

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY  
PAPERS LAID

**REPORT**

DATE: 21 MAR 2023

DAY:

TUESDAY

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BY:

HON SILVANUS OJORO

MAJORITY PARTY WHIP

OF

CLERK-AT  
THE-TABLE:

IMZOFU MWALE

**THE AUDITOR-GENERAL**

**ON**

**NATIONAL INFORMATION PLATFORM  
FOR FOOD SECURITY AND NUTRITION  
PROJECT (FOOD/2017/393-022)**

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

**KENYA NATIONAL BUREAU  
OF STATISTICS**







**PROJECT NAME:** National Information Platform for Food Security and Nutrition

**IMPLEMENTING ENTITY:** Kenya National Bureau of Statistics

**PROJECT GRANT/CREDIT NUMBER:** FOOD/2017/393-022

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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

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1. Project Information and Overall Performance

1.1 Name and registered office

Name:

The project's official name is National Information Platform for Food Security and Nutrition

Objective

The key objective of the project is to Strengthen the information systems for food security and nutrition to improve the analysis of data to better inform the strategic decisions to prevent malnutrition and its consequences,

Address

The project headquarters offices are Nairobi (city), Nairobi City County, Kenya.  
The address of its registered office is: Real Towers Building, Hospital Road, Upperhill

Contacts: The following are the project contacts

P.O. Box 30266 -00100 Nairobi, Kenya  
Telephone: (254)-20-2911000/2911001  
E-mail: [info@knbs.or.ke](mailto:info@knbs.or.ke)  
Website: [www.knbs.or.ke](http://www.knbs.or.ke)

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 1 <sup>st</sup> August 2019
Project End Date:	The project end date is 31 <sup>st</sup> December 2022
Project Manager:	The Project Manager is Mr. James Gatungu
Project Sponsor:	The project sponsor is European Union

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the National Treasury & Planning through the State Department for Planning.
Project number	FOOD/2017/393-022
Strategic goals of the project	The strategic goals of the project are as follows: (i) Maximise the analysis and interpretation of existing information and data on food security and nutrition to improve understanding of the factors that influence nutrition outcomes. (ii) Identify information/data gaps in food security and nutrition. (iii) Contribute to monitoring national and sub-national progress in preventing malnutrition; (iv) To build capacity both at national and subnational levels to manage, analyse information and data from relevant sectors.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: i. Create a central data repository that acts as a resource of information for analysis. ii. Strengthen the capacity to analyse, interpret data and generate policy briefs to better track the progress of nutrition outcomes. iii. Disseminate information for better use in designing and implementing food security & nutrition related policies.
Other important background information of the project	The project is being implemented by the Kenya National Bureau of Statistics (KNBS) in partnership with Kenya Institute for Public Policy Research (KIPPRA) and in collaboration with other

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	<p>stakeholders with interest in food security and nutrition. National Information Platform for Food Security and Nutrition (NIPFN) is a country-led and country-owned platform that aims to facilitate multi-sectoral and multi-stakeholder dialogue on food security and nutrition by supporting the use of existing information and data to develop or refine policies and programmes.</p>
<p>Current situation that the project was formed to intervene</p>	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> <li>(i) Lack of a repository for multi-sectoral datasets to create and operate an information platform for nutrition.</li> <li>(ii) Low capacity to monitor national objectives on preventing under-nutrition and monitoring nutrition investments</li> <li>(iii) Limited capacity of policy makers and programme planners to make better use of evidence based policy making processes.</li> </ul>
<p>Project Duration</p>	<p>The project started on 1<sup>st</sup> August 2019 and is expected to run until 31<sup>st</sup> December 2022.</p>



Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

- (i) Kenya Commercial Bank – Moi Avenue Branch – Account Number 124087571111, whose address is as indicated below:

*Kenya Commercial Bank, Kencom House, P.O. Box 48400-00100, Nairobi.*

1.5 Auditors

The project is audited by the Office of the Auditor General whose address is as below:  
*Office of the Auditor General, Anniversary Towers 3<sup>rd</sup> Floor, P.O. Box 30084-00100 Nairobi*

1.6 Roles and Responsibilities

The project personnel that are currently engaged with their respective roles are as follows:

Names	Title designation	Key qualification	Responsibilities
James Theuri Gatungu	Project Manager NIPPN Project	<ul style="list-style-type: none"> <li>• Master of Arts (Economic Policy Management)</li> <li>• Bachelor of Science in Statistics and Computer Science</li> <li>• Various management and statistical related courses.</li> </ul>	<ul style="list-style-type: none"> <li>• Monitor project activities implementation against the proposed work plan, and monitoring achievements against planned milestones and deliverables;</li> <li>• Managing finances and accounting for the project funds in accordance with the financial guidelines issued by the Government of Kenya and the Delegation of the European Union;</li> <li>• Managing information related to the project and disseminating it to the project stakeholders;</li> <li>• Liaising with the project partners and the funding agency to monitor project activities and expenditures;</li> <li>• Collating information from partners, Organizing and finalizing project reports;</li> </ul>

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			<ul style="list-style-type: none"> <li>Organizing various committees' meetings</li> </ul>
Samuel Kipruto	Senior Data Analyst	<ul style="list-style-type: none"> <li>Bachelor of science in Statistics</li> <li>Master of Arts in Economic Policy Management</li> </ul>	<ul style="list-style-type: none"> <li>Mapping of sources of data of interest to the NIPFN</li> <li>Identifying the relevant/suitable data to the analysis proposed by stakeholders</li> <li>Defining the principles for sharing and using the collected data using the KNBS regulations as well development MoUs</li> <li>Building capacity for data analysing within the data analysis unit and government staff</li> <li>Creating a centralised repository for data relevant to NIPFN and defining mode of operation</li> <li>Writing of reports from the analyzed data</li> </ul>
Geoffrey Kebaki <i>(Left the project on February 2022)</i>	Senior Policy Analyst	<ul style="list-style-type: none"> <li>MSc. Health Systems Management</li> <li>BSc. Environmental Health</li> <li>Higher Diploma Food Science and Inspection</li> <li>Diploma Environmental Health</li> </ul>	<ul style="list-style-type: none"> <li>Review of food security and nutrition policies</li> <li>Building capacity for policy programmers and policy users</li> <li>Facilitate dissemination of policy briefs, factsheets and communication outputs to policy makers</li> <li>Develop policy questions and facilitate prioritization of questions</li> <li>Best practices on causal pathways and theories of change</li> <li>Participate in Interpretation of findings and reporting.</li> </ul>
Tupege Kasongwa	Project Assistant	<ul style="list-style-type: none"> <li>MBA (HR and Strategic Management),</li> <li>Bachelor of Arts,</li> <li>Diploma in Teaching</li> </ul>	<ul style="list-style-type: none"> <li>Handling of the Project administrative matters.</li> <li>Maintaining office records, filling and</li> </ul>

		<ul style="list-style-type: none"> <li>• Diploma in Business Administration.</li> </ul>	<ul style="list-style-type: none"> <li>• storage.</li> <li>• Facilitate Project compliance with statutory requirements</li> <li>• Facilitating communication between the project and other stakeholders</li> </ul>
Janet Arum Ngina	Senior Communications Officer	<ul style="list-style-type: none"> <li>• M.A Corporate Communication</li> <li>• B.A International Relations &amp; Marketing</li> <li>• DIPLOMA in French</li> </ul>	<ul style="list-style-type: none"> <li>• Develop &amp; implement communication strategy</li> <li>• Design project identity and branding</li> <li>• Digital &amp; online communications</li> <li>• Events/Conference planning &amp; management</li> <li>• Media Relations</li> <li>• Stakeholder Engagement</li> </ul>
Lillian Wambui Odhiambo	Public Health Nutritionist	<ul style="list-style-type: none"> <li>• Master's in Public Administration - International Development</li> <li>• BSc Food Nutrition and Dietetics</li> </ul>	<ul style="list-style-type: none"> <li>• Systematic literature review;</li> <li>• Building library of grey and published literature.</li> <li>• Developing network of stakeholders in: universities, NGO, UN, and government.</li> <li>• Creating an archive of indexed reports</li> <li>• Drafting reviews on thematic areas.</li> <li>• Developing presentations for the Policy Advisory Committee.</li> </ul>
Allan Gathuru Wairimu	Data Manager	<ul style="list-style-type: none"> <li>• MSc. Information Technology management</li> <li>• BSc. Computer Science</li> <li>• Certificate in Database Management, (EDMS) Development, Java EE Development and Project Management</li> </ul>	<ul style="list-style-type: none"> <li>• Data Management</li> <li>• Management of the central repository</li> <li>• Management of the NIPFN web portal</li> <li>• Data visualization</li> </ul>
Edith Amondi <i>(left the project in September 2021)</i>	Project Statistician	<ul style="list-style-type: none"> <li>• Bachelor's Degree in Statistics, Mathematics</li> <li>• Stata statistical software experience;</li> <li>• STATA and R statistical software experience;</li> </ul>	<ul style="list-style-type: none"> <li>• Collecting, aggregating and merging data sets for multisectoral analysis;</li> <li>• Assessing the distribution of variables for application of the most appropriate</li> </ul>



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			<ul style="list-style-type: none"> <li>statistical;</li> <li>• Analysing data using statistical software such as STATA or R by applying the most appropriate and robust statistical methods and sampling weights;</li> <li>• Storing and cataloguing the syntax files, the output files and any history file of analysis to create a record of the analysis done;</li> <li>• Creating new data sets of summary statistics for presentation in data dashboards;</li> </ul>
Eric Macharia	Project Statistician	<ul style="list-style-type: none"> <li>▪ Bachelor's Degree in Statistics, Mathematics</li> <li>▪ Stata statistical software experience;</li> <li>▪ STATA and R statistical software experience;</li> </ul>	<ul style="list-style-type: none"> <li>• Collecting, aggregating and merging data sets for multisectoral analysis;</li> <li>• Assessing the distribution of variables for application of the most appropriate statistical;</li> <li>• Analyzing data using statistical software such as STATA or R by applying the most appropriate and robust statistical methods and sampling weights;</li> <li>• Storing and cataloguing the syntax files, the output files and any history file of analysis to create a record of the analysis done;</li> <li>• Creating new data sets of summary statistics for presentation in data dashboards;</li> </ul>
Tom Mutua	Project Officer Finance	<ul style="list-style-type: none"> <li>▪ MBA (Strategic Management)</li> <li>▪ BCOM (Finance)</li> <li>▪ CPA (K)</li> </ul>	<ul style="list-style-type: none"> <li>▪ Setting up and operating a financial monitoring system for all project transactions consistent with the existing procedures of KNBS.</li> <li>▪ Monitoring all financial transactions for the project by ensuring that any expenses are allowable against the project budget .</li> <li>▪ Ensuring that government procurement procedures are adhered to.</li> <li>▪ Drafting financial reports</li> </ul>

<p>Dr. Samwel Ngugi Mwenda</p>	<p>Project Statistician</p>	<ul style="list-style-type: none"> <li>▪ PhD biostatistics</li> <li>▪ Msc health economics and policy</li> <li>▪ Msc applied statistics</li> <li>▪ Bsc mathematics and computer science</li> <li>▪ R-statistical software</li> <li>▪ Stata statistical software</li> </ul>	<ul style="list-style-type: none"> <li>• Collecting, aggregating and merging data sets for multisectoral analysis;</li> <li>• Assessing the distribution of variables for application of the most appropriate statistical;</li> <li>• Analyzing data using statistical software such as STATA or R by applying the most appropriate and robust statistical methods and sampling weights;</li> <li>• Storing and cataloguing the syntax files, the output files and any history file of analysis to create a record of the analysis done;</li> <li>• Creating new data sets of summary statistics for presentation in data dashboards;</li> </ul>
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### 1.7 Funding summary

The Project was expected to run for a duration of 4 years from 2018 to 2022 with an approved budget of Euro (€) 3,499,999 equivalent to KShs 396,840,398 as highlighted in the Table below:

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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 (A)	Kshs (A')	Donor currency Kshs (B)	Kshs (B')	Donor currency Kshs (A) - (B)	Kshs (A) - (B)
(i) Grant						
European Union	€3,499,999	396,840,398	€ 1,893,769	234,030,041	€ 1,606,230	202,096,822
(ii) Counterpart funds						
Government of Kenya						
Total	€3,499,999	396,840,398	€ 1,893,769	234,030,041	€ 1,606,230	202,096,822

(The release of the funds on different dates has necessitated the changes in the exchange rates between the years and has given the different values for the conversion of the Euro into Kenya Shilling)

The State Department for Planning (SDP) released to KNBS Euro 1,100,000 equivalent to KShs 138,402,660. The amount released to SDP by the EU was Euro 1,409,852 equivalent to Kshs 177,388,426. There is a balance of Kshs 38,985,766 that is yet to be released to KNBS.



B. Application of funds

Application of funds	Amount received to date – (30 <sup>th</sup> June 2022)		Cumulative amount paid to date – (30 <sup>th</sup> June 2022)	Unutilised balance to date (30 <sup>th</sup> June 2022)		
	<i>Donor currency</i>	<i>Kshs</i>		<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	(A)	(A')		(B')	(A)-(B)	(A')-(B')
(i) Grant						
European Union	€ 1,893,769	234,030,041	177,096,430	€ 1,606,230	202,096,822	
(ii) Counterpart funds						
Government of Kenya	-	-	-	-	-	
<b>Total</b>	<b>€ 1,893,769</b>	<b>234,030,041</b>	<b>177,096,430</b>	<b>€ 1,606,230</b>	<b>202,096,822</b>	

(The release of the funds on different dates has necessitated the changes in the exchange rates between the years and has given the different values for the conversion of the Euro into Kenya Shilling)

Project information and overall performance (continued)

*1.8 Summary of Overall Project Performance:*

Overall Project Performance	Comment
1. Budget performance against actual amounts for current year and for cumulative to-date	The project operated within its budget for the financial year 2021-2022
2. Physical progress based on outputs, outcomes and impacts since project commencement	<ul style="list-style-type: none"> <li>a) The project units have been established and operationalized.</li> <li>b) Project committees have been established and operationalized.</li> <li>c) Data landscape analysis has been completed and a report developed.</li> <li>d) Data of interest to food security and nutrition have been acquired and continue to be updated as new data become available</li> <li>e) Data sharing policy has been developed.</li> <li>f) Kenya National Data Archive (KcNADA) has been adopted as the centralized repository for data related to food security and nutrition.</li> <li>g) A report on Review on <i>food security and nutrition policies and programmes</i> has been developed and disseminated</li> <li>h) An analysis of “quick wins” and reports generated including- <ul style="list-style-type: none"> <li>i. <i>An analysis on nutritional anthropometric trends in Kenya.</i></li> <li>ii. <i>An analysis of the national progress and household characteristics associated with stunting.</i></li> <li>iii. <i>Food security situation during Covid-19 pandemic</i></li> </ul> </li> <li>i) A policy brief on stunting of children under 5 years was finalized and disseminated.</li> <li>j) The project has identified and prioritized through relevant stakeholders’ engagement five policy questions for analysis. The analysis of the same is at advanced stage.</li> <li>k) A multisectoral web portal was finalized and launched on 16th June 2022. The portal disseminates food security and nutrition data and information from all stakeholders</li> <li>l) Capacity assessment has been carried out to identify capacity needs of collaborating institutions in data analysis, interpretation and policy formulation process.</li> <li>m) Communication strategy has been developed and its implementation is on-going.</li> <li>n) <b>First Interim Narrative Report</b> - The report was finalized which reviews the implementation of the project during the period from August 2019 to June 2021</li> <li>o) <b>Second Interim Narrative Report</b> - The report was finalized which reviews the implementation of the project during the period from July 2021 to December 2021</li> <li>p) <b>Inception Report:</b> This inception report reviews the implementation of the first-year activities (August 2019 – July 2020) and the suggest areas of improvement in order to enhance efficiency and effectiveness. These areas cover project activities, monitoring and evaluation, and risks and assumptions</li> <li>q) <b>Quarterly Financial report</b> - The project has been generating report on revenue and expenditure on quarterly basis</li> <li>r) <b>Quarterly Progress Monitoring (QPM)</b> - The project has been engaging with C4N on quarterly bases on activities</li> </ul>

	<p>implementation monitoring using the provided reporting tool</p> <ul style="list-style-type: none"> <li>s) First Audit of NIPFN Annual Financial Statements for 2019-2020- The NIPFN project was audited by the Office of the Auditor General from the 19th – 30th October 2020.</li> <li>t) Second Audit of NIPFN Annual Financial Statements for 2020-2021- The NIPFN project was audited by the Office of the Auditor General from the 5th – 20th August 2021.</li> <li>u) Capacity for Nutrition (C4N) Webinars: The project team and stakeholders participated in various webinars led by the project support team C4N. The webinars were on various thematic areas including sharing experiences with other NIPN implementing countries. The country team gains knowledge on how to address project implementing challenges.</li> <li>v) Risk Matrix: The project also developed a Risk Matrix which highlights some of the project risk areas and mitigation measures</li> <li>w) Workshops and Meetings - The project team participated in various technical meetings and workshops that were relevant to the project.</li> <li>x) Launch of NIPFN project –The project team together with collaborating institutions launched the project and products on 19th April 2021.</li> <li>y) Nutrition for Growth commitments: The project participated in generation of country's commitments to the global Nutrition for Growth (N4G) summit which was hosted by Government of Japan in December 2021. The N4G initiative seeks to help countries in making commitments to facilitate the achievements of the nutrition targets</li> </ul>
<p>3. The absorption rate for each year since the commencement of the project</p>	<p>The budget amount was 140 million as per the printed estimates. This amount is yet to be fully released by the exchequer. This has affected the absorption rate of the project funds.</p>
<p>4. Value-for-money achievements</p>	<p>The project activities attained value for money during the financial year</p>
<p>5. Challenges and Way Forward</p>	<ul style="list-style-type: none"> <li>a) Delay in commencement of the project – The project intends to make up for the delayed timeline with implementing its workplan fully.</li> <li>b) Delay in implementation of some activities due to emerging of the Covid-19 pandemic in March 2020 – Workplan implementation fully.</li> <li>c) Delay in the release of exchequer funds from the National Treasury therefore hampering in the delivery of the project activities.</li> <li>d) Staff turnover: Senior Policy Analyst and Senior Communication Officer have left the project – Recruitment of the staff who have since left the project.</li> <li>e) Competing activities with collaborating partners slowing down analysis and finalization of policy papers – Focusing on quick win areas by the project.</li> </ul>

**1.9 Summary of Project Compliance:**

The NIPFN project complied with all the applicable laws and regulations, and essential external financing agreements/covenants and did not suffer any consequences on account of non-compliance.

## 2. Statement of Performance against Project's Predetermined Objectives

### Introduction

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

The objectives of the NIPFN project's includes:

- a) Maximize the analysis and interpretation of existing information and data on food security and nutrition to improve understanding of the factor that influence nutrition outcomes.*
- b) Identify information/data gaps in food security and nutrition.*
- c) Contribute to monitoring national and sub-national progress in preventing malnutrition;*
- d) To build capacity both at national and subnational levels to manage, analyse information and data from relevant sectors.*

### Progress on attainment of strategic development objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement:



Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
National Platform for Food Security and Nutrition (NIPFN Project)	Create capacity within national institutions to operate and maintain the NIPFN	<ol style="list-style-type: none"> <li>1. Set up NIPFN Project Management Unit (PMU), Data Analysis Unit, and Policy Unit;</li> <li>2. Establish the NIPFN Project Management Committee;</li> <li>3. Map sources of data of interest to the NIPFN and define the principles for sharing and using data</li> </ol>	<p>Recruitment of project staff</p> <p>Constitution and operationalization of committee.</p> <ul style="list-style-type: none"> <li>• Data landscape report developed.</li> <li>• Census/Survey/Administrative data of interest to Nutrition and Food Security is continuously requested from other data sources, data sets acquired. An additional data relevant stakeholders.</li> <li>• Data Sharing principles Generated.</li> </ul> <p>KeNADA system available for use by the Project.</p>	<p>This has been achieved.</p> <p>This has been achieved</p> <p>This has been achieved</p> <p>This has been achieved</p> <p>This has been achieved</p> <p>This has been achieved</p>
		<ol style="list-style-type: none"> <li>4. Adoption of KeNADA as a centralized repository for data related to Food Security and Nutrition has been done. This entails defining the mode of operations which includes; type of data to be repositied; data accessibility.</li> </ol>	<ul style="list-style-type: none"> <li>• Portal in place</li> <li>• Review policy in place</li> <li>• Policy Questions have been identified</li> </ul>	<p>This has been achieved</p> <p>This has been achieved</p> <p>This has been achieved</p>
	Strengthen capacity to track progress in meeting national objectives on undernutrition reduction, promoting food security and monitoring the investments	<ol style="list-style-type: none"> <li>1. Create or support a web interface to present summary statistics from the NIPFN.</li> <li>2. A policy review on food security and nutrition has been developed.</li> <li>3. Identify and prioritize questions for analysis and develop annual work</li> </ol>		<p>This has been achieved</p> <p>This has been achieved</p> <p>This has been achieved</p>



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		<p>plans.</p> <p>4. Write reports on data analyzed with interpretation, conclusions and recommendations.</p> <p>5. Design and implement a communication and visibility plan</p> <p>6. Build capacity of government staff to analyze data, interpret analysis and report findings</p>	<p>and prioritized</p> <ul style="list-style-type: none"> <li>• Statistical reports produced.</li> <li>• The communication strategy is complete and is continuously implemented</li> <li>• Engagement of officers dealing with statistics in Ministries, Departments, Agencies and Counties (MDACs) through various networks has been established</li> <li>• Project has Sensitized Agriculture, Nutrition and Environment Committee (ANES) sub-sectors staff</li> <li>• Data for Capacity assessment have been collected and is undergoing analysis to come up with Capacity Assessment report</li> </ul>	<ul style="list-style-type: none"> <li>• This has been achieved and more reports are being produced as more data is analyzed</li> <li>This has been achieved</li> <li>This has been achieved</li> <li>This has been achieved</li> <li>This has been achieved.</li> </ul>
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managers and monitoring and evaluation officers at the Ministries would inform policy as they can analyze and interpret data generated from the NIPFN. This is critical for consistency and avoiding duplication of efforts in interventions to reduce malnutrition.

Capacity among the policy makers and program managers in the Ministries should be enhanced for they are the technical arms in food security and nutrition interventions for sustainability. This will influence the use of information from NIPFN data by policy designers and programme implementers. This will finally ensure that the gains and outputs derived from the project have an impact after completion of project for continuity. The program planners would require exploring possible financing options of the Food security and nutrition interventions and sustainable management of the data repository within the institution setting with a view of improving on Food security and nutrition indicators for sustainable development.

In order to build a strong base and propel NIPFN activities, additional support from the Government to compliment resources provided by EU is required to ensure the sustainability of the project and enable the project to deliver on its mandate. The project can also benefit from the sourcing of complimentary budget from partners with interest in food security and nutrition issues.

## 2. Environmental performance

NIPFN project is anchored in KNBS and utilizes the KNBS environmental policy guiding the organisation.

## 3. Employee welfare

NIPFN project operates under the KNBS Human Resource Policies and Procedures manual. Among the issues under consideration is the gender ratio in the recruitment. The project staff are usually appraised annually and part of the appraisal is a training needs assessment, which feeds into the overall Bureau training plan. NIPFN project operates from the overall KNBS organisation policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Statement of Project Management Responsibilities

The *Director General* for Kenya National Bureau of Statistics and the *Project Manager* for the *National Information Platform for Food Security and Nutrition Project (NIPFN)* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The *Director General* of Kenya National Bureau of Statistics and the *Project Manager* for the *NIPFN* 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 General* of Kenya National Bureau of Statistics and the *Project Manager* for the *NIPFN* 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 General* of Kenya National Bureau of Statistics and the *Project Manager* for the *NIPFN* 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.

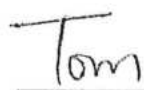
The *Director General* of Kenya National Bureau of Statistics and the *Project Manager* for the *NIPFN* project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the Board of Directors of Kenya National Bureau of Statistics on 27<sup>th</sup> September 2022 and signed on its behalf by;

  
\_\_\_\_\_  
Director General  
Name: Macdonald Obudho

  
\_\_\_\_\_  
Project Manager  
Name: James T. Gatungu

  
\_\_\_\_\_  
Project Accountant:  
Name: Tom Mutua  
ICPAK M/No: 18610

5. Report of the Independent Auditor on the National Information Platform for Food Security and Nutrition Project (NIPFN)



# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON NATIONAL INFORMATION PLATFORM FOR FOOD SECURITY AND NUTRITION PROJECT (FOOD/2017/393-022) FOR THE YEAR ENDED 30 JUNE, 2022 - KENYA NATIONAL BUREAU OF STATISTICS**

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### **Opinion**

I have audited the accompanying financial statements of National Information Platform for Food Security and Nutrition Project set out on pages 1 to 23, which comprise of the

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*Report of the Auditor-General on National Information Platform for Food Security and Nutrition Project (Food/2017/393-022) for the year ended 30 June, 2022 - Kenya National Bureau of Statistics*



statement financial assets and liabilities as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other important disclosures 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 National Information Platform for Food Security and Nutrition Project as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Financing Agreement No. FOOD/2017/393-022 dated 27 December, 2017 between the Republic of Kenya and the European Union.

In addition, the special account reconciliation statement presents fairly, the special account transactions and the closing balance has been reconciled with the books of account.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Information Platform for Food Security and Nutrition Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.140,000,000 and Kshs.138,432,660 respectively resulting to under-funding of Kshs.1,567,340 or 1% of the budget.

Similarly, the Management spent an amount of Kshs.82,296,910 against an approved budget of Kshs.140,000,000 resulting to an under-expenditure of Kshs.57,703,090 or 41% of the budget.

The under-expenditure affected the Project's planned activities and may have impacted negatively on service delivery to the public.



## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **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 such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue 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 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 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 review of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and overall governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal controls components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may

occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the 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 control that are identified during the audit.

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



CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

18 October, 2022



*National Information Platform for Food Security and Nutrition Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

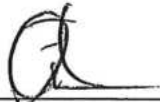
6. Statement of Receipts and Payments for the year ended 30th June 2022.

	N of e	Receipts and payments controlled by the entity	Paymen ts made by third parties	Total	Receipts and payment controlle d by the entity	Payme nts 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 Entity	1	30,000		30,000				30,000
Proceeds from domestic and foreign grants	2	138,402,660	-	138,402,660	45,747,506	-	45,747,506	234,030,041
Total receipts		138,432,660	-	138,432,660	45,747,506	-	45,747,506	234,060,041
<b>Payments</b>			-			-		-
Compensation of employees	3	36,413,220	-	36,413,220	33,905,775	-	33,905,775	91,947,095
Purchase of goods and services	4	5,082,889	-	5,082,889	4,505,301	-	4,505,301	15,421,830
Social security benefits	5	22,600	-	22,600	16,000	-	16,000	52,000
Acquisition of non-financial assets	6	951,200	-	951,200	4,105,519	-	4,105,519	7,179,819
Transfers to other government entities	7	39,827,001	-	39,827,001	-	-	-	62,495,686
Total payments		82,296,910	-	82,296,910	42,532,595	-	42,532,595	177,096,430
Surplus		56,135,750	-	56,135,750	3,214,911	-	3,214,911	56,963,611


The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements. The financial statements were approved by the Board of Directors of Kenya National Bureau of Statistics on 27<sup>th</sup> September 2022 and signed on its behalf by;

  
Director General  
Name: Macdonald Obudho

Date: 29<sup>th</sup> September 2022

  
Project Manager  
Name: James T. Gatungu

Date: 29<sup>th</sup> September 2022

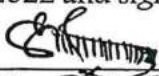
  
Project Accountant:  
Name: Tom Mutua  
ICPAK M/No: 18610  
Date: 29<sup>th</sup> September 2022

*National Information Platform for Food Security and Nutrition Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

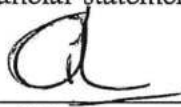
7. Statement of Financial Assets as at 30<sup>th</sup> June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	8	56,745,952	827,861
<b>Total Cash and Cash equivalents</b>		<b>56,745,952</b>	<b>827,861</b>
Imprests and Advances	9	217,659	-
<b>Total Financial Assets</b>		<b>56,963,611</b>	<b>827,861</b>
<b>Other Current Liabilities</b>			
<b>Represented By</b>			
Fund Balance B/fwd.	10	827,861	(2,387,050)
Prior Year Adjustment	11	-	-
Surplus for the Year		56,135,750	3,214,911
<b>Net Financial Position</b>		<b>56,963,611</b>	<b>827,861</b>


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27<sup>th</sup> September 2022 and signed by:

  
\_\_\_\_\_  
Director General  
Name: Macdonald Obudho

Date: 29<sup>th</sup> September 2022

  
\_\_\_\_\_  
Project Manager  
Name: James T. Gatungu

Date: 29<sup>th</sup> September 2022

  
\_\_\_\_\_  
Project Accountant:  
Name: Tom Mutua  
ICPAK M/No: 18610  
Date: 29<sup>th</sup> September 2022


*National Information Platform for Food Security and Nutrition  
Annual Report and Financial Statements For the financial year ended June 30, 2022*


8. Statement of Cashflow for the year ended 30<sup>th</sup> June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from Government Entity	1	30,000	-
Proceeds from domestic and foreign grants	2	138,402,660	45,747,506
<b>Total receipts</b>		<b>138,432,660</b>	<b>45,747,506</b>
<b>Payments</b>			
Compensation of employees	3	(36,413,220)	(33,905,775)
Purchase of goods and services	4	(5,082,889)	(4,505,301)
Social security benefits	5	(22,600)	(16,000)
Transfers to other government entities	7	(39,827,001)	-
<b>Total Payments</b>		<b>(81,345,710)</b>	<b>(38,427,076)</b>
<b>Adjustments during the year</b>			
Decrease/(increase) in accounts receivable	12	(217,659)	-
Increase/(decrease) in accounts payable:			(7,200,000)
<b>Net cash flow from operating activities</b>		<b>56,869,291</b>	<b>120,430</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	6	(951,200)	(4,105,519)
<b>Net cash flows from investing activities</b>		<b>55,918,091</b>	<b>(3,985,089)</b>
<b>Cash flow from financing activities</b>			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		55,918,091	(3,985,089)
<b>Cash and cash equivalent at beginning of the year</b>	8	<b>827,861</b>	<b>4,812,950</b>
<b>Cash and cash equivalent at end of the year</b>	8	<b>56,745,952</b>	<b>827,861</b>

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 27<sup>th</sup> September 2022 and signed by:

  
Director General  
Name: Macdonald Obudho

  
Project Manager  
Name: James T. Gatungu

  
Project Accountant:  
Name: Tom Mutua  
ICPAK M/No: 18610

Date: 29<sup>th</sup> September 2022

Date: 29<sup>th</sup> September 2022

Date: 29<sup>th</sup> September 2022




*National Information Platform for Food Security and Nutrition Project  
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 30<sup>th</sup> June 2022

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a-b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% Utilization f=d/c-%
<b>Receipts</b>						
Transfer from Government Entities	-	-	-	30,000	-	-
Proceeds from domestic and foreign grants	140,000,000	-	140,000,000	138,402,660	1,597,340	99
<b>Total Receipts</b>	<b>140,000,000</b>	<b>-</b>	<b>140,000,000</b>	<b>138,432,660</b>	<b>1,567,340</b>	<b>99</b>
<b>Payments</b>						
Compensation of employees	44,614,630	-	44,614,630	36,413,220	8,201,410	82
Purchase of goods and services	50,534,369	-	50,534,369	5,082,889	45,451,480	10
Social security benefits	24,000	-	24,000	22,600	1,400	94
Acquisition of other intangible assets	5,000,000	-	5,000,000	951,200	4,048,800	19
Transfers to other government entities	39,827,001	-	39,827,001	39,827,001	-	100
<b>Total Payments</b>	<b>140,000,000</b>	<b>-</b>	<b>140,000,000</b>	<b>82,296,910</b>	<b>57,703,090</b>	<b>59</b>

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

  
Director Général  
Name: Macdonald Obudho

Date: 29<sup>th</sup> September 2022



Project Manager  
Name: James T. Gatungu

Date: 29<sup>th</sup> September 2022



Project Accountant:  
Name: Tom Mutua  
ICPAK M/No: 18610  
Date: 29<sup>th</sup> September 2022

## **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 NIPFN project under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

### **10.3 Reporting currency**

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

### **10.4 Recognition of receipts**

The NIPFN 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 the time associated cash is received.

a) Donations and grants

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

b) 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.

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) Acquisition of fixed assets

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

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

**c) In-kind donations**

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

**d) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**e) 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.

**f) 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.

**g) 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.

**h) 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*.

**i) 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.

**j) 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.

**k) Prior period adjustments**

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

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>Other transfers from government entities</i>			
National Treasury – State Department for Planning	30,000	-	30,000
<b>Total</b>	<b><u>30,000</u></b>	<b><u>=</u></b>	<b><u>30,000</u></b>

*[This amount was meant for UNFPA Project in KNBS and was credited to the NIPFN Project Account. The amount is due to KNBS.]*

2. Proceeds From Domestic and Foreign Grants

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

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment <sup>†</sup>	Grants received in kind	Total amount in Kshs	
						2021-2022	2020-2021
			Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)							
European Union	12-04-2022	€1,100,000	138,402,660	-	-	138,402,660	45,747,506
<b>Total</b>		€1,100,000	138,402,660	-	-	138,402,660	45,747,506



Notes To the Financial Statements (continued)

3. Compensation of Employees

	2021/2022			2020/2021	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
-	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	32,543,220	-	32,543,220	29,075,775	83,247,095
Other personnel payments	3,870,000	-	3,870,000	4,830,000	8,700,000
Total	36,413,220	-	36,413,220	33,905,775	91,947,095

(The Project Salary of Kshs 2,362,062 for June 2022 had not been paid as at 30<sup>th</sup> June 2022)

*National Information Platform for Food Security and Nutrition Project  
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Notes to the Financial Statements (Continued)

4. Purchase of Goods and Services

	2021/2022		2020/2021		Cumulative to-date Kshs
	Payments made in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs	
Domestic travel and subsistence	4,617,541	-	4,617,541	1,268,336	10,510,064
Printing, advertising, and information supplies	34,893	-	34,893	2,093,560	2,156,839
Training payments	-	-	-	177,191	351,191
Hospitality supplies and services	265,000	-	265,000	801,519	2,056,418
Insurance costs	151,380	-	151,380	151,830	303,210
Other operating payments	14,075	-	14,075	12,865	44,108
<b>Total</b>	<b>5,082,889</b>	<b>-</b>	<b>5,082,889</b>	<b>4,505,301</b>	<b>15,421,830</b>

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Notes to the Financial Statements (Continued)

5. Social Security Benefits

	2021-2022		2020-2021		Cumulative to-date Kshs
	Payments made by the Entity in Cash Kshs	Payments made by third parties Kshs	Total Payments Kshs	Total Payments Kshs	
Employer social benefits in cash and in kind	22,600	-	22,600	16,000	52,000
<b>Total</b>	<u>22,600</u>	=	<u>22,600</u>	<u>16,000</u>	<u>52,000</u>

*[This is the employer's contribution towards National Social Security Fund for the project staff in the financial year 2021-2022]*

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Notes to the Financial Statements (Continued)

6. Acquisition of Non-Financial Assets

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs.	Kshs.	Kshs.	2020-2021 Kshs	Kshs
		2021-2022			
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of office furniture & general equipment	-	-	-	4,105,519	6,228,619
Research, studies, project preparation, design & supervision	-	-	-	-	-
Acquisition of other intangible assets	951,200	-	951,200	-	951,200
<b>Total</b>	<b>951,200</b>	<b>-</b>	<b>951,200</b>	<b>4,105,519</b>	<b>7,179,819</b>

*[This was the amount spent to develop a web portal for the NIPFY project in the financial year 2021-2022]*



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Notes to the Financial Statements (Continued)

7. Transfers to other Government Entities

During the 12 months 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
	2021-2022	2021-2022	2020-2021	2020-2021	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
KIPPRA NIPFN FUNDS	39,827,001	-	39,827,001	-	62,495,686
<b>Total</b>	<u>39,827,001</u>	<u>=</u>	<u>39,827,001</u>	<u>=</u>	<u>62,495,686</u>

Notes to the Financial Statements (Continued)

8. Cash And Cash equivalents

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	56,745,952	827,861
<b>Total</b>	<b><u>56,745,952</u></b>	<b><u>827,861</u></b>

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

8. A Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	Kshs	Kshs
<u>Local Currency Accounts</u>		
Kenya Commercial Bank [A/c No1240875711]	56,745,952	827,861
Total local currency balances	<u>56,745,952</u>	<u>827,861</u>
Total bank account balances	<u>56,745,952</u>	<u>827,861</u>

9. Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> 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 1000387475]		
Opening balance	-	45,747,506
Total amount deposited in the account	273,010,207	95,627,381
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>234,030,041</u>	<u>95,627,381</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>38,980,166</u>	=

(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix v support these closing balance)

**10. Imprests and Advances**

**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
Reuben Kosgei	475,000	19.11.2021	475,000	-	-
Lilian Wambui	50,400	19.11.2021	50,400	-	-
Allan Gathuru	234,000	30.06.2022	234,000	-	-
Eric Macharia	192,000	30.06.2022	192,000	-	-
Lilian Wambui	192,000	30.06.2022	192,000	-	-
James Gatungu	329,200	30.06.2022	329,200	-	-
Samuel Kipruto	168,000	30.06.2022	168,000	-	-
Rajab Mbaruk	42,000	30.06.2022	42,000	-	-
Maurice Kamau	126,000	30.06.2022	126,000	-	-
Paul Nderitu	84,000	30.06.2022	84,000	-	-
Robert Nderitu	100,800	30.06.2022	100,800	-	-
John Mburu	84,000	30.06.2022	84,000	-	-
Joseph Ogolla	8,400	30.06.2022	8,400	-	-
Emily Nyarato	37,800	30.06.2022	37,800	-	-
Silvester Maingi	67,200	30.06.2022	67,200	-	-
Samwel Mwenda	84,000	30.06.2022	84,000	-	-
Tupege Kasongwa	1,414,700	30.06.2022	1,357,841	56,859	-
Tom Mutua	1,145,700	30.06.2022	984,900	160,800	-
Total	<u>4,835,200</u>		<u>4,617,541</u>	<u>217,659</u>	-

**11. Fund Balance Brought Forward**



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Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	56,745,952	827,861
Outstanding imprests and advances	217,659	-
Total	56,963,611	827,861

**12. Prior Year Adjustment**

	Balance b/f FY 2020/2021 as per financial statements	Adjustments	Adjusted Balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	827,861	-	56,745,952
Cash in hand	-	-	-
Receivables	-	-	217,659
Total	827,861	-	56,963,611

(There were no Prior Year Adjustments)

**13. Changes in Receivable**

Description	2021-2022	2020-2021
	Kshs	Kshs
Opening Receivables as at 1 <sup>st</sup> July 2021	-	-
Closing account receivables as at 30 <sup>th</sup> June 2022	217,659	-
Change in Receivables	217,659	-



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**11. Other Important Disclosures**

**1. Other Pending Payables**

	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 third parties	10,473,679	2,362,062	(10,473,679)	2,362,062
<b>Total</b>	<b>10,473,679</b>	<b>2,362,062</b>	<b>(10,473,679)</b>	<b>2,362,062</b>

(The Project Salary of Kshs 2,362,062 for June 2022 had not been paid as at 30<sup>th</sup> June 2022)

**2. External Assistance**

	2021-2022	2020-2021
Description	Kshs	Kshs
External assistance received as grants	138,402,660	45,747,506
<b>Total</b>	<b>138,402,660</b>	<b>45,747,506</b>

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**12. Progress on Follow Up of Prior Year Auditor's Recommendations**

Reference No. on the external audit Report.	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
1.0	<p><b>Late Submission of Financial Statements</b></p> <p>Management submitted the financial-statements for audit on 6th October, 2021, six (6) days after the statutory deadline of 30th September, 2021 contrary to Section 81(4)(a) of the Public Finance Management Act, 2012 which requires accounting officers to submit financial statements to the Auditor-General within three (3) months after the end of each financial year. Management was therefore in breach of the law.</p>	<p>The Financial Statements were signed by the deadline for 30<sup>th</sup> September 2021. Due to technical and logistical issues the delivery of the same was delayed.</p>	<p>This has been resolved</p>	
2.0	<p><b>Compensation of Employees</b></p> <p><b>Affirmative action on Gender, Ethnicity and Regional Distribution</b></p>	<p>The recruitment process for the NIPFN project staff was undertaken as guided by the KNBS Human Resource Policies and Procedures manual. An open advertisement was placed in the print media on 22<sup>nd</sup></p>	<p>This has been resolved</p>	

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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)
3.0	<p>Audit review of the payroll records revealed that the Project has Eight (8) staff are engaged Contractual basis to carry out various roles as per the project's agreement. However, an examination of staff Personnel records indicates that four (4) or 50% of the staff belong to one ethnic community contrary to Article 232 (i) (h) of the constitution of Kenya 2010 which reorganizes representation of Kenya's diverse communities and equal opportunities in appointment, training and advancements and Section (7) (1) of the National Cohesion and Integration act, 2008 which states that no public establishment shall have more than one third of its staff from the same ethnic community.</p> <p>In view of the above the anomaly the Management is breach of the Law.</p> <p>Purchase of goods and</p>	<p>January, 2019, shortlisting undertaken on 24th April, 2019 and the interviews conducted from 14th to 27th May, 2019. Various panelists were drawn from the Bureau as guided by the HR Manual. All the candidates were selected on merit.</p> <p>The NIPFN project has a staff establishment of ten (10) of which eight (8) are stationed in KNBS and two (2) in KIPFRA whose details are as shown below;</p> <p>The audit did not take into consideration the two officers in KIPFRA. It is also noted that the project fulfilled the 1/3 Gender requirement as the gender representation consists of:</p>	This has been resolved	



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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)
	<p>services</p> <p>Domestic Travel and subsistence</p> <p>The statement of receipts and payments for the year ended 30 June, 2021 reflects a balance of Kshs. 4,505,301 on Purchase of Goods and Services as further disclosed in Note 9.5 which includes an amount of Kshs . 1,268,336 on Domestic travel and subsistence out of which Kshs. 438,800 was spent on adjudication of Tender worth Kshs. 3,259,600. The payment was made to Staff who travelled to Naivasha in the month of August 2020 and conference facilities for the tender processing of 8 (eight) Computers and 6 (six) laptops. However, the adjudication would have been done efficiently and economically at the Project's Offices hence saving project funds.</p>	<p>evaluation of the tender outside the office was necessitated by the number of respondents to the advertised tender on the computers and laptops. The number of bidders were 47 and the tender documents were bulky due to the technical specification required. The timelines dictated by the PPAD Act 2015 is 30 calendars days for the evaluation to be concluded from the day of opening of the bids. Technical evaluation of the desktop and laptop were conducted separately and this took a lot of time. It must also be noted that the need to evaluate the tender out of office was also to avoid constant interruption of the evaluation committee members by having them work as a team in order to ensure the evaluation is done in a timely manner. Also, by having the members in one area,</p>		



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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)
	<p>No plausible explanation has been provided by Management to explain the reason for travelling for the adjudication of tender worth Kshs. 3,259,600.</p> <p>In the circumstances it has not been possible to ascertain whether the Project got value for money on the travel expenses.</p>	<p>reduces the chances of the tender documents getting lost, misplaced and more so ensuring security for the documents</p>		
3.2	<p>Failure to Maintain Assets Register</p> <p>During the year under review, the project acquired assets worth Kshs. 4,105,519 as reflected in Note 9.7 on Acquisition of Non -Financial Assets. The assets included furniture, office equipment and computers. However, Management did not maintain a fixed asset register. This is contrary to provisions of Section 162 (f) of the Public Procurement and Assets Disposal Act, 2015 (Revised Edition 2016) which requires an Accounting Officer of a procuring entity</p>	<p>The projects assets are included in the overall institutional asset register which were valued during the period and uploaded to the Fixed Asset Register Module in the financial management system.</p> <p>A copy of the certificate from the consultant who valued the Bureau's assets is attached as well as extract of the fixed asset register from the financial management system.</p> <p>Additionally, it should be noted that all goods once delivered are taken on</p>	This has been resolved	

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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)
	to ensure that all inventory, stores and assets purchased be received and taken on charge as a basis for ensuring that all procured items are properly accounted for and put in proper use as intended by the procuring entity. The assets remained unrecorded and therefore could not be verified. Consequently, the management is in breach of the law.	charge before issuance. In this case supply and delivery of 6No. desktop computers was taken on charge via GRV/KNBS/02459 on 16/3/2021. Supply and delivery of 8No. laptops was taken on charge via GRV/KNBS/02472 dated 15/4/2021. (See Annex 2 & 3).		

  
\_\_\_\_\_

Director General  
Name: Macdonald Obudho  
Date

  
\_\_\_\_\_

Project Manager  
Name: James Gatungu  
Date 29<sup>th</sup> September 2022

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13. 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	-	30,000	-		
Proceeds from domestic and foreign grants	140,000,000	138,402,660	1,597,340	99	
Total Receipts	140,000,000	138,432,660	1,597,340	99	
Payments					
Compensation of employees	44,614,630	36,413,220	8,201,410	82	The amount utilized was to carter for the project staff salaries. One of the project officer's exited the project in September 2021, therefore the salary expenditure was not fully utilized.
Purchase of goods and services	50,534,369	5,082,889	45,451,480	10	This includes, Domestic Travel,



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	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Social security benefits	24,000	22,600	1,400	94	This is the amount paid as employer contribution to NSSF.
Acquisition of non-financial assets	5,000,000	951,200	4,048,800	19	The amount utilized was to cater for the development of the web portal for the NIPFN Project. There was under utilization due to the delayed disbursement of funds from the National Treasury. Further, the tenders issued



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	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Transfers to other government entities	39,827,001	39,827,001	-	100	for purchase of software and laptops were none responsive.
Total payments	140,000,000	82,296,910	57,703,090	59	Amount transferred to KIPRA for the project activities

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Annex 4 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2022 (a)	Donations in form of assets (KShs) 2022 (b)	Purchases/ Additions in the Year (KShs) 2022 (c)	**Disposals in the Year (KShs) 2022 (d)	Transfers in/(out) Kshs 2022 (d)	Closing Cost (KShs) 2022 (c) = (a) + (b) + c - (d) + (-) d
Office equipment, furniture and fittings	845,919	-	-	-	-	845,919
ICT Equipment,	5,382,700	-	-	-	-	5,382,700
Intangible assets	-	-	951,200	-	-	951,200
<b>Total</b>	<b>6,228,619</b>	<b>-</b>	<b>951,200</b>	<b>-</b>	<b>-</b>	<b>7,179,819</b>

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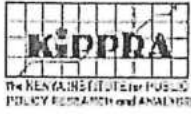
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**Annex 8: Other Support Documents**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2022
- iii. Certificate of Balance
- iv. Cash Certificate
- v. Special deposit account reconciliation statement

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i. Signed confirmations from beneficiaries in Transfers to Other Government Entities


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Our Ref: KIPPRA/01/21 30<sup>th</sup> May 2022

Mr Macdonald G. Obudho, MBS  
Director General  
Kenya National Bureau of Statistics  
P.O Box 30206 – 00100  
Nairobi

Dear Mr Obudho

**TRANSFER OF NIPFN PROJECT FUNDS-KENYA COOPERATION GRANT-FOOD/2017/393-0022 NIPFN PROJECT**

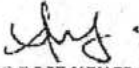
We refer to your letter dated 16<sup>th</sup> May 2022, Ref No. KNBS/SURV 14/1 on the above subject.

We confirm the receipt of the transfer as indicated below:

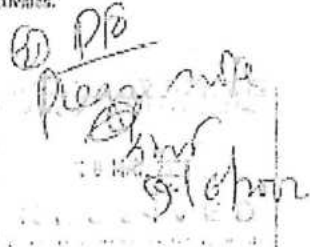
DATE	DESCRIPTION	AMOUNT
28 <sup>th</sup> May 2022	Grant-Food/2017/393-0022	39,827,001.00
	<b>Total</b>	<b>39,827,001.00</b>

We appreciate for your continued support on the project activities.

Yours sincerely




**DR ROSE NGUGI**  
EXECUTIVE DIRECTOR



*DPSS/SMF*  
*Take note.*  
*Obudho*  
*31/5/2022*

---

2nd floor, Bishops Garden Towers, Bishop Road, P.O. Box 56445 - 00200, Nairobi  
Tel: +254 20 4926000 +254 20 2711993/3/4, Cell: 0736 712724, 0724 256070, Fax: +254 20 17119951,  
Email: admin@kippra.or.ke. Website: <http://www.kippra.or.ke>



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ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2022



BANK RECONCILIATION STATEMENT AS AT 30th June 2022  
KENYA COMMERCIAL BANK  
BRANCH: MOI AVENUE

ACCOUNT No: 1240875711

ACCOUNT NAME: NIPFN

Balance as per Bank Statement

- ADD:
- i) Receipts in the Cash Book not in the Bank Statement SEE SCHEDULE I ATTACHED
  - ii) Payments in the Bank Statement not in the Cash Book SEE SCHEDULE II ATTACHED
- 2 SUB - TOTAL (i+ii)
- LESS:
- iii) Receipts in the Bank Statement not in the Cash Book SEE SCHEDULE III ATTACHED
  - iv) Payments in the Cash Book not in the Bank Statement SEE SCHEDULE IV ATTACHED
- 3 SUB - TOTAL (iii+iv)  
BALANCE AS PER CASH BOOK (1+2+3)

Kcha	Kcha
56,745,952.25	56,745,952.25
-	-
0.00	-
-	-
-	-
-	-
-	56,745,952.25

4 NOTE:

	NAME	DESIGNATION	SIGNATURE	DATE
Prepared by:	John	PFO	[Signature]	6/7/2022
Checked by:	Harini	CA	[Signature]	7/7/2022
Authorised by:	Engage	Director	[Signature]	28/6/2022

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iii. Certificate of Balance



Corporate Banking Division  
KCB Towers,  
Kenya Road - Upper Hill  
P.O. Box 46490 - 00100,  
Nairobi, Kenya  
Tel: +254 20 3270000,  
2552000, 2551000  
Mobile: +254 711012000/  
734 108200

1218 CA #1 BRANCHES  
CERTIFICATE OF BALANCE

Kenya)

KCB Bank Limited  
(Incorporated in

CERT2220005612

KCB NO1 AVENUE 19 JUL 2022  
.....

Certified that the balance at the CREDIT OF KENYA  
NAT. BUREAU OF STAT. (NIPEN) .....

A/C 1240879711  
.....

At the close of business on 30 JUN 2022 Was KES  
.....

FIFTY SIX MILLION SEVEN HUNDRED AND FORTY FIVE THOUSAND NINE  
HUNDRED AND FIFTY TWO CENTS TWENTY FIVE  
.....

KES 56,745,952.25  
.....

Examined by

FOR: KCB BANK KENYA LTD.  
*[Signature]*  
CORPORATE SERVICES DEPARTMENT  
Manager Service Quality & Compliance

FOR: KCB BANK KENYA LTD.  
*[Signature]*  
Branch Manager

KCB Bank Kenya Limited

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iv. Cash Certificate

National Information Platform for Food Security and Nutrition Project  
**CASH CERTIFICATE AS AT 30<sup>th</sup> June 2022**

OFFICE..... K.H.S. HR..... DATE 01.07.2022.....

NOTES

KSHS. 1000x.....	KSHS .....
KSHS. 500x.....	KSHS .....
KSHS. 200x.....	KSHS .....
KSHS. 100x.....	KSHS .....
KSHS. 50x.....	KSHS .....
	KSHS .....

COINS

KSHS. 50x.....	KSHS .....
KSHS. 40x.....	KSHS .....
KSHS. 20x.....	KSHS .....
KSHS. 10x.....	KSHS .....
KSHS. 5x.....	KSHS .....
	KSHS .....

GRAND TOTAL

Balance as per Cash Book	KSHS .....
Surplus/Deficit	KSHS .....

We the under signed certify that we carried out the cash count on (date) 01.07.2022  
 At (time) 9 AM..... and that the balance shown on this certificate is correct.

Project Finance Officer  
 Name..... Tom Mwangi..... Designation..... P.F.O..... Signature..... Tom.....

BOARD OF SURVEY

- Name..... Milkah Mwangi..... Designation..... Cashier..... Signature..... MK.....
- Name..... Philip Nganga..... Designation..... CA..... Signature..... Philip.....
- Name..... James Gichu..... Designation..... PM..... Signature..... James.....

NOTE: THE PROJECT DOES NOT OPERATE CASH PAYMENT SYSTEMS IN ITS OFFICES. ALL RECEIPTS AND PAYMENTS ARE DONE THROUGH THE PROJECT DESIGNATED BANK ACCOUNT AS CONFIRMED THROUGH THE BANK RECONCILIATION.

FA DIRECTOR GENERAL  
 KENYA NATIONAL BUREAU OF STATISTICS  
 P.O. Box 30265, 00100  
 NAIROBI - KENYA

*National Information Platform for Food Security and Nutrition Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

v. Special deposit account reconciliation statement

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NATIONAL INFORMATION PLATFORM FOR FOOD & NUTRITION - KNBS  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2022

EU Grant No. FOOD/2017/393-022  
Bank Account No. 1000387475 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by EU		2,203,576.50
	Less		
2	Total amount documented		-
3	Outstanding amount advanced to be documented		2,203,576.50
	Represented by:		
4	Ending Designated Account Balance at 30.06.2022		309,807.50
5	Amount claimed but not credited at 30.06.2022		-
6	Amount withdrawn and not claimed as at 30.06.2022		1,893,769.00
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
9	Total advance to Designated Account year ended 30.06.2022		2,203,576.50

Discrepancy between total appearing on lines 3 and 9

-

Notes:

- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by EU and provide reasons for not claiming the expenditures

The amount appearing on line 6 is eligible for financing by European Union and shall be documented in subsequent IFRs. The Project is yet to submit IFRs/SOEs

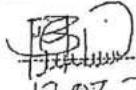
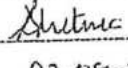
*Antony*  
AUTHORIZED REPRESENTATIVE  
RESOURCES MOBILIZATION DEPARTMENT  
THE NATIONAL TREASURY

DATE: 02-08-2022



*National Information Platform for Food Security and Nutrition Project  
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SPECIAL ACCOUNT STATEMENT	
For period ending	30TH JUNE, 2022
Account No.	1000387475
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	NAT INF PF, FOOD AND NUTRITION- KNBS
Credit Agreement	
Currency	EUR
<b>Part A - Account Activity</b>	
Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	0.00
<b>Add:</b>	
Total Amount deposited by World Bank	1,409,807.50
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
<b>Deduct:</b>	
Total amount withdrawn	1,100,000.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2022	309,807.50
AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA	SIGNATURE: 
	DATE: 13.07.2022
AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY	SIGNATURE: 
	DATE: 02-08-2022

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2022 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

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TAM.E.STMT.OF.ACCT.EPRM

Page 1 of 1

Result 1 - 2 of 2

Run Date: 13/07/2022	Run Time: 07:48:34	STATEMENT OF ACCOUNT	PAGE NO: 1
CENTRAL BANK OF KENYA		ACCOUNT NUMBER: 1000387475	
BANKI KUU YA KENYA		ACCOUNT TITLE: NATIONAL FOOD AND NUTRITION - IQIBS	
P.O. BOX 40000-0190		30/06/2022	
NAIROBI			
STATEMENT PERIOD: From: 01/07/2021	To:		

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL: 0.00					
NO.	Value Date	Reference No	Details	Debit	Credit
1	17/02/2022	FT2304841710L	FUNDING	0.00	1,409,807.50
2	17/03/2022	FT230761NGT4	PA123846	-1,100,000.00	0.00
				CLOSING BALANCE: 309807.5	

END OF ACCOUNT STATEMENT

Favorites TAM.E.STMT.OF.ACCT.EPRM Misc Options  
Close Selection Find

Account: equals ▼ 1000387475

Statement From: equals ▼ 20210701

Statement To: equals ▼ 20220630

TAM.E.STMT.OF.ACCT.EPRM

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2. FOOD/2017/393-022 'National Information Platform for Food and Nutrition in Kenya (NIPFN)' implemented by Kenya National Bureau of Statistics (KNBS)

Total pre-financing paid by the European Commission: EUR 2,203,633.00

See bank value dates below:

Payments (Incl. PF)						
Pay Local Key (Link to ABAC)	Payment Code	Imple Local Key	Pay User Reference	Pay Bank Value Date	Cur	Paid Amount (EUR)
						2,203,633.00
SI2.4250771	PF - Pre-Financing	SI2.1622740	FOOD/2017/393-022-NATIONAL INFORMATION PLATFORM FOR FOOD AND NUTRITION III KENYA	08/11/2018	EUR	783,769.00
SI2.4555321	PF - Pre-Financing	SI2.1953024	FOOD/2017/393-022-NATIONAL INFORMATION PLATFORM FOR FOOD AND NUTRITION III KENYA - REQUEST FOR 2ND INSTALMENT - JULY 2021 TO DECEMBER 2022	10/02/2022	EUR	1,409,864.00