

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

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PAPERS LAID

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J. LEMFRELIC

THE AUDITOR-GENERAL

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**GOK/UNFPA 10TH COUNTRY PROGRAMME
(PROJECT GRANT NO.B4210)**

**FOR THE YEAR ENDED
30 JUNE, 2024**

**STATE DEPARTMENT FOR YOUTH
AFFAIRS AND CREATIVE ECONOMY**

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY
27 OCT 2024
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PROJECT NAME: GOK/ UNFPA 10TH COUNTRY PROGRAMME

**IMPLEMENTING ENTITY: STATE DEPARTMENT FOR YOUTH AFFAIRS
AND CREATIVE ECONOMY**

PROJECT GRANT NUMBER: B4210

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

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1. Acronyms and Definition of Terms

SDYACE	State Department for youth affairs and Creative economy
UNFPA	United Nations Fund for Population Activities
CBK	Central Bank of Kenya
SRH	Sexual Reproductive Health
SRHR	Sexual Reproductive Health and Rights
GBV	Gender Based Violence
KYDI	Kenya Youth Development Index
KNBS	Kenya National Bureau of Statistics
YEC	Youth Empowerment Centre
YEDEF	Youth Enterprise Development Fund
WEDF	Women Enterprise Development Fund
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
GOK	Government of Kenya
UN	United Nations
IPA	Implementing Partners agreement

GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

2. Project Information and Overall Performance

2.1 Name and Registered Office

The Projects official name is GOK/UNFPA 10TH Country programme.

Objective

The key objective of the project is to ensure that adolescents and youth have increased their capacity and opportunities to participate and lead in policies and programmes on population and development, sexual and reproductive health, gender-based violence and harmful practices at all levels, including in humanitarian settings.

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

2.2 Project Information

Project Start Date:	1 st July, 2022
Project End Date:	30 June 2026
Project Cordinator:	Josephine S. Etenyi
Project Sponsor:	The project sponsor is United Nations Fund for Population Activities (UNFPA)

Project Information and Overall Performance (Continued)

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Youth affairs, Creative Economy and Sports and is being implemented by the State Department for Youth Affairs and Creative Economy.
Project number	B4210
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <p>(a) Expand leadership spaces and preparedness of young people in their diversity to participate in decision-making and development processes, prioritizing issues related to SRH, HIV, GBV, harmful practices, humanitarian action and peace building.</p> <p>(b) Operationalize in-school and out-of-school education for health and well-being.</p> <p>(c) Strengthen linkages between programmes on SRHR, HIV, GBV and harmful practices and programmes on youth economic empowerment</p> <p>(d) The development of a National Youth Index.</p> <p>(e) Support innovative adolescent and youth-led initiatives aimed at advancing the transformative results.</p>
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <p>a. expand leadership spaces and preparedness of young people in their diversity to participate in decision-making and development processes, prioritizing issues related to SRH, HIV, GBV, harmful practices, humanitarian action and peacebuilding.</p> <p>b. operationalize in-school and out-of-school education for health and well-being.</p> <p>c. strengthen linkages between programmes on SRHR, HIV, GBV and harmful practices and programmes on youth economic empowerment</p>

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	d. the development of a National Youth Index.
Other important background information of the project	<p>The State Department for youth affairs and Creative economy organized interventions geared towards empowerment of the young people in Kenya. The department intended to contribute to the National International Conference on Population and Development commitments of eliminating teenage Pregnancy and new Human Immuno deficiency Virus infections among the youth by 2030 and harnessing the demographic dividend through investment in young people by 2026. The focus of the programme is to ensure that by 2026, adolescents and youth have increased their capacity and opportunities to participate and lead in policies and programmes on population and development, sexual and reproductive health, gender-based violence and harmful practices at all levels including in humanitarian settings.</p> <p>Consequently, the program will work towards the reduction in the unmet need for family planning among the youth by 2025. The reduction of preventable maternal deaths among the youth by 2025.</p> <p>The reduction in gender-based violence and harmful practices among the youth by 2025.</p> <p>Also data on youth empowerment will be readily available for decision making and key stakeholders will be familiar with the issues of Youth Development and there will be better coordination of stakeholders working in the youth space</p>
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following gap areas:</p> <ul style="list-style-type: none"> (i) Increased vulnerability of youth (ii) Poor coordination of youth programs (iii) Unreliable data on youth issues
Project duration	The project is for 4 years starting from 1st July 2022 and is expected to run until 30 June 2026

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

1. Central Bank of Kenya P.O. BOX 60000 Nairobi

2.5 Independent Auditor

The project is audited by the Auditor General of the Republic of Kenya.

Office of the Auditor-General

Anniversary Towers

P.O. Box 30084-00100

Nairobi.

2.6 Roles and Responsibilities

The following persons are involved in the project activities:

Names	Title designation	Key qualification	Responsibilities
Hon. Onesmus Kipchumba Murkomen, EGH	Cabinet Secretary	Masters in law	Overall policy direction.
Mr. Ismail Maalim Madey	Principal Secretary	Masters in Global Business Management-	Accounting Officer
Josephine S. Etenyi	Project co-ordinator	PhD in Research and Evaluation	Overall project Coordination to ensure proper implementation
Francisca Kanini	Assistant Project Co-Ordinator	Masters Degree in Development Studies-Project Management	Support the Project Coordinator in the planning, implementation and reporting process
Bonface Dimba	Project Accountant	Masters Degree in Business Administration	In charge of accounts and finance for the project

GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

Project Information and Overall Performance (Continued)

2.7 Funding summary

The Project had an approved budget of US\$. 50,000 equivalent to KShs.7,000,000 in the financial year 2023/2024

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2024)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency Kshs	Kshs	Donor currency Kshs	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
United Nations funds for population activities(UNFPA)	-	7,000,000	-	7,000,000	-	-
Total	-	7,000,000	-	7,000,000	-	-

Below is the funding summary:

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2024)		Cumulative amount paid to date – (30 th June 2024)		Unutilised balance to date (30th June 2024)	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
United Nations funds for population activities(UNFPA)	-	7,000,000	-	6,936,280	-	63,720
Total	-	7,000,000	-	6,936,280	-	63,720

GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

FY	Budget Performance			Cumulative to Date		
	Budget Amount (Kshs)	Amount Utilised(Kshs)	Percentage	Budget Amount (Kshs)	Amount Utilised(Kshs)	Percentage
Receipts						
2023/2024	7,000,000	7,000,000	100%	7,000,000	7,000,000	100%
Payments						
2023/2024	7,000,000	6,936,280	99%	7,000,000	6,936,280	99%

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

- A multi-sectorial team of experts was engaged to finalize the zero draft of the Kenya Youth Development Bill (KYDB). The KYDB is ready for subjection to public participation and stakeholder engagement.
- The Kenya Youth Development Index (KYDI) Manual, Metadata and proposal in preparation for the survey to establish the Youth Development Index. Key partners were engaged in this activity. Among them were the KNBS (Youth; Gender; Sampling sections) Department of Economic Planning, the National Treasury and the academia. The developed draft documents of the KYDI proposal, Manual and Metadata are ready for experts review and validation.
- 18 Youth Empowerment Centre Managers in Narok, Bungoma, Kilifi and Kwale and Nairobi Counties we capacity build on youth programming, provision of integrated SRHR information and Services and reporting. The manager will also be provided with SRHR materials such as films to showcase to young people visiting the Centres for different services.
-

GOK/UNFPA 10TH COUNTRY PROGRAMME
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Project information and overall performance (continued)

- As a result of capacity building 18 YEC managers from Narok, Bungoma, Kilifi Kwale and Nairobi counties on youth policies, programming, provision of integrated SRHR information, services and reporting, within a period of one month, 2,465 ((Nairobi County- 1,169[498M/668F/3Pwd; Kwale &Malindi-538[283M/254F] 1Pwd; Bungoma County- 308[115M/190F/3Pwd; Narok County-450[249M/199F/2Pwd) youth were reached with SRHR information and linked to economic opportunities through the Affirmative Funds. Further, this supported in activation of the YEC and increase in number of youths seeking information and services.
- Conducted grassroots activation of youth empowerment centres in Narok and Bungoma Counties to create demand around the Centres among the youth. The activations also provided a platform to equip young people with SRHR information and link them up with necessary opportunities and services. Officers from various departments and SAGAS such as YEDF, WEDF and Uwezo Fund were in attendance.
- As a result of the grassroot activations, 250 youth (133M/117F (I PWD) were equipped with SRHR information and economic opportunities. This grassroot activation forum supported in claiming of the Kanduyi YEC.
- Further, during the forums, 47 youth {37 in Narok and 10 in Bungoma} opened savings accounts and started saving immediately.
- 100 tree seedlings were planted in the compounds of the two respective YECs.

iii) Absorption Rate

Item	2023/2024
Receipts	100%
Payments	99%

iv) 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.

Project information and overall performance (continued)

v) Implementation challenges.

- Insufficient funding thus inability to meet the initial target
- Late release of funds leading to poor execution of plans
- Difficulty in planning, execution and reporting due to different implementation periods between Gok and the UN

Way forward

- 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

2.9 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.

3. Statement of Performance against Project's Predetermined Objectives

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: -

- i. expand leadership spaces and preparedness of young people in their diversity to participate in decision-making and development processes, prioritizing issues related to SRH, HIV, GBV, harmful practices, humanitarian action and peace building.
- ii. operationalize in-school and out-of-school education for health and well-being
- iii. support innovative adolescent and youth-led initiatives aimed at advancing the transformative results
- iv. strengthen linkages between programmes on SRHR, HIV, GBV and harmful practices and programmes on youth economic empowerment; and the development of a National Youth Index.

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:

GOK/UNFPA 10TH COUNTRY PROGRAMME
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Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
GOK/UNFPA 10TH COUNTRY PROGRAMME	a. expand leadership spaces and preparedness of young people in their diversity to participate in decision-making and development processes, prioritizing issues related to SRH, HIV, GBV, harmful practices, humanitarian action and peace building.	Build the capacity of Youth Empowerment Centre (YEC) Managers in Narok, Bungoma, Kilifi, Kwale and Nairobi Counties on youth programming, provision of integrated SRHR information and Services and reporting	Number of Youth Empowerment Centre Managers Capacity Build on youth programming, provision of integrated SRHR information, services and reporting	18 YEC managers Capacity Built (5 Nairobi; 5 Narok; 4 Bungoma; 3 Kwale & 1 Malindi)
		Facilitate the development of the Kenya Youth Development Bill (KYDB)	Existence of the final draft of the Kenya Youth Development Bill	Finalized draft KYDB available
		Convene a meeting with private sector players to secure their support in	Number of meetings held	2 meetings held

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		re-invigorating Youth Empowerment Centre		
		Hold one meeting with stakeholders to enhance coordination, harmonization and financing	Number of meetings held with stakeholders to enhance coordination, harmonization and financing of interventions	One meeting held
	b. operationalize in-school and out-of-school education for health and well-being. c. strengthen linkages between programmes on SRHR, HIV, GBV and harmful practices and programmes on youth economic empowerment	Engage Youth in Narok and Bungoma Counties to utilize Youth Empowerment Centers for information and services	Number of adolescents and youth reached with SRHR information and linked to opportunities through Youth Empowerment Centres	2,715 {1,278M/1,427F/10Pwd (Nairobi County 1,169 [498M/668F/3Pwd Kwale & Malindi-538[283M/254F] 1Pwd Bungoma County-308 [115M/190F/3Pwd Narok County-450[249M/199F/2Pwd Direct activation Narok & Bungoma 250(133M/116F/1Pwd

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	d. development of a National Youth Index.	Develop a Youth Development Index Manual; Metadata and proposal	Existence of a KYDI manual, Metadata and resource mobilization plan (Proposal)	Target achieved (draft documents available)
	e. support innovative adolescent and youth-led initiatives aimed at advancing the transformative results	In the year 2023, the UNFPA/SDYACE annual work plan did not plan for any activity under this objective. Largely the objective is being implemented by another IPA		

4. Environmental and Sustainability Reporting

i) 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

ii) 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 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 Climate change. The programme focused on areas needed to coherently address people's mitigation and adaptability to this development.

iii) 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 affairs and Creative economy does not condone the degradation of the environment and biodiversity.

iv) 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.

v) Marketplace practices-

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.

d) 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 Corporate Social Responsibility component. However, the equipment purchased for the Youth Empowerment Centres will ensure local youth in Malindi are engaged on recreational activities.

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

5. Statement of Project Management Responsibilities

The Principal Secretary of the State Department for Youth Affairs and Creative Economy 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 ended on June 30, 2024.

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 (v) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary of the State Department for Youth Affairs and creative economy 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.

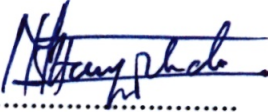
The Principal Secretary of the State Department for Youth Affairs and Creative Economy and the Project Coordinator for the Youth Empowerment Project are of the opinion that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30th, 2024 and of the Project's financial position as at that date. The Principal Secretary of the State Department for Youth Affairs and Creative Economy 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.

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

The Principal Secretary of the State Department for Youth Affairs and Creative Economy and the Project Coordinator for the Youth Empowerment Project 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 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 Creative Economy and the Project Coordinator for GOK/UNFPA 10TH County Programme on _____ 2024 and signed by them.



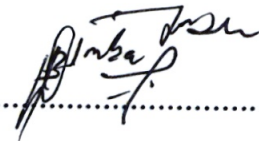
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Ismail Maalim Madey
Principal Secretary



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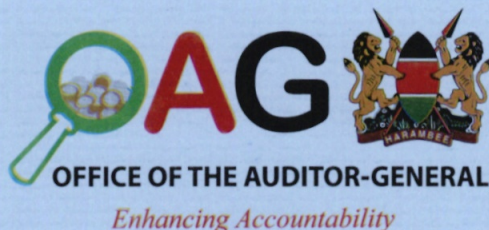
Dr. Josephine S. Etenyi
Project Coordinator



.....

CPA Bonface P.O. Dimba
Project Accountant
ICPAK No:5488

REPUBLIC OF KENYA



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

REPORT OF THE AUDITOR-GENERAL ON GOK/UNFPA 10TH COUNTRY PROGRAMME (PROJECT GRANT NO.B4210) FOR THE YEAR ENDED 30 JUNE, 2024 - STATE DEPARTMENT FOR YOUTH AFFAIRS AND CREATIVE ECONOMY

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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Unmodified Opinion indicates the books of accounts and underlying records agree with the financial statements and that no material misstatements were found. The financial statements present fairly, in all material respects the operations of the entity. An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in the use of resources, or that its internal control, risk management and governance systems are properly designed and working effectively in the financial year under review.

The Unmodified Opinion on the report on the Financial Statements should be read together with the report on the Lawfulness and Effectiveness in the Use of Public Resources, and the report on the Effectiveness of Internal Controls, Risk Management and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 GOK/UNFPA 10th Country Programme-Grant No.B4210 - State Department for Youth Affairs and Creative Economy out on pages 1 to 14, which comprise of the statement of financial assets and liabilities as at 30 June, 2024, 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 GOK/UNFPA 10th Country Programme - Grant No.B4210 - State Department for Youth Affairs and Creative Economy as at 30 June, 2024, 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 Grant Agreement dated 02 December, 2022 between the Government of Kenya and the United Nations Population Fund and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the GOK/UNFPA 10th Country Programme - Grant No.B4210 - State Department for Youth Affairs and Creative Economy Management in accordance with ISSAI 130 on the 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 judgement, 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 Information

Conclusion

The Management is responsible for the other information set out on pages v to xxi which comprise Project Information and Overall Performance, Statement of Performance against Project's Predetermined Objectives, Environmental and Sustainability Reporting

and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the GOK/UNFPA 10th Country Programme - Grant No. B4210 - State Department for Youth Affairs and Creative Economy financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON THE 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 ISSAIs 3000 and 4000. The standards require 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 comply 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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, I confirm that nothing else 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 ISSAIs 2315 and 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

Conclusion

As required by the United Nations Population Fund, I report based on my audit, that 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 I confirm that information given in the reports on pages v to xxi is consistent with the financial statements.

Basis for Conclusion

The United Nations Population Fund requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to project's compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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


Those charged with governance are responsible for overseeing the Project's financial reporting process, reviewing the effectiveness of how 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

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015. Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

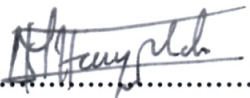
04 November, 2024

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
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Financial Statement for Year Ended 30th June 2024

7. Statement of Receipts and Payments for the Year Ended 30th June 2024.

	Note	FY 2023/24			FY 2022/23			Cumulative to Date (from inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payments controlled by the entity	Payments made by third parties	Total	
		Kshs	Kshs		Kshs	Kshs		Kshs
RECEIPTS								
Proceeds from domestic and foreign grants	1	7,000,000	-	7,000,000	-	-	-	7,000,000
TOTAL REVENUES		7,000,000	-	7,000,000	-	-	-	7,000,000
PAYMENTS								
Acquisition of Non-financial Assets	2	6,936,280	-	6,936,280	-	-	-	6,936,280
TOTAL PAYMENTS		6,936,280	-	6,936,280	-	-	-	6,936,280
SURPLUS/DEFICIT		63,720	-	63,720	-	-	-	63,720

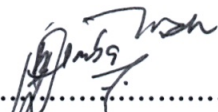
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Ismail Maalim Madey
Principal Secretary



Dr. Josephine S. Etenyi
Project Coordinator



CPA Bonface P.O. Dimba
Project Accountant
ICPAK No:5488

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
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Financial Statement for Year Ended 30th June 2024

8. Statement of Financial Assets and Liabilities as at 30th June 2024

	Note	2023-2024	2022- 2023
		Kshs	Kshs
Bank Balances	3	63,720	-
Total Cash and Cash equivalents		63,720	-
NET FINANCIAL ASSETS		63,720	-
Fund balance b/fwd		-	-
Prior Year Adjustment		-	-
Surplus / (deficit) for the year		63,720	-
NET FINANCIAL POSITION		63,720	-

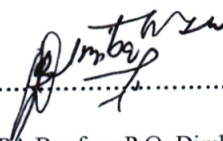
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2024 and signed by:



Ismail Maalim Madey
 Principal Secretary



Dr. Josephine S. Etenyi
 Project Coordinator

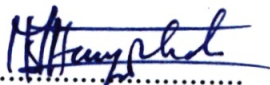


CPA Bonface P.O. Dimba
 Project Accountant
 ICPAK Member No:5488

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

9. Statement of Cash flows for the year ended 30th June 2024

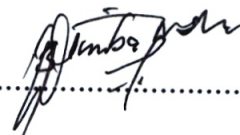
	Note	2023-2024	2022- 2023
		Kshs	Kshs
CASH FLOW FROM OPERATING ACTIVITIES			
Receipts for operating income			
Proceeds from Domestic and Foreign Grants	1	7,000,000	-
			-
Payments for operating expenses			
		7,000,000	
Net cashflow from operating activities			
		7,000,000	-
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Non-financial Assets	2	(6,936,280)	-
Net cash flows from Investing Activities			
		(6,936,280)	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
		63,720	-
Cash and cash equivalent at BEGINNING of the year			
		-	-
Cash and cash equivalent at END of the year			
		63,720	-



Ismail Maalim Madey
Principal Secretary



Dr. Josephine S. Etenyi
Project Coordinator



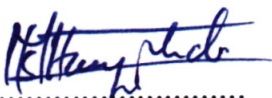
CPA Bonface P.O. Dimba
Project Accountant
ICPAK No:5488

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
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Financial Statement for Year Ended 30th June 2024

10. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2024

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Proceeds from domestic and foreign grants	7,000,000	-	7,000,000	7,000,000	-	100%
Total Receipts	7,000,000	-	7,000,000	7,000,000	-	100%
Payments						
Acquisition of non-financial assets	7,000,000	-	7,000,000	6,936,280	63,720	99%
Total Payments	7,000,000		7,000,000	6,936,280		
Surplus or Deficit				63,720	63,720	

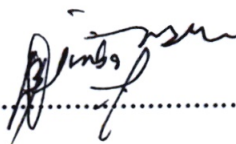
Note: The significant budget utilization/performance differences in the last column are explained in Annex 2 to these financial statements.



Ismail Maalim Madey
Principal Secretary



Dr. Josephine S. Etenyi
Project Coordinator



CPA Bonface P.O. Dimba
Project Accountant
ICPAK No:5488

11. Significant Accounting Policies

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

a) 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.

b) Reporting entity

The financial statements are for Youth Empowerment Programme under the State department for Youth affairs and Creative Economy The financial statements are for the reporting for Youth Empowerment Programme as required by Section 81/ Section 164 of the PFM Act, 2012.

c) Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), the project's functional and reporting currency. All values are rounded to the nearest Kenya Shilling.

d) Recognition of receipts

(The Project) recognizes all receipts from various sources when an event occurs, and the related cash is received.

i) Transfers from the Exchequer

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

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
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Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

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

vi) Undrawn external assistance

These are loans and grants at the reporting date 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. The funding summary analyzes the Project's undrawn external assistance.

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
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Financial Statement for Year Ended 30th June 2024

Significant Accounting Policies (continued)

e) Recognition of payments

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

i) Compensation to employees

Salaries, wages, Allowances, and Statutory Contributions for employees are recognized when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments when the goods/services are consumed and paid for. If not paid for when 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 incur and paid for.

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

The payment on the 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

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
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Financial Statement for Year Ended 30th June 2024

Significant Accounting Policies (continued)

or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as a receipt and as a payment. A fixed asset register is maintained by each public entity, and a summary is provided for consolidation purposes. This summary is disclosed as an annexure to the consolidated financial statements.

f) In-kind donations

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

g) Cash and cash equivalents

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

h) Restriction on cash

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

Significant Accounting Policies (continued)

i) 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.

j) Contingent Liabilities

A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, 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 6** of this financial statement is a register of the contingent liabilities in the year.

k) Contingent Assets

The state department 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 state department in the notes to

Significant Accounting Policies (continued)

the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they are 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.

m) Budget

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

Significant Accounting Policies (continued)

n) Third-party payments

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

o) Exchange rate differences

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

p) Comparative figures

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

q) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2024.

r) 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 xx of these financial statements*.

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

12. Notes to the Financial Statements

1. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	FY 2023-2024				FY 2023-2024	Cumulative to date
			Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount 2023-24	Total Amount 2022-23	
			Kshs	Kshs	Kshs	Kshs	Kshs	
Grants Received from Bilateral Donors (Foreign Governments)			7,000,000			7,000,000	-	7,000,000
Total		-	7,000,000	-	-	7,000,000	-	7,000,000

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 2023/24	FY 2022/23		
			KShs	KShs		
Research, studies, project preparation, design & supervision	6,936,280	-	6,936,280	-	6,936,280	-
Total	<u>6,936,280</u>	=	<u>6,936,280</u>	=	<u>6,936,280</u>	=

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

Notes to the Financial Statements (Continued)

3. Cash and Cash Equivalents

Description	2023-2024	2022-2023
	KShs	KShs
Bank accounts	63,720	-
Cash in hand	-	-
Total	<u>63,720</u>	<u>-</u>

4(A) Bank Accounts


Project Bank Accounts

Details	2023-2024	2022-2023
	KShs	KShs
<u>Local Currency Account</u>		
Central Bank of Kenya [A/c No: 1000432012]	63,720	-
Total bank account balances	63,720	-


STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

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

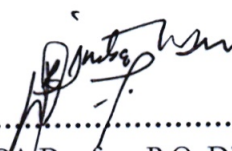
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	New project being audited for the first time	N/A	N/A	N/A



 Ismail Maalim Madey
Principal Secretary



 Dr. Josephine S. Etenyi
Project Coordinator



 CFA/Bonface P.O. Dimba
Project Accountant
 ICPAK No:5488

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

14. Annexes

Annex 1. - Variance Explanations - Comparative Budget and Actual Amounts for FY 2023-2024

Consolidated	Final Budget	Actual on Comparable Basis	Utilisation Difference	% of Utilisation	Comments on Variance (below 90% and Over 100%)
	a	b	c=a+b	d=b/a %	
Receipts/Payments Item					
Receipts					
Transfer from Government entities	-	-	-	-	-
Proceeds from domestic and foreign grants	7,000,000	7,000,000	-	-	-
Total Receipts	7,000,000	7,000,000		100	-
Payments					
Acquisition of Non-Financial Assets	7,000,000	6,936,280	63,720	99	-
Total Payments	7,000,000	6,936,280	63,720		-

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

Annex 2. – Summary of Fixed Assets Register

Asset class	Opening Cost	*Purchases/A	**Disposals	Closing Cost
	(KShs)	dditions in	in the Year	
	2022/23	the Year	2023/24	2023/24
	(a)	(KShs)	(KShs)	(KShs)
		2023/24	2023/24	2023/24
	(a)	(b)	(c)	(d)= (a)+ (b)-(c)
Office equipment, furniture and fittings	-	-	-	-
ICT Equipment, Software and Other ICT Assets	-	-	-	-
Other Machinery and Equipment	-	-	-	-
Total	-	-	-	-

STATE DEPARTMENT FOR YOUTH AFFAIRS & CREATIVE ECONOMY
GOK/UNFPA 10TH COUNTRY PROGRAMME
Financial Statement for Year Ended 30th June 2024

Annex 3: Inter Entities transfers

ENTITY NAME:		GOK/UNFPA 10TH COUNTRY PROGRAMME		
Break down of Transfers from the State Department of Youth Affairs and Creative economy				
	FY 2023/2024			
a.	Government Counterpart Funding	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		17/11/2023	6,000,000	FY 2023/2024
		03/04/2024	1,000,000	FY 2023/2024
		Total	7,000,000	
b.	Direct payment			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		Total	-	
c.	Others			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
		Total (a+b+c)	7,000,000	

Project Coordinator
GOK/UNDFPA 10TH Country programme

Head of Accounting Unit
Ministry of Youth Affairs, Creative Economy and Sports

Sign 

Sign 

Date: 22.10.2024

Date:s 22/10/2024