Antine*

DATE *30 07 2021*

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

SKB

Loan: IDA 63340 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P163399 - East Africa Skills for Transformation and Regional Integration Project (EASTRIP)

Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Designated Account Detail- DA-H

Account Details

Account Holder	EAST AFRICA SKILLS TRANSFORMATION A	DA Currency	EUR
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	2,784,000.00
Account Number	XXXXXXXX18	Associated Categories	1 (C) - (SCHEDULED DISBUR. KIHBT)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (EUR) View Transaction List

Total Deposits Less Refunds	1,802,658.68
Documented	0.00
Outstanding Balance	1,802,658.68
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loan: IDA 63340 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P163399 - East Africa Skills for Transformation and Regional Integration Project (EASTRIP)

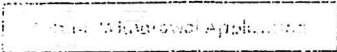
Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 30-Oct-2018	Loan Signing Date 18-Dec-2018	Loan Made Effective 16-Sep-2019	Authorized Signatories Submitted to WB 21-Jul-2021	Authorized Signatories Approved 21-Jul-2021	Loan is Ready for Disbursing Online 02-Aug-2021
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Transaction List

Filter by DA-H

Documented C Value Date

Search

Borrower Reference	Application				Paid			Date received	Value Date	Logged by	Last Updated
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount				

Handwritten signature or initials

Loan: IDA 63340 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P163399 - East Africa Skills for Transformation and Regional Integration Project (EASTRIP)

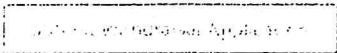
Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 30-Oct-2018	Loan Signing Date 18-Dec-2018	Loan Made Effective 16-Sep-2019	Authorized Signatories Submitted to WB 21-Jul-2021	Authorized Signatories Approved 21-Jul-2021	Loan is Ready for Disbursing Online 02-Aug-2021
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Transaction List

Showing results 1 - 3 of 3 entries

Filter by DA-H

Paid Summary Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
KIHBTWA001	DA-H	Completed	EUR	1,802,658.68	DA-H	EUR	1,802,658.68	06-Feb-2020	12-Feb-2020	Borrower	12-Feb-2020

10

11

12

13

EASTRIP TRIAL BALANCE YEAR 2020/2021

Date	NAME	DEBIT KSHS.	CREDIT KSHS.
1/7/2020	Bank bal. b/fw		195,858,456.00
	Utilities, supplies and services	3,030,015.00	
	Domestic travel and subsistence	8,129,831.00	
	Training payments	14,274,205.00	
	Other operating payments	24,828,078.00	
	Acquisition of assets	5,589,325.00	
30/6/2021	Balance carried down	140,007,001.00	
	Grand total	195,858,455.00	195,858,456.00

Account

10/11/2021 13:17:15

Account: 1268775169
Account Name KIHBT-EASTRIP PROJECT
Available Balai KES 50,063,564.30
Period: Last 6 Months
Balance At Per 154,295,630.60
Balance At Per 50,063,564.30
Total Money In 495,059.00
Total Money O -104,727,125.30

Transaction D	Value Date	Transaction Details	Money Out	Money In	Ledger Bal	Bank Refe
10.05.2021	10.05.2021	BALANCE B/FWD	0	0	154,295.6:	
12.05.2021	12.05.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 55 IB BULK	-30,800.00	0.00	154,264.8:	FT21132W8Y2S
12.05.2021	12.05.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-30.00	0.00	154,264.8:	FT21132MMSNY
12.05.2021	12.05.2021	Transfer AT-DPC Chg IBCHG150 20007189136-IBCHG1	-150.00	0.00	154,264.6:	FT21132MMSNY
12.05.2021	12.05.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	0.00	154,264.6:	FT21132PR27L
12.05.2021	12.05.2021	Transfer AT-DPC Chg IBCHG100 20007189136-IBCHG1	-100.00	0.00	154,264.5:	FT21132PR27L
17.05.2021	17.05.2021	Transfer Charge AT-DPC Chg IBMPESA AC-PL55252 F	-6.60	0.00	154,264.5:	FT21137XB377
17.05.2021	17.05.2021	Transfer AT-DPC Chg IBMPESA 20007259775-IBMPESA	-33.00	0.00	154,264.4:	FT21137XB377
17.05.2021	17.05.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 55 IB BULK	-630,500.0	0.00	153,633.9:	FT21137ZB866
17.05.2021	17.05.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-210.00	0.00	153,633.7:	FT211376DNLG
17.05.2021	17.05.2021	Transfer AT-DPC Chg IBCHG150 20007259775-IBCHG1	-1,050.00	0.00	153,632.7:	FT211376DNLG
17.05.2021	17.05.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-40.00	0.00	153,632.6:	FT211372LNND
17.05.2021	17.05.2021	Transfer AT-DPC Chg IBCHG100 20007259775-IBCHG1	-200.00	0.00	153,632.4:	FT211372LNND

18.05.2021	18.05.2021	Inward Cheque D CHQ18 AT-DPC CHQ No. 000018 KES	-720,872.00	152,911.6	FT21138T13NT
26.05.2021	26.05.2021	TaxPmt AT-CAPHL P051625273N 2020210001429744-Sta	-68,622.00	152,842.9	FT21146RGTBQ
26.05.2021	26.05.2021	Transfer Charge AT-KAREN FT AC-1283274450 FT211	-120.00	152,842.8	FT21146W2ZYV
26.05.2021	26.05.2021	Transfer AT-KAREN FT ERROR CORRECTION LETTER DI	-24,500.00	152,818.3	FT21146W2ZYV
26.05.2021	26.05.2021	SWIFT Remit Cha AT-KAREN LETTERDD12.05.21 AC-12	-600.00	152,817.7	FT21146HDB3H
26.05.2021	26.05.2021	Outward SWIFT P AT-KAREN LETTERDD12.05.21 SW-BAI	-35,625.00	152,782.1	FT21146HDB3H
27.05.2021	27.05.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 56 IB BULK	-112,700.00	152,669.4	FT21147G613B
27.05.2021	27.05.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	152,669.4	FT21147579B4
27.05.2021	27.05.2021	Transfer AT-DPC Chg IBCHG100 20007355707-IBCHG1	-100.00	152,669.3	FT21147579B4
27.05.2021	27.05.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-30.00	152,669.3	FT21147LDL9J
27.05.2021	27.05.2021	Transfer AT-DPC Chg IBCHG150 20007355707-IBCHG1	-150.00	152,669.1	FT21147LDL9J
31.05.2021	31.05.2021	Inward Cheque D CHQ20 AT-DPC CHQ No. 000020 KES	-39,317.90	152,629.8	FT21151HM2K1
31.05.2021	31.05.2021	Inward Cheque D CHQ21 AT-DPC CHQ No. 000021 KES	-645,473.70	151,984.3	FT21151LTGYS
08.06.2021	08.06.2021	Transfer Charge AT-KD196 AC-1174073322 FT211592	-60.00	151,984.3	FT2115925Z8F
08.06.2021	08.06.2021	Transfer AT-KD196 EASTRIP CONFERENCE FACILITIES	-448,000.00	151,536.3	FT2115925Z8F
08.06.2021	08.06.2021	Transfer Charge AT-KD196 EASTRIPPayment AC-KES1	-180.00	151,536.1	FT211595W0MS
08.06.2021	08.06.2021	Direct Credits AT-KD196 EASTRIPPayment PAYMENT O	-778,498.00	150,757.6	FT211595W0MS
10.06.2021	10.06.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 62 IB BULK	-1,707,200.00	149,050.4	FT21161DQHDK
10.06.2021	10.06.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-840.00	149,049.5	FT21161L1NF4
10.06.2021	10.06.2021	Transfer AT-DPC Chg IBCHG150 20007668462-IBCHG1	-4,200.00	149,045.3	FT21161L1NF4
10.06.2021	10.06.2021	Transfer Charge AT-DPC Chg IBMPEA AC-PL55252 F	-13.20	149,045.3	FT21161N1KHQ
10.06.2021	10.06.2021	Transfer AT-DPC Chg IBMPEA 20007668462-IBMPEA	-66.00	149,045.3	FT21161N1KHQ
10.06.2021	10.06.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-240.00	149,045.0	FT21161NDPG9
10.06.2021	10.06.2021	Transfer AT-DPC Chg IBCHG100 20007668462-IBCHG1	-1,200.00	149,043.8	FT21161NDPG9
10.06.2021	10.06.2021	Transfer Charge AT-KD196 AC-1212502450 FT21161Z	-60.00	149,043.8	FT21161ZLHPY
10.06.2021	10.06.2021	Transfer AT-KD196 Payment for Conference fee TEC	-221,130.00	148,822.6	FT21161ZLHPY
10.06.2021	10.06.2021	Transfer Charge AT-KD196 EASTRIPPayment AC-KES1	-180.00	148,822.4	FT21161T0V4G

10.06.2021	10.06.2021	Direct Credits AT-KD196 EASTRIP Payment	PAYMENT F	-54,989.00	0.00	148,767,51	FT21161T0V4G
15.06.2021	15.06.2021	Transfer Charge AT-DPC Chg IBCHG150	AC-PL55252	-150.00	0.00	148,767,3	FT211665YKD1
15.06.2021	15.06.2021	Transfer AT-DPC Chg IBCHG150	20007697711-IBCHG1	-750.00	0.00	148,766,61	FT211665YKD1
15.06.2021	15.06.2021	Transfer AT-KD196 EASTRIP Payment	NO 63 IB BULK	-375,800.00	0.00	148,390,81	FT21166LMMPF
15.06.2021	15.06.2021	Transfer Charge AT-DPC Chg IBCHG100	AC-PL55252	-60.00	0.00	148,390,7	FT21166M0S1L
15.06.2021	15.06.2021	Transfer AT-DPC Chg IBCHG100	20007697711-IBCHG1	-300.00	0.00	148,390,4	FT21166M0S1L
15.06.2021	15.06.2021	Transfer AT-KD196 EASTRIP Payment	NO 64 IB BULK	-340,200.00	0.00	148,050,2	FT21166M3SYC
15.06.2021	15.06.2021	Transfer Charge AT-DPC Chg IBMPESA	AC-PL55252 F	-6.60	0.00	148,050,2	FT211667L3S8
15.06.2021	15.06.2021	Transfer AT-DPC Chg IBMPESA	20007740714-IBMPESA	-33.00	0.00	148,050,21	FT211667L3S8
15.06.2021	15.06.2021	Transfer Charge AT-DPC Chg IBCHG100	AC-PL55252	-20.00	0.00	148,050,1	FT21166DJQYJ
15.06.2021	15.06.2021	Transfer AT-DPC Chg IBCHG100	20007740714-IBCHG1	-100.00	0.00	148,050,0	FT21166DJQYJ
15.06.2021	15.06.2021	Transfer Charge AT-DPC Chg IBCHG150	AC-PL55252	-120.00	0.00	148,049,91	FT21166MMLVS
15.06.2021	15.06.2021	Transfer AT-DPC Chg IBCHG150	20007740714-IBCHG1	-600.00	0.00	148,049,31	FT21166MMLVS
16.06.2021	16.06.2021	TaxPmt AT-SYOKS P051625273N	2020210001666763-Sta	-23,424.00	0.00	148,025,9	FT211674HN17
16.06.2021	16.06.2021	TaxPmt AT-SYOKS P051625273N	2020210001658869-Sta	-21,904.00	0.00	148,004,0	FT211674NMIK2
16.06.2021	16.06.2021	TaxPmt AT-SYOKS P051625273N	2020210001482363-Sta	-12,230.00	0.00	147,991,81	FT21167PYJ2
01.07.2021	01.07.2021	Transfer AT-KD196 EASTRIP Payment	NO 67 IB BULK	-1,349,800	0.00	146,642,01	FT21182QK131
01.07.2021	01.07.2021	Transfer Charge AT-DPC Chg IBCHG150	AC-PL55252	-750.00	0.00	146,641,2	FT21182N6SB5
01.07.2021	01.07.2021	Transfer AT-DPC Chg IBCHG150	20008043610-IBCHG1	-3,750.00	0.00	146,637,51	FT21182N6SB5
01.07.2021	01.07.2021	Transfer Charge AT-DPC Chg IBMPESA	AC-PL55252 F	-6.60	0.00	146,637,4	FT211827RFZZ
01.07.2021	01.07.2021	Transfer AT-DPC Chg IBMPESA	20008043610-IBMPESA	-33.00	0.00	146,637,41	FT211827RFZZ
01.07.2021	01.07.2021	Transfer Charge AT-DPC Chg IBCHG100	AC-PL55252	-140.00	0.00	146,637,3	FT21182QCQVZY
01.07.2021	01.07.2021	Transfer AT-DPC Chg IBCHG100	20008043610-IBCHG1	-700.00	0.00	146,636,6	FT21182QCQVZY
01.07.2021	01.07.2021	Certificate Of Balance Charge	AT-DPC CERT2118268	-1,065.00	0.00	146,635,51	FT21182XGZP6
02.07.2021	02.07.2021	Inward Cheque D CHQ25	AT-DPC CHQ No. 000025 KES	-86,957.50	0.00	146,548,61	FT21183R3XP5
06.07.2021	06.07.2021	Inward Cheque D CHQ30	AT-DPC CHQ No. 000030 KES	-229,769.00	0.00	146,318,8	FT211875DJ4X
06.07.2021	06.07.2021	Inward Cheque D CHQ26	AT-DPC CHQ No. 000026 KES	-97,556.00	0.00	146,221,2	FT21187HXFNM

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06.07.2021	06.07.2021	Inward Cheque D CHQ24 AT-DPC CHQ No. 000024 KES	-60,000.00	0.00	146,161,2	FT21187T0DZB
06.07.2021	06.07.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 68 IB BULK	-403,500.00	0.00	145,757,7	FT211877K2SF
06.07.2021	06.07.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-360.00	0.00	145,757,4	FT21187F8LQ1
06.07.2021	06.07.2021	Transfer AT-DPC Chg IBCHG150 20008160420-IBCHG1	-1,800.00	0.00	145,755,6	FT21187F8LQ1
06.07.2021	06.07.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	0.00	145,755,5	FT21187T4XWC
06.07.2021	06.07.2021	Transfer AT-DPC Chg IBCHG100 20008160420-IBCHG1	-100.00	0.00	145,755,4	FT21187T4XWC
06.07.2021	06.07.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 69 IB BULK	-446,000.00	0.00	145,309,4	FT21187PG6XN
06.07.2021	06.07.2021	Transfer Charge AT-DPC Chg IBMPESA AC-PL55252 F	-19.80	0.00	145,309,4	FT21187M627D
06.07.2021	06.07.2021	Transfer AT-DPC Chg IBMPESA 20008160487-IBMPESA	-99.00	0.00	145,309,3	FT21187M627D
06.07.2021	06.07.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-270.00	0.00	145,309,1	FT21187BLZKW
06.07.2021	06.07.2021	Transfer AT-DPC Chg IBCHG150 20008160487-IBCHG1	-1,350.00	0.00	145,307,7	FT21187BLZKW
06.07.2021	06.07.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	0.00	145,307,7	FT21187S8CNQ
06.07.2021	06.07.2021	Transfer AT-DPC Chg IBCHG100 20008160487-IBCHG1	-100.00	0.00	145,307,6	FT21187S8CNQ
06.07.2021	06.07.2021	Transfer Charge AT-KD196 EASTRIP Payment AC-KES1	-180.00	0.00	145,307,4	FT2118742S81
06.07.2021	06.07.2021	Direct Credits AT-KD196 EASTRIP Payment PAYMENT O	-605,193.00	0.00	144,702,2	FT2118742S81
06.07.2021	06.07.2021	Transfer Charge AT-KD196 EASTRIP Payment AC-KES1	-180.00	0.00	144,702,0	FT21187NLY14
06.07.2021	06.07.2021	Direct Credits AT-KD196 EASTRIP Payment PAYMENT O	-943,550.00	0.00	143,758,5	FT21187NLY14
07.07.2021	07.07.2021	Inward Cheque D CHQ27 AT-DPC CHQ No. 000027 KES	-371,368.00	0.00	143,387,1	FT21188DK5LK
07.07.2021	07.07.2021	Inward Cheque D CHQ32 AT-DPC CHQ No. 000032 KES	-447,018.00	0.00	142,940,1	FT21188J9127
08.07.2021	08.07.2021	Inward Cheque D CHQ31 AT-DPC CHQ No. 000031 KES	-618,947.00	0.00	142,321,2	FT211894LPKM
08.07.2021	08.07.2021	Inward Cheque D CHQ29 AT-DPC CHQ No. 000029 KES	-354,667.00	0.00	141,966,5	FT211897RNNT
09.07.2021	09.07.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 70 IB BULK	-150,000.00	0.00	141,816,5	FT21190MZ4DH
09.07.2021	09.07.2021	Transfer Charge AT-DPC Chg IBMPESA AC-PL55252 F	-132.00	0.00	141,816,4	FT2119035PZ9
09.07.2021	09.07.2021	Transfer AT-DPC Chg IBMPESA 20008234637-IBMPESA	-660.00	0.00	141,815,7	FT2119035PZ9
14.07.2021	14.07.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 71 IB BULK	-410,463.00	0.00	141,405,2	FT21195CL143
14.07.2021	14.07.2021	Transfer Charge AT-DPC Chg IBMPESA AC-PL55252 F	-19.80	0.00	141,405,2	FT21195F0ZJ1
14.07.2021	14.07.2021	Transfer AT-DPC Chg IBMPESA 20008288324-IBMPESA	-99.00	0.00	141,405,1	FT21195F0ZJ1

14.07.2021	14.07.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	0.00	141,405,1	FT21195SF9G8
14.07.2021	14.07.2021	Transfer AT-DPC Chg IBCHG100 20008288324-IBCHG1	-100.00	0.00	141,405,0	FT21195SF9G8
15.07.2021	15.07.2021	Inward Cheque D CHQ28 AT-DPC CHQ No. 000028 KES	-256,519.0	0.00	141,148,5	FT211968NT43
15.07.2021	15.07.2021	Unpaid Cheque CHQ000028 AT-DPC CHQ No. 000028 BA	0.00	256,519.0	141,405,0	FT21196H8JJ9
19.07.2021	19.07.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 72 IB BULK	-283,613.0	0.00	141,121,4	FT21200CYXRC
19.07.2021	19.07.2021	Transfer Charge AT-DPC Chg IBMPEA AC-PL55252 F	-6.60	0.00	141,121,4	FT21200NB264
19.07.2021	19.07.2021	Transfer AT-DPC Chg IBMPEA 20008341365-IBMPEA	-33.00	0.00	141,121,3	FT21200NB264
19.07.2021	19.07.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-60.00	0.00	141,121,3	FT21200GMZ3B
19.07.2021	19.07.2021	Transfer AT-DPC Chg IBCHG150 20008341365-IBCHG1	-300.00	0.00	141,121,0	FT21200GMZ3B
19.07.2021	19.07.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	0.00	141,121,0	FT21200TPNR3
19.07.2021	19.07.2021	Transfer AT-DPC Chg IBCHG100 20008341365-IBCHG1	-100.00	0.00	141,120,9	FT21200TPNR3
22.07.2021	22.07.2021	Transfer Charge AT-KD196 EASTRIP Payment AC-KES1	-180.00	0.00	141,120,7	FT21203SFK9C
22.07.2021	22.07.2021	Direct Credits AT-KD196 EASTRIP Payment SENSITIZA	-18,900.00	0.00	141,101,8	FT21203SFK9C
23.07.2021	23.07.2021	Inward Cheque D CHQ28 AT-DPC No:28 1268775169 Ch	-256,519.0	0.00	140,845,3	FT21204R5983
02.08.2021	02.08.2021	Inward Cheque D CHQ36 AT-DPC CHQ No. 000036 KES	-574,737.0	0.00	140,270,5	FT212146HT36
02.08.2021	02.08.2021	TaxPmt AT-SYOKS P051625273N 2020210001950837-Sta	-69,897.00	0.00	140,200,6	FT21214V7ZKF
03.08.2021	03.08.2021	Inward Cheque D CHQ35 AT-DPC CHQ No. 000035 KES	-167,057.0	0.00	140,033,6	FT212157Q835
06.08.2021	06.08.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 73 IB BULK	-394,000.0	0.00	139,639,6	FT212186HRQ0
06.08.2021	06.08.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-40.00	0.00	139,639,5	FT21218S203Q
06.08.2021	06.08.2021	Transfer AT-DPC Chg IBCHG100 20008702473-IBCHG1	-200.00	0.00	139,639,3	FT21218S203Q
06.08.2021	06.08.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-120.00	0.00	139,639,2	FT21218NHVHY
06.08.2021	06.08.2021	Transfer AT-DPC Chg IBCHG150 20008702473-IBCHG1	-600.00	0.00	139,638,6	FT21218NHVHY
06.08.2021	06.08.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 74 IB BULK	-265,200.0	0.00	139,373,4	FT21218KXYZ5
06.08.2021	06.08.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	0.00	139,373,4	FT21218HLK98
06.08.2021	06.08.2021	Transfer AT-DPC Chg IBCHG100 20008737269-IBCHG1	-100.00	0.00	139,373,3	FT21218HLK98
06.08.2021	06.08.2021	Transfer Charge AT-DPC Chg IBMPEA AC-PL55252 F	-13.20	0.00	139,373,3	FT21218JVR4D
06.08.2021	06.08.2021	Transfer AT-DPC Chg IBMPEA 20008737269-IBMPEA	-66.00	0.00	139,373,2	FT21218JVR4D

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09.08.2021	09.08.2021	Inward Cheque D CHQ40 AT-DPC CHQ No. 000040 KES	-40,006.00	0.00	139,333,2:	FT21221W56BT
13.08.2021	13.08.2021	Inward Cheque D CHQ37 AT-DPC CHQ No. 000037 KES	-806,444.00	0.00	138,526,8	FT212252S0BH
13.08.2021	13.08.2021	Inward Cheque D CHQ39 AT-DPC CHQ No. 000039 KES	-35,614.00	0.00	138,491,1:	FT21225L6C90
16.08.2021	16.08.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 75 IB BULK	-1,498,200	0.00	136,992,9:	FT21228YTNXV
16.08.2021	16.08.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-600.00	0.00	136,992,3:	FT21228JX1MH
16.08.2021	16.08.2021	Transfer AT-DPC Chg IBCHG150 20008865766-IBCHG1	-3,000.00	0.00	136,989,3:	FT21228JX1MH
16.08.2021	16.08.2021	Transfer Charge AT-DPC Chg IBMPESA AC-PL55252 F	-6.60	0.00	136,989,3:	FT212289MW9V
16.08.2021	16.08.2021	Transfer AT-DPC Chg IBMPESA 20008865766-IBMPESA	-33.00	0.00	136,989,3:	FT212289MW9V
16.08.2021	16.08.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-60.00	0.00	136,989,2:	FT21228BZFW0
16.08.2021	16.08.2021	Transfer AT-DPC Chg IBCHG100 20008865766-IBCHG1	-300.00	0.00	136,988,9:	FT21228BZFW0
16.08.2021	16.08.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 74 IB BULK	-1,048,600	0.00	135,940,3:	FT21228VY4JH
16.08.2021	16.08.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	0.00	135,940,3:	FT21228LGGQS
16.08.2021	16.08.2021	Transfer AT-DPC Chg IBCHG100 20008865599-IBCHG1	-100.00	0.00	135,940,2:	FT21228LGGQS
16.08.2021	16.08.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-750.00	0.00	135,939,5:	FT21228B0BCT
16.08.2021	16.08.2021	Transfer AT-DPC Chg IBCHG150 20008865599-IBCHG1	-3,750.00	0.00	135,935,7:	FT21228B0BCT
16.08.2021	16.08.2021	Transfer Charge AT-DPC Chg IBMPESA AC-PL55252 F	-19.80	0.00	135,935,7:	FT21228LCDQ9
16.08.2021	16.08.2021	Transfer AT-DPC Chg IBMPESA 20008865599-IBMPESA	-99.00	0.00	135,935,6:	FT21228LCDQ9
17.08.2021	17.08.2021	SWIFT Remit Cha AT-KD196 EASTRIP Payment57 AC-12	-600.00	0.00	135,935,0:	FT21229V7NVF
17.08.2021	17.08.2021	Outward SWIFT P AT-KD196 EASTRIP Payment57 SW-BAF	-1,311,710	0.00	134,623,3:	FT21229V7NVF
18.08.2021	18.08.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 76 IB BULK	-1,344,000	0.00	133,279,3:	FT21230SS1M7
18.08.2021	18.08.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-360.00	0.00	133,278,9:	FT2123059G91
18.08.2021	18.08.2021	Transfer AT-DPC Chg IBCHG150 20008906845-IBCHG1	-1,800.00	0.00	133,277,1:	FT2123059G91
18.08.2021	18.08.2021	Transfer Charge AT-DPC Chg IBMPESA AC-PL55252 F	-13.20	0.00	133,277,1:	FT21230KYJC7
18.08.2021	18.08.2021	Transfer AT-DPC Chg IBMPESA 20008906845-IBMPESA	-66.00	0.00	133,277,1:	FT21230KYJC7
18.08.2021	18.08.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-80.00	0.00	133,277,0:	FT21230NY2K4
18.08.2021	18.08.2021	Transfer AT-DPC Chg IBCHG100 20008906845-IBCHG1	-400.00	0.00	133,276,6:	FT21230NY2K4
19.08.2021	19.08.2021	Direct Credits AT-DPC PER DIEM ALLOWANCE BANK FT	0.00	78,400.00	133,355,0:	FT212315C63S

25.08.2021	25.08.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 77 IB BULK	-511,400.00	132,843,6: FT21237YJ0C3
25.08.2021	25.08.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-300.00	132,843,3: FT212378VV35
25.08.2021	25.08.2021	Transfer AT-DPC Chg IBCHG150 20008995433-IBCHG1	-1,500.00	132,841,8: FT212378VV35
25.08.2021	25.08.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-20.00	132,841,8: FT21237P6PF6
25.08.2021	25.08.2021	Transfer AT-DPC Chg IBCHG100 20008995433-IBCHG1	-100.00	132,841,7: FT21237P6PF6
26.08.2021	26.08.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 78 IB BULK	-990,540.00	131,851,1: FT21238ZMBJD
26.08.2021	26.08.2021	Transfer Charge AT-DPC Chg IBMPESA AC-PL55252 F	-19.80	131,851,1: FT21238GFQFS
26.08.2021	26.08.2021	Transfer AT-DPC Chg IBMPESA 20009010635-IBMPESA	-99.00	131,851,0: FT21238GFQFS
26.08.2021	26.08.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-420.00	131,850,6: FT212381BHNY
26.08.2021	26.08.2021	Transfer AT-DPC Chg IBCHG150 20009010635-IBCHG1	-2,100.00	131,848,5: FT212381BHNY
26.08.2021	26.08.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-100.00	131,848,4: FT21238ZZFGB
26.08.2021	26.08.2021	Transfer AT-DPC Chg IBCHG100 20009010635-IBCHG1	-500.00	131,847,9: FT21238ZZFGB
30.08.2021	30.08.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 79 IB BULK	-1,021,500.00	130,826,4: FT21242B7166
30.08.2021	30.08.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-150.00	130,826,2: FT21242W32HR
30.08.2021	30.08.2021	Transfer AT-DPC Chg IBCHG150 20009068177-IBCHG1	-750.00	130,825,5: FT21242W32HR
30.08.2021	30.08.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-80.00	130,825,4: FT21242K42LB
30.08.2021	30.08.2021	Transfer AT-DPC Chg IBCHG100 20009068177-IBCHG1	-400.00	130,825,0: FT21242K42LB
01.09.2021	01.09.2021	Transfer Charge AT-KD196 AC-1108981178 FT21244S	-60.00	130,824,9: FT21244SPJLB
01.09.2021	01.09.2021	Transfer AT-KD196 Payment for Training EASTERN A	-1,151,610.00	129,673,3: FT21244SPJLB
02.09.2021	02.09.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 81 IB BULK	-73,000.00	129,600,3: FT21245K7BJP
02.09.2021	02.09.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-30.00	129,600,3: FT21245BBNR8
02.09.2021	02.09.2021	Transfer AT-DPC Chg IBCHG150 20009159474-IBCHG1	-150.00	129,600,1: FT21245BBNR8
02.09.2021	02.09.2021	Transfer AT-KD196 EASTRIP PAYMENT NO 81 IB BULK	-1,607,440.00	127,992,7: FT21245VC4G5
02.09.2021	02.09.2021	Transfer Charge AT-DPC Chg IBCHG100 AC-PL55252	-100.00	127,992,6: FT21245GP0G
02.09.2021	02.09.2021	Transfer AT-DPC Chg IBCHG100 20009159500-IBCHG1	-500.00	127,992,1: FT21245GP0G
02.09.2021	02.09.2021	Transfer Charge AT-DPC Chg IBCHG150 AC-PL55252	-690.00	127,991,4: FT21245MR1CM
02.09.2021	02.09.2021	Transfer AT-DPC Chg IBCHG150 20009159500-IBCHG1	-3,450.00	127,988,0: FT21245MR1CM

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