

REPUBLIC OF KENYA



Enhancing Accountability



THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 11 AUG 2021	DAY: Wed
TABLED BY:	The Majority whi Hon. E. Wangwe
CLERK-AT THE TABLE:	

REPORT

OF

THE AUDITOR-GENERAL

ON

**KENYA – EUROPEAN UNION PARTNERSHIP
FOR THE IMPLEMENTATION OF
THE NATIONAL STRATEGY TO COUNTER
VIOLENT EXTREMISM IN KENYA**

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

NATIONAL COUNTER TERRORISM CENTRE



Project Name:

Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya

Implementing Entity:

National Counter Terrorism Centre

PROJECT GRANT/CREDIT NUMBER:

EUTF05 – HoA – KE – 34 - 01

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

**Kenya-EU Partnership for the implementation of the National Strategy to Counter
Violent Extremism in Kenya**
Reports and Financial Statements
For the financial year ended June 30, 2019

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**Kenya-EU Partnership for the implementation of the National Strategy to
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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya.

Objective: The key objective of the project is the operationalization of the recently adopted Kenya National Strategy to Counter Violent Extremism with particular emphasis on preventative aspects.

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

The address of its registered office is:

975, 00502, KAREN, NAIROBI

The project also has offices/branches as follows:

N/A

Contacts: The following are the project contacts

Lead applicant's contact details for the purpose of this action	
Postal address:	P. O. Box 975 - 00502, Karen – Nairobi
Telephone number: (fixed and mobile) Country code + city code + number	Tel: +254 020-3001604 Mobile: 0723-786260, 0733-693066
Fax number: Country code + city code + number	+254 020-3001603
Contact person for this action:	Joseph Opondo
Contact person's email:	j.opondo@counterterrorism.go.ke
Address:	975, 00502, KAREN, NAIROBI
Website of the lead applicant:	https://www.counterterrorism.go.ke/

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1.2 Project Information

Project Start Date:	The project start date is 27 th June 2018
Project End Date:	The project end date is 27 th June 2021
Project Manager:	The project manager is M/s Irene Tulel
Project Sponsor:	The project sponsor is European Union

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the State House.
Project number	EUTF05 – HoA – KE – 34 - 01
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> • To support the operationalization of the Kenya National Strategy to Counter Violent Extremism with particular emphasis on preventive aspects • To enable the Centre fulfils its mandate of coordinator of all actors involved in the implementation of the strategy, to deliver a transparent, accountable, inclusive and integrated approach to CVE, which respects human rights and is conflict-sensitive.
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (i) Evidence-based programming (research, problem analysis, etc) (ii) Stakeholder Engagement, both state and non-state actors (iii) Capacity Building of the centre, state and non-state stakeholders (iv) Technical Assistance in short term & long term. (v) Monitoring, Evaluation and Audit through Bi-Annual Board Meetings, Quarterly Technical Team Meetings, Mid Term Review, Expenditure Verification and External Final Evaluation. Sensitization Workshops & trainings
Other important	The project mandate is in line with NCTC mandate as outlined in the Prevention of Terrorist Act 2012. 40B

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background
information
of the project

40B. Responsibilities of the Centre

- (1) The Centre shall be responsible for the co-ordination of national counterterrorism efforts in order to detect, deter and disrupt terrorism acts.
- (2) Without prejudice to the provisions of subsection (1) the Centre shall—
- (a) establish a database to assist law enforcement agencies;
 - (b) conduct public awareness on prevention of terrorism;
 - (c) develop strategies such as counter and de-radicalization;
 - (d) facilitate capacity building for counter-terrorism stakeholders ;
 - (e) co-ordinate with other government agencies to provide security certification for aviation schools or companies.

40C. Responsibility of the public and government bodies

- (1) The Centre may request any person or government body for any information relating to terrorism.
- (2) Members of the public have a responsibility to furnish the Centre with any information relating to terrorism which is within their knowledge.

NSCVE pillars

The project is implementing the National Strategy which has the following pillars.

Ideological: Promote the Kenyan values of democracy, respect for diversity, religious freedom, inter-faith harmony, and constitutional rule against the political, theological and cultural propaganda of violent extremists. Also recognize, honor and protect brave voices against violent extremism and terrorism.

Political: Engage political and community leaders at the local, county, and national levels to rally citizens against terrorists, and their aims. Undertake efforts to build strong civic awareness, promote Kenya’s unique and positive qualities, and the legal paths available to citizens for conflict resolution.

Economic: Utilise livelihood training and resourcing for economic empowerment to strengthen a sense of belonging amongst Kenyans, particularly the youth.

Education: Address radicalisation in learning institutions from elementary, tertiary to higher education levels. Also utilise education, arts and culture programming to strengthen critical thinking, cooperation, and the embrace of ethnic, racial, and religious diversity.

Psychosocial: disengage, rehabilitate and re-integrate risk-assessed extremists and provide psychosocial support to their families and social networks.

Media and Internet: facilitate P/CVE practitioners with tools and skills to carry out innovative offline and online multi-lingual public campaigns. Promote responsible and informed media coverage of terrorism and violent

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	<p>extremism</p> <p>Gender: mainstream gender equality, equity and sensitivities in all P/CVE work.</p> <p>Counter terrorism and law enforcement: MDAs charged with counter terrorism and law enforcement to feed into and support P/CVE work at all levels.</p> <p>Research: The work should respond to evidence. This requires that it be anchored in robust theoretical frameworks coupled with local empirical research.</p>
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) To guide state and non-state interventions that are research informed and can produce early warning and response opportunities throughout the country (ii) To catalyse, connect and coordinate a national network of state and non-state actors united in their determination and credibility in preventing and resisting violent extremism. (iii) Supports effective Inter-agency Cooperation (iv) Provide early warning, information and advice to communities exposed to Al-Shabaab, Daesh and Al-Qaeda radicalisation. (v) To empower the Centre to fulfil its mandate according to the highest standards of accountability.
Project duration	The project started on 27 th June 2018 and is expected to run until 27 th June 2021

1.4 Bankers

The following are the bankers for the current year:

(i) ABC Bank Ltd

Green House Mall Branch

Account Number: 0112151005050

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1.5 Auditors

The project is audited by:

1. Deloitte & Touche
P.O. Box 40092 – GPO 00100
Nairobi.
2. Kenya National Audit
P.O Box 30084 – 00100
Nairobi.

2.1 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Irene Tulel	Project Manager	MA. Armed Conflict and Peace Studies	Project Management
Jeremiah Matonda	MERL Officer	B. Ed Arts, Training in M&E	Monitoring & Evaluation
Wycliffe Ambetsa	Finance & Admin Officer	B. Com Accounting, CPA2	Financial accounting
Michael Omollo	ICT Officer	B.A (Comms & Media Technology with IT)	ICT
Jerriter Kemunto	Project Assistant	Dip. Journalism	Project Management

STAKEHOLDERS

Stakeholder	Role
CIVIL SOCIETY	They will be engaged from the policy level to the local level they will take an active part in the implementation of some of the activities. The project will make good use of the CSOs strength in the different regions in the county, this is because a number of CSOs are actively working with NCTC and the county governments in the implementation of the Action Plans.
COUNTY GOVERNMENTS	The key implementer of the national strategy are the county government, a number have been key and have already developed they County action plans thus they will be the key stakeholders in the

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Stakeholder	Role
	implementation.
EU	The Member States of the European Union have decided to link together their know-how, resources and destinies. Together, they have built a zone of stability, democracy and sustainable development whilst maintaining cultural diversity, tolerance and individual freedoms. The European Union is committed to sharing its achievements and its values with countries and peoples beyond its borders. The EU is closely associated and supporting NCTC in its efforts towards a more transparent, inclusive and accountable approach to CVE.
GOVERNMENT AGENCIES	As indicated in the National strategy all government agencies have a key role in the prevention of violent extremism. Through the government coordination unity all key ministries will participate.
IGAD	At the regional level, Kenya actively contributed to the drafting of the IGAD lead Regional Strategy for preventing and countering violent extremism in Eastern Africa (IGAD and Tanzania). The strategy is meant to guide the region in addressing the challenge of violent extremism in a more collaborative and cooperative manner. It was validated by the IGAD Centre of Excellence for Preventing and Countering Violent Extremism in March 2017.
National Treasury	The national treasury being the government accounting office and the signatory to the grant will play a major role in ensuring that there is adherence to the actions. It will play an oversight role.
NCTC	Lead responsible for implementation of the Action and the overall project management, financial accountability, EU reporting and compliance, general monitoring and evaluation, and liaison with government officials and relevant stakeholders.
PRIVATE SECTOR	Lessons learned in the coastal region of the country is that private sector bears the brunt of radicalization and extremism. Private sector will be mobilized to help in PVE efforts through co-funding CVE projects, providing livelihood and community support to vulnerable communities through its respective Cooperate Social Responsibility platforms and providing internship/placement/volunteer opportunities to youths in the affected areas
REGIONAL AND INTERNATIONAL PARTNERS	Will take lead in sharing best practices and lessons learned in CVE across the world. This will shape the centre's (and particularly the proposed action's) programming and engagement with the wide CVE community/stakeholders
RELIGIOUS INSTITUTIONS	There is a major component of interreligious dialogue and the religious leaders play a major role in countering narratives and shaping the society.

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Stakeholder	Role
RESEARCH COMMUNITY	Will be engaged in supporting the centre undertake research and help in dissemination of research findings. Since the action is premised on evidence-based programming as one of its key flagship methodology, the research community will help the centre generate new knowledge, best practices and lessons learned in CVE.

2.2 Funding summary

The Project is for duration of 3 years from 2018 to 2021 with an approved budget of Euros 4,800,000 equivalent to KShs 557,586,240 as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30 06 2021)		Undrawn balance to date (30 06 2020)	
	<i>Euros</i>	<i>KShs</i>	<i>Euros</i>	<i>KShs</i>	<i>Euros</i>	<i>KShs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Grant						
European Union	4,800,000	557,586,240	1,839,367.50	213,704,710	2,960,632.50	343,881,530
Total	4,800,000	557,586,240	1,839,367.50	213,704,710	2,960,632.50	343,881,530

2.3 Summary of Overall Project Performance:

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

As at the end of 30th June 2019, the project had utilized 7% of the total 3-year budget. All the result areas were within the budgeted amounts.

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

7% of the project funds were utilized to develop a draft strategic communication plan, conduct 2 Inter-faith committee meetings, train 309 Frontline Officers (County Security and Intelligence Committees, Correction Officers i.e. Prison and Probation Officers, University Deans of Students and Academic Registrars) in identifying and responding to radicalisation and violent extremism, this has led to increased awareness in detecting, disrupting and deterring violent extremism cases in their various institutions and increased partnership and collaboration with NCTC by various CVE actors in the management of VE cases.

The centre held initial engagement meetings with 4 regional development authorities (Kerio Valley Development Authority - KVDA, Ewaso Ngiro North Development Authority - ENNDA, Lake Basin Development Authority – LBDA and Coast Development Authority - CDA), 137 Disengagement Specialists were trained in the use of the Disengagement Rehabilitation and Reintegration (DRR) framework. This has stimulated Development authorities to consider allocation in engagement of youth and women at risk.

Challenges & Recommended Way Forward

- Delayed receipt of project funds due to EU and the Kenyan government processes leading to the late commencement of project activities. The activities had been planned to commence in June 2018 but ended up beginning in March 2019 immediately the funds had been received. To mitigate this, the project team revised the work plan to fast-track the implementation of project activities.
- Limited resources to meet the need of disengagement across the country. Escalation and spreading of disengagement, skills training and follow up of persons of interest throughout the country.

Comment on value-for-money achievements.

Across all activities, the project management was able to make huge savings and even surpassed targets in terms of numbers of participants and activities that were initially set.

The project was able to carry out trainings in some of the best conferencing facilities at reasonably low cost hence ensuring quality outcomes.

Where partnerships were concerned, like while working with the regional Development authorities, the project was able to establish working relationships at very minimum cost that ensured cost savings when it came to logistical arrangements.

There has been great support from the government in supporting the project, in some of the activities the centre gave vehicles to be used during activities thus saving the costs for car hire.

Having trained NCTC and other government officers most of the trainings were delivered by in-house team except in areas where special skills were required to deliver the training, this saved resources that would have been used to hire consultants.

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2.4 Summary of Project Compliance:

- The project has so far complied with both the special and general conditions of the grant and has always consulted the funding partner on areas that need clarification. The project has been consistent in ensuring that constant consultative meetings and communications are held with the EU delegation regularly. This enables the technical team to constantly check on the progress and address any arising hitches.

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2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Director* for the National Counter terrorism Centre (NCTC) and the *Project Manager* for **the Kenya – EU Partnership 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, 2019. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

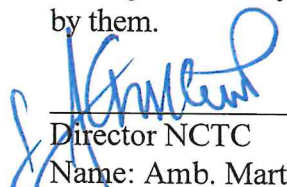
The *Director* for the National Counter terrorism Centre and the *Project Manager* for **the Kenya – EU Partnership Project** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Director* for the National Counter terrorism Centre and the *Project Manager* for **the Kenya – EU Partnership 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, 2019, and of the Project's financial position as at that date. The *Deputy Director* for the National Counter terrorism Centre and the *Project Manager* for **the Kenya – EU Partnership 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 *Director* for the National Counter terrorism Centre and the *Project Manager* for **the Kenya – EU Partnership 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/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements


The Project financial statements were approved by the *Director* for NCTC and the *Project Manager* for **Kenya-EU Partnership project** on 29-01-2024 2019 and signed by them.



Director NCTC
Name: Amb. Martin Kimani



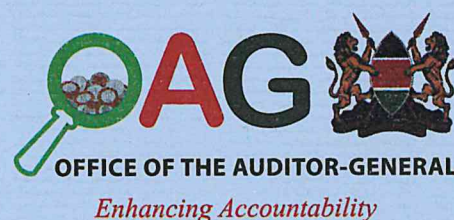
Project Manager
Name: Irene Tulel



Project Accountant:
Name: Wycliffe Ambetsa

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA – EUROPEAN UNION PARTNERSHIP FOR THE IMPLEMENTATION OF THE NATIONAL STRATEGY TO COUNTER VIOLENT EXTREMISM IN KENYA FOR THE YEAR ENDED 30 JUNE, 2019 – NATIONAL COUNTER TERRORISM CENTRE

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya- European Union Partnership for the Implementation of the National Strategy to Counter Violent Extremism in Kenya set out on pages 1 to 15, which comprise the statement of financial assets as at 30 June, 2019, and the statement of receipts and payments, statement of cash flow and the statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with 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 Kenya - European Union Partnership for the Implementation of the National Strategy to Counter Violent Extremism in Kenya as at 30 June, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Grant Contract No. EUTF05-HoA-KE-34-01 (COMTO5.534) dated 27 June, 2018 between the Government of Kenya and European Union.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kenya- European Union Partnership for the Implementation of the National Strategy to Counter Violent Extremism in Kenya 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 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.

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 OVERALL GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

Those charged with governance are responsible for overseeing the financial reporting process, reviewing the effectiveness of how the Project monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

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

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

16 July, 2021

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Reports and Financial Statements
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**4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE FINANCIAL YEAR
ENDED 30TH JUNE 2019**

	Note	2018/2019	Cumulative to-date (From inception)
		Receipts and payment controlled by the entity	
		KShs	KShs
RECEIPTS			
		-	-
Grant	8.3	213,704,710	213,704,710
TOTAL RECEIPTS		213,704,710	213,704,710
PAYMENTS			
Compensation of employees	8.4	14,471,094	14,471,094
Purchase of goods & Services	8.5	2,699,746	2,699,746
Acquisition of non- Financial assets	8.6	742,011	742,011
Other grants, transfers & Payments	8.7	21,441,540	21,441,540
TOTAL PAYMENTS		39,354,391	
SURPLUS/(DEFICIT)		174,350,319	174,350,319

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

Director NCTC
Name: Amb. Martin Kimani

Project Manager
Name: Irene Tulel

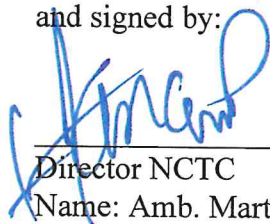
Project Accountant:
Name: Wycliffe Ambetsa

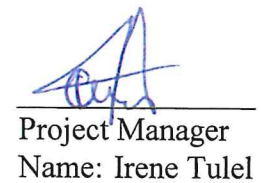
**Kenya-EU Partnership for the implementation of the National Strategy to
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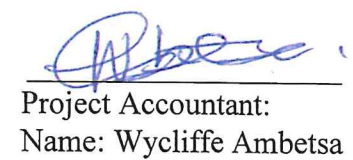
5. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2019

	Note	2018-2019
		KShs
FINANCIAL ASSETS		
Cash and Cash Equivalents		
Bank Balances	8.8	175,648,835
Total Cash and Cash Equivalents		175,648,835
TOTAL FINANCIAL ASSETS		175,648,835
Payables & Accruals	8.11	(1,298,515)
NET FINANCIAL ASSETS		174,350,320
REPRESENTED BY		
Surplus for the year		174,350,319
NET FINANCIAL POSITION		174,350,320

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29-01 2021 and signed by:


Director NCTC
Name: Amb. Martin Kimani


Project Manager
Name: Irene Tulel


Project Accountant:
Name: Wycliffe Ambetsa


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**6. STATEMENT OF CASHFLOW FOR THE FINANCIAL YEAR ENDED
30TH JUNE 2019**

		2018-2019
	Note	KShs
Receipts for operating activities		
Grant	8.3	213,704,710
Payments for operating activities		
Compensation of employees (HR Costs)	8.4	(14,471,094)
Other grants, transfers & payments	8.7	(21,441,540)
Acquisition of Non- financial assets	8.6	(742,011)
Purchase of goods & services	8.5	(2,699,746)
Net cash flow from operating activities		174,350,319
CASHFLOW FROM INVESTING ACTIVITIES		
Net cash flows from Investing Activities		
CASHFLOW FROM BORROWING ACTIVITIES		
Proceeds from Foreign Borrowings		
Net cash flow from financing activities		
NET INCREASE IN CASH AND CASH EQUIVALENT		174,350,319
Cash and cash equivalent at BEGINNING of the year		
Cash and cash equivalent at END of the year		174,350,319

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 29-01-2021 and signed by:


Director NCTC
Name: Amb. Martin Kimani


Project Manager
Name: Irene Tulel

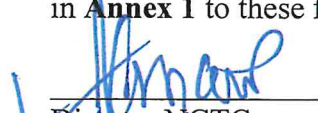

Project Accountant:
Name: Wycliffe Ambetsa

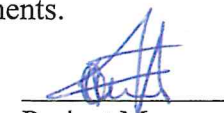
**Kenya-EU Partnership for the implementation of the National Strategy to
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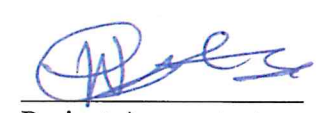
7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Grant	557,586,240	-	557,586,240	213,704,710	401,963,427	34.7%
Total Receipts	557,586,240		557,586,240	213,704,710	401,963,427	
Payments						
Compensation of employees	54,192,271	-	54,192,271	14,471,094	23,404,606	26.7%
Purchase of goods & Services	8,513,839	-	8,513,839	2,699,746	5,814,093	31.7%
Acquisition of non-Financial assets	103,878,886	-	103,878,886	742,011	103,136,875	07%
Other grants, transfers & Payments	391,001,244	-	391,001,244	21,441,540	369,559,704	5.5%
Total Payments	557,586,240		557,586,240	39,354,390	464,436,728	7%

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


Director NCTC
Name: Amb. Martin Kimani


Project Manager
Name: Irene Tulel


Project Accountant:
Name: Wycliffe Ambetsa

8. NOTES TO THE FINANCIAL STATEMENTS

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

8.1. Basis of Preparation

8.1.1. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set

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out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

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

8.1.2. Reporting entity

The financial statements are for the Project Kenya-EU Partnership under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

8.1.3. Reporting Currency

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

8.2. Significant Accounting Policies

a) Recognition of receipts

The Project recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

• Transfers from the Exchequer

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

• External Assistance

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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

• **Other receipts**

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

b) Recognition of payments

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

• **Compensation of employees**

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

• **Use of goods and services**

Goods and services are recognized as payments in the period when the goods/services are consumed and paid for. If not paid for during the period where goods/services are consumed, they shall be disclosed as pending bills.

• **Interest on borrowing**

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **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.

- **Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

c) 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.

d) 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.

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

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

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

f) Pending bills

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

g) 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.

h) Third party payments

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

During the year Kshs 0 billion being loan disbursements were received in form of direct payments from third parties.

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SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) 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.

j) 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.

k) 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, 2019.

l) Errors

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

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.3. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2019 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	
						2019/20	2018/19
		Euros	KShs	KShs	KShs	KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)							
European Union	18.01.2019	1,839,367.50	213,704,710	-	-		213,704,710
Total							213,704,710

* The direct payment grants represent payments for goods and services done directly by the donor on behalf of the project. Projects should ensure that the adequate documents and support document is requested from the donors to support this grant.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.4. COMPENSATION OF EMPLOYEES

	2018/2019
	KShs
Project Manager	6,166,147
MERL Officer	2,875,823
Finance and Admin Officer	2,316,465
ICT Officer	1,669,052
Project Assistant	1,443,607
Total	<u>14,471,094</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.5. PURCHASE OF GOODS & SERVICES

	2018-2019
	KShs
Office Printer- Kyocera	1,161,000
Laptops	695,880
Camera	260,150
Office Desk	168,000
Television	116,000
Projector	154,000
Small Printer	144,716
Total	2,699,746

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.6. ACQUISITION OF NON FINANCIAL ASSETS

	2018/2019
	KShs
8.6.1-Development of Campaign Material	175,160
8.6.2 Indirect costs	566,851
Total	742,011

[Provide explanation as necessary]

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.7. Other grants transfers & payments

	2018-2019	TOTAL
	KShs	KShs
8.7.1 Support annual interfaith Committee meetings in 2 regions of the country	3,134,995	3,134,995
8.7.2 Training in identification and response to radicalization and VE (police, national administration officers, county government workers, teachers and public health officers)	12,420,055	12,420,055
8.7.3 Support 4 Regional Development Authorities to incorporate CVE and development through rapid implementation of women and youth livelihoods, art and sports.	253,240	253,240
8.7.4 Training more disengagement specialists using the already in place NCTC disengagement curriculum	5,633,250	5,633,250
TOTAL		21,441,540

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.8 Bank Accounts

	2018/19
	KShs
Bank accounts	175,648,835
Cash in hand	-
Total	<u>175,648,835</u>

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

8.9 CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2018/19
	KShs
<u>Local Currency Accounts</u>	
Central Bank of Kenya [A/c No.....]	
ABC Bank Ltd [0112151005050]	175,648,835
Total local currency balances	<u>175,648,835</u>
Total bank account balances	<u>175,648,835</u>

8.10 Surplus for the year

	2018/2019
Balance as at 31 st December 2018	(5,973,790)
Balance as at 30 th June 2019	180,324,109
Total	174,350,320

8.11 Payables & Accruals

Name	2018/2019
Isiolo Landmark Hotel	135,000
Staff float Account	2,950
Accrued Communication costs	497,500
Withholding tax	663,065
Total	1,298,515

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

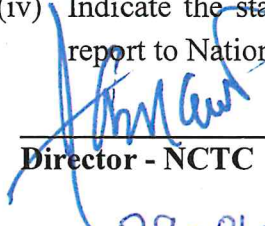
9. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

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


Director - NCTC

Date

29-01-2021


Project Manager

Date

29-01-2021

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**ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND
ACTUAL AMOUNTS**

Receipts/Payments Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	C=a-b	d=b/a%	
Receipts					
Grant	557,586,240	213,704,710	401,963,427	34.7%	Pending grant for year 2 & 3
Total Receipts	557,586,240	213,704,710	401,963,427		
Payments					
Compensation of employees	54,192,271	14,471,094	23,404,606	26.7%	Year 2 & 3 contract amounts
Purchase of goods & Services	8,513,839	2,699,746	5,814,093	31.7%	Purchase of Motor vehicle pending
Acquisition of non-Financial assets	103,878,886	742,011	103,136,875	0.7%	Year 1 & 2 spending pending
Other grants, transfers & Payments	391,001,244	21,441,540	369,559,704	5.5%	Activities for year 2 & 3
Total Payments	557,586,240	39,354,390	464,436,728	7%	

Explain all variance below 90% and above 100%

Across all the budget lines, the variance is below 90% as the report captures activity for 3 months from March 2019 to June 2019. This was occasioned by the delayed disbursement of the project funds. While the grant contract was signed on June 27th 2018, project funds were received on 18th January 2019.

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The variances relate to the overall budget for 3 years amounting to Ksh 615,668,137 but the amounts received during this period was ksh 213,704,710.

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 2018/2019 (a)	*Purchases/Additions in the Year (KShs) 2019/2020 (b)	**Disposals in the Year (KShs) 2019/2020 (c)	Transfers in/(out) Kshs 2019/2020 (d)	Closing Cost (KShs) 2020 (e)= (a)+ (b)- (c)+(-)d
Office equipment, furniture and fittings	168,000	0	0	0	168,000
ICT Equipment,	2,531,746	0	0	0	2,531,746
Total	2,699,746				2,699,746

Notes

* Purchases/Additions in the year reconciled to the amount in Statement of Receipts and Payments

** The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold

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APPENDICES

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations
- iii. Cash Count Certificate
- iv. Special Deposit Account(s) reconciliation statement(s)

