

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 21 MAR 2023	DAY: TUESDAY
TYPED BY: OF	HELD - SILVAMUJI OROLO MAJORITY PARTY WHIP
CLERK-AT THE-TABLE:	IMZOPV

THE AUDITOR-GENERAL

ON

**VIJANA VUKA NA AFYA YOUTH
PROGRAMME (GRANT NO. 201367465)**

**FOR THE YEAR ENDED
30 JUNE, 2022**

STATE DEPARTMENT FOR YOUTH AFFAIRS



PROJECT NAME: VIJANA VUKA NA AFYA (VIVA)

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR YOUTH AFFAIRS

PROJECT GRANT NUMBER: 201367465

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

Vijana Vuka na Afya (VIVA) Youth Programme (Grant No. 201367465)

Reports and Financial Statements For the financial year ended June 30, 2022

Vijana Vuka na Afya (VIVA) Youth Programme (Grant No. 201367465)

Reports and Financial Statements For the financial year ended June 30, 2022

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1. Project Information and Overall Performance

1.1 Name and registered office

Name:

The project's official name is Vijana Vuka na Afya (VIVA) Youth Programme (Grant No. 201367465)

Objective:

The key objective of the project is to contribute to an improved and equal access to relevant services to adolescents in the target regions through the integration of health services, sports, vocational qualification and sexual education. This includes sexual and reproductive health services and related information, economic opportunities through life skills and entrepreneurship training and relevant skills to empower them and to improve their socio economic wellbeing.

Address:

The project headquarters offices are at KENCOM HOUSE, 3rd Floor (NAIROBI), Nairobi County, Kenya.

The address of its registered office is: P.O. Box 34303-00100, Nairobi

The project also has offices/branches as follows:

- The Project does not have other offices/branches

Contacts: The following are the project contacts

Telephone: (254) 022251674

E-mail: psy@youth.go.ke

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Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 1 st July, 2021
Project End Date:	The project end date is 30 June, 2024
Project Manager:	The project manager is Dr Franklin Njue Mbae
Project Sponsor:	The project sponsor is Kfw

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the State Department For Youth Affairs under the Ministry of ICT, Innovation and Youth Affairs
Project number	201367465
Strategic goals of the project	The strategic goals of the project are as follows: (i) Increase access to sexual reproductive health services (ii) Enhance access to technical and vocational skills training
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Demand creation for sexual reproductive health services and products through awareness (ii) Training of youth in market specific skills
Other important background information of the project	The project was conceived through the survey conducted in the informal settlement of Mombasa, Kisumu and Nairobi. It was realized that youths faced challenges such as high poverty levels, high teenage pregnancies and lack of access to quality SRH services. The German government committed 6.5 million Euros to address the challenges

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Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) High teenage pregnancies (ii) Lack of adequate youth friendly SRH services
Project duration	The project started on 1st July, 2021 and is expected to run until 30 June, 2024

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

- (i) Central Bank of Kenya P.O. BOX 60000, Nairobi Kenya.

1.5 Auditors

The project is audited by the Office of the Auditor General (OAG)

1.6 Roles and Responsibilities

The following persons are involved in the project activities:

Names	Title designation	Key qualification	Responsibilities
Charles T. Sunkuli	Principal Secretary	Master Degree in Business Administration	Accounting officer
Dr. Franklin Mbae	National Project Coordinator	PhD in Business Administration	Coordination of the overall project implementation
Dr. Annah Yegon	Deputy Project Coordinator	PhD in Education Management	Coordination of the overall project implementation

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Names	Title designation	Key qualification	Responsibilities
Evalyn Samba- DSW	Country Director DSW-consultant for component A	Master Degree in Human rights	Create demand for SRH services and product Create awareness for on Sexual reproductive services
Richard Matkaya - Triggerise	Consultant for component B	Master Degree business administration	Use ITH system to deliver on the project objectives
Nicholas Ochola	Project Accountant	CPA-K	In charge of finance and accounts of the project

1.7 Funding summary

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of Funds	Donor Commitment		Amount received to date (30 June 2022)		Undrawn balance to date (30 June 2022)	
	Donor Currency (Euro)	Kshs	Donor currency (Euro)	Kshs	Donor Currency (Euro)	Kshs.
	(A)	(A')	(B)	(B')	(A) – (B)	(A') – (B')
Grant						
Kfw	6,500,000	825,500,000	934,666.87	118,702,692	5,565,333.13	706,797,308
Counterpart Funding						
Government of Kenya	700,000	88,900,000	221,104.79	28,080,308	478,895.21	60,819,692
Total	6,700,000	914,400,000	1,155,771.66	146,783,000	6,044,228.34	767,617,000

Vijana Vuka na Afya (VIVA) Youth Programme (Grant No. 201367465)

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Project information and overall performance (continued)

B. Application of funds

Application of funds	Amount received to date – 30 June 2022		Cumulative Amount paid to date – (30 June 2022)		Unutilised balance to date (30 June 2022)	
	Euro	KShs	Donor currency Euro	KShs	Euro	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
(i) Grant						
Kfw	934,666.87	118,702,692	934,666.87	118,702,692	0	0
(ii) Counterpart funds						
Government of Kenya	221,104.79	28,080,308	221,104.79	28,080,308	0	0
Total	1,155,771.66	146,783,000	1,155,771.66	146,783,000	0	0

Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

Budget performance against actual amounts for current year and for cumulative to-date,

	FY 2021/22			Cumulative utilisation to date (30 June 2022) Kshs	Percentage of utilization to date
	Budget (Kshs)	Amount Utilized (kshs)	Utilisation variance (kshs)		
Grant from external development partner	195,685,236	118,702,692	76,982,544	118,702,692	61%
GoK	85,035,656	28,080,308	56,955,348	28,080,308	33%
Totals	280,720,892	146,783,000	133,937,892	146,783,000	52%

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Physical progress based on outputs, outcomes, and impacts since project commencement

6,100 youth trained on sexual reproductive health services; 150 youth peer educators trained, procured 40 public health facilities for delivery of health services, finalized contracting master craft-persons, and finalized service level agreement with counties, on bounding of peer educators and health facilities and staff.

Comment on value-for-money achievements

There was value for money for the activities carried out during this period.

The absorption rate for the project since inception is as follows;

Item	Year 2021-2022
Budget	280,720,892
Expenditure	146,783,000
Absorption Rate	52%

List the Implementation Challenges and Recommended Way Forward

- i). Delayed conclusion of services level agreement partly due to period of electioneering.
- ii). There was delay in finalization of service level agreement with county government for health facilities to offer SRH services.
- iii). Delay in contracting consultants to the project due to long procedures and regulatory requirements in approving contracts above Kshs.5,000,000.

1.9 Summary of Project Compliance:

There were no cases of non-compliance with applicable laws and regulations and essential external financing agreements/covenants. Hence non consequences were suffered or likely to be suffered on account of non-compliance

2. Statement of Performance against Project's Predetermined Objectives

Introduction

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

The key development objectives of the *project's agreement/* plan are to:

- a) Improve equal access to relevant services for adolescent in target regions
- b) Offering IT voucher training for vocational training to improve employability for self-determined life

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:

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Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
Vijana vuka na Afya (VIVA youth programme)	Enhance equal access of to sexual reproductive health services (SRH) in target regions of Kisumu, Nairobi and Mombasa informal settlements	Reach 60,000 youth with age appropriate SRH services which 50% will be girls and young women youth	No. of youth reached with sexual and reproductive health services	6,100 youth reached
		Enhance 60,000 youth access youth age appropriate SRH services which 50% will be girls and young women youth	No. of youth reached with age appropriate sexual and reproductive health information	6,100 youth reached
		Train 60,000 youth on life skills and entrepreneurship skills knowledge	No. of youth trained on life skills and entrepreneurship skills knowledge	6,100 youth reached

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		Train 134 health providers on youth friendly SRH	No of health service providers trained on youth friendly SRH	To be done after signing level agreement with counties
		300 youth leaders trained on leadership skills for the duration of the project	60 youth leaders trained	60 % youth leaders trained
Vijana vuka na Afya (VIVA) youth programme	enhance Offering IT voucher system offer for vocational training , guidance and improved and improved employability as well as for service for self-determined life and family planning to reduce financial barriers to target group to access services.	Provide 3,000 vocational vouchers for short term training skills to youth of which 62% are girls and young women	No. of youth receiving voucher for short term training with at least 90% successfully complete the course 70 % of successful graduate start working six months after completing the training	To be done in the next financial year 2022/2023

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	Engage youths in sporting and physical activities	Engage 19,000 youths in sporting and physical activities	No. of youth engaged in sporting and physical activities	15 Teams identified
	300 youth leaders trained on leadership skills for the duration of the project	60 youth leaders trained	60%	60 youth leaders from the youth clubs and YSLA trained

3. Environmental and Sustainability Reporting

Vijana Vuka na Aya (VIVA) Project exists to transform lives. This is our 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.

1. Sustainability strategy and

Activities that fall due election period will be distributed across safe months to avoid being affected negatively and involve beneficiaries in planning.

On pandemic, project activities will be delivered in total compliance with government protocols

2. Environmental Performance

The project shall ensure that the implementors comply with the applicable laws and regulation on environmental policies and standards including sexual exploitation under ILO treaties.

Implement environmental and social risks mitigation measures as identified Social management plan

3. Employee welfare

The consultants comply with all applicable laws, rules, regulations and provisions of relevant legal systems relating to the performance of the contract or failure to comply would impair ability to perform its obligations hereunder as not to enter into or continue any business relationship with Kenyan nationals or entities

Consultants shall treat employees fairly and train employees on new areas of competences

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Use the internationally accepted principles on procurement and contract management to ensure fairness, equity and competitions,

b) Responsible ethical practices

Outline efforts to maintain ethical and anti- corruption practices and responsible political involvement.

Unethical practices are sanctionable under the financing agreement and contract entered hereafter and explicitly stated in the evaluation conditions of each contract

c) The project will conduct the assessment for compliance to risks mitigation measures and level implementation recommendations arising thereof and make a report.

5. Community Engagements

DSW one of the consultants has equipped 3 youth empowerment centre and has been training and paying youth peer educators.

Additionally, the Project will do community soccer to support development of youth talent.

4. Statement of Project Management Responsibilities

The Principal Secretary for the State Department for Youth Affairs and the Project Coordinator for Vijana Vuka na Afya (VIVA) project (Dr. Franklin N. Mbae Deputy Director for Youth Development) 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, 2022.

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 Youth Affairs and the Project Coordinator for Vijana Vuka na Afya (VIVA) project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the State Department for Youth Affairs and the Project Coordinator for Vijana Vuka na Afya (VIVA) project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The Principal Secretary for the State Department for Youth Affairs and the Project Coordinator for Vijana Vuka na Afya project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

Vijana Vuka na Afya (VIVA) Youth Programme (Grant No. 201367465)

Reports and Financial Statements For the financial year ended June 30, 2022

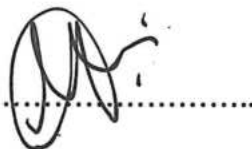
The Principal Secretary for the State Department for Youth Affairs and the Project Coordinator for Vijana Vuka na Afya confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial 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 Youth Affairs and the Project Coordinator for Vijana Vuka na Afya (VIVA) on _____ 2022 and signed by them.



**Name: Mr. Charles T.
Sunkuli, CBS
Principal Secretary**



**Name: Dr. Franklin N.
Mbae
Project Coordinator**



**Name: CPA Ochola
Nicholas
Project Accountant
ICPAK Member No: 16351**

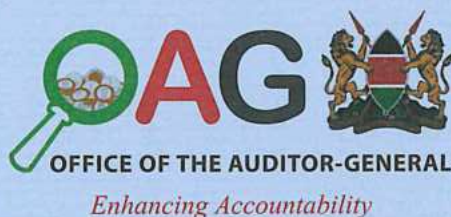
Vijana Vuka na Afya (VIVA) Youth Programme (Grant No. 201367465)

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5. Report of the Independent Auditor on The Project

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON VIJANA VUKA NA AFYA YOUTH PROGRAMME (GRANT NO. 201367465) FOR THE YEAR ENDED 30 JUNE, 2022 – STATE DEPARTMENT FOR YOUTH AFFAIRS

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Vijana Vuka Na Afya Youth Programme (Grant No. 201367465) set out on pages 1 to 19, which comprise of the

Report of the Auditor-General on Vijana Vuka Na Afya Youth Programme (Grant No.201367465) for the year ended 30 June, 2022 – State Department for Youth Affairs

statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of matter described in the Basis for Qualified Opinion Section of my report, the financial statements present fairly, in all material respects, the financial position of the Vijana Vuka Na Afya Youth Programme as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Financing Agreement No.201367465 dated 22 November, 2016 amended on 30 March, 2021 between the KfW Development Bank and the Republic of Kenya.

Basis for Qualified Opinion

Unsupported Expenditure

The statement of receipts and payments reflects purchase of goods and services expenditure of Kshs.145,115,875, which as disclosed under Note 3 to the financial statements, includes Kshs.118,702,692 payments made by third parties relating to domestic travel and subsistence, training expenses, other operating expenses and printing, advertising, information, supplies and services. However, the payments were not supported with details and requisite documentation such as invoices, receipts, work tickets, program of activities and signed attendance schedules. Further, included under the expenditure is communication, supplies and services balance of Kshs.705,200, were payments totalling to Kshs.50,000 for which supporting documents and records were not provided for audit review.

In the circumstances, the accuracy, completeness and fair presentation of purchase of goods and service expenditure of Kshs.145,115,875 reflected in the statement of receipts and payments could not be confirmed.

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

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

Budgetary Control and Performance

The statement of comparison of budget and actual amounts for the year ended 30 June, 2022 reflects budgeted receipts and actual on comparable basis amounting to Kshs.280,720,892 and Kshs.146,783,000 respectively resulting in a revenue shortfall of Kshs.133,937,892 or 48 % of the budget. Similarly, the Programme's expenditure was limited to the receipts realized.

In the circumstance, the under-funding and under-expenditure implies that some of the planned activities were not implemented which could impact negatively on the achievement of the overall Programme's goals and objectives.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the provisions of the Financing Agreement No.201367465 dated 22 November, 2016 and amended on 30 March, 2021 between the KfW Development Bank and the Republic of Kenya, 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 Programme's financial statements agree 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 controls 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 controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to sustain services, disclosing, as applicable matters related to sustainability of services and using the applicable basis of accounting unless Project Management is aware of the intention to terminate the Programme 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 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 Programme's financial reporting process, reviewing the effectiveness of how the Management 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

Report of the Auditor-General on Vijana Vuka Na Afya Youth Programme (Grant No.201367465) for the year ended 30 June, 2022 – State Department for Youth Affairs

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 controls in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal controls 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 controls may not prevent or detect misstatements and instances of noncompliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- 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 Programme'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 Programme 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 Programme 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 controls 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

17 November, 2022


6. Statement Of Receipts and Payments for The Year Ended 30th June 2022.

Note	FY 2021/22		FY 2020/21		Cumulative to Date
	Receipts and payments controlled by the entity Kshs	Payments made by third parties Kshs	Receipts and payments controlled by the entity Kshs	Payments made by third parties Kshs	
RECEIPTS					
1 Transfers from Government Entities	28,080,308		0	0	28,080,308
2 Proceeds from Domestic and Foreign Grants		118,702,692			118,702,692
TOTAL REVENUES	28,080,308	118,702,692	0	0	146,783,000
PAYMENTS					
3 Purchase of goods and services	26,413,183	118,702,692	0	0	145,115,875
4 Acquisition of Non-financial Assets	1,667,125	0	0	0	1,667,125
TOTAL PAYMENTS	28,080,308	118,702,692	0	0	146,783,000
SURPLUS/DEFICIT	0	0	0	0	0

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

.....


Name: Mr. Charles T. Sunkuli, CBS
Principal Secretary

.....


Name: Dr. Franklin N. Mbae
Project Coordinator

.....


Name: CPA Ochola Nicholas
Project Accountant
ICPAK Member No: 16351

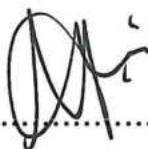
7. Statement of Financial Assets As at 30th June 2022

STATEMENT OF FINANCIAL ASSETS			
	Note	FY 2021/22	FY 2020/21
		Kshs	Kshs
Bank Balances	5A		
Cash Balances	5B		
Cash Equivalents (Short term deposits)	5C		
Total Cash and Cash equivalents			
Outstanding Imprests & Advances			
TOTAL FINANCIAL ASSETS			
Fund balance b/fwd	6		
Surplus / (deficit) for the year			
Prior Year Adjustment	7		
NET FINANCIAL POSITION			

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2022 and signed by:



Name: Mr. Charles T. Sunkuli, CBS
 Principal Secretary



Name: Dr. Franklin N. Mbae
 Project Coordinator



Name: CPA Ochola Nicholas
 Project Accountant
 ICPAK Member No: 16351

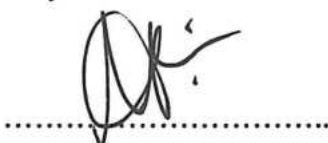
8. Statement of Cashflow for the Year Ended 30th June 2022

	Note	2021- 2022	2020- 2021
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Cash flow from operating activities			
Proceeds from Domestic and Foreign Grants	1	118,702,692	0
Transfers from National Treasury (GoK Counterpart funds)		28,080,308	0
		146,783,000	
Payments for operating expenses			
Use of goods and services	2	-145,115,875	0
		-145,115,875	0
Net cash flow from operating activities		1,667,125	0
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Non-financial Assets	3	-1,667,125	0
Net cash flows from Investing Activities		-1,667,125	0
CASHFLOW FROM BORROWING ACTIVITIES			
Source of funds		0	0
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at BEGINNING of the year		0	0
Cash and cash equivalent at END of the year		0	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2022 and signed by:



Name: Mr. Charles T. Sunkuli, CBS
Principal Secretary



Name: Dr. Franklin N. Mbae
Project Coordinator




Name: CPA Ochola Nicholas
Project Accountant
ICPAK Member No: 16351


9. Statement of Comparison of Budget and Actual Amounts for the Year Ended 30th June 2022

Consolidated	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Utilisation Variance e=c-d	% of Utilisation f=d/c %
Receipts/Payments Item						
Receipts						
Proceeds from Domestic and Foreign Grants	301,971,076	-106,285,840	195,685,236	118,702,692	76,982,544	61%
GOK	29,700,510	55,335,146	85,035,656	28,080,308	56,955,348	33%
Total Receipts	331,671,586	- 50,950,694	280,720,892	146,783,000	133,937,892	52%
Payments						
Use of goods and services	329,671,586	- 50,950,694	278,720,892	145,115,875	133,605,017	52%
Acquisition of Non-financial Assets	2,000,000	0	2,000,000	1,667,125	332,875	83%
Total Payments	331,671,586	-50,950,694	280,720,892	146,783,000	133,937,892	52%

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


.....
Name: Dr. Franklin N. Mbae
Project Coordinator


.....
Name: CPA Ochola Nicholas
Project Accountant
ICPAK Member No: 16351


.....
Name: Mr. Charles T. Sunkuli, CBS
Principal Secretary

10. Significant Accounting Policies

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

The financial statements are for the Project Vijana Vuka na Afya (VIVA) under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

10.3 Reporting currency

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

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

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.

a) 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.

b) 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.

c) 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

d) Recognition of payments

The Project recognises 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.

Significant Accounting Policies (Continued)

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.

e) 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.

Significant Accounting Policies (Continued)

f) 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.

g) 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.

h) Imprests and Advances

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

i)Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:

Significant Accounting Policies (Continued)

- i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

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

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

Annex 5 of this financial statement is a register of the contingent liabilities in the year.

j) 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.

k) 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' 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.

Significant Accounting Policies (Continued)

l) Budget

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

m) Third party payments

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

and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kshs 118.7 Million being loan disbursements were received in form of direct payments from third parties.

n) 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.

Significant Accounting Policies (Continued)

o) 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.

p) 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, 2022.

q) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in note 6 of these financial statements*

Notes To The Financial Statements (Continued)

1. Transfers From Government entities

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

Description	KShs	KShs	Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry Innovation, ICT and Youth Affairs</i>			
Counterpart funds	28,080,308		28,080,308
Total	28,080,308		28,080,308

2. Proceeds From Domestic And Foreign Grants

During the 12 months to 30 June 2022, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
		Euro	KShs	KShs	KShs	KShs
					FY 2021/22	FY 2020/21
Grant Received from Bilateral Donors (Foreign Governments)						
KFW	April, 2022	934,666.87	0	118,702,692	118,702,692	0
Total		934,666.87	0	118,702,692	118,702,692	0

Notes To The Financial Statements (Continued)

3. Purchase Of Goods And Services

			Total Payments		Cumulative to- date	Cumulative Prior Year
	Payments made by the Entity in Cash	Payments made by third parties	FY 2021/22	FY 2020/21		
	KShs	KShs	KShs	KShs	KShs	KShs
Communication, supplies and services	705,200		705,200	0	705,200	0
Domestic travel and subsistence	6,600,761	16,000,000	22,600,761	0	22,600,761	0
Printing, advertising and information supplies & services	748,900	8,777,617	9,526,517	0	9,526,517	0
Training expenses	0	43,925,075	43,925,075	0	43,925,075	0
Hospitality supplies and services	4,804,976	0	4,804,976	0	4,804,976	0
Office and general supplies and services	7,119,807	0	7,119,807	0	7,119,807	0
Fuel and other Lubricants	1,269,470	0	1,269,470	0	1,269,470	0
Other operating expenses	0	50,000,000	50,000,000	0	50,000,000	0
Routine maintenance – vehicles and other transport equipment	1,159,689	0	1,159,689	0	1,159,689	0
Pre-feasibility, feasibility And appraisal studies	3,495,380	0	3,495,380	0	3,495,380	0
Routine maintenance – Other assets	509,000	0	509,000	0	509,000	0
Total	<u>26,413,183</u>	<u>118,702,692</u>	<u>145,115,875</u>	<u>0</u>	<u>145,115,875</u>	<u>0</u>

Notes To The Financial Statements (Continued)

4. Acquisition Of Non-Financial Assets

	Payments made by the Entity in Cash	Payments made by third parties	Total Payments FY 2021/22	Total Payments FY 2020/21	Cumulativ e to-date	Cumulative Prior Year
	KShs	KShs	KShs	KShs	KShs	KShs
Purchase of Computers, printers and other ICT Equipment	1,667,125		1,667,125		1,667,125	
Total	<u>1,667,125</u>		<u>1,667,125</u>		<u>1,667,125</u>	

5. Cash And Cash Equivalents

CASH AND CASH EQUIVALENTS C/FWD	FY 2021/22	FY 2020/21
	KShs	KShs
Bank accounts (Note 4A)		
Cash in hand (Note 4B)		-
Cash equivalents (short-term deposits) (Note 4C)		-
Outstanding imprests and advances (Note 4D)		-
Total	<u>-</u>	<u>-</u>

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

5. A Bank Accounts

Project Bank Accounts

4 A Bank Accounts	FY 2021/22	FY 2020/21
<u>Foreign Currency Accounts</u>	USD	USD
Central Bank of Kenya [A/c NO:]		
Kenya Commercial Bank [A/c No.....]		
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total Foreign Currency balances	<u>-</u>	<u>-</u>

Notes To The Financial Statements (Continued)

<u>Local Currency Accounts</u>	KShs	KShs
Central Bank of Kenya [A/c 1000504021]		
Kenya Commercial Bank		
Co-operative Bank of Kenya		
Others (<i>specify</i>)	-	-
Total local currency balances	<u>-</u>	<u>-</u>
Total bank account balances	<u>-</u>	<u>-</u>

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2022 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

<u>Description</u>	2021-2022	2020-2021
	KShs	KShs
(i) A/C Name [A/c No: 1000504021]		
Opening balance	0	0
Total amount deposited in the account	0	0
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>0</u>	<u>0</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>0</u>	<u>0</u>
(ii) A/c Name [A/c No.....]		
Opening balance (as per the SDA reconciliation)	0	0
Total amount deposited in the account	0	0
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>0</u>	<u>0</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>0</u>	<u>0</u>

Notes To The Financial Statements (Continued)

5 B Cash In Hand

Description	2021-2022	2020-2021
	KShs	KShs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other locations (<i>specify</i>)	0	0
Total cash balances	<u>0</u>	<u>0</u>

5 C Cash equivalents (short-term deposits)

Description	2021-2022	2020-2021
	KShs	KShs
Kenya Commercial Bank [A/C No.....]	0	0
Co-Operative Bank of Kenya [A/C No.....]	0	0
Others (<i>Specify</i>)	0	0
Total	<u>0</u>	<u>0</u>

5 D Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	0	0
Salary advances	0	0
Total	0	0

6. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	KShs	KShs
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding Imprests and advances	0	0
Total	0	0

7. Prior Year Adjustment

	Balance b/f FY 2020/2021 as per financial statements	Adjustments	Adjusted Balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

8. Other Important Disclosures

1. Pending Accounts Payable (See Annex 3a)

Description	Balance b/f FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021/2022 Kshs
Construction of buildings	0	0	0	0
Construction of civil works	0	0	0	0
Supply of goods	0	0	0	0
Supply of services	0	0	0	0
Total	0	0	0	0

Vijana Vuka na Afya (VIVA) Programme - Grant No. 201367465
 Annual Report and Financial Statements For the financial year ended June 30, 2022

9. Progress on Follow up of Prior Year Auditor's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Date when you expect the issue to be resolved)
N/A	These are the first financial statements – Project started on 1 July 2021	N/A	N/A	N/A



Name: Mr. Charles T. Sunkuli, CBS
 Principal Secretary



Name: Dr. Franklin N. Mbae
 Project Coordinator

10. Annexes

Annex1 - Variance Explanations - Comparative Budget and Actual Amounts for FY 2021-2022

Consolidated	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilisation Variance	% of Utilisation	Comments on Variance (below 90% and over 100%)
	a	b	c=a+b	d	e=c-d	f=d/c %	
Receipts/Payments Item							
Receipts							
Grant from External Development Partners	301,971,076	-106,285,840	195,685,236	118,702,692	76,982,544	61%	Delay in recruiting and approving consultants
GOK	29,700,510	55,335,146	85,035,656	28,080,308	56,955,348	33%	Delay in release of funds
Total Receipts	331,671,586	-50,950,694	280,720,892	146,783,000	133,937,892	52%	
Payments							
Use of goods and services	329,671,586	-50,950,694	278,720,892	145,115,875	133,605,017	52%	Delay in recruiting and approving consultants
Acquisition of Non-financial Assets	2,000,000	-	2,000,000	1,667,125	332,875	83%	Delay in release of funds
Total Payments	331,671,586	-50,950,694	280,720,892	146,783,000	133,937,892	52%	

The under-funding and under -expenditure was due to delays in finalising and signing of service level agreements between the State Department for Youth and the County Governments to allow provision of SRH Services to the Youth.

Vijana Vuka na Afya (VIVA) Programme - Grant No. 201367465
 Annual Report and Financial Statements For the financial year ended June 30, 2022

Annex 2: Reconciliation of Inter-Entity Transfers

Project Name:			
Break Down Of Transfers From The State Department Of XXX			
	Bank Statement Date	Amount (Kshs)	Indicate The FY To Which the Amounts Relate
a. Government Counterpart Funding			
		0	
		0	
		0	
	Total	0	
B. Direct Payments			
	Bank Statement Date	Amount (Kshs)	Indicate The FY To Which the Amounts Relate
		0	
	Total	0	
C. Others			
	Bank Statement Date	Amount (Kshs)	Indicate The FY To Which the Amounts Relate
		0	
	Total	0	
	TOTAL (A+B+C)	0	

The Above Amounts Have Been Communicated To And Reconciled With The Parent Ministry/ State Department
 Project Coordinator
 Vijana Vuka na Afya Project

Sign -----


The Above Amounts Have Been Communicated To And Reconciled With The Parent Ministry/ State Department
 Head of Accounting Unit
 State department for Youth

Sign -----


Vijana Vuka na Afya (VIVA) Project
 Reports and Financial Statements
 For the financial year ended June 30, 2022

Annex 3 – Summary of Fixed Assets Register

Asset class	Opening Cost	* Purchases/Additions in the Year	** Disposals in the Year	Closing Cost
	(KShs) 2021/22			
	(a)	(b)	(c)	(d)= (a)+ (b)- (c)
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets		1,667,125		1,667,125
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total		1,667,125		1,667,125

**Vijana Vuka na Afya (VIVA) Project
Reports and Financial Statements
For the financial year ended June 30, 2022**

Annex 4: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2022
- ii. Board of Survey Report
- iii. Certificate of balances
- iv. GOK IFMIS Detail Trial Balance

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REPUBLIC OF KENYA		F.O. 30	
MINISTRY OF ICT, INNOVATION AND YOUTH AFFAIRS			
STATE DEPARTMENT OF YOUTH AFFAIRS			
VIVA 1214 -BANK RECONCILIATION REPORT AS AT 30 JUNE 2022			
		KSH.	CTS
		KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT			0.00
Less 1&2			
1	Payment in cashbook not in bank.	-	
2	Receipts in bank not in Cashbook	-	
	<i>Sub-total</i>	-	-
Add: 3 &4			
3	Payment in Bank not in Cashbook	-	
4	Receipts in Cashbook not in bank	-	
	<i>Sub-total</i>	-	-
BANK BALANCE AS PER CASHBOOK			-

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

Name F. Kirumba

Signature [Signature] Designation DAG

Date 4/7/22

Prepared By OC.HOLA

Signature [Signature] Designation P.A.

Date 04/07/22

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2360000, Fax: 340192



July 14, 2022

CERTIFICATE OF BALANCES

Customer :
Balance
Date:

139529 STATE DEPT FOR YOUTH

30-Jun-22

Account-No	Account Name	Currency	Balance
1000395575	REC-STATE DEPT FOR YOUTH	KES	33,822,321.40
1000395664	DEV-STATE DEPT FOR YOUTH	KES	61,970,216.80
1000395729	DEP-STATE DEPT FOR YOUTH	KES	176,121.10
1000397788	KENYA YOUTH EMPLOY AND OPPORT PROJ	KES	305,646,531.00
1000432012	GOK/UNFPA 9TH COUNTRY PROG YOUTH	KES	5,653,600.70
1000456787	CBK 165-STATE DEPT FOR YOUTH	KES	0.00
1000504021	VIVA YOUTH PROGRAMME - SDY	KES	0.00

Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

Detail Trial Balance
Year to date as of JUN-22

GOK_LEDGER

Currency: KES
Administrative Range: 1214101101 to 1214101101

Ledger: GOK_LEDGER
Administrative: 1214101101 VIVA Youth Programme

Economic It	Description	Account	Beginning Balance	Period Activity	Ending Balance
1310202	Capital Grants from	1-1214-1214101101-12014073-0711039999-13	0.00	-118,702,692.00	-118,702,692.00
2210201	Telephone, Telex, Fa	1-1214-1214101101-00001001-0711039999-22	0.00	290,200.00	290,200.00
2210202	Internet Connections	1-1214-1214101101-00001001-0711039999-22	0.00	385,000.00	385,000.00
2210203	Courier & Postal Ser	1-1214-1214101101-00001001-0711039999-22	0.00	30,000.00	30,000.00
2210301	Travel Costs (airlin	1-1214-1214101101-00001001-0711039999-22	0.00	2,250,641.00	2,250,641.00
2210302	Accommodation - Dome	1-1214-1214101101-00001001-0711039999-22	0.00	2,230,980.00	2,230,980.00
2210302	Accommodation - Dome	1-1214-1214101101-12014073-0711039999-22	0.00	8,000,000.00	8,000,000.00
2210303	Daily Subsistence Al	1-1214-1214101101-00001001-0711039999-22	0.00	1,900,440.00	1,900,440.00
2210303	Daily Subsistence Al	1-1214-1214101101-12014073-0711039999-22	0.00	8,000,000.00	8,000,000.00
2210304	Sundry Items (e.g. a	1-1214-1214101101-00001001-0711039999-22	0.00	218,700.00	218,700.00
2210502	Publishing & Printin	1-1214-1214101101-00001001-0711039999-22	0.00	2,777,617.00	2,777,617.00
2210503	Subscriptions to New	1-1214-1214101101-00001001-0711039999-22	0.00	748,900.00	748,900.00
2210504	Advertising, Awarene	1-1214-1214101101-12014073-0711039999-22	0.00	6,000,000.00	6,000,000.00
2210701	Travel Allowance	1-1214-1214101101-12014073-0711039999-22	0.00	4,286,979.00	4,286,979.00
2210704	Hire of Training Fac	1-1214-1214101101-12014073-0711039999-22	0.00	4,000,000.00	4,000,000.00
2210708	Trainer Allowance	1-1214-1214101101-12014073-0711039999-22	0.00	2,925,075.00	2,925,075.00
2210712	Trainee Allowance	1-1214-1214101101-12014073-0711039999-22	0.00	32,713,021.00	32,713,021.00
2210801	Catering Services (r	1-1214-1214101101-00001001-0711039999-22	0.00	2,823,689.00	2,823,689.00
2210802	Boards, Committees,	1-1214-1214101101-00001001-0711039999-22	0.00	1,981,287.00	1,981,287.00
2211101	General Office Suppl	1-1214-1214101101-00001001-0711039999-22	0.00	2,319,537.60	2,319,537.60
2211102	Supplies and Accesso	1-1214-1214101101-00001001-0711039999-22	0.00	2,122,364.00	2,122,364.00
2211103	Sanitary and Cleanin	1-1214-1214101101-00001001-0711039999-22	0.00	2,677,905.00	2,677,905.00
2211201	Refined Fuels and Lu	1-1214-1214101101-00001001-0711039999-22	0.00	1,269,470.50	1,269,470.50
2211310	Contracted Professio	1-1214-1214101101-12014073-0711039999-22	0.00	5,000,000.00	5,000,000.00
2211311	Contracted Technical	1-1214-1214101101-12014073-0711039999-22	0.00	45,000,000.00	45,000,000.00
2220101	Maintenance Expenses	1-1214-1214101101-00001001-0711039999-22	0.00	1,159,689.00	1,159,689.00
2220210	Maintenance of Compu	1-1214-1214101101-00001001-0711039999-22	0.00	509,000.00	509,000.00
3111009	Purchase of other Of	1-1214-1214101101-00001001-0711039999-31	0.00	1,667,125.00	1,667,125.00
3111401	Pre-feasibility, Fea	1-1214-1214101101-00001001-0711039999-31	0.00	3,495,380.00	3,495,380.00
			0.00	28,080,308.10	28,080,308.10

