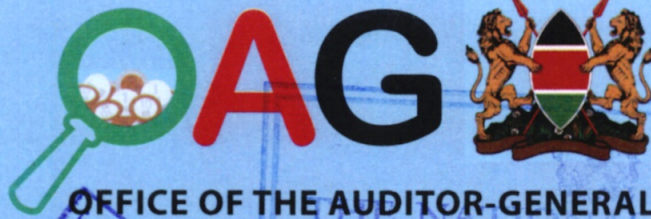


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| TABLED | Hon. Kimani Ichung'uah (Leader of the Majority Party) | |
| CLERK-AT THE-TABLE: | Anastacia | |

REPORT

OF

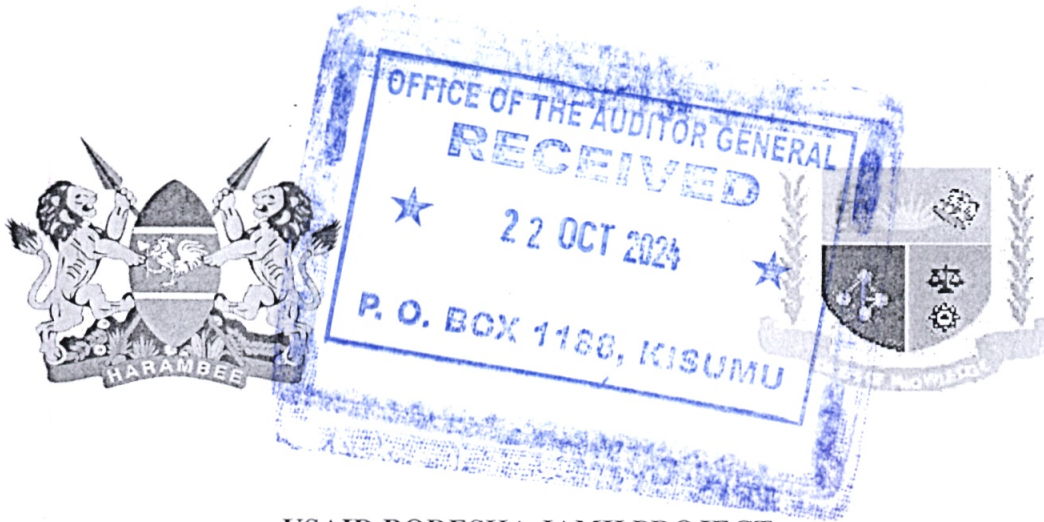
THE AUDITOR-GENERAL

ON

**USAID BORESHA JAMII PROJECT
NO.72061521CA00004**

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

**JARAMOGI OGINGA ODINGA UNIVERSITY
OF SCIENCE AND TECHNOLOGY**



USAID BORESHA JAMII PROJECT

JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY

PROJECT GRANT/CREDIT NUMBER: 72061521CA00004

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

USAID Boresha Jamii Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

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Acronyms and Glossary of Terms

| | |
|----------------|---|
| ICPAK | Institute of Certified Public Accountants of Kenya |
| IMF | International Monetary Fund |
| IPSAS | International Public Sector Accounting Standards |
| PFM | Public Finance Management. |
| PSASB | Public Sector Accounting Standards Board |
| OVC | Orphaned and Vulnerable Children |
| RMNCAH | Reproductive, Maternal, Neonatal, Child and Adolescent Health |
| UBJ | USAID Boresha Jamii |
| USAID | United State Agency for international Development |
| VMMC | Voluntary Medical Mail Circumcision |
| WB | World Bank |
| Comparative FY | Financial year preceding the current financial year. |

Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is USAID Boresha Jamii Project

Objective

The key objective of the project is to offer RMNCAH services in two counties namely Kisumu and Kakamega.

Address

The project head office is in Kisumu County, Kenya within the Jaramogi Oginga Odinga University of Science and Technology, Kisumu Campus, along Ojijo Oteko Road Milimani.

Contacts:

Vice Chancellor

Jaramogi Oginga Odinga University of Science & Technology

P.O Box 210-40601

Email vc@jooust.ac.ke

Website: www.jooust.ac.ke

Chief of Party

P.O. Box: 210-40601

E-mail: info@boreshajamii.or.ke

Website: www.jooust.ac.ke

2.2 Project Information

| | |
|---------------------|---------------------------|
| Project Start Date: | 11 th May 2021 |
| Project End Date: | 30th April 2026 |
| Project Manager: | Dr. Solomon Orero |
| Project Sponsor: | USAID |

2.3 Project Overview

| | |
|--|--|
| Line Ministry / State Department of the project | Ministry of Education / State Department for University Education |
| Project Number: | 72061521A00004 |
| Strategic goals of the Project | Key Strategic Objectives. i) Increased care-seeking and health-promoting behavior for FP/RMNCAH ii) Strengthened County Health systems for FP/RMNCAH nutrition and WASH services delivery |
| Summary of Project Strategies for achievement of strategic goals | The project management aims to achieve the goals through the following means: USAID Boresha Jamii RMNCAH, Nutrition, and WASH project activities are purposed to deliver quality and integrated services in the areas of family planning (FP)/reproductive, maternal, newborn, child, and adolescent health (RMNCAH), nutrition, and water, sanitation, and hygiene (WASH) to those most in need in the two focus counties of Kakamega and Kisumu (12 Sub - Counties in Kakamega County and 7 Sub- Counties in Kisumu County. |
| Other important background information of the project | The United States Agency for International Development's (USAID) Boresha Jamii Program is a five-year project that Jaramogi Oginga Odinga University of Science and Technology (JOOUST) is currently implementing. |
| Areas that the project was formed to intervene | The project was formed to intervene in the following problems/gaps: a) RMNCAH b) WASH and Nutrition |
| Project duration | 5 Years |

2.4 Bankers

Equity Bank of Kenya
Ang'awa Branch
P.O Box 75104-00200
KISUMU

2.5 Independent Auditor

Price Waterhouse Coopers LLP
PwC Tower
P.O Box 43693-00100
Nairobi, Kenya

Auditor General
Office of the Auditor General,
Anniversary Towers, University way,
P.O Box 30084-00100
Nairobi, Kenya

USAID Boresha Jamii Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

2.6 Roles and Responsibilities

| Names | Title designation | Key qualification | Responsibilities |
|-----------------------------|---|---|--|
| Dr. Solomom Orero | Chief of Party | MMED (Obs/Gyn), IMH, FECSACOG | Responsible for the overall technical, financial and contractual performance of the Project |
| Dr. Maureen Mabiria | Deputy Chief of Party | Msc | Responsible for overall technical oversight of the project and is specifically, and for project implementation that relates to facility and community-level service delivery |
| Felix Chumba Kiplagat | Monitoring Evaluation and Learning Specialist | MPII | Responsible for leading the design and implementation of the Program monitoring and evaluation framework and information system to track delivery against targets, outcomes, and impacts. |
| Dr. Elizabeth Obinge Omondi | RMNCAH Technical Lead | Nurse/Midwife, Public Health Specialist | Responsible for overseeing RMNCAHN activities, also supports high-level engagements with the County leadership, identifies and carries out operational research/community diagnosis to promote evidence-based interventions. |
| Wendy Merlath Ojuok | Finance and Administration Manager | MBA(Finance) CPA(K) | Responsible for financial management and contractual performance of the project. |

USAID Boresha Jamii Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

2.7 Funding summary

The Project is for a duration of 5(Five) years from 2021 to 2026 with an approved budget of US\$ 25,000,000 equivalent to Kshs 2,800,000,000 as highlighted in the table below:

A. Source of Funds

| Source of funds | Donor commitment | | Amount received to date- (30.06.2024) | | Undrawn amount to date | |
|-----------------|-------------------|----------------------|---------------------------------------|----------------------|------------------------|--------------------|
| | USD. | KShs. | USD. | KShs. | USD. | KShs. |
| USAID | 20,119,127 | 2,430,853,059 | 17,676,232 | 2,157,248,819 | 2,442,895 | 273,604,240 |
| Total | 20,119,127 | 2,430,853,059 | 17,676,232 | 2,157,248,819 | 2,442,895 | 273,604,240 |

B. Application of Funds

| Application of funds | Amount received to date – (30 th June 2024) | | Cumulative amount paid to date – (30 th June 2024) | | Unutilised balance to date (30th June 202024) | |
|----------------------|--|--------------------|---|--------------------|---|-------------------|
| | <i>Donor currency</i> | <i>Kshs</i> | <i>Donor currency</i> | <i>Kshs</i> | <i>Donor currency</i> | <i>Kshs</i> |
| | (A) | (A') | (B) | (B') | (A)-(B) | (A')-(B') |
| (i) Grant | | | | | | |
| USAID | - | 460,848,519 | - | 415,972,989 | - | 44,875,530 |
| Total | - | 460,848,519 | - | 415,972,989 | - | 44,875,530 |

2.8 Summary of Overall Project Performance:

1. In FY24, USAID Boresha Jamii (UBJ) continued to support the delivery of quality, integrated services in family planning (FP)/reproductive, maternal, newborn, child, and adolescent health (RMNCAH), nutrition, water, sanitation, and hygiene (WASH) in Kakamega and Kisumu counties. The project provided technical assistance in various health domains, supported county-led initiatives, and promoted collaboration between health facilities and communities. The UBJ team delivered its mandate in the two focus

counties in collaboration with like-minded partners and was able to achieve most of the targets provided by USAID K/EA.

2. This report highlights UBJ's achievements for FY24 (1st July 23 to June 30, 2024) period. The report also documents progress in the implementation of the RMNCAH, Nutrition and WASH integrated work plan being implemented in Kakamega and Kisumu Counties. The details include achievements, challenges, lessons learnt and best practices during the reporting period. The results described in this progress report were achieved through a collaborative process of co-implementation, joint review, and collaboration between the implementing partners and the leadership and staff of the two county departments of health.

3. **Geographical Focus**

During the year under review, the Project continued to work in 12 Sub-Counties in Kakamega and 7 sub-counties in Kisumu County, where 568 health facilities (312 in Kakamega County and 256 in Kisumu County) were supported. All the health facilities benefited from integrated RMNCAH support, whereas Kakamega facilities benefitted from Nutrition and WASH support. USAID Boresha Jamii continues to work with the counties to strengthen multi-sectoral collaboration, coordination, and private-sector engagement to ensure no women or children are left behind. The Project focused on support for high-impact context-specific interventions across all health system levels.

4. **Program Management and Coordination**

The project collaborated closely with the County Departments of Health, led by County Directors of Health and County RMNCAH, Nutrition, and WASH program coordinators, to achieve project and county goals. Mentorship teams at county, sub-county, and site levels, led by Technical Advisors, Senior Technical Lead, Program Officers, and the M&E team, provided daily support and mentorship. Reproductive Health, Nutrition, WASH Coordinators, and County Health Records and Information Officers (CHRIO) supported these efforts, working closely with the UBJ team. The M&E and data management teams ensured quality data reporting for timely interventions and decision-making. The team participated in data-driven review and planning meetings, including daily Situation Room Meetings (SRM), to monitor progress and inform strategic shifts.

5. **Implementation Model**

During FY24, the project continued supporting health system strengthening initiatives, including RMNCAH, Nutrition, and WASH, in facilities and their linked community units across Kakamega and Kisumu counties. Leveraging opportunities from other partners and stakeholders, including USG lead agencies, the project delivered high-impact, evidence-based interventions and innovations through training, mentorship, infrastructure support,

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Annual Report and Financial Statements for the financial year ended June 30, 2024

meetings, and community platforms. The project aligned its approaches with USAID’s Journey to Self-Reliance (J2SR) policy to enhance the county government’s capacity and commitment to self-reliance, focusing on building county ownership and sustainability by providing technical assistance and mentorship to health management teams at county, sub-county, and facility levels.

6. FY 25 Milestones Achievements Status

In the reporting period the project achieved all the 12 management and 12 Technical Milestones. The project team prioritizes the milestone activities and ensures prompt delivery.

| Month | Milestone | Category | Status |
|----------------|---|------------|----------|
| July 2023 | Year III of FY23 Q3 yearly progress report submitted. | Management | Achieved |
| | 19 community open days/outreaches on RMNCAH, Nutrition, and WASH held in Kisumu and Kakamega (1 per subcounty). | Technical | Achieved |
| August 2023 | Corrective action plan (CAP) for the recommendation of the Partnership Incubator completed. | Management | Achieved |
| August 2023 | Fixed Amount Award training held for JOOUST and UBJ personnel. | Technical | Achieved |
| August 2023 | County leadership/policy makers/champions training on new RMNCAHN initiatives held in Kisumu and Kakamega Counties. | Management | Achieved |
| September | Deployment of ERP completed. | Technical | Achieved |
| September 2023 | RMNCAH/Nutrition/WASH equipment procured (nutrition anthropometric equipment, reproductive health equipment, water storage tanks, and hand washing stations). | Management | Achieved |
| Oct. 2023 | End of FY 23 Progress Report, submitted to AOR. | Management | Achieved |
| Oct. 2023 | 30 facility level data quality assessments conducted. | Technical | Achieved |
| Nov 2023 | Year IV, FY24 progress report presented to the Year I FY25 Oversight Committee Meeting | Management | Achieved |
| Nov 2023 | Terms of References (TOR) for Quality Improvement Teams (QIT) approved and QI teams established in 20 health facilities of FY24 workplan | Technical | Achieved |
| Dec 2023 | Corrective action plan for all findings and outstanding actions from the mission contracted audit reports submitted to USAID. | Management | Achieved |

USAID Boresha Jamii Project

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| | | | |
|------------|---|------------|----------|
| Dec 2023 | 2 meetings to strengthen RMNCAHN & WASH partners coordination held in Kisumu and Kakamega. | Technical | Achieved |
| Jan 2024 | Year I of FY24 progress report submitted | Management | Achieved |
| Jan 2024 | 6 trainings held for community champions on RMNCAH, Nutrition, and WASH advocacy. | Technical | Achieved |
| Feb 2024 | JOOUST/UBJ asset verification conducted. | Management | Achieved |
| Feb 2024 | 19 community open days/outreaches on RMNCAH, Nutrition, and WASH held in Kisumu and Kakamega (1 per subcounty). | Technical | Achieved |
| March 2024 | Year I, FY24 progress report presented to the Year II FY24 Oversight Committee Meeting | Management | Achieved |
| March 2024 | 30,000 caregivers of children below 5 years reached with RMNCAHN interventions at the community and facility. | Technical | Achieved |
| Apr-24 | Year II of FY24 Progress Report, submitted. | Management | Achieved |
| Apr-24 | At least 30 facility-level data quality assessments conducted. | Technical | Achieved |
| May-24 | Year II, FY24 progress report presented to the Year III FY24 Oversight Committee Meeting | Management | Achieved |
| May-24 | At least 6000 people gain access to basic drinking water by April 2024. | Technical | Achieved |
| Jun-24 | Corrective action plan on recommendations arising from the Mission contracted audit report | Management | Achieved |
| Jun-24 | 20 villages verified as open defecation-free by May 2024. | Technical | Achieved |

Table 1: FY 24 Milestones status

KEY ACHIEVEMENTS

During the period under review, the project supported a total of 568 health facilities (312 in Kakamega County and 256 in Kisumu County).

- i. **Leveraging analytics for decision making and ultimately positive health outcomes:**
Case of Maseno Mission Hospital: - "With support from UBJ, the facility has developed a data-driven culture that has led to increased demand for capacity strengthening, improved infrastructure, and a shift in mindset, resulting in positive maternal and newborn health outcomes. By implementing Kangaroo Mother Care, the facility has saved seven low-birthweight and premature newborns (weighing between 900g and 1500g). Continuous mentorship, activation of MPDSR committee and follow up on responses has contributed to saving 11 maternal near-miss cases (4 cases of antepartum hemorrhage and 7 cases of postpartum hemorrhage) in the past six months".

- ii. **Bridging the divide and saving lives by providing specialized care in primary care facilities: Case of Nyalenda Health Center:** "Having Obstetrics/Gynecology registrars from Maseno Medical School attend to patients referred from peripheral primary care facilities to Nyalenda three days a week has brought relief and joy to vulnerable mothers. The facility has been able to identify and manage several cases of pregnant women with low hemoglobin levels early, detect cases requiring emergency surgery, and refer them for proper management. This has increased patient confidence, leading to a higher uptake of skilled delivery services."

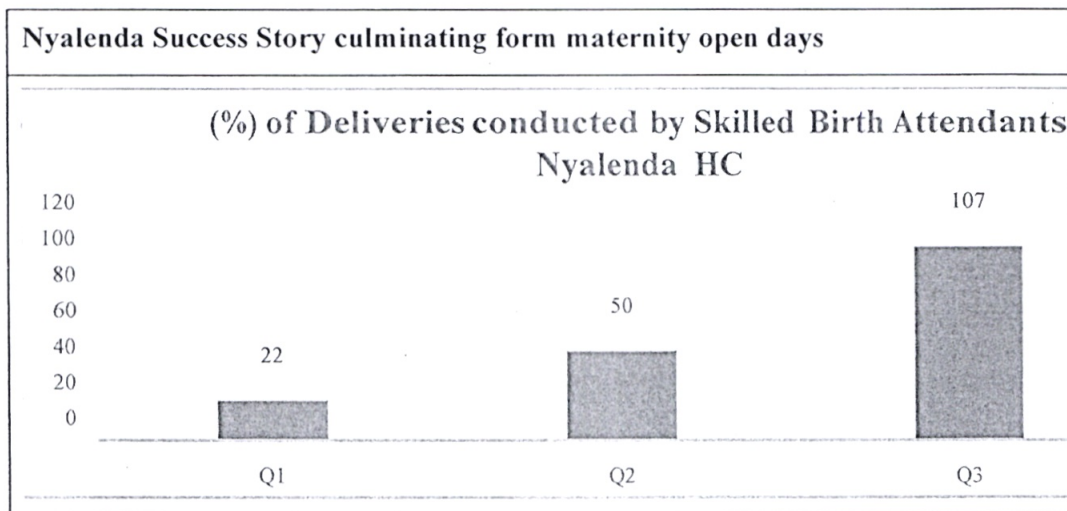


Figure 1: Nyalenda Success Story -Deliveries by Year

- iii. **"Senior midwives provide critical, life-saving care to women and newborn- case of Kakamega County Referral Hospital:** - In response to high maternal and newborn mortality rates and the goal of ending preventable deaths, UBJ, in collaboration with Kakamega County and the Ministry of Health, identified senior midwives who are clinically competent and possess the necessary knowledge, skills, and attitudes. These midwives are assigned to rotate in the maternity ward to provide quality care around the clock and to provide mentorship and provide on-the-job training to junior staff while responding to emergencies. Over the past five months, the team has saved 17 cases of maternal complications (near misses)."
- iv. During the reporting year, USAID Boresha Jamii co-hosted the **WASH Yearly Implementing Partners (IP) Learning Meeting** from April 23rd to 25th, themed *"Strengthening Collaboration and Private Sector Investment: Advancing Water, Sanitation and Menstrual Hygiene Management through Learning and Adaptation."* The event gathered stakeholders, including WASH partner organizations, local community leaders, and county officials, to share insights and best practices. Objectives included reflecting on

innovative approaches by USAID WASH partners, facilitating the uptake of best practices for sustainability, and fostering collaboration for resilient interventions. Highlights included opening remarks from USAID leaders, an overview of the WASH program's status, and interactive presentations on innovative approaches and technologies.

- v. A Notable session featured the UBJ integrated RMNCAH, Nutrition, and WASH Model, showcasing effective community engagement and sustainability strategies that were proposed for adoption across USG WASH-supported counties. Participants discussed adapting successful models to various local contexts, promoting a collaborative environment for advancing WASH services.
- vi. **Celebrating the Day of the African Child:** USAID Boresha Jamii joined various partners in commemorating The Day of the African Child at Jaramogi Oginga Odinga University of Science and Technology under the theme “*Education for all children: The Time Is Now.*” A key highlight of the event was the launch of the nurturing care curriculum, spearheaded by JOOUST, which serves as a hub for research and innovation for LREB in education and training and a center of excellence for ECD in LREB.



The event was attended by several distinguished guests, including the Deputy Governor of Bomet County, H.E Hon. David Shadrack Rotich, who represented the Governor of Bomet

County, H.E. Hillary Barchok; First Lady Siaya County Mrs Betty Orenge; First lady Nyamira county Mrs Emily Nyaribo; Kisumu county CECM Sports, Gender and Youth Affairs Ms. Beatrice Odongo; LREB C.E.O Mr. Victor Nyagaya and LREB representatives from the various counties; Siaya county government officials; JOOUST DVC Planning, Finance, and Administration Prof. Aggrey D. M Thuo. Besides appreciating JOOUST for acknowledging the day and hosting the event, the first Lady Siaya County H.E Betty Orenge also implored partners to unite and initiate policies in the fight against the triple threat. In H.E. Hon. Barchok’s speech, read by H.E Hon. Rotich, he emphasized ensuring the implementation of this year’s theme by ensuring efforts transform into meaningful outcomes for children through aligning them with constitutional provisions.

2.9 Summary of Project Compliance:

There were no issues of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants during the year.

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.

During the year, UBJ supported several county and sub-county activities and collaborations, as presented in the earlier sections of this report. The project worked with the Department of Health (DOH) to implement the co-created FY24 work plans. In addition, the project partnered with the DOH to support service delivery activities as well as systems strengthening at HFs and Community Level. The initiatives included capacity-building activities, such as training, orientations, mentorship, and supportive supervision visits, and review meetings. Key collaborations were made with the ministries of education, water, social services, public works, and other implementing partners in the counties supported.

USAID Boresha Jamii RMNCAH, Nutrition, and WASH project is purposed to deliver quality and integrated services in the areas of family planning (FP)/reproductive, maternal, newborn, child, and adolescent health (RMNCAH), nutrition, and water, sanitation, and hygiene (WASH) to those most in need in the two focus counties of Kakamega and Kisumu (12 Sub - Counties in Kakamega County and 7 Sub- Counties in Kisumu County).

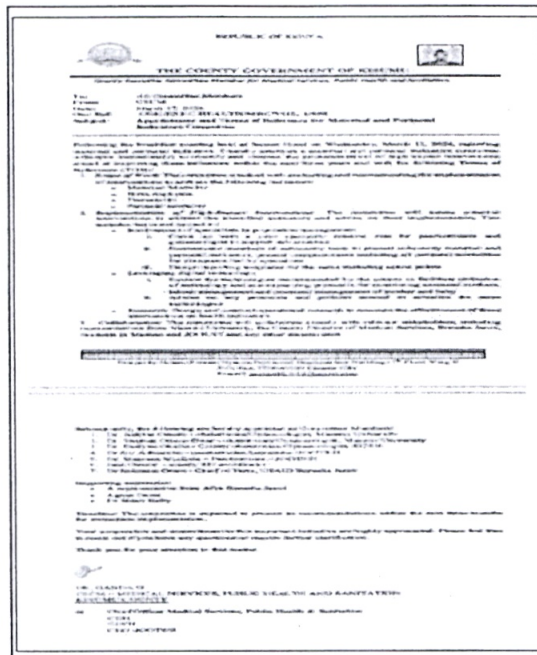
During the year under review, the project supported a total of 568 health facilities (312 in Kakamega County and 256 in Kisumu County).

The key development objectives of the Project are to:

- Increase care-seeking and health-promoting behaviour for FP/RMNCAH
- Strengthen County health systems for FP/RMNCAH, nutrition, and WASH services delivery.

Environmental and Sustainability Reporting

At the core of USAID Boresha Jamii’s work is partnering with the Department of Health to track and measure progress in the achievement of key health outcomes that demonstrate improvements in health systems and expansion of access to quality FP/RMNCAHN and WASH services to targeted populations in the two focus counties. At the end of the FY24 period, the Project lagged in critical indicators such as Vitamin A uptake, 4th ANC, GBV Cases seen, and FP commodity stock-outs. The Project then embarked on the Rapid Results initiative (RRI), which has so far enabled the Project to achieve most of the targets except ANC initiation at 12 weeks, 4th ANC, and other custom indicators such as neonatal deaths audited within seven days, preterm and low birth weight neonates initiated on KMC; Neonates who receive Vitamin K; Neonates who receive TEO (Tetracycline Eye Ointment); newborns applied with chlorhexidine for umbilical cord care; Neonatal deaths due to asphyxia; Neonatal deaths due to prematurity and Neonatal deaths due to sepsis.



The project continued to support Kisumu County to strengthen Emergency Obstetric and Newborn Care (EmONC) functions in the supported health facilities. During the period under review, FY24 Q3, 76 health facilities that qualified to offer all BEmONC signal functions were assessed and 46 met the minimum BEmONC functions while 27 were CEmONC facilities offering caesarian section and blood transfusion services. The next assessment will be conducted in FY24 Q4. Health care providers from Kisumu Central and Nyando Sub counties were supported for continued training on EmONC mentorship curriculum targeting facilities that conduct deliveries. The training reached 44 Midwives from 9 health facilities in Nyando and 5 Health Facilities in Kisumu Central sub-counties. Those who benefited from the training continue to provide on-the-job training to the rest of the health care providers. The project will continue to advocate and support the county on high-impact interventions to improve maternal and neonatal outcomes at all levels of care.

To strengthen Maternal and Perinatal Deaths Surveillance and Response (MPDSR): During the reporting period, USAID Boresha Jamii (UBJ) continued engaging with the executives and leadership of Kakamega and Kisumu counties to strengthen oversight over maternal and newborn mortality issues. In Kisumu, the County Executive Committee (CEC) established a standing committee with diverse stakeholders, chaired by the dean of Maseno Medical School and

supported by the UBJ secretariat, to review and implement interventions addressing issues identified in Maternal and Perinatal Death Surveillance and Response (MPDSR). One intervention involved deploying registrars in high-volume primary care facilities, such as the Nyalenda Health Center, where registrars manage high-risk mothers thrice a week. The standing committee receives reports from county teams, and the CEC is regularly briefed, including where the governor and assembly's attention is needed. A key action point is meeting with the JOOTRH CEO to address perinatal mortality audits. Additionally, UBJ has contacted the Kakamega County executive to develop a roadmap for addressing MPDSR findings requiring executive action. To strengthen collaboration among USAID implementing partners in the Western Region and leverage resources, UBJ initiated a coordination platform and is finalizing plans for an inaugural in-person meeting in July 2024 to discuss collaboration opportunities and develop a joint work plan.

Oversight Committee Visit to UBJ Implementation Sites: During the year, as part of the deliverable milestone; The USAID Boresha Jamii oversight committee held their Year III meeting, which included comprehensive site visits in Kakamega County. The visit began with a tour of the UBJ Kakamega offices and a courtesy call to the County Executive Committee Member (CECM) for Health. The committee visited two key projects: Mushitsimi Spring in Butere and the Musambilisi Community Water Project. Supported by USAID Boresha Jamii, these projects provide safe and reliable water sources to local communities, significantly improving public health outcomes. The team also observed a Positive Deviance (PD) Hearth session in Musanda ward, a program that rehabilitates malnourished children using local solutions and practices. UBJ supports Community Health Promoters (CHPs) who conduct Hearth sessions, educating caregivers on essential nutrition and hygiene practices. The tour enhanced the committee's understanding of UBJ programs, and the members appreciated the visit to the communities. The visits culminated in the quest to provide more support to UBJ to enable the team to realize its objectives. The University team committed to identifying areas where University postgraduate students could engage to enhance their participation in the project.



PROGRESS ON GENDER STRATEGY

In advancing the critical and central role that Gender equality plays in advancing quality, equitable and acceptable RMNCAH program and services, the project continues to engage meaningfully with key stakeholders in the health, gender, administration and allied sectors. In Year three the

project aimed to sustain the gains, learn and address the emerging gaps from the previous year two. The key gap was the knowledge gap between the Ministry of Health staff including some team leaders. In a bid to bridge this gap and build capacity, UBJ primarily conducted an internal all staff SGBV series of Continuous Medical Education 2-part series by SGBV trained persons with a subject matter expert utilizing case studies to emphasize the utility of policy. In Kakamega the GBV Technical Working Group, TWG TOR was officially signed off and adopted as an official committee reporting to the county assembly of health through the health ministry leadership. Re-sensitization of 20 religious leaders, community gatekeepers, youth groups and male champions as well as county government leaders was conducted targeting the five sub-counties with the lowest reporting GBV cases. In Kisumu, the project collaborated with multisectoral groups including the administration, and gender ministries to sensitize 30 CHPS on all forms of GBV and the importance of timely and quality referral of cases. Additionally, UBJ joined other implementing partners during the community dialogue days in Nyando sub-county that had reported high teenage pregnancy. The project has been keen on conducting performance reviews for HCPS to enhance their knowledge in case capture to especially include other forms of gender violence save for sexual. UBJ ensures that during all their internal staff meetings, GBV sensitization is discussed, and staff are encouraged to report or be advocates of cases within their communities. The project saw a 40% increment of the GBV indicators due to this concerted effort this year.

PROGRESS ON ENVIRONMENTAL MITIGATION AND MONITORING

In year three, both counties of implementation Kisumu and Kakamega experienced flooding that threatened to erode some of the gains that the project together with its stakeholders in the health, water and sanitation space. This included a lack of access to health facilities due to the cut of access of the roads, and bridges. Ahero County Hospital was flooded and partly submerged. Some of the sanitation facilities including toilets at hospitals and schools submerged while protected springs were submerged too posing a risk of disease outbreaks. The project collaborated with the respective county government to conduct an emergency response that included facilities flood mitigation and cleanup of the affected health facilities. A high alert and disaster team was constituted that gave regular updates in the form of structured reports to the county, national and donor leadership. Through the WASH program in Kakamega, the project collaborates with other WASH partners to mitigate and address the gaps eroded by the floods. The project maintains environmentally friendly practices including utilizing recyclable products like drinking water and printing. This is included in all internal and external meetings that the project conducts.

PROGRESS ON LINKS WITH GOK AGENCIES

In this year, the project, UBJ collaborated with various state agencies including the county and sub-county administration to deliver quality services to the beneficiaries in both Kisumu and Kakamega as listed below

USAID Boresha Jamii Project

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Ministry of Gender and Youth Services: Collaborated during orientation on gender service delivery standards. Orientation on prevention and response to SGBV Adolescents and Young people Sexual and Reproductive Health (AYSRH).

Ministry of Water: Collaboration with the county government of Kakamega on Technical support for Last-mile connectivity, Capacity strengthening of water committees, continuous consultation, and Stakeholders' engagement for assessment of water sources in water and sanitation.

USAID Boresha Jamii, UBJ collaborated with various state agencies including the county and sub-county administration to deliver quality services to the beneficiaries in Kisumu and Kakamega. These included.

Ministry of Health (MoH) Coordination, Reviews, follow up and joint support supervision of monthly work plans implementation and CLTS, HRH for health, HPTs.

Ministry of Education (MoE) Support in line listing children 3-5 years at early learning centers eligible for VAS, Adolescents Engagement. School based programs-deworming, Vit A supplementation, Immunization (HPV), Adolescent programs (Pastoral Program instruction PPI-life skills-social, spiritual emotional), School environment hygiene and safety

Ministry of Agriculture (MoA) Training on home gardens for Positive Deviance Hearth beneficiaries in Mumias West

Ministry of Agriculture, Livestock development and fisheries: Nutrition and food security

Ministry of Water: Safe water supply provision and Sanitation in the communities.

Ministry of Gender and Youth Social protection: GBV interventions, sports youth engagements for IGA e.g Kazi Mtaani

PROGRESS ON USAID FORWARD

In year three, the project received support from USAID. A key milestone was on UBJ's Enterprise Resource Planning system, ERP presentation to USAID for final approval and sign-off of the system marking over 13 months of support from USAID and USAID's allied LISA to JOOUST-UBJ to attain an admin and finance system. This has ensured that UBJ has more efficient logistical support and minimizes time to process thus improving the internal administration process and relationships with external stakeholders including vendors. The project continues to receive support from the deputy office director and office director. UBJ was privileged to join the directors in an exit meeting as they transitioned from the Kenya mission office. The meetings were attended by the vice chancellor and JOOUST team who expressed their appreciation for support from their offices and indeed other USAID teams that have ensured tremendous growth of JOOUST in their programming.

SUSTAINABILITY AND EXIT STRATEGY

The Project continues to engage both the county governments of Kisumu and Kakamega on the sustainability and Exit strategies. In the past year three, in Kakamega County, UBJ supported the

inclusion of budgetary allocation of resources to the RNMCAH, WASH and nutrition programs. This was enhanced by joint planning and involvement in the next year's fiscal year work plan from the sub counties to the county level culminating with a weeklong multidisciplinary compilation attended by the counties' executive leadership. The key messaging for UBJ was on cost sharing, this has been evident especially in the WASH program where the county government through the community, collaborating with ministries of water and planning allocate labor and sustainability of the water projects including spring protection, water tower and distribution. The significance of investing in maternal, and neonatal health to avert mortalities is still work in progress, the county government appreciated the multidisciplinary engagement and investment and is committed to see that these strategies are implemented and rolled out in the next three years. In Kisumu, following the ending of the doctors' strike, the county picked up on its high-level plan of having a coordination secretariat mandated by the CEC Health to address the quality of care offered to mothers and children with the keen focus on auditing all mortalities afresh to inform decision making for the specialist and all HCWs in accountability. Kisumu County was supported in the work planning process that ended in July. UBJ supported the county in planning and allocating resources to the RNMCAH program.

EMPLOYEE WELFARE

The Project is institutionalized within JOOUST and therefore caters for staff and family welfare based on the University policy frameworks. Some policies include a staff performance review, recruitment policy, overtime policy, payroll management policy, compensation and benefits policy, ethics and integrity policy, communication policy, codes of ethics policy and fraud and whistleblowing workplace policy.

MARKETPLACE PRACTICES-

a) Responsible Supply chain and supplier relations-

The Project is institutionalized within the University and therefore works in compliance with the Institution's policies which are in line with PPRA and USAID rules and regulations in line with ADS 200

b) Responsible ethical practices

The Project is institutionalized within the Universities and therefore works in compliance with the University policies on ethical practices and the regulation frameworks of the donor.

c) Regulatory impact assessment

The institution works in compliance with the Environmental and Social Safeguards.

Statement of Project Management responsibilities

The University Management and the Project Chief of Party are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2024.

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

The University Management and the Project Chief of Party 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 University Management and the Project Chief of Party 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 ended June 30, 2023, and of the Project's financial position as at that date. The University Management and the Project Chief of Party 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 University Management and the Project Chief of Party confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the University Management and the Chief of Party for **USAID BORESHA JAMII project** on 26th September 2024 and signed by:



Prof. Emily A. Akuno
Vice Chancellor



Dr. Solomon Orero
Chief of Party



CPA Wendy Merlath Ojuok
Finance & Admin Manager
ICPAK NO. 21192

REPUBLIC OF KENYA



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NAIROBI

Enhancing Accountability

REPORT OF THE AUDITOR-GENERAL ON USAID BORESHA JAMII PROJECT NO. 72061521CA00004 FOR THE YEAR ENDED 30 JUNE, 2024 - JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in use of resources, or that its internal control, 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

Qualified Opinion

I have audited the accompanying financial statements of USAID Boresha Jamii Project No. 72061521CA00004- Jaramogi Oginga Odinga University of Science and Technology

Report of the Auditor-General on USAID Boresha Jamii Project No. 72061521CA00004 for the year ended 30 June, 2024 - Jaramogi Oginga Odinga University of Science and Technology

set out on pages 22 to 37 which comprise of the statement of financial assets and liabilities as at 30 June, 2024, the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of USAID Boresha Jamii Project as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance to the International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the Financing Agreement between the Republic of Kenya and U.S Agency for International Development (USAID), Kenya Project No.72061521CA00004, Grant Agreement between Government of Kenya and Jaramogi Oginga Odinga University of Science and Technology dated 11 May, 2021 and Change of Award structure Notification dated 13 February, 2023.

Basis for Qualified Opinion

1. Inaccuracies in the Financial Statements

The statement of receipts and payments and as disclosed in Note 4 to the financial statements reflects purchase of goods and services comparative balance of Kshs.577,055,634 instead of Kshs.559,775,871 reported in the audited balances resulting in an unreconciled amount of Kshs.17,279,763. No disclosures have been made in the financial statements restating the prior year balances.

In the circumstances, the accuracy of purchase of goods and services comparative balance of Kshs.577,055,634 could not be confirmed.

2. Unsupported Compensation to Employees

The statement of receipts and payments reflects expenditure on compensation to employees of Kshs.122,276,974 as disclosed in Note 3 to the financial statements. The following unsatisfactory matters were however noted:-

2.1 Unsupported Fringe Allowances

The amount comprise of expenditure of Kshs.98,606,298 on basic salary for permanent employees and Kshs.23,670,676 on other personnel payments – fringe allowances. Review of records provided in the payroll indicated that other personnel payments of Kshs.23,670,676 was paid to staff inform of house allowance and other allowances. Information on rates used to pay house allowance and other allowances payable to each

grade or salary scale was not provided for audit review. As a result, it was not possible to confirm the accuracy of allowances attached to a particular grade as required by Section 10.2.3(i) of Boresha Jamii Project policy and procedure manual.

2.2 Understatement of Compensation of Employee

The supporting ledger provided for audit indicated a balance of Kshs.125,433,439 which is adjusted by the difference of the current payroll liability of Kshs.5,535,711 and the prior year payroll liability of Kshs.2,379,245. The supporting schedule for the prior year payroll liability amounts to Kshs.2,770,606, resulting in an unexplained difference of Kshs.391,360.

In the circumstances, the completeness and accuracy of compensation to employees of Kshs.122,276,974 could not be confirmed.

3. Undisclosed Pending Bills

Review of the accounts payable list revealed an outstanding payable amount of Kshs.32,933,431 as at year end. Included in this amount are outstanding statutory deductions totaling Kshs.4,813,582, which were paid in the subsequent month of July 2024 and net payable salary of Kshs.722,129 that has been outstanding for more than one year due to failure by staff members to clear on terminating their employment.

However, the amounts have not been disclosed by way of annexes to the financial statements. In addition, no reasons were provided for failure to settle the rest of the pending bills amounting to Kshs.27,397,719 considering that the Project had a surplus for the year.

In the circumstances, the financial statements as prepared and presented are incomplete.

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

Emphasis of Matter

Budgetary Performance

The project had budgeted incomes and actual amounted to Kshs.2,800,000,043 and Kshs.2,158,154,516 respectively resulting to underfunding of Kshs.641,845,527 or 23% of the budget.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

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

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on the Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal controls, Risk management and governance. However, the Management had not resolved the issues as at 30 June, 2024.

Other Information

The Management is responsible for the Other Information set out on page 4 to 20 which comprise of Project Information and Overall Performance, Statement of Performance Against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the Project financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else 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

1. Non-Compliance with the National Cohesion and Integration Act, 2008

The staff bio data provided for audit review indicated that USAID Boresha Jamii Project had twenty-six (26) employees out of this number, fifteen (15) or 57% were from the same ethnic community, contrary to Section 7(1) and (2) of the National Cohesion and Integration Act, 2008.

In the circumstances, Management was in breach of the law.

2. Irregular Procurement of Group Medical Insurance

An insurance company was contracted to provide medical cover for the Project staff for one year from 15 December, 2023 to 14 December, 2024 at a cost of Kshs.5,474,681. However, audit review of the procurement process documents revealed that provision of group medical insurance was not included in the procurement plan for 2023-2024 contrary to Section 45(3)(a) of PPAD states that all procurement process shall be within the approved budget of the procuring entity and shall be planned by the procuring entity concerned through an annual procurement plan.

In the circumstances, Management was in breach of the law.

3. Irregular Procurement of Software Licenses

Review of the payment voucher number 068 amounting to Kshs.3,087,326 for supply and delivery of Sophos, antivirus, office 365 and Sophos intercept licenses revealed that tender No: UBJ/BA23/183/2023-2024 awarded during the year. The software were procured through an open tender method. The requisition by the user department was made on 07 November, 2023 while notification of the award was made on 10 January, 2024. It was not clear when the contract was entered into which is contrary to Section 135 of PPAD Act.

In the circumstances, Management was in breach of the law.

4. Non-Adherence to Affirmative Action on Procurement

An audit of the annual procurement plan that was prepared and used by USAID Boresha Jamii in the year of audit revealed that management failed to allocate at least thirty percent (30%) of its annual procurement budget for the purposes of procuring goods, works and services from enterprises owned by youth, women and persons with disability contrary to Regulation 149 of Public Procurement and Asset Disposal Regulations, 2020.

In the circumstances, the management is in breach of the law.

5. Failure to Provide Contract Agreement for the New ERP System

During the year, the USAID Boresha Jamii project replaced the quick books accounting system with a new ERP system, which went live in November 2023. The budget and procurement process for the ERP system were handled by USAID, instead of the USAID Boresha Jamii Project. However, the contract agreement between USAID and the vendor (Agile Business Solutions) was not provided for audit. As a result, the audit could not confirm the terms of reference in the contract agreement, scope of work, deliverables, or whether value for money was achieved in the procurement of the ERP system.

In the circumstances, the value for money from the ERP system could not be confirmed.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The Standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Weaknesses in the Internal Audit Function

Analysis of the Jaramogi Oginga Odinga University of Science and Technology internal audit department annual work plan for financial year 2023-2024, revealed that audit for donor funded projects had not been adequately planned for. Review of the internal audit report for the USAID Boresha Jamii Project revealed there the scope was limited which can resulted in insufficient audit coverage and key areas such as effectiveness of the new ERP system, regularity of the human resource management, procurement and contract management not being covered.

In the circumstances, the effectiveness of the Project internal controls could not be confirmed.

2. Lack of an Approved Scheme of Service

During the year under review the USAID Boresha Jamii did not have an approved Scheme of service contrary to provisions of its Human Resource Manual.

In the circumstances, it was not possible to confirm if the payment of allowances was done in accordance with the remuneration guidelines issued by the Salaries and Remuneration Commission.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by U.S Agency for International Development (USAID), I report based on my audit that I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit. In my opinion:

- i. Information given in the Management report on pages 4 to 20 is consistent with the financial statements;

Adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and
- iii. The Project's financial statements are in agreement with the accounting records and returns.

Basis for Conclusion

The US Agency for International Development (USAID), requires that I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the USAID Boresha Jamii compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7 (1) (a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

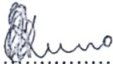
05 November, 2024

USAID Boresha Jamii Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

7. Statement of Receipts and Payments for the year ended 30th June 2024

| | Note | Receipts and payments controlled by the entity | Payments made by third parties | Total | Receipts and payment controlled by the entity | Payments made by third parties | Total | Cumulative to-date (From inception) |
|---|------|--|--------------------------------|--------------------|---|--------------------------------|--------------------|-------------------------------------|
| | | 2023/2024 | | | 2022/2023 | | | |
| | | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. |
| Receipts | | | | | | | | |
| Proceeds from domestic and foreign grants | 1 | 460,848,519 | - | 460,848,519 | 786,379,458 | - | 786,379,458 | 1,247,227,977 |
| Miscellaneous receipts | 2 | 905,697 | - | 905,697 | - | - | - | 905,697 |
| Total receipts | | 461,754,216 | - | 461,754,216 | 786,379,458 | - | 786,379,458 | 1,248,133,674 |
| Payments | | | | | | | | |
| Compensation to employees | 3 | 122,276,974 | - | 122,276,974 | 163,863,516 | - | 163,863,516 | 286,140,490 |
| Purchase of goods and services | 4 | 293,696,015 | - | 293,696,015 | 577,055,634 | - | 577,055,634 | 870,751,649 |
| Total payments | | 415,972,989 | - | 415,972,989 | 740,919,150 | - | 740,919,150 | 1,156,892,139 |
| Surplus/ (deficit) | | 45,781,227 | - | 45,781,227 | 45,460,308 | - | 45,460,308 | 91,241,535 |

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



Prof. Emily A. Akuno
Vice Chancellor



Dr. Solomon Orero
Chief of Party



CPA Wendy Merlath Ojuok
Finance & Administration Manager
ICPAK NO.21192

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

| Description | Note | 2023/2024 | 2022/2023 |
|--|------|-------------------|-------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash and Cash equivalents | | | |
| Bank Balances | 5.A | 90,655,049 | 43,826,973 |
| Total Cash and Cash equivalents | | 90,655,049 | 43,826,973 |
| | | | |
| Imprests and Advances | 6.A | 586,486 | 1,633,335 |
| Total Financial Assets | | 91,241,535 | 45,460,308 |
| | | | |
| Financial Liabilities | | | |
| Net Assets | | 91,241,535 | 45,460,308 |
| | | | |
| Represented By | | | |
| Fund Balance B/fwd. | | 45,460,308 | - |
| Surplus/(Deficit) for the Year | | 45,781,227 | 45,460,308 |
| Net Financial Position | | 91,241,535 | 45,460,308 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2024 and signed by:



Prof. Emily A. Akuno
Vice Chancellor



Dr. Solomon Orero
Chief of Party



CPA Wendy Merlath Ojuok
Finance & Administration Manager
ICPAK NO.21192

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

| Description | Notes | 2023/2024 | 2022/2023 |
|--|-------|--------------------|--------------------|
| | | Kshs | Kshs |
| Cashflow from operating activities | | | |
| Receipts | | | |
| Proceeds from domestic and foreign grants | 1 | 460,848,519 | 786,379,458 |
| Miscellaneous receipts | 2 | 905,697 | - |
| Total receipts | | 461,754,216 | 786,379,458 |
| Payments | | | |
| Compensation of employees | 3 | 122,276,974 | 163,863,516 |
| Purchase of goods and services | 4 | 293,696,015 | 577,055,634 |
| Total Payments | | 415,972,989 | 740,919,150 |
| Net receipts/(payments) | | 45,781,227 | 45,460,308 |
| Adjustments during the year | | | |
| Decrease/(increase) in accounts receivable | 8 | 1,046,849 | 1,633,335 |
| Net cash flow from operating activities | | 46,828,076 | 43,826,973 |
| Net increase in cash and cash equivalents | | 46,828,076 | 43,826,973 |
| Cash and cash equivalent at the beginning of the year | | 43,826,973 | - |
| Cash and cash equivalent at end of the year | 5 | 90,655,049 | 43,826,973 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's financial statements were approved on 26th September 2024 and signed by:



Prof. Emily A. Akuno
Vice Chancellor



Dr. Solomon Orero
Chief of Party



CPA Wendy Merlath Ojuok
Finance & Administration Manager
ICPAC NO.21192

USAID Boresha Jamii Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

10. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2024

| Receipts/Payment Items | Balance b/fwd | Adjustments | Final Budget | Actual | Budget Utilization | % of Utilization |
|------------------------------------|----------------------|-------------|----------------------|----------------------|--------------------|------------------|
| | a | b | c=a+b | d | e=c-d | f=d/c% |
| | Kshs. | KShs. | Kshs. | Kshs. | Kshs. | Kshs. |
| Incomes | | | | | | |
| Proceeds from domestic and foreign | 2,800,000,043 | - | 2,800,000,043 | 2,157,248,819 | 642,751,224 | 77% |
| Miscellaneous receipts | | - | - | 905,697 | -905,697 | |
| Total Receipts | 2,800,000,043 | - | 2,800,000,043 | 2,158,154,516 | 641,845,527 | |
| Payments | | | | | | |
| Compensation of employees | 921,662,431 | - | 921,662,431 | 424,883,900 | 496,778,531 | 46% |
| Purchase of goods and services | 1,726,082,428 | - | 1,726,082,428 | 1,523,390,515 | 202,691,913 | 88% |
| Social security benefits | 127,599,761 | - | 127,599,761 | 100,230,636 | 27,369,125 | 79% |
| Acquisition of non-financial | 24,655,423 | - | 24,655,423 | 18,407,930 | 6,247,493 | 75% |
| Total Payments | 2,800,000,043 | - | 2,800,000,043 | 2,066,912,981 | 733,087,062 | 74% |
| Surplus | | | | 91,241,535 | | |

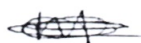
Note: The significant budget utilization/performance differences in the last column are explained in Annex 2 to these financial statements.



Prof. Emily A. Akuno
Vice Chancellor



Dr. Solomon Orero
Chief of Party



CPA Wendy Merlath Ojuok
Finance & Administration Manager
ICPAK NO.21192

11. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

b) Reporting entity

The financial statements are for USAID Boresha Jamii Project under the State Department of Higher Education and Research.. The financial statements are for the reporting entity Jaramogi Oginga Odinga University of Science and Technology(JOOUST) as required by Section 81 of the PFM Act, 2012 .

c) 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.

d) Recognition of receipts

USAID Boresha Jamii recognises all receipts from the various sources when the event occurs, and the related cash has been received.

i) Transfers from USAID

Transfer from USAID are 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.

iii) Other receipts

These are recognized in the financial statements at the time associated cash is received. JOOUST-UBJ received other funds inform of monthly interest from operating current account.

Significant Accounting Policies (continued)

iv) Donations and grants

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

e) Recognition of payments

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

i) Compensation to employees

Salaries and Wages, Allowances, and Statutory Contributions 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.

f) In-kind donations

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

Significant Accounting Policies (continued)

g) Cash and cash equivalents

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

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

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

The Project does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 6** of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

k) Contingent Assets

USAID Boresha Jamii Project does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the project in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

l) Pending bills

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

m) Budget

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

n) Third-party payments

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

Significant Accounting Policies (Continued)

o) Exchange rate differences

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

p) Comparative figures

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

q) Subsequent events

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

r) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from the previous year(s).

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12. Notes to the Financial Statements

1. Proceeds From Domestic and Foreign Grants

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

| Name of Donor | 2023/2024 | | | | | | 2022/2023 | Cumulative to date |
|------------------------------|---------------|-----------------------------------|-------------------------|------------------------------------|-------------------------|--------------------|--------------------|----------------------|
| | Date received | Amount received in donor currency | Grants received in cash | Grants received as direct payment* | Grants received in kind | Total amount | Total Amount | |
| | | | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Grants Received from - USAID | - | - | 460,848,519 | - | - | 460,848,519 | 786,379,458 | 1,247,227,977 |
| Total | - | - | 460,848,519 | - | - | 460,848,519 | 786,379,458 | 1,247,227,977 |

2. Miscellaneous receipts

| Description | 2023/2024 | | | 2022/2024 | Cumulative to-date (from inception) |
|--|---|--------------------------------------|----------------|----------------|-------------------------------------|
| | Receipts controlled by the entity in Cash | Receipts controlled by third parties | Total receipts | Total receipts | |
| | Kshs | Kshs | Kshs | Kshs | |
| Other receipts not classified elsewhere* | 905,697 | - | 905,697 | - | 905,697 |
| Total | 905,697 | - | 905,697 | - | 905,697 |

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Notes to the Financial Statements (Continued)

3. Compensation to Employees

| Description | 2023/2024 | | | 2022/2023 | 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 | 98,606,298 | - | 98,606,298 | 95,685,545 | 194,291,843 |
| Other personnel payments-Fringe | 23,670,676 | - | 23,670,676 | 68,177,971 | 91,848,647 |
| Total | 122,276,974 | - | 122,276,974 | 163,863,516 | 286,140,490 |

4. Purchase of Goods and Services

| Description | 2023/2024 | | | 2022/2023 | Cumulative to-date |
|--|-----------------------|--------------------------------|--------------------|--------------------|--------------------|
| | Payments made in Cash | Payments made by third parties | Total payments | Total payments | |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Utilities, supplies and services, indirect costs | 251,337,098 | - | 251,337,098 | 354,347,300 | 605,684,398 |
| Domestic travel and subsistence | 16,078,246 | - | 16,078,246 | 7,170,066 | 23,248,312 |
| Other operating payments-Contractual | 26,280,671 | - | 26,280,671 | 215,538,268 | 241,818,938 |
| Total | 293,696,015 | - | 293,696,015 | 577,055,634 | 870,751,648 |

*USAID Boresha Jamii Project
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Notes to the Financial Statements (Continued)

5. Cash And Cash equivalents

| Description | 2023/2024 | 2022/2023 |
|--|-------------------|-------------------|
| | Kshs | Kshs |
| Equity Bank [A/c No 1260280923860] and Mpesa | 90,655,049 | 43,826,973 |
| Total | 90,655,049 | 43,826,973 |

5. A Bank Accounts

Project Bank Accounts

| Details | 2023/2024 | 2022/2023 |
|--------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Local Currency Accounts | | |
| Equity Bank [A/c No 1260280923860] | 86,802,956 | 43,826,973 |
| Mpesa | 3,852,093 | - |
| Total local currency balances | 90,655,049 | 43,826,973 |
| Total bank account balances | 90,655,049 | 43,826,973 |

*USAID Boresha Jamii Project
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Notes to the Financial Statements (Continued)

6. Imprests and Advances

| Description | 2023/2024 | 2022/2023 |
|---------------------|----------------|------------------|
| | Kshs | Kshs |
| Government Imprests | 586,486 | 1,633,335 |
| Total | 586,486 | 1,633,335 |

6A: Breakdown of Imprests and Advances

| Name of Officer or Institution | Amount Taken | Due Date of Surrender | Amount Surrendered | Balance | Balance |
|--------------------------------|----------------|-----------------------|--------------------|----------------|-----------|
| | | | | 2023/2024 | 2022/2023 |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Safaricom Limited | 285,360 | - | - | 285,360 | - |
| Beatrice Adhiambo Aloo | 10,000 | 23/08/2024 | - | 10,000 | - |
| Cornel Mito Ongore | 9,000 | 02/07/2024 | - | 9,000 | - |
| Warren Ouma Sule | 8,626 | 02/07/2024 | - | 8,626 | - |
| Rachel Kavisa Kavithe | 60,000 | 02/07/2024 | - | 60,000 | - |
| Maureen Moraa Mabiria | 50,050 | 25/07/2024 | - | 50,050 | - |
| Rubis Fuel | 163,450 | - | - | 163,450 | - |
| Total | 586,486 | - | - | 586,486 | - |

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Notes to the Financial Statements (Continued)

7. Fund Balance Brought Forward

| Description | 2023/2024 | 2022/2023 |
|---------------|-------------------|------------------|
| | Kshs | Kshs |
| Bank accounts | 86,802,956 | 43,728,860 |
| Total | 86,802,956 | 43,728,86 |

8. Changes in Imprests and Advances

| Description | 2023/2024 | 2022/2023 |
|---|--------------------|------------------|
| | Kshs | Kshs |
| Opening Receivables as at 1 st July | 1,633,335 | - |
| Closing account receivables as at 30 th June | 586,486 | 1,633,335 |
| Change in Imprests and advances | (1,046,849) | 1,633,335 |

USAID Boresha Jamii Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

13. Annexes

Annex 1: Prior Year Auditor-General' Recommendations

| Reference No. | Issue / Observations from Auditor | Management comments | Status: (Resolved/ Not Resolved) | Timeframe: |
|---------------|--|---|-------------------------------------|------------|
| 4.3.2.1 | Inaccuracies in the Statement of Receipts and Payments | The project did not prepare separate financial statements in the 1 st year financial transactions amounting to ksh.820,020,842 were consolidated in the financial statement of the institution | Resolved | |
| 4.3.2.2 | Inaccuracies in the Statement of Financial Assets | The financial statements for the year ended 30 th June 2023 were the first financial statements | Resolved | |
| 4.3.2.3 | Unsupported Statement of Cash Flows | The audit report certified did not take into consideration the final draft of the financial statement that was amended, signed and submitted to OAG that depict the true position of cashflows receivables and payables | Resolved | |
| 4.3.4. | Unsupported Purchase of Good and Services | The costs were related to sub awardees and hence could not be included in the project financial statement | Resolved | |
| 4.3.6 | Unsupported Imprest and Advances | The project maintains an imprest register that has the details relating to | Resolved | |

USAID Boresha Jamii Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

| Reference No. | Issue / Observations from Auditor | Management comments | Status: (Resolved/ Not Resolved) | Timeframe: |
|---------------|---------------------------------------|--|-------------------------------------|------------|
| | | the imprest of which a copy was provided | | |
| 4.4.0 | Delay in Recoveries of VAT | The processes are in place to ensure that the project does not suffer loss of funds due to non-reimbursement of VAT. | Resolved | Continuing |
| 4.3.8 | Non-Compliance with the Law on Ethnic | The Project during the period advertised all the positions externally, inviting all eligible candidates to apply. The candidates were competitively hired within the set criteria for appointment that was | | Continuing |
| 4.4.1 | Non-Achievement of Agreed Milestones | The milestone has since been achieved. The Project submitted the Final Voucher to USAID, which has since been paid. We have attached a | Resolved | |



Prof. Emily A. Akuno
 Vice Chancellor



Dr. Solomon Orero
 Chief of Party



Merlath Wendy Ojuok
 Finance and Administration Manager
 ICPAK NO.21192

*USAID Boresha Jamii Project
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Annex 2: Variance explanations - Comparative Budget and Actual amounts for Current FY

| | 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 | | | | | |
| Proceeds from domestic and foreign grants | 2,800,000,043 | 2,157,248,819 | 642,751,224 | 77% | Balance for the remaining lifetime of the project |
| Miscellaneous receipts | | 905,697 | - | | |
| Total Receipts | 2,800,000,043 | 2,158,154,516 | | | |
| Payments | | | | | |
| Compensation of employees | 921,662,431 | 424,883,900 | 496,778,531 | 46% | Balance for the remaining lifetime of the project |
| Purchase of goods and services | 1,724,082,428 | 1,523,390,515 | 200,691,913 | 88% | Balance for the remaining lifetime of the project |
| Social security benefits | 127,599,761 | 100,230,636 | 27,369,125 | 79% | Balance for the remaining lifetime of the project |
| Acquisition of non-financial assets | 24,655,423 | 18,407,930 | 6,247,493 | 74% | Balance for the remaining lifetime of the project |
| Total payments | 2,800,000,423 | 2,066,912,981 | 731,087,062 | 74% | |

USAID Boresha Jamii Project
 Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 3: Summary of Fixed Assets Register

| Asset class | Opening Cost (KShs) 2022/2023 | Donations in form of assets (KShs) 20xx/xx | *Purchases/ Additions in the Year (KShs) 20xx/xx | **Disposals in the Year (KShs) 2023/24 | Transfers in/(out) Kshs 2023/2024 | Closing Cost (KShs) 2023/2024 |
|--|-------------------------------|--|--|--|-----------------------------------|-------------------------------|
| | (a) | (b) | (c) | (d) | (d) | (e)= (a)+ (b)+c)- (d)+(-)d |
| Transport equipment | 20,394,000 | - | - | - | - | 20,394,000 |
| Office equipment, furniture and fittings | 4,447,675 | - | - | - | - | 4,447,675 |
| ICT Equipment, | 29,013,897 | - | - | - | - | 29,013,897 |
| Total | 53,855,572 | - | - | - | - | 53,855,572 |

Annex 9: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2024
- ii. Trial Balance
- iii) List of accounts payable

| Asset class | 2023/2024 |
|-------------------|----------------------|
| Accounts Payable | 2,505,829.52 |
| VAT Payable-USAID | 3,478,591.00 |
| JOOUST | 21,413,298.74 |
| PAYE | 4,429,214.00 |
| NSSF | 103,680.00 |
| NHIF | 40,700.00 |
| Housing Levy | 239,988.70 |
| Net pay | 722,128.89 |
| Total | 32,933,430.85 |