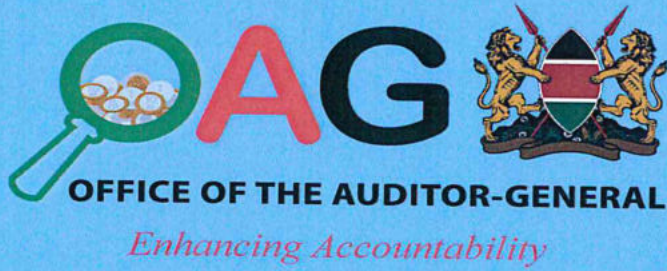


REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY PAPERS I AFD	
DATE: 23 MAR 2023	DAY: THURSDAY
REPORT BY:	MAJORITY LEADER
CLERK-AT THE-TABLE:	

OF

THE AUDITOR-GENERAL

ON

YOUTH EMPOWERMENT PROGRAMME
GRANT/CREDIT NO. B4210

FOR 13 MONTHS PERIOD
ENDED 30 JUNE, 2022

STATE DEPARTMENT FOR YOUTH AFFAIRS

copy

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
25 NOV 2022
RECEIVED



PROJECT NAME: YOUTH EMPOWERMENT PROGRAMME

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR YOUTH AFFAIRS

PROJECT GRANT NUMBER: B4210

REPORT AND FINANCIAL STATEMENTS

FOR THE 13 MONTH PERIOD ENDED

30 JUNE 2022

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

Youth Empowerment Programme Grant No. B4210
Report and Financial Statements For 13 months ended 30 June 2022

Youth Empowerment Programme Grant No. B4210
Report and Financial Statements For 13 months ended 30 June 2022

Table Contents

1. Project Information and Overall Performance.....	x
2. Statement Of Performance Against Project's Predetermined Objectives.....	x
3. Environmental and Sustainability Reporting.....	x
4. Statement Of Project Management Responsibilities	x
5. Report Of the Independent Auditor on The Project	x
6. Statement Of Receipts and Payments for The Year Ended 30th June 2022.....	x
7. Statement of Financial Assets As at 30 th June 2022.....	x
8. Statement of Cashflow for the Year Ended 30 th June 2022.....	x
9. Statement of Comparison of Budget and Actual Amounts for the Year Ended 30 th June 2022.....	x
10. Significant Accounting Policies	1
11. Other Important Disclosures.....	1
12. Progress On Follow Up Of Prior Year Auditor's Recommendations	1
13. Annexes.....	1

Project Information and Overall Performance

1.1 Name and registered office

The project's official name is Youth Empowerment Programme.

Objective

The key objective of the project is to strengthen integration of sexual and reproductive health education among the youth in Kenya.

Address

The project headquarters offices are at KENCOM HOUSE, 3RD Floor Nairobi, Kenya.

The project does not have other offices/branches
P.O. BOX 34303 – 00100 Nairobi

Contacts: The following are the project contacts:

Telephone: (254) (020)2240068

E-mail: ps@youth.go.ke

Website: youth.go.ke

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 1 st July, 2018
Project End Date:	The project end date is 30 June 2027
Project Manager:	The project manager is Josephine S. Etenyi
Project Sponsor:	The project sponsor is United Nations Population Fund (UNFPA)

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the State Department for Youth Affairs
Project number	B4210
Strategic goals of the project	The strategic goals of the project are as follows: (i) To improve the ability of the youth and adolescent to make informed decisions and choices of SRH (ii) To strengthen integration of Sexual Reproductive Health (SRH) among the youth (iii) To empower the youth to be able to participate in relevant decision making about their sexual and Reproductive Health and Rights (SRHR)
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Provision of adolescents and youth with Integrated SRH information (ii) Engaging adolescents and youth in planning and decision making (iii) Supporting the integration of adolescent and youth friendly SRH issues in sectoral plans
Other important background information of the project	The State Department for Youth Affairs (SDYA) organized interventions geared towards empowerment of the young people

Youth Empowerment Programme Grant No. B4210
Report and Financial Statements For 13 months ended 30 June 2022

	<p>in Kenya. The department intended to contribute to the National ICPD commitments of eliminating teenage Pregnancy and new HIV infections among the youth by 2030 and harnessing the demographic dividend through investment in young people by 2022. The focus of the programme is to ensure that data on youth empowerment is readily available for decision making and that the Kenya National Youth Development Policy (2019) is operationalized for holistic youth empowerment.</p> <p>Consequently, data on youth empowerment will be readily available for decision making and key stakeholders will be familiar with the Kenya Youth Development Policy contributing towards its implementation. Further the department ensured that more young people are reached with COVID 19 prevention messages and integrated SRHR information; and that there will be better coordination of stakeholders working on youth empowerment</p>
<p>Current situation that the project was formed to intervene</p>	<p>The project was formed to intervene in the following gap areas:</p> <ul style="list-style-type: none"> (i) Increased inability of youth to make informed decisions (ii) Poor coordination of youth programs (iii) Unreliable data on youth issues
<p>Project duration</p>	<p>The project started on 1st July 2018 and is expected to run until 30 June 2027</p>

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

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
Josephine S. Etenyi	Project co-ordinator	Director Youth Development	Overall project Coordination to ensure proper implementation
Rose K. Mwongera	Assistant Project Co-ordinator	Deputy Director Youth Development	Support the Project Coordinator in the planning, implementation and reporting process
Francisca Kanini	Assistant Project Co-Ordinator	Assistant Director Youth Development	Support the Project Coordinator in the planning, implementation and reporting process
Nicholas Ochola	Project Accountant	Principal Accountant	In charge of accounts and

Youth Empowerment Programme Grant No. B4210
Report and Financial Statements For 13 months ended 30 June 2022

			finance for the project
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1.7 Funding summary

The Project is for duration of nine years from 2018 to 2027 with an approved budget of US\$ 80,000 equivalent to KShs 8,896,380 as highlighted in the table below:

A. Source of Funds

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	Total amount in KShs
			KShs	KShs	FY 2021/22 KShs	FY 2020/21 KShs
Grant						
United Nations Population Fund	02/07/21	US\$ 30,000	3,263,200	0	3,263,200	0
United Nations Population Fund	30/06/22	US\$ 40,000	4,538,780	0	4,538,780	0
TOTAL		US\$ 40,000	7,801,980	0	7,801,980	0

Project information and overall performance (continued)

Below is the funding summary:

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)	
	US\$	KShs	Donor currency US\$	KShs	US\$	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
(i) Grant						
United Nations Population Fund	70,000	7,801,980	60,798	6,776,323	9,202	1,025,657
Total	70,000	7,801,980	60,798	6,776,323	9,202	1,025,657

Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

i) Budget performance against actual amounts for current year and for cumulative to-date:

FY	Amount Received (Kshs)	Amount Utilised (Kshs)	Percentage
2021/2022	7,801,980	6,776,323	86.9%
TOTAL	7,801,980	6,776,323	86.9%

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

- Finalized the Kenya Youth Development Policy '2019 that spells out strategies for holistic empowerment of the youth including their meaningful engagement in the development process.
- Disseminated the KYDP '2019 through regional roundtables/dialogues with policymakers and Youth Leaders, reaching 300 youth and 150 Stakeholders
- Supported the operationalization of Malindi YEC in Kilifi County through provision of equipment.
- Integrated sexual and reproductive health information shared in the Youth Empowerments Centers (YEC) Countrywide reaching 120,000 Youth
- 809,000 young people reached with messages on COVID19 prevention. Messages sent through; social media (WhatsApp, Facebook, Twitter) in organized Youth Forums during the dissemination of the KYDP '19, Regional Policy dialogues and in the Youth Empowerment Centres.
- Youth Development Index Domains, Indicators, Weights and data collection tool developed.

iii) Comment on value-for-money achievements,

There was value for money for the activities carried out during this period as the program Monitoring and Evaluation was carried out to ascertain compliance with set guidelines on deliverables and achievement. Evaluation was conducted at the end of each activity to obtain feedback from the participants.

iv) *List the implementation challenges and recommended way forward.*

- Unprecedented delays in release of funds
- Insufficient funding thus inability to meet the initial target
- Late release of funds leading to poor execution of plans
- Lack of funding for certain activities
- Challenges posed by Covid -19 pandemic (working from home, ban of gathering by the government, occasional lockdowns) hence difficulties in delivering services to the youth

Recommendation

- Need to enhance the funding of Programs in order to address specific context-based needs
- Need for early engagement of stakeholders for buy-in including parents/guardians.
- The Youth Development Index is key for adequate planning and programming for Youth and therefore finalisation of the process should be prioritised.
- Youth Engagement is essential in ensuring the voice and opinions of young people were well articulated and documented.
- Teamwork and individual commitment to all assigned roles and responsibilities are essential elements for successful implementation of the program throughout the program implementation period.
- Partnership is key in building synergy for quick, effective and efficient delivery of services.
- Mechanisms for all devolved units to adopt and align their youth-oriented interventions to the Kenya Youth Development Policy should be implemented expeditiously.
- Need for prioritization of youth planning in all the devolved units

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 no 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.) To improve the ability of the youth and adolescent to make informed decisions and choices of SRH
- (b.) To strengthen integration of Sexual Reproductive Health (SRH) among the youth
- (c.) To empower the youth to be able to participate in relevant decision making about their sexual and Reproductive Health and Rights (SRHR)

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:

*Youth Empowerment Programme Grant No. B4210
Report and Financial Statements For 13 months ended 30 June 2022*

			<p>than health) that have strategies on adolescent and youth-friendly sexual and reproductive health issues in their sectorial plans</p>	<p>In the FY 20/22 we increased number of sectors other than health with strategies on adolescent and youth - friendly sexual and reproductive health issues from 2 to 7</p>
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3. Environmental and Sustainability Reporting

The Youth Empowerment programme exists to transform lives and ensure that youth are empowered to make informed decisions and are facilitated to live meaningful lives in the long-run. 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 profile

The programme strategically deployed six accelerators to achieve these outputs, namely: (a) focusing on human rights-based and gender transformative approaches to support delivery of right-based sexual and reproductive health (SRH) information and services and empowering women and girls; (b) scaling up of proven innovative high impact practices including the use of proven digital solutions; (c) cultivating partnership such as south-south and triangular cooperation, including cross-learning; (d) supporting generation and use of evidence on progress towards the three transformative results; (e) anchoring on the principles of leaving no one behind; working with national and county-based State and non-State actors to enhance resilience and adaptation to ensure continuity of life-saving sexual and reproductive health and rights information and services across the development, humanitarian and peace nexus, including mitigating the impact of the COVID-19 pandemic. The programme focused on areas needed to coherently address people's vulnerabilities before, during and after crises.

2. Environmental performance

The Youth Empowerment programme does not focus on environment performance as it is primarily engaged in improving Sexual and Reproductive Health among the youth. The programme does not contribute to adverse environment risk and impact. The State Department for Youth does not condone the degradation of the environment and biodiversity.

3. Employee welfare

The project endeavours to take care of its entire staff. Efforts are made to achieve gender balance by ensuring that the project staff comprise of both male and female employees. Efforts have also been made to ensure the staff work in a clean and safe environment.

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

Suppliers and service providers are paid on delivery of their goods and services. Whenever there are challenges regarding their payments, they are guided accordingly.

b) Responsible ethical practices

Suppliers and service providers are paid on delivery of their goods and services. Whenever there are any challenges regarding their payments, they are guided accordingly. Further all the expenditures are paid and accounted for within the laid down guidelines and procedures.

c) Regulatory impact assessment

The programs initiatives and their implementation mechanisms ensure observance of citizen safeguards and that stakeholder's rights were upheld.

5. Community Engagements

The entire project activities are geared toward engagement of the community and its stakeholders especially within the devolved units. The stakeholders involved cut across the spectrum of influence and intended beneficiaries, Continuous consultation of youth being the ultimate beneficiary of the programs was given priority. The project did not have a CSR component. However, the equipment purchased for the YECs will ensure local youth in Malindi are engaged on recreational activities.

4. Statement of Project Management Responsibilities

The Principal Secretary of the State Department of Youth Affairs and the Project Coordinator for the Youth Empowerment Project 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* of the State Department of Youth Affairs and the Project Coordinator for the Youth Empowerment 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* of the State Department of Youth Affairs and the Project Coordinator for the Youth Empowerment 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* of the State Department of Youth Affairs and the Project Coordinator for the Youth Empowerment 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.

The *Principal Secretary* of the State Department of Youth Affairs and the Project Coordinator for the Youth Empowerment Project confirm that the Project has complied

Youth Empowerment Programme Grant No. B4210
Report and Financial Statements For 13 months ended 30 June 2022

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 and the *Project Coordinator* for *Youth Empowerment programme* on 25 NOVEMBER 2022 and signed by them.



.....
Name: Charles T.
Sunkuli
Principal Secretary



.....
Name: Josephine S. Etenyi
Project Coordinator



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

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON YOUTH EMPOWERMENT PROGRAMME GRANT/CREDIT NO. B4210 FOR 13 MONTHS PERIOD 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

Opinion

I have audited the accompanying financial statements of Youth Empowerment Programme set out on pages 1 to 17, which comprise of the 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, the financial statements present fairly, in all material respects, the financial position of the Youth Empowerment 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 Grant/Credit No. B4210 dated 18 March, 2020 between the United Nations Population Fund (UNFPA) and the Republic of Kenya.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Youth Empowerment 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 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 reflects budgeted receipts and actual on comparable basis of Kshs.14,000,000 and Kshs.7,801,980 respectively resulting in an under-funding of Kshs.6,198,020 or (44%) of the approved budget. Similarly, the Programme spent Kshs.6,776,343 against an approved budget of Kshs.14,000,000 resulting to an under-expenditure of Kshs.7,223,657 or (52%) of the budget.

In the circumstances, the under-performance affected the implementation of the project activities and may have impacted negatively on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, 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 control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the provisions of the Financing Agreement- Grant/Credit Number: B4210 between the Government of Kenya and the United Nations Population Fund, 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 Management, so far as appears from the examination of those records; and,

- iii. The Programme's financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

The Project 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, the Project Management is responsible for assessing the Project's ability to continue to sustain its services, disclosing as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of 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 the financial statements described above, the Project 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 financial reporting process, reviewing the effectiveness of how 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 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 controls 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 non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies and procedures may deteriorate.

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

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

30 November, 2022

*Youth Empowerment Programme Grant No. B4210
Report and Financial Statements For the 13 Months ended 30 June 2022*

6. Statement Of Receipts and Payments for The 13 Months period ended 30th June 2022.

Note	FY 2021/22			FY 2020/21			Cumulative to Date (from inception)
	Receipts and payments controlled by the entity Kshs	Payments made by third parties Kshs	Total	Receipts and payments controlled by the entity Kshs	Payments made by third parties Kshs	Total	
RECEIPTS							
Grant from UNFPA	1	7,801,980	7,801,980				7,801,980
TOTAL REVENUES		7,801,980	7,801,980				7,801,980
PAYMENTS							
Acquisition of Non-financial Assets	2	6,776,323	6,776,323				6,776,323
TOTAL PAYMENTS		6,776,323	6,776,323				6,776,323
SURPLUS/DEFICIT		1,025,657	1,025,657				1,025,657

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



.....
Name: Charles T. Sunkuli
Principal Secretary



.....
Name: Josephine S. Etenyi
Project Coordinator

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

7. Statement of Financial Assets For the 13 Months Period Ended 30th June 2022

STATEMENT OF FINANCIAL ASSETS			
	Note	FY 2021/22	FY 2020/21
		Kshs	Kshs
Bank Balances	3	1,025,657	0
Total Cash and Cash equivalents		1,025,657	0
NET FINANCIAL ASSETS		1,025,657	0
Fund balance b/fwd	4	0	0
Surplus / (deficit) for the year		1,025,657	0
Prior Year Adjustment	5	0	0
NET FINANCIAL POSITION		1,025,657	0

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 25 NOV. 2022 and signed by:



.....
 Name: Charles T. Sunkuli
 Principal Secretary



.....
 Name: Josephine S. Etenyi
 Project Coordinator



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

Youth Empowerment Programme Grant No. B4210
 Report and Financial Statements For 13 months ended 30 June 2022

8. Statement of Cashflow for the 13 Months Period Ended 30th June 2022

	Note	2021- 2022	2020- 2021
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Grant from foreign government	1	7,801,980	0
Net cashflow from operating activities		7,801,980	0
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Non-financial Assets	2	-6,776,323	0
Net cash flows from Investing Activities		-6,776,323	0
CASHFLOW FROM BORROWING ACTIVITIES			
Net cash flow from financing activities		0	0
NET INCREASE IN CASH AND CASH EQUIVALENT		1,025,657	0
Cash and cash equivalent at BEGINNING of the year		0	0
Cash and cash equivalent at END of the year		1,025,657	0

The accounting policies and explanator/ notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 25 Nov. 2022 and signed by:



.....
 Name: Charles T. Sunkuli
 Principal Secretary



.....
 Name: Josephine S. Etenyi
 Project Coordinator



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

8. Statement of Comparison of Budget and Actual Amounts for the 13 Months Period Ended 30th June 2022

Consolidated Receipts/Payments Item	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						
Grant from foreign government	14,000,000	0	14,000,000	7,801,980	6,198,020	56%
GOK	0	0	0	0	0	0
Total Receipts	14,000,000	0	14,000,000	7,801,980	6,198,020	56%
Payments						
Acquisition of Non-financial Assets	14,000,000	0	14,000,000	6,776,323	7,223,677	48%
Total Payments	14,000,000	0	14,000,000	6,776,323	7,223,677	48%

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



.....
Name: Charles T. Sunkuli
Principal Secretary



.....
Name: Josephine S. Etenyi
Project Coordinator



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

9. 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 Youth Empowerment Programme 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 authorised 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, no funds 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 recognised 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

There have been no prior period adjustments relating to errors and other adjustments arising from previous year(s).

Notes To The Financial Statements (Continued)

1. Proceeds From Domestic And Foreign Grants

During the 13 months period to 30 June 2022, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						2021-2022	2020-2021
		US\$	KShs	KShs	KShs	KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)							
UNFPA	02/07/21	30,000	3,263,200	-	-	3,263,200	-
UNFPA	30/06/22	40,000	4,538,780	-	-	4,538,780	-
Total		70,000	7,801,980	-	-	7,801,980	-

Notes To The Financial Statements (Continued)

2. Acquisition Of Non-Financial Assets

	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		Cumulative to-date	Cumulative Prior Year
			FY 2021/22	FY 2020/21		
	KShs	KShs	KShs	KShs	KShs	KShs
Purchase of Office equipment, furniture and fittings	248,018		248,018		248,018	
Purchase of other Machinery and Equipment	426,745		426,745		426,745	
Purchase of Computers, printers and other ICT Equipment	673,839		673,839		673,839	
Research, studies, project preparation, design & supervision	5,427,741		5,427,741		5,427,741	
Total	6,776,323		6,776,323		6,776,323	

Notes To The Financial Statements (Continued)

3. Cash And Cash Equivalents

Description	2021-2022	2020-2021
	KShs	KShs
Bank accounts	1,025,657	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Total	<u>1,025,657</u>	<u>0</u>

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

3. (A) Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	KShs	KShs
<u>Local Currency Account</u>		
Central Bank of Kenya [A/c No: 1000432012]	1,025,657	0
Total bank account balances	<u>1,025,657</u>	<u>0</u>

Youth Empowerment Programme Grant No. B4210
Report and Financial Statements For the 13 Months ended 30 June 2022

Notes To The Financial Statements (Continued)

4. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	KShs	KShs
Bank accounts	1,025,657	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding Imprests and advances	0	0
Total	1,025,657	0

5. 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

Youth Empowerment Programme Grant No. B4210
Report and Financial Statements For the 13 Months ended 30 June 2022

6. Other Important Disclosures

1. Pending Accounts Payable

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
N/A	N/A	N/A	N/A	N/A

Other Important Disclosures (Continued)

7. 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: (Put a date when you expect the issue to be resolved)
N/A	N/A	N/A	N/A	N/A

Guidance Notes:

1. Use the same reference numbers as contained in the external audit report;
2. Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;
3. Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
4. Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



.....
 Name: Charles T. Sunkuli
 Principal Secretary



.....
 Name: Josephine S. Etenyi
 Project Coordinator

8. Annexes

Annex 1 - 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
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts/Payments Item						
Receipts						
Grant from External Development Partner	14,000,000	0	14,000,000	7,801,980	6,198,020	56%
Total Receipts	14,000,000	0	14,000,000	7,801,980	6,198,020	56%
Payments						
Acquisition of Non-Financial Assets	14,000,000	0	14,000,000	6,776,323	7,223,677	48%
Total Payments	14,000,000	0	14,000,000	6,776,323	7,223,677	48%

The budget under-utilisation is due to overbudgeting. The Development Partner funds the programme based on the resources mobilised during the period. The State Department had budgeted to receive Sh.14 million but the amount received from the Development Partner was only US\$ 70,000 which realised Kshs 7,801,980.

Youth Empowerment Programme Grant No. B4210
 Report and Financial Statements For the 13 Months ended 30 June 2022

Annex 2 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2021/22 (a)	*Purchases/Additions in the Year (KShs) 2021/22 (b)	** Disposals in the Year (KShs) 2021/22 (c)	Closing Cost (KShs) 2021/22 (d)= (a)+ (b)- (c)
Office equipment, furniture and fittings	0	248,018	0	248,018
ICT Equipment, Software and Other ICT Assets	0	673,839	0	673,839
Other Machinery and Equipment	0	426,745	0	426,745
Total	0	1,348,602	0	1,348,602

Annex 3: 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



REPUBLIC OF KENYA		F.O. 30	
MINISTRY OF ICT, INNOVATION AND YOUTH AFFAIRS			
STATE DEPARTMENT OF YOUTH AFFAIRS			
UNFPA 1214 -BANK RECONCILIATION REPORT AS AT 30 JUNE 2022			
		KSH.	CTS
		KSH.	CTS
BANK BALANCE AS PER BANK STATEMENT			5,653,600.70
Less 1&2			
1	Payment in cashbook not in bank.	4,627,943.00	
2	Receipts in bank not in Cashbook	-	
	<i>Sub-total</i>	4,627,943.00	4,627,943.00
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			1,025,657.70

"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. Kimumba

Signature  Designation DAG

Date 05/07/2022

Prepared By OCPI/A N.

Signature  Designation PA.

Date 05/07/2022

PAYMENT IN CASH BOOK NOT IN BANK		
DATE	PAYEE	AMOUNT
28-06-22	PETER KOMBO	115,100.00
28-06-22	RAYMOND OUMA	30,240.00
28-06-22	ZIPPORAH MUTAHI	30,240.00
28-06-22	WYCLIFFE OGALLO	35,040.00
28-06-22	PETER KIRIKA	42,000.00
28-06-22	JARED KING'OINA	42,000.00
28-06-22	EMILY MAINA	50,400.00
28-06-22	SOPHIE OPIYO	42,000.00
28-06-22	DAMARIS OGAMA	42,000.00
28-06-22	CORNELIUS OMBAGI	50,400.00
28-06-22	JOSEPHINE ETENYI	90,720.00
28-06-22	JOHN MAINA	34,580.00
28-06-22	ROSE MWONGERA	241,240.00
28-06-22	JOHN MAINA	34,720.00
28-06-22	TEEKWA SUYIA	11,760.00
28-06-22	IRENE ODINDO	20,160.00
28-06-22	SIMON KORIR	30,240.00
28-06-22	GEORGE MBOGO	50,400.00
28-06-22	JANE NUMBI	33,600.00
28-06-22	AMOS LEKAKENY	33,600.00
28-06-22	PURITY KIRAITHE	20,160.00
28-06-22	ROSE MWONGERA	515,260.00
28-06-22	EMILY MAINA	78,120.00
28-06-22	ADAN BACHU	672,000.00
28-06-22	MERCY GICHUHI	18,900.00
28-06-22	GEORGE MBOGO	78,120.00
28-06-22	PETER KAMAU	14,700.00
28-06-22	CALLEN OGERO	48,300.00
28-06-22	PETER KOMBO	184,600.00
28-06-22	CORNELIUS OMBAGI	90,720.00
28-06-22	DAMARIS OGAMA	33,600.00
28-06-22	BRENDA SUMUKWO	14,700.00
28-06-22	FRANCISCA KANINI	244,600.00
28-06-22	JANE CHEBET	33,600.00
28-06-22	ENES MBASU	20,160.00
28-06-22	MARY SEMPEYO	20,160.00
28-06-22	MELLEN MONINDA	33,600.00
28-06-22	CHARLES SUNKULI	35,040.00
28-06-22	NICHOLAS OCHOLA	33,600.00
28-06-22	FRANCISCA KANINI	387,440.00
28-06-22	EVANGELINE MURUNGI	25,200.00
28-06-22	SIMON KORIR	40,320.00
28-06-22	JOSEPHINE ETENYI	128,500.00

28-06-22	FLORENCE KIRUMBA	25,200.00
28-06-22	CALLEN OGERO	11,760.00
28-06-22	ELIJAH OMWENGA	42,000.00
28-06-22	NIXON OBORAH	20,160.00
28-06-22	MERCY GICHUHI	14,700.00
30-06-22	RICOHNET TECHNOLOGIES	670,519.50
30-06-22	WITHHOLDING TAX	11,763.50
	TOTAL	4,627,943.00

REPUBLIC OF KENYA

Date: 30/6/2022

Report of the Board of Survey on the Cash and Bank Balances of

UNFPA 9th Country Prog-

Youth – ACCOUNT NO.1000432012

as at the close of

business on 30/06/2022

The Board, consisting of- (Names and Official titles)

1. Cornelius N. Ombagi - Chairman

2. Nicholas O. Ochola - Member

3. Eunice Oloiptip - Member

Assembled at the office of Cash Office

at 11.50 a.m. (time) on the 01/07/2022

Notes	-	(Shs.	-
Silver	-	Shs.	-
copper	-	Shs.	-
Cheques (as per details on reverse)		Shs.	-

It was observed that cheques amounting to Shs. cts had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30/06/2022


Cash on hand	(Shs.	-
Bank balance	Shs.	1,025,657.70

The Bank Certificate of Balance showed a sum of Shs. 5,653,600.70 cts (shs. cts

Standing to the credit of the account on 30/6/2022

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Cornelius N. Ombagi



Chairman

Date 01/07/2022

Nicholas O. Ochola



Members of the Board

Eunice Oloiptip



Cheque No.	Drawer	Date of Cheque	Date Received	Amount

BANKI
KUTUYA
KENYA



CENTRAL
BANK OF
KENYA

100 Selegie Avenue
P.O. Box 00000 - 00000 Nairobi, Kenya
Telephone: 28 0000, Fax: 340192



July 14, 2022

CERTIFICATE OF BALANCES

Customer : 139529 STATE DEPT FOR YOUTH
Balance
Date: 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

GOK_LEDGER

Detail Trial Balance
Year to date as of JUN-22

Report Date: 29-SEP-2022 08:42
Page: 1 of 1

Currency: KES
Administrative Range: 1214100901 to 1214100901

Ledger: GOK_LEDGER
Administrative: 1214100901 Youth Empowerment headquarters

Economic It Description	Account	Beginning Balance	Period Activity	Ending Balance
3111401 Pre-feasibility, Fea	1-1214-1214100901-11519039-0711039999-31	0.00	5,302,843.20	5,302,843.20
		0.00	5,302,843.20	5,302,843.20

GOK_LEDGER

Detail Trial Balance
Year to date as of JUN-21

Report Date: 04-NOV-2022 12:36
Page: 1 of 1

Currency: KES
Administrative Range: 1214100901 to 1214100901

Ledger: GOK_LEDGER
Administrative: 1214100901 Youth Empowerment headquarters

Economic It Description	Account	Beginning Balance	Period Activity	Ending Balance
3111401 Pre-feasibility, Fea	1-1214-1214100901-11519039-0711039999-31	0.00	1,473,500.00	1,473,500.00
		0.00	1,473,500.00	1,473,500.00

