

REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY	
REPORT	
DATE: 09 MAR 2023	
Thursday	
TABLED OF	Hon Naomi Wago, MP (Deputy majority whip)
CLERK-AT THE-TABLE:	Joyce Lemerelle

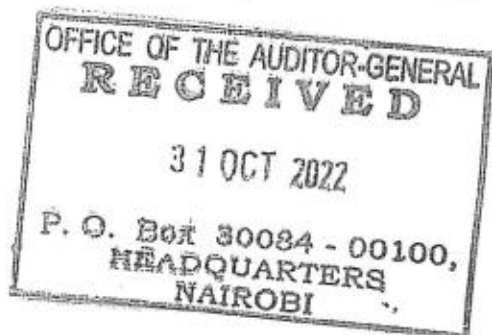
THE AUDITOR-GENERAL

ON

**KENYA - EU PARTNERSHIP FOR THE
IMPLEMENTATION OF THE NATIONAL
STRATEGY TO COUNTER VIOLENT
EXTREMISM IN KENYA**

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

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, 2022

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Table Contents

1. Project Information and Overall Performance.....	iv
2. Statement Of Performance Against Project's Predetermined Objectives.....	xviii
3. Environmental and Sustainability Reporting.....	xxi
4. Statement Of Project Management Responsibilities	xxv
5. Report Of the Independent Auditor on The Project	xxvii
6. Statement Of Receipts and Payments for The Year Ended 30th June 2022.....	1
7. Statement of Financial Assets As at 30 th June 2022.....	3
8. Statement of Cashflow for the Year Ended 30 th June 2022.....	4
9. Statement of Comparison of Budget and Actual Amounts for the Year Ended 30 th June 2022.....	6
10. Significant Accounting Policies	7
11. Notes To the Financial Statements	14
12. Other Important Disclosures.....	30
13. Progress On Follow Up Of Prior Year Auditor's Recommendations	35
14. Annexes	36

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 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: P.O Box 975-00502, Karen, Nairobi

The project also has offices/branches as follows:

N/A

Contacts: The following are the project contacts

P.O. Box: 975-00502, Karen-Nairobi

Telephone: (254) 723-786260, 0733-693066

E-mail: nctc@counterterrorism.go.ke

Website: <https://www.counterterrorism.go.ke/>

Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya.
Annual Report and Financial Statements for the financial year ended June 30, 2022

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 27/06/18
Project End Date:	The project end date is 31/12/22
Project Manager:	The project manager is M/s Irene Tulel
Project Sponsor:	The project sponsor is the European Union

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Executive Office of the President.
Project number	EUT05 – HoA – KE – 34 - 01
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <p>(i) To support the operationalization of the Kenya National Strategy to Counter Violent Extremism with particular emphasis on preventive aspects</p> <p>(ii) To enable the Centre fulfils its mandate as 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.</p>
Achievement of strategic goals	The project management aims to achieve the goals through the following means:

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

	<p>(i) Evidence-based programming (research, problem analysis, etc)</p> <p>(ii) Stakeholder Engagement, both state and non-state actors</p> <p>(iii) Capacity Building of the centre, state and non-state stakeholders</p> <p>(iv) Technical Assistance in short term & long term.</p> <p>(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</p>
Other important background information of the project	<p>The project mandate is in line with NCTC mandate as outlined in the Prevention of Terrorist Act 2012 S,40B</p> <p>40B. Responsibilities of the Centre</p> <p>(1) The Centre shall be responsible for the co-ordination of national counter-terrorism efforts in order to detect, deter and disrupt terrorism acts.</p> <p>(2) Without prejudice to the provisions of subsection (1) the Centre shall—</p> <p>(a) establish a database to assist law enforcement agencies;</p> <p>(b) conduct public awareness on prevention of terrorism;</p> <p>(c) develop strategies such as counter and de-radicalization;</p> <p>(d) facilitate capacity building for counter-terrorism stakeholders;</p> <p>(e) co-ordinate with other government agencies to provide security</p> <p>Certification for aviation schools or companies.</p>

	<p>40C. Responsibility of the public and government bodies</p> <p>(1) The Centre may request any person or government body for any information relating to terrorism.</p> <p>(2) Members of the public have a responsibility to furnish the Centre with any</p> <p>information relating to terrorism which is within their knowledge.</p> <p>NSCVE pillars</p> <p>The project is implementing the National Strategy which has the following pillars.</p> <p>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.</p> <p>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.</p> <p>Economic: Utilise livelihood training and resourcing for economic empowerment to strengthen a sense of belonging amongst Kenyans, particularly the youth.</p> <p>Education: Address radicalisation in learning institutions from</p>
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Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya.
Annual Report and Financial Statements for the financial year ended June 30, 2022

	<p>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.</p> <p>Psychosocial: disengage, rehabilitate and re-integrate risk-assessed extremists and provide psychosocial support to their families and social networks.</p> <p>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 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> <p>(i) To guide state and non-state interventions that are research informed and can produce early warning and response opportunities throughout the country</p> <p>(ii) To catalyse, connect and coordinate a national network of state and non-state actors united in their determination and</p>

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

	<p>credibility in preventing and resisting violent extremism.</p> <p>(iii) Support effective Inter-agency Cooperation</p> <p>(iv) Provide early warning, information and advice to communities exposed to Al-Shabaab, Daesh and Al-Qaeda radicalisation.</p> <p>(v) To empower the Centre to fulfil its mandate according to the highest standards of accountability.</p>
Project duration	The project started on 27 th June 2018 and is expected to run until 31 st December, 2022

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

(i) ABC Bank Ltd

Greenhouse mall branch

Account: 0112151005050

1.5 Auditors

The project is audited by

Deloitte & Touche

P.O. Box 40092 – GPO 00100

Nairobi.

Office of the Auditor-General

P.O Box 30084 – 00100

Nairobi.

1.6 Roles and Responsibilities

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, Reporting & Learning
Sylvin Wangui	Finance & Admin Officer	B.A(Economics & Sociology), CPA K	Financial accounting
Michael Omollo	ICT Officer	B.A (Comms & Media Technology with IT)	ICT
Jeriter Kemunto	Project Assistant	Dip. Journalism	Project Assistant

1.7 Funding summary

The Project is for duration of 4years from 2018 to 2022 with an approved budget of Euros 5,300,000 equivalent to Kshs 663,289,574 as highlighted in the table below:

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 June 2022)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency Euros	Kshs	Donor currency Euros	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
(i) Grant						
European Union	5,300,000	663,289,574	4,752,931.50	591,130,800	547,068.50	72,158,774
Total	5,300,000	663,289,574	4,752,931.50	591,130,800	547,068.50	72,158,774

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative amount paid to date – (30 th June 2022)	Unutilised balance to date (30 th June 2022)	
	<i>Donor currency (Euros)</i>	<i>Kshs</i>	<i>Kshs</i>	<i>Donor currency (Euros)</i>	<i>Kshs</i>
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
(i) Grant					
EU	4,752,931.50	591,130,800	591,130,800	547,068.50	72,158,774
(i) Loan					
(ii) Counterpart funds					
Government of Kenya					
Total	4,752,931.50	591,130,800	591,130,800	547,068.50	72,158,774

Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

As at the end of 30th June 2022, the project had utilized 67.6% of the total 4-year budget. All the result areas were within the budgeted amounts.

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

As of 30th June 2022, the “Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya” Project, had utilized **75.85%** of funds received and **67.6%** against overall budget.

The project convened 3 Local Knowledge Forums with a total of 168 (132m, 36f) participants (GoK officials, CSOs & CBOs, Community Leaders, Youth Representatives, Local Leaders, Media Representatives, Education Representatives and Religious Leaders) from Kiambu, Taita Taveta and Mandera counties. Cumulatively, the project has trained 856 members of County Engagement Forums in 14 Counties across the country i.e., Tharaka Nithi (82), Uasin Gishu (59), Nandi (64), Kirinyaga (53), Nyandarua (64), Meru (64), Embu (53), Kajiado (62), Machakos (58), Muranga (58), Kitui (65), Kiambu (64), Taita Taveta (50) and Mandera (60).

The NCTC brought together policy makers and practitioners to exchange lessons, insights, methods and indicators for PCVE measurement and assessment at a regional conference held at the Sarova Whitesands Hotel, Mombasa, Kenya on 26 and 27 May 2022. The PCVE conference affirmed that indicators pertaining to violent extremism are measurable once the right tools are developed and deployed.

The conference drew **114** participants from the international community, Government of Kenya, including officials from NCTC, P/CVE practitioners in the Civil Society, development partners supporting P/CVE initiatives, stakeholders from the media sector, representatives from the private sector, and renowned academicians/ scholars in the security sector.

NCTC commissioned 4 and completed **2** research studies as of June 2022 that will inform CVE efforts of the government and CVE practitioners. The commissioned research studies are *An Authoritative Study of the Economic and Financial Impact of Terrorism on Kenya with*

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Recommendations on the Outcome and Appropriate Response on Travel Advisories and Research on the Prevalence of Post-Traumatic Stress Disorders (PTSD) and Associated Features Among Security Formations.

In the last financial year, an additional of 81 Community Radio Station Reporters drawn from various radio stations at the Coastal and Nyanza regions were trained in narratives and counter narratives as well as identifying and responding to radicalization and violent extremism. This has increased the number of journalists trained by the project to 281 (220 Reporters, 44 Media Editors, 17 Bloggers and Social Media Influencers) from across the Country.

In March 2022, 38 Madrassa Teachers mainly composed of religious leaders (Muslim Clerics), were trained in PCVE narratives and counter narratives. They were drawn from 4 counties, i.e., Mombasa, Kwale, Kilifi and Nairobi.

In June 2022, an additional 32 Muslim clerics drawn from 12 counties i.e., Garissa, Isiolo, Kajiado, Kiambu, Kilifi, Kwale, Lamu, Mandera, Mombasa, Nairobi, Nakuru and Wajir were trained in narratives and counter narratives bringing to a total of 70 religious leaders trained in PCVE narratives and counternarratives. This has led to increased reporting of suspicious cases to security forces by the teachers working closely with the heads of basic learning and religious institutions in their respective counties.

The project reached directly to 7,903 youth in 22 counties bringing to a total of 24,338 youth reached with PCVE messaging throughout the country. The overall objective of the awareness campaign was to engage the youth undergoing rites of passage and equip them with skills that will enable them exploit available opportunities to identify, prevent and counter radicalization and violent extremism.

In a number of communities where rites of passage ceremonies were previously held, the information and learning delivered to these youngsters impacted heavily in their growth and developmental attributes for life. It was therefore a target moment to provide cultural foundations of value in identity, nationhood, patriotism and impart faith teachings; hence resilience against VE.

A total of six differently-themed television commercials were created and aired on select local television stations namely Citizen TV, KTN, NTV, K24, KBC, and Horizon TV. An estimated

six (6) million Kenyans interacted with these commercials on TV. Similarly, a total of six radio infomercials were created and aired on local radio stations i.e., Citizen Radio, Bahari FM, Radio Salaam, Star FM, Angaaf FM, and Moi University FM. The radio commercials reached 6.5 million Kenyans across the country.

More than 200 infographics bearing key messages in the form of counter and alternative narratives were also created and shared on social media platforms (Facebook, Twitter and Instagram) in which an estimated 6.7 million people were reached. In addition to TVCs, RCs, and infographics, the Centre also developed and published eight blogs all of which carried key metanarratives commonly misused by violent extremist organizations. The highlighted metanarratives were carefully selected based on the latest radicalization trends by these organizations, especially al Shabab. The project engaged faith leaders, youth, policymakers, academics, reformed persons, as well as other important groups including women, youth, and at-risk population segments.

An additional of 120 County Commanders drawn from the National Police Service in 30 VE high-risk counties in Kenya, were trained in identifying and responding to radicalization and violent extremism, disengagement, re-integration and rehabilitation of returnees (reformed terrorists and violent extremist offenders). This has increased the number of National Security Forces trained by the project to 527 (63 Anti-Terrorism Police Unit Senior Officers, 236 Prison and Probation Officers, 84 County Security and Intelligence Committee members and 144 National Police Service Officers) cross all the 47 counties.

As of June 2022, 54 jobs had directly been created, 26 MSMEs created, 16 of them supported with Start-Up kits and 72 more identified and to be supported. 455 individuals were directly trained and assisted to develop IGAs, 2,940 group members were assisted to develop income generating activities and 116 KVDA and CDA staff were trained in PCVE, management and monitoring of IGAs.

As of June 2022, 990 OSINT online Reports had been generated, 704,706 people were reached and engaged and online, 10 online campaigns were conducted, and 97 Articles published online. This has led to NCTC/GOK setting pace and shaping coherent narratives for media reporting after incidents, enhanced responsible, sensible, and sensitive reporting on incidents, increased

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

ability of media actors to challenge violent extremist propaganda through online and offline reporting/communications and reduction in amplification of terrorists and sympathizers' narratives.

Challenges & Recommended Way Forward

- 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.
- There is still greater need for more funds in order to implement all the National strategy pillars. The centre has reached to the EU to consider more funding beyond the current project.

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.

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

1.9 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 technical committee meetings are held quarterly and the board meeting. This enables the technical committee to check on the progress and address any hitches.

2. Statement of Performance against Project's Predetermined Objectives

Introduction

This is the first direct targeted support of its kind that the EU granted to Kenya's institutional capacity to address violent extremism. These actions and the direct support to the Centre is coordinated and directed towards the same objective.

The **Overall Objective** of the action is the operationalisation of The National Strategy to Counter Violent Extremism in Kenya with particular emphasis on preventative aspects.

The **Specific Objective** of the action is that the Centre fulfills 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.

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

- a) Guide state and non-state interventions that are research informed and can produce early warning and response opportunities throughout the country.
- b) Connect and coordinate a national network of state and non-state actors united in their determination and credibility in preventing and resisting violent extremism.
- c) Support effective Inter-agency Cooperation.
- d) Provide early warning, information and advice to communities exposed to Al-Shabaab, Daesh and Al-Qaeda radicalisation.
- e) Empower the Centre to fulfil its mandate according to the highest standards of accountability.

Progress on attainment of strategic development objectives

"Kenya — EU partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya" project has successfully overcome the effects of COVID-19 in the last 2 years to achieve great strides in PCVE within the country.

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
Kenya — EU partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya	To guide state and non-state interventions that are research informed and can produce early warning and response opportunities throughout the country.	Led to vibrant dialogue, consultations and collaboration between county level partners in supporting GOK to respond to VE and radicalization, increased reporting of suspected persons and activities.	# of state institutions and non-state actors supported contributing to security, countering violent extremism and radicalization.	In FY 21/22 we trained an additional 168 participants of Local Knowledge Forums in 14 Counties. Commissioned 4 and completed 2 research studies as of June 2022 that will inform CVE efforts
	To connect and coordinate a national network of state and non-state actors united in their determination and credibility in preventing and resisting violent extremism	Increased demand for knowledge on CVE by community groups, school associations, religious leaders, local leaders among others and provided mechanisms for CVE reporting.	# of Countering Violent Extremism (CVE) dialogue platforms established # of operational PCVE County Action Plans	Held a conference of 114 participants from the international community, Government of Kenya, P/CVE practitioners, media, academia in P/CVE. Trained an additional 81 Community Radio Station Reporters and 67 Madrassa Teachers and Muslim Clerics, in PCVE in 18 Counties
	To support effective Inter-agency Cooperation	This has led to a greater accountability and responsibility. Enhanced individual, and collective consciousness.	# of individuals from key national and local authorities and CSOs trained and engaged in	An additional of 120 County Commanders drawn from the National Police Service in 30 VE high-risk counties in Kenya, were trained in identifying and responding to radicalization,

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

		Created a platform for NCTC to gather intelligence and respond appropriately.	preventing and countering violent extremism	disengagement, re-integration and rehabilitation of returnees (reformed terrorists and violent extremist offenders).
	To provide early warning, information and advice to communities exposed to Al-Shabaab, Daesh and Al-Qaeda radicalisation	Disengagement has become an operational option of Kenya's counter terrorism, leading to reduction in pool of terrorists, sympathizers, recruits and associates.	# of people reached by awareness raising activities on the risks of joining extremist groups Level of awareness and critical thinking of target group about recruitment tactics/propaganda used by extremists	Public Awareness created to 7,903 youth in 22 counties. 6 television commercials created and aired on select local television stations namely Citizen TV, KTN, NTV, K24, KBC, and Horizon TV. An estimated six (6) million Kenyans reached.
	To empower the Centre to fulfil its mandate according to the highest standards of accountability.	This has led to smooth & coherent collaboration and partnership between GOK departments in responding to VE	# of front-line government workers and communities trained and actively participating in PCVE	An additional 83 i.e., 42 (30m, 12f) Prison Officers and 41 women and youth group leaders were trained as Disengagement, Rehabilitation and Re-Integration experts from the counties in the Coastal Region

3. Environmental and Sustainability reporting

Kenya's response to radicalization and violent extremism is necessitated by the need to protect citizens and property from terrorist groups and violent extremists. The key threats are posed by the Salafi-Jihadi ideology perpetrated by Al Shabaab group (Harakat Al-Shabaab Al Mujahidiin), Al Qaeda's affiliate in the Horn of Africa, and other terrorist organisations such as Da'esh (ISIS) that seek 'entry' into the Horn of Africa. Kenya has been targeted by terrorists - the 1998 bomb attack at the American Embassy in Nairobi, Westgate Mall attack, Garissa University, Dusit Complex attack in Riverside, Nairobi, ambushes on security officers and non-local workers in Mandera, Wajir and Garissa counties, community attacks in Mpeketoni, Lamu and destruction of communication masts.

The strategic aim in developing Kenya's National Strategy to Counter Violent Extremism was to rally and coordinate all sectors of Kenyan social, religious, and economic life to emphatically and continuously reject violent extremist ideologies and aims to shrink the pool of individuals whom terrorist groups can radicalize and recruit.

The action directly fits into the national strategy for CVE, which was developed in 2016 through a very participatory and inclusive approach. The strategy and the action are implemented by the National Counter Terrorism Centre - Kenya's specialized agency which is constituted by all of Kenya's security formations and government ministries to coordinate multiple stakeholders to counter violent extremism and radicalization. NCTC is directly under the Executive Office of The President, demonstrating the importance and authority bestowed to the agency.

The action supports NCTC to fulfill its mandate to coordinate 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 - which is actually the Specific Objective of the action. It is aligned to the NSCVE Pillars - ideological, psychosocial, political, economic, education, faith based, capacity building, arts and culture, legal and policy and media and internet. It encompassed the crucial dimensions of prevention, countering and reversing radicalization, and engaging the public so that every Kenyan, and every community, resists violent extremism. The stipulated users of the strategy are government agencies and county governments, religious leaders, civil society, the private sector, the research community,

and regional and international partners. Indeed, these are the target groups and beneficiaries of the action.

1. Sustainability strategy and profile

Overall, the implementation mechanism is adequate to deliver the planned outputs. The grant agreement was signed by the EU and the National Treasury, that represented NCTC to comply with the grant administration and adherence to public finance management requirements and defines roles and responsibilities of the partners. The National Treasury is the Government of Kenya accounting office and plays an oversight role in the project. The Office of the Cabinet Affairs and Treasury are members of the technical committee, team that coordinates project implementation.

The project is delivered through the NCTC organizational structure - supported by the Project Team composed of Program Manager, Program Analyst and M&E Officer, Finance and Accounting Officer, Information, Technology and Communications Officer and Program Assistant. NCTC has the mandate to coordinate all collaborations, partnership initiatives and CVE outputs delivered by government ministries, agencies and non-governmental actors. Prior to the project, NCTC already had functional partnerships with the Ministry of Interior, Ministry of Foreign Affairs, Ministry of Education, the Kenya Defence Forces, Kenya Police Service, National Intelligence Service, National Parents Association, Universities, the Prisons Service, Probation officers. The Regional Coordinators, County Commissioners under the Ministry of Interior - in particular County Security and Intelligence Committees lead all County-level CVE initiatives.

The steering mechanism of the action is appropriate. At overall level, the action is supported by a Project Board whose role is steering and oversight. The Project Board is composed of the Director NCTC, the EU Ambassador, National Treasury and Office of the President with EUD Operational Manager and NCTC Program Manager also attending. It is chaired by NCTC and was planned to have meetings twice a year.

The project receives support from the Technical Committee that is composed of the Project Team, NCTC Heads of Departments and the EU Operational Manager and EU technical team. The TC meeting schedule was anticipated to be quarterly - with the key role of project

coordination, addressing implementation challenges and monitoring of progress against plans and indicators.

The action has built human and institutional capacity that can sustain interest, momentum, and commitment over the long term. However, there is still possibility of emerging VE and radicalization issues and risks – therefore strengthening capacity, linkages and response actions remain continuous and dynamic processes.

The front-line government workers, media professionals, members of interfaith committees, youth initiates and their mentors, disengaged youth and their mothers and beneficiaries of the women and youth projects, representatives of National Parents Association, county officials and county level stakeholders have gained knowledge on VE, radicalization and CVE that has spurred their individual and collective effort to be aware, track and report any cases they find in their line of work and sphere of control. They have also created awareness to colleagues and counterparts, thus expanding the audience reached. Media houses have used their platforms to reach their audiences.

To a great extent, these persons are representative of, and influential amongst the Kenyan population - however there are very significant and influential target groups that are not yet reached by the project. The action supported good linkages between target groups and NCTC, and has contributed to efficient relay and verification of information reported to NCTC. These relations are likely to last beyond the project life time.

CVE work is well adopted by County Security and Intelligence Committees, which is a permanent structure and function of government. County Action Plans are well integrated in the counties structures and functions - therefore they have the buy-in and commitment from all county level actors and partners. The action has supported 11 CAPS, thus all the 47 counties of Kenya now have CAPS. The action has supported development of tools such as the Child Safety and Security against Violent Extremism (CSSAVE) Guide - a tool that adopts a multi-sectoral approach for education stakeholders to detect, prevent and respond to learners that are vulnerable to radicalization.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)

4. Market place practices-

a) Responsible Supply chain and supplier relations-

explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

b) Responsible ethical practices

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

c) Regulatory impact assessment

Safeguard citizen and stakeholder's rights.

5. Community Engagements

Give evidence of community engagement including charitable giving (cash & material), community social investment and any other forms of community.

4. Statement of Project Management responsibilities

The *Director* for the National Counter Terrorism Centre 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, 2022.

This responsibility includes (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period, (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (v) 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, 2022, and of the Project's financial position as at that date. The *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.

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Approval of the Project Financial Statements

The Project financial statements were approved by the *Director* for the National Counter Terrorism Centre and the *Project Manager* for the *Kenya - EU Partnership project* on 30-09- 2022 and signed by them.



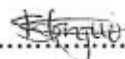
Name: Dr. Rosalind Nyawira

Ag. Director NCTC



Name: Irene Tulel

Project Manager



Name: Sylvain Wangui

Project Accountant

ICPAK Member No:19575

REPUBLIC OF KENYA

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA - EU PARTNERSHIP FOR THE IMPLEMENTATION OF THE NATIONAL STRATEGY TO COUNTER VIOLENT EXTREMISM IN KENYA FOR THE YEAR ENDED 30 JUNE, 2022 - NATIONAL COUNTER TERRORISM CENTRE

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

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided under 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 Kenya - EU Partnership for the Implementation of the National Strategy to Counter Violent Extremism in Kenya set out

Report of the Auditor-General on Kenya - EU Partnership for the Implementation of National Strategy to Counter Violent Extremism in Kenya for the year ended 30 June, 2022 - National Counter Terrorism Centre

on pages 1 to 35, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Kenya - EU Partnership for the Implementation of the National Strategy to Counter Violent Extremism in Kenya as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and Public Finance Management Act, 2012 and comply with the Grant Contract No. EUTF05-HoA-KE-34-01 (COMTO5.534) dated 27 June, 2018 between the Government of Kenya and the European Union.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya - EU Partnership for the Implementation of the National Strategy to Counter Violent Extremism in Kenya Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK-MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

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


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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the 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 Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that are identified during the audit.

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

04 November, 2022

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

Annual Report and Financial Statements for the financial year ended June 30, 2022


6. Statement of Receipts and Payments for the year ended 30th June 2022.

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2021-2022			2020-2021			
Receipts		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Transfer from Government entities	1							
Proceeds from domestic and foreign grants	2	178,697,380	-	178,697,380	198,728,710	-	198,728,710	591,130,800
Loan from external development partners	3							
Miscellaneous receipts	4							
Total receipts		178,697,380	-	178,697,380	198,728,710	-	198,728,710	591,130,800
Payments								
Compensation to employees	5	17,033,424	-	17,033,424	15,000,000	-	15,000,000	60,294,714
Purchase of goods and services	6	133,369,957	-	133,369,957	113,264,262	-	113,264,262	369,604,338
Social security benefits	7							
Acquisition of non-financial assets	8							
Transfers to other government	9							

Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya.
Annual Report and Financial Statements for the financial year ended June 30, 2022

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
entities								
Other grants and transfers /payments	10							
Total payments		150,403,381	-	150,403,381	128,264,262		128,264,262	429,899,052
Surplus/ (deficit)		28,293,999	-	28,293,999	70,464,448		70,464,448	161,231,748

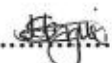
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Name: Dr. Rosalind Nyawira
Ag. Director NCTC



Name: Irene Tulel
Project Manager



Name: Sylvin Wangui
Project Accountant
ICPAK Member No: 19575

Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya.
Annual Report and Financial Statements for the financial year ended June 30, 2022

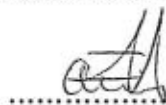
7. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	11.A	158,650,768	132,769,132
Cash Balances	11. B	2,580,980	168,617
Cash equivalents (Short-term deposits)	11.C	-	-
Total Cash and Cash equivalents		161,231,748	132,937,749
Imprests and Advances	12	-	
Total Financial Assets		161,231,748	132,937,749
Financial Liabilities			
Deposits and Retention monies	13	-	-
Net Assets		161,231,748	132,937,749
Represented By			
Fund Balance B/fwd.	14	132,937,749	62,473,301
Prior Year adjustments	15	-	-
Surplus/(Deficit) for the Year		28,293,999	70,464,448
Net Financial Position		161,231,748	132,937,749


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30-09- 2022 and signed by:


 Name: Dr. Rosalind Nyawira

Ag. Director NCTC


 Name: Irene Tulel

Project Manager


 Name: Sylvain Wangui

Project Accountant

ICPAK Member No:19575

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

8. Statement of Cashflow for the year ended 30th June 2022


Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	-	-
Proceeds from domestic and foreign grants	2	178,697,380	198,728,710
Miscellaneous receipts	4		
Total receipts		178,697,380	198,728,710
Payments			
Compensation of employees	5	(17,033,424)	(15,000,000)
Purchase of goods and services	6	(133,369,957)	(113,264,262)
Social security benefits	7		
Transfers to other government entities	9		
Other grants and transfers	10		
Total Payments		(150,403,381)	(128,264,262)
Adjustments during the year			
Prior year adjustments	15		
Decrease/(increase) in accounts receivable	16		
Increase/(decrease) in accounts payable:	17		
Net cash flow from operating activities		28,293,999	70,464,448
Cashflow from investing activities			
Acquisition of non-financial assets	8		
Net cash flows from investing activities			
Cash flow from financing activities			
Proceeds from foreign borrowings	3		
Net cash flow from financing activities			

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


Annual Report and Financial Statements for the financial year ended June 30, 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Net increase in cash and cash equivalents		28,293,999	70,464,448
Cash and cash equivalent at beginning of the year	11	132,937,749	62,473,301
Cash and cash equivalent at end of the year	11	161,231,748	132,937,749

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 30-09-2022 and signed by:


.....
Name: Dr. Rosalind Nyawira
Ag. Director NCTC


.....
Name: Irene Tulel
Project Manager


.....
Name: Sylvin Wangui
Project Accountant
ICPAK Member No:19575

Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya.
Annual Report and Financial Statements for the financial year ended June 30, 2022

9. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Proceeds from domestic and foreign grants	250,861,521		250,861,521	178,697,380	72,164,141	71.23%
Miscellaneous receipts						
Total Receipts	250,861,521		250,861,521	178,697,380	72,164,141	71.23%
Payments						
Compensation to employees	27,077,015		27,077,015	17,033,424	10,043,591	62.91%
Purchase of goods and services	356,722,255		356,722,255	133,369,957	223,352,298	37.4%
Other grants and transfers						
Total Payments	383,799,270		383,799,270	150,403,381	233,395,889	39.2%
Surplus or Deficit						

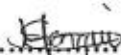
Note: The significant budget utilisation/performance differences in the last column are explained in Annex 1 to these financial statements.

.....


Name: Dr. Rosalind Nyawira
Ag. Director NCTC

.....


Name: Irene Tulel
Project Manager

.....


Name: Sylvain Wangui
Project Accountant
ICPAK Member No: 19575

10. Significant Accounting Policies

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

The financial statements are for the Kenya-EU Partnership project under the National Government of Kenya. The financial statements are for the reporting entity (Kenya-EU Partnership project) as required by Section 81 of the PFM Act, 2012 .

10.3 Reporting currency

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

10.4 Recognition of receipts

The Kenya-EU Partnership project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

iii) Other receipts

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

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 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.

10.5 Recognition of payments

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

i) Compensation to employees

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

Significant Accounting Policies (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

10.6 In-kind donations

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

Significant Accounting Policies (Continued)

10.7 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.

10.8 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.

10.9 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.

10.10 Contingent Liabilities

A contingent liability is:

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

Significant Accounting Policies (Continued)

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

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

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

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

10.11 Contingent Assets

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

10.12 Pending bills

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

Significant Accounting Policies (Continued)

10.13 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*.

10.14 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 Nil being loan disbursements were received in form of direct payments from third parties.

10.15 Exchange rate differences

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

Significant Accounting Policies (Continued)

10.16 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.

10.17 Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2022.

10.18 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 of these financial statements*

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

11. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	KShs	KShs	Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry</i>			
Counterpart funds Quarter 1			
Counterpart funds Quarter 2			
Counterpart funds Quarter 3			
Counterpart funds Quarter 4			
Total (See Annex 2)			
<i>Other transfers from government entities</i>			
Total			

2. Proceeds From Domestic and Foreign Grants

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

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in Kshs	
						2021-2022	2020-2021
			Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)	07.07.2022	1,368,564	178,697,380	-	-	178,697,380	198,728,710
Total		1,368,564	178,697,380			178,697,380	198,728,710

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2022, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in Kshs	
			Kshs	Kshs	2021-2022	2020-2021
Loans received from bilateral Donors (Foreign Governments)						
Insert name of foreign Government						
Insert name of foreign Government						
Loans received from Multilateral Donors (International Organizations)						
Insert name of international organization						
Insert name of international organization						
Total						

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

	2021-2022			2020/2021	
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	Cumulative to- date (from inception)
	Kshs	Kshs	Kshs	Kshs	Kshs
Property income					
Sales of goods and services					
Administrative fees and charges					
Fines, penalties, and forfeitures					
Voluntary transfers other than grants					
Other receipts not classified elsewhere					
Total					

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

5. Compensation to Employees

	2021/2022			2020/2021	
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to- date
	Kshs	Kshs	Kshs	Kshs	Kshs
-					
Basic salaries of permanent employees	17,033,424	-	17,033,424	15,000,000	60,294,714
Basic wages of temporary employees					
Personal allowances paid as part of salary					
Personal allowances paid as reimbursements					
Personal allowances provided in kind					
Pension and other social security contributions					
Compulsory national social security schemes					
Compulsory national health insurance schemes					
Social benefit schemes outside government					
Other personnel payments					
Total	17,033,424	-	17,033,424	15,000,000	60,294,714

Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya.
Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

	2021/2022			2020/2021	
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to- date
	Kshs	Kshs	Kshs	Kshs	Kshs
6.5.1-Development of Campaign Material	87,000		87,000		3,517,760
6.5.2-Indirect costs	7,278,130		7,278,130	5,345,650	17,655,802
6.5.3-Conduct 2 CVE polling and focussed group discussions on radicalization hotspots for early warning to national policy makers and targeted counter radicalization	-		-		2,361,450
6.5.4-Convence 12 local knowledge forums to inform preventive and early warning efforts by local administrators and NGOs	4,522,972		4,522,972		12,736,832
6.5.5-Support annual interfaith Committee meetings in 2 regions of the country	2,356,696		2,356,696	311,780	5,803,471
6.5.6-Training in identification and response to radicalization and VE (police, national administration officers, county government workers, teachers and public health officers)	14,185,162		14,185,162	9,156,632	58,017,336

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

	2021/2022			2020/2021	
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to- date
6.5.7-Support 4 Regional Development Authorities to incorporate CVE and development through rapid implementation of women and youth livelihoods, art and sports.	11,317,432		11,317,432	256,265	28,187,726
6.5.8-Live Events (Public Awareness)	6,697,196		6,697,196		12,554,546
6.5.9-Capacity building for media personalities	1,193,785		1,193,785	2,950,375	8,408,456
6.5.10-Short term Technical Experts (Assistants)	10,031,770		10,031,770	6,960,000	18,911,770
6.5.11-Training more disengagement specialists using the already in place NCTC disengagement curriculum	9,703,028		9,703,028	3,267,356	18,603,634
6.5.12-Deploy a national radicalization text based and social media youth hotline, accompanied with awareness raising on the hotline and media campaigns in its usability	11,449,200		11,449,200	8,120,000	37,498,200
6.5.13 NCTC training on Reintegration and Rehabilitation, Human Rights sensitive CVE initiatives, CVE agenda (specialised areas)					42,000
6.5.14-Individual response Mechanism	23,248,147		23,248,147	40,938,605	75,348,572
6.5.15-Commissioning of 6	6,317,080		6,317,080	4,970,000	11,287,080

Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya.
Annual Report and Financial Statements for the financial year ended June 30, 2022

	2021/2022			2020/2021	Cumulative to- date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
researchers					
6.5.16-Provision for Contingency				29,424,729	29,424,729
6.5.17-Financial Audit				1,562,869	1,562,869
6.5.18-Office equipment, Furniture, computers					2,699,746
6.5.19- Conference on PCVE	8,558,797		8,558,797		8,558,797
6.5.20- Development of a Strategic communication plan	560,000		560,000		560,000
6.5.21- Engagement with electronic media	14,386,847		14,386,847		14,386,847
6.5.22- Support Engagement-Social Media online and offline counter narrative campaigns	1,419,890		1,419,890		1,419,890
6.5.23 Local (staff assigned-action)	14,000		14,000		14,000
6.5.24 Local transportation	42,825		42,825		42,825
Total	133,369,957		133,369,957	113,264,261	369,604,338

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

7. Social Security Benefits

	2021-2022			2020-2021	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to- date
	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits					
Social security benefits in cash and in kind					
Employer social benefits in cash and in kind					
Total					

8. Acquisition of Non-Financial Assets

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2021-2022			2020-2021	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of buildings					
Construction of buildings					
Refurbishment of buildings					
Construction of roads					
Construction of civil works					
Overhaul & refurbishment of construction and civil works					
Purchase of vehicles & other transport					

Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya.
Annual Report and Financial Statements for the financial year ended June 30, 2022

	Payment s made in Cash	Paymen ts made by third parties	Total paymen ts	Total paymen ts	Cumula tive to- date
	2021-2022			2020- 2021	
equipment					
Overhaul of vehicles & other transport equipment					
Purchase of household furniture & institutional equipment					
Purchase of office furniture & general equipment					2,699,746
Purchase of specialised plant, equipment and machinery					
Rehabilitation & renovation of plant, equipment & machinery					
Purchase of certified seeds, breeding stock and live animals					
Research, studies, project preparation, design & supervision					
Rehabilitation of civil works					
Acquisition of strategic stocks					
Acquisition of land					
Acquisition of other intangible assets					
Total					<u>2,699,746</u>

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2022, we transferred funds to reporting government entities as shown below:

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2021-2021			2021-2020	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
Ministry ABC					
Project XYZ					
Transfers to County Governments					
County ABC					
County XYZ					
Total					

(We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts. We have attached these duly signed confirmations as an Appendix to the financial statements).

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2022-2021		2020-2021		
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships					
Transfers to lower levels of government e.g. schools					
Miscellaneous payments					
Total					

11. Cash And Cash equivalents

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 11A)	158,650,768	132,769,132
Cash in hand (Note 11B)	2,580,980	168,617
Cash equivalents (short-term deposits) (Note 8.13C)		
Total	<u>161,231,748</u>	<u>132,937,749</u>

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

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

11. A Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]		
Kenya Commercial Bank [A/c No.....]		
Co-operative Bank of Kenya [A/c No.....]		
Others (<i>specify</i>)		
Total Foreign Currency balances		
<u>Local Currency Accounts</u>		
ABC Bank Ltd [A/c No. 011215001005050]	158,650,768	132,769,132
Total local currency balances	<u>158,650,768</u>	<u>132,769,132</u>
Total bank account balances	<u>158,650,768</u>	<u>132,769,132</u>

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2022 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

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

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	2021-2022	2020-2021
	KShs	KShs
Location 1	2,580,980	168,617
Location 2		
Location 3		
Other locations (<i>specify</i>)		
Total cash in hand balances	<u>2,580,980</u>	<u>168,617</u>

11 C Cash equivalents (short-term deposits)

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

12. Imprests and Advances

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

Kenya-EU Partnership for the implementation of the National Strategy to Counter Violent Extremism in Kenya.
Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

12b: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2022	Balance 2021
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Officer 1</i>					
<i>Officer 2</i>					
<i>Officer 3</i>					
<i>Officer 4</i>					
<i>Officer 5</i>					
<i>Programme 1</i>					
Total					

13. Deposits and Retention Monies

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention		
Deposits		
Total		

14. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	158,650,768	132,769,132
Cash in hand	2,580,980	168,617
Cash equivalents (short-term deposits)	-	
Outstanding imprests and advances	-	
Total	161,231,748	132,937,749

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

15. Prior Year adjustment

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

16. Changes in Receivable

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Receivables as at 1 st July 2021		
Closing account receivables as at 30 th June 2022		
Change in Receivables		

17. Changes in Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2021		
Closing accounts payables as at 30 th June 2022		
Change in payables		

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

12. Other Important Disclosures

1. Pending Accounts Payable (See Annex 3a)

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

2. Pending Staff Payables (See Annex 3b)

	Balance b/f FY 2020/2021 1	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Union employees				
Others				
Total				

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 3c)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total				

4. External Assistance

	2021-2022	2020-2021
Description	Kshs	Kshs
External assistance received as grants		
External assistance received as loans		
External assistance received in kind- as payment by third parties		
Total		

a). External assistance relating loans and grants

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total		

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Other Important Disclosures (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021/2022	FY 2020/2021
Description		Kshs	Kshs
Undrawn external assistance - loans			
Undrawn external assistance - grants			
Total			

c) Classes of providers of external assistance

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Other Important Disclosures (Continued)

d. Non-monetary external assistance

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
Goods		
Services		
Total		

e.... Purpose and use of external assistance

Payments made by third parties	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Compensation to employees		
Use of goods and services		
Subsidies		
Transfers to other Government entities		
Other grants and transfers		
Social Security benefits		
Acquisition of assets		
Finance Costs including loan interest		
Repayment of principal on domestic and foreign borrowing		
Other payments		
Total		

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Other Important Disclosures (Continued)

f. External Assistance paid by third parties on behalf of (the Entity) by Source

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total		

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

13. Prior Year Auditor-General's Recommendations

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

Guidance Notes:

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



Dr. Rosalind Nyawira
Ag. Director NCTC



Irene Tulel
Project Manager

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

14. Annexes

Annex1 - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities					
Proceeds from domestic and foreign grants	250,861,521	178,697,380	72,164,141	71.23%	Ksh72,164,141 being balance to be received from EU.
Proceeds from borrowings					
Miscellaneous receipts					
Total Receipts	25,861,521	178,697,380	72,164,141		
Payments					
Compensation of employees	27,077,015	17,033,424	10,043,591	62.91%	Balance Staff Salaries.
Purchase of goods and services	356,722,255	133,369,957	223,352,298	37.4%	Pending Audit fees, Mid-term and final evaluation and Campaign material, Contingency & Indirect costs. Balance for activities for the remainder of the project period
Social security benefits					

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Acquisition of non-financial assets					
Transfers to other government entities					
Other grants and transfers					
Total payments	383,799,270	150,403,381	233,395,889	39.2%	

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex 2: Reconciliation of inter-entity transfers

Project Name:				
Break down of transfers from the State Department of XXX				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total		
B	Direct payments			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total		
C	Others			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total		
		Total (A+B+C)		

The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex 3a - Analysis of Pending Bills

Supplier Goods Services	of or	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2021-2022	Outstanding Balance 2021/22	Comments
		a	b	c	d=a-c		
Supply of services							
Centre for sustainable Conflict Resolution		6,967,800	31 st March, 2022		6,967,800	6,967,800	Payment was pending the review of the report.
Dr.Oscar Githua		1,091,752	1 st July, 2021		1,091,752	1,091,752	Payment was pending the review of the report.
English Point Marina		459,000	3 rd June, 2022		459,000	459,000	Delay in submission of proper documentation.
Fathima Azimya Badurdeen		630,000	31 st Dec, 2021		630,000	630,000	Payment was pending the review of the report.
Longrock Tours & Travel		576,150	30 th July 2021		576,150	576,150	Delay in submission of proper documentation.
Macharia Julian		840,000	28 th Feb, 2022		840,000	840,000	Payment was pending the review of the report.
Robert Ochola		1,009,759	1 st July, 2021		1,009,759	1,009,759	Payment was pending the review of the report.
Shamsia W. Ramadhan		546,000	31 st Dec, 2021		546,000	546,000	Payment was pending the review of the report.

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Supplier Goods Services	of or	Original Amount	Date Contracted	Amount Paid To- Date	Outstanding Balance 2021-2022	Outstanding Balance 2021/22	Comments
Turquoise International		4,046,000	29 th March, 2022		4,046,000	4,046,000	Delay in submission of proper documentation.
Accrued Leave Allowance		1,193,055	1 st July, 2021		1,193,055	1,193,055	Pending payment vouchers approval.
Accrued contract payment		1,100,000	1 st July, 2021		1,100,000	1,100,000	Pending payment vouchers approval.
Staff Field Account		193			193	193	
		<u>18,459,709</u>			<u>18,459,709</u>	<u>18,459,709</u>	

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex 3b - Analysis of Pending: Staff Bills

Name of Staff	Job Group	Original Amount	Date Payable Contract ed	Amount Paid To-Date	Outstan ding Balance 2020-2021	Outstan ding Balance 2019/20	Commen ts
Permanent Employees - Management							
1.							
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex 3c - Analysis of other Pending Payables

Name	Brief Descripti	Original Amount	Date Paya Contracted	Amount Paid To-D	Outstandi Balance 2022	Outstandi Balance 2022	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex 4 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2021/22	Donations in form of assets (KShs) 2021/22	*Purchases/ Additions in the Year (KShs) 2021/22	**Disposals in the Year (KShs) 2021/22	Transfers in/(out) Kshs 2021/22	Closing Cost (KShs) 2021/22
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-(d)+(-)d
Land						
Buildings and structures						
Transport equipment						
Office equipment, furniture and fittings	168,000					168,000
ICT Equipment,	2,531,746					2,531,746
Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
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.

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex 5 – Contingent Liabilities Register

	Nature of contingent liability	Payable to	Estimated Amount Kshs	Expected date of payment	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex: 6 Reporting of Climate Relevant Expenditures

Name of the Organization

Telephone Number

Email Address

Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications)

.....

Project Name	Project Description	Project Objectives	Project Activities					Source Of Funds	Implementing Partners
				Q1	Q2	Q3	Q4		

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

Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex 7 Disaster Expenditure Reporting Template

Date:						
Entity						
Period to which this report refers (FY)	Year			Quarter		
Name of Reporting Officer						
Contact details of the reporting officer:	Email			Telephone		
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Program me	Sub-program me	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

Annex 8: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2022
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance