

REPUBLIC OF KENYA



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REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 04 MAR 2021

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OF

TABLED
BY:

Leader of Majority
Hon. Amos Kimunya

CLERK-AT
THE-TABLE:

Halima Subman

THE AUDITOR-GENERAL

ON

**AGRI AND CO-OPERATIVE TRAINING AND
CONSULTANCY SERVICES LIMITED**

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



**AGRI AND CO-OPERATIVE TRAINING AND CONSULTANCY SERVICES LTD
ANNUAL REPORTS AND FINANCIAL STATEMENTS**

FOR THE YEAR ENDED 30 JUNE, 2019

**Prepared in accordance with the Accrual Basis of Accounting Method under the
International Financial Reporting Standards (IFRS)**

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KEY ATC INFORMATION

Background information

Agri and Co-operative Training and Consultancy Services (ATC), was launched in July 2004 as the then Agribusiness Training Centre. The then Co-operative College of Kenya (CCUK) teamed up with five other organizations to establish ATC. The founding partners are:-

1. Co-operative University of Kenya (CUK)
2. German Technical Co-operation
3. German Technical Service
4. American Co-operative Development International
5. Kenya Agricultural Commodity Exchange
6. Hanns-Seidel- Foundation

The purpose of ATC is to ensure the outreach of Co-operative University academic knowledge and fulfilling the needs of diverse groups within and outside the co-operative movement to improve their business by providing capacity development, training, consultancy & research.

ATC was formally registered as a private company wholly owned by CUK, by guarantee in August 2007. It operates on a commercial and cost-recovery basis and enjoys a great deal of institutional autonomy in order to deliver competitive services in a fast and cost-effective manner, in line with the expectations of clients. However, it works within the overall framework set by the Co-operative University of Kenya Governing Council.

Principal Activities

The principal activity of the ATC is to conduct training and consultancy services to governmental and non-governmental organizations such as co-operative movement and the associated sectors of the economy, farmers and their associations, small and medium enterprises, Development Partners, Community Based Organizations and other related clientele.

Vision

To be a globally competitive solution provider for entrepreneurial development

Mission

To provide innovative and competitive trainings, consultancy and applied research and develop commercial enterprises to meet the commercial expectations of the CUK, cooperatives, agribusiness and the associated economies

VALUES

- Integrity
- Equity
- Quality
- Teamwork
- Innovation

The Directors who served the ATC during the year/period were as follows:

1.	Prof. Kamau Ngamau (PhD)	The Co-operative University of Kenya – Vice Chancellor and Board Chairperson
2.	Prof. Esther Njoki Gicheru (Mrs.) HSC	The Co-operative University of Kenya
3.	Prof. Isaac Nyamongo	The Co-operative University of Kenya
4.	Mr. David Otiende	The Co-operative University of Kenya
5.	Mr. Stanley Miringu	The Co-operative University of Kenya
6.	Mr. Timothy Mutwiri	We Effect – Representative
7.	Mr. Daniel Marube	Co-operative Alliance of Kenya – CEO
8.	Dr. Ellen Ethangatta	Chief Executive Officer and Secretary to the Board

Registered Officer

Agri and Co-operative Training and Consultancy Services Ltd
Co-operative University of Kenya
Ushirika Road Karen
P O Box 465 -00502
KAREN – NAIROBI.

Corporate Headquarters

Co-operative University of Kenya
Ushirika Road Karen
P O Box 465 -00502
KAREN – NAIROBI

Corporate Contacts

Telephone: (254) 0735 866
E-mail: info@atc.co.ke
Website: www.atc.co.ke

Corporate Bankers

Kenya Commercial Bank
Karen Branch
P O Box 4042 - 00502
KAREN – NAIROBI


Co-operative Bank Of Kenya
Karen Branch
KAREN – NAIROBI

Independent Auditors


Auditor - General
Office of the Auditor-General
Anniversary Towers,
P.O. Box 30084-00100
NAIROBI.


THE BOARD OF DIRECTORS

<p>1.</p>	 <p>Prof. Kamau Ngamau DOB 1966</p> <ul style="list-style-type: none"> • Vice Chancellor - Co-operative University of Kenya. • Board Chairperson ATC. 	<ul style="list-style-type: none"> • Full Professor, Horticulture – The Jomo Kenyatta University of Agriculture and Technology. • Doctor of Philosophy, Horticultural Sciences – The University of Hanover, Germany. • Master of Science, Horticulture – The University of Nairobi. • Master's degree, Organizational Development – United States International University, Kenya • Bachelor of Science, Agriculture – The University of Nairobi.
<p>2.</p>	 <p>Prof. Esther N. Gicheru (Mrs) OGW DOB; 1952 Deputy Vice Chancellor Finance, Planning and Administration</p>	<ul style="list-style-type: none"> • Associate Professor in Cooperative Management and Organization Development • ATC Board Member and Chair HR and Finance Committee. Doctor of Philosophy, Organization Development and Transformation – Cebu Doctors' University, the


		<p>Philippines.</p> <ul style="list-style-type: none"> • Master’s Degree, Co-operative Management and Organization Development – Leicester University, United Kingdom. • Bachelor of Science, Agriculture – The University of Nairobi. • Diploma in Counselling Psychology – Tangaza University College.
3.	 <p>Prof. Isaac K. Nyamongo DOB; 1963</p> <ul style="list-style-type: none"> • Deputy Vice Chancellor (Cooperative Development, Research and Innovation). 	<ul style="list-style-type: none"> • Deputy Vice Chancellor (Cooperative Development, Research and Innovation).- Co-operative University of Kenya. • TC Board Member • Full Professor, Anthropology – The University of Nairobi. • Doctor of Philosophy, Anthropology – University of Florida, USA. • Master of Science, Anthropology – Punjab University, India. • Bachelor of Science, Anthropology – Punjab University, India.

<p>4.</p>	 <p>Mr. David Otiende DOB; 1963</p> <ul style="list-style-type: none"> • Registrar Academic Affairs. –Co-operative University of Kenya. 	<ul style="list-style-type: none"> • ATC Board Member. • PhD Student – The Catholic University of Eastern Africa. • Master of Education, Administration – Kenyatta University. • Bachelor of Education, Arts – Kenyatta University.
<p>5.</p>	 <p>Mr. S. Miringu. DOB:1961</p> <ul style="list-style-type: none"> •Senior Lecturer at Co-operative University of Kenya 	<ul style="list-style-type: none"> • ATC Board Member • Business and Promotion Committee member. • Audit and Risk Committee Member • MSc. Student in Entrepreneurship at the University of Nairobi. • Bachelor’s Degree in Agricultural Business Management.-Penn State University, USA • Senior Lecturer at Co-operative University. • Chairman, Management Committee Shirika Housing Co-operative Society

<p>6.</p>	 <p>Mr. Timothy Mutwiri DOB: Regional Financial Manager-We Effect .</p>	<ul style="list-style-type: none"> • We Effect – Representative • Board Member. • Business and Promotion Committee. • Audit and Risk Committee Chairman. • Master of Business Administration in Finance (University of Nairobi) • Bachelor of Commerce in Accounting (UON) • CPA -K
<p>7.</p>	 <p>Mr. Daniel Marube DOB Executive Director of the CAK council.</p>	<p>Co-operative Alliance of Kenya – CEO</p> <ul style="list-style-type: none"> • Executive Director of the CAK council • Chief Executive Officer CAK. • ATC Board member • Member of Hr and Finance Committee.

<p>8.</p>	 <p>Dr. Ellen Ethangatta DOB:1959 Chief Executive Officer</p>	<ul style="list-style-type: none"> • Secretary to the Board • Chief Executive Officer-ATC • Doctor of Project Management, Swiss Management Centre, Switzerland. • MBA Marketing-UON. • BSc (Hons) Financial Services • Associate of Chartered Institute of Bankers (ACIB), IFS, School of Finance, UK.
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MANAGEMENT TEAM

 <p>Dr. Ellen Ethangatta DOB:1959 Chief Executive Officer</p>	<p>Secretary to the Board Chief Executive Officer-ATC</p> <ul style="list-style-type: none"> • Doctor of Project Management, Swiss Management Centre, Switzerland. MBA Marketing-UON. BSc (Hons) Financial Services Associate of Chartered Institute of Bankers (ACIB), IFS, School of Finance, UK
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 <p>Collince Obiero DOB: 1981 Business Development Officer -ATC</p>	<p>Business Development Officer-ATC Masters (PPM) Bachelor of Arts (Economics), UON. CPAK Associate ship in Banking professional qualifications.</p>
 <p>Stanley Kibet Ngeno DOB: 1979 Finance Officer -ATC</p>	<ul style="list-style-type: none">• Finance Officer-ATC• Bachelor of Business Management (Maasai Mara University).• Diploma In Co-operative Banking –Co-operative College Of Kenya• CPA K

CHAIRMAN'S STATEMENT

Introduction

The Board of Directors is pleased to present the Annual Report and Financial Statements for the 2018/2019 Financial Year.

The Financial Year 2018/2019

The performance of the Financial Year 2018/2019 indicates a decline in performance as the company managed to generate an income of Kshs 17,922,834 during the financial year compared to Kshs 19,612,864 in the financial year 2017/2018. In the same period (2018/2019), the company made a surplus of Kshs 830, 331 compared to the surplus of Kshs 665,860 in the financial year 2017/2018.

Outlook for 2018/2019 financial year

The Company's economic outlook is very promising in that the board has recommended the revival of original target markets as well as venturing into new ones. This includes renewing ATCs Development Partners some of whom were instrumental in the formation of ATC as an autonomous arm of the Co-operative University of Kenya. Some of the critical strategies recommended are the reorganization of the business model and revamping of the trainers and consultant pool by enlisting specialists in various economic sectors of interest. With such changes, the company is expected to make a profit of at least Kshs 4,000,000 by the end of the financial year (30th June, 2020).

Conclusion

Finally, I would like to thank the Board, ATC staff and all the Stakeholders for supporting the company to remain profitable in the back drop of hard economic times.



.....
Prof. Kamau Ngamau (PhD)

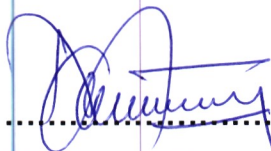
Board Chairperson

REPORT OF THE CHIEF EXECUTIVE OFFICER

The Financial Year 2018/2019 was a year when the company experienced challenges due to the long management transitioning period from the beginning of second quarter through to the end of third quarter. Consequently the organizations business projections were thrown out of focus. However, with the renewed drive and a strategy to revamp the target market, including renewal Of the Company's founding development partners, vibrant growth is anticipated. During the Financial Year 2018/2019, income decreased to Kshs 17,922,843 compared to income of Ksh19,612,864 in the Financial Year 2017/2018, the challenges notwithstanding. Surplus went up to Kshs 830,331 from Kshs 665,860 in the Financial Year 2016/2017. However, the challenges notwithstanding, income decreased marginally, by 8.6% compared to the previous year.

To protect the company from going back to losses, am happy to report that the Board of Directors has come up with strategies to revamp the performance of ATC. Some of the critical strategies are the reorganization of the business model for more income generation, strict control of expenses and revamping of trainer/consultants in various expertise within the target market. With such changes, the company is expected to make a profit of at least Kshs 4,000,000 by the end of the financial year (30th June, 2020).

Lastly, I would like to thank The Co-operative University of Kenya's Governing Council, Board of Directors and Staff for their continued support to the company.



.....
Dr. Moses Gweyi (phd)

Chief Executive Officer

CORPORATE GOVERNANCE & QUALITY STATEMENT

ATC is committed to good corporate governance through its Board of Directors. In an effort to uphold this, each activity of the company is monitored from the Board down to staff. The Board of Directors is responsible for the long-term strategic direction for profitable growth of the company, whilst being accountable to the Co-operative University of Kenya Governing Council for legal compliance and maintenance of the highest corporate governance standards and business ethics.

The Board of Directors

The Board is made up of seven directors who include the Co-operative University of Kenya Vice Chancellor as the chairperson of the Board, four members from the Co-operative University of Kenya Management, one member from one of the ATC's Development Partners, one member from the Co-operative Sector and the ATC Chief Executive Officer as the secretary to the Board. The composition of the Board is guided by the provisions of the Company's Articles and Memorandum of Association.

The day to day running of the business of the company is delegated to the Chief Executive Officer who is responsible for establishing and maintaining the company internal control systems so that the objectives of profitable growth and owner value is realized.

Quality Management

The management, through the company's quality manual & policies is committed to operate and continually improve the company quality management system. The management strives to achieve the following quality objectives:

- To provide high quality and up-to-date co-operative education, training, research and consultancy services.
- To meet or exceed customer expectations and necessary requirements, at a price that represents value for money, and to deliver products or services when they need it.
- To continually improve our processes and business results based on measurable and

regularly reviewed quality objectives.

- To continually improve the quality of our products and services and to adopt technological solutions that enhance customer satisfaction.
- To train our employees to empower them to make quality conscious decisions and obtain commitment of all employees in the organization.
- To provide a safe and conducive working environment for all employees, and to maintain a good corporate responsibility.
- To establish and maintain mutually beneficial business relationships with our clients and suppliers.
- To provide adequate resources to establish, maintain, review and continually improve our quality management system.

REPORT OF THE DIRECTORS

The Directors submit their report together with the audited financial statements for the year ended June 30, 2019 which show the state of the ATC's affairs.

Principal activities

The principal activity of the ATC is to conduct training and consultancy services to governmental and non-governmental organizations such as co-operative movement and the associated sectors of the economy, farmers and their associations, small and medium enterprises, Development Partners, Community Based Organizations and other related clientele.

Results

The results of the ATC for the year ended June 30, 2019 are set out on page 1. Below is a summary of the profit / loss made during the year.

Dividends

Since ATC is formed through Guarantee, it does not declare dividends.

Directors

Members of the Board of Directors who served during the year are shown on page vii in accordance with Regulation of the ATC's Articles of Association.

Auditors

The Auditor - General is responsible for the statutory audit of ATC in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015

By Order of the Board.



.....
Dr. Moses Gweyi (phd)

Chief Executive Officer

Nairobi

Date: 26th September 2019.

STATEMENT OF DIRECTORS' RESPONSIBILITIES

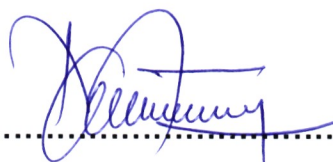
The Kenya Companies Act requires Directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Company as at end of the financial year and of the operating results of the company for that year. It also requires the Directors to ensure that the company keeps proper accounting records that disclose, with reasonable accuracy, the financial position of the Company. The directors are also responsible for safeguarding the assets of the Company.

Directors accept responsibility for the annual financial statements that have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Financial Reporting Standards. The Directors are of the opinion that the financial statements give a true and fair view of the state of the financial affairs of the company. Directors further accept responsibility for the maintenance of accounting records that may be relied upon in the preparation of financial statements, as well as adequate systems of internal financial controls.

Nothing has come to the attention of the Directors to indicate that the company will not remain a going concern for at least the twelve months from the date of this statement.



.....
Prof. Kamau Ngamau (PhD)
Chairman of Board



.....
Dr. Moses Gweyi (PhD)
Chief Executive Officer

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS FOR THE AGRI AND CO-OPERATIVE TRAINING AND CONSULTANCY SERVICES LTD FOR THE YEAR ENDED 30 JUNE 2019.

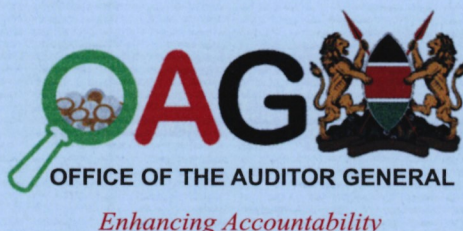
Agri and Co-operative Training and Consultancy Services Ltd. Annual Reports and Financial Statements for the year ended 30 June, 2019

REPORT OF THE AUDITOR GENERAL ON THE FINANCIAL STATEMENTS FOR THE AGRI AND CO-OPERATIVE TRAINING AND CONSULTANCY SERVICES LTD FOR THE YEAR ENDED 30 JUNE 2019.

Agri and Co-operative Training and Consultancy Services Ltd. Annual Reports and Financial Statements for the year ended 30 June, 2019

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON AGRI AND CO-OPERATIVE TRAINING AND CONSULTANCY SERVICES LIMITED FOR THE YEAR ENDED 30 JUNE, 2019

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Agri and Co-operative Training and Consultancy Services Limited set out on pages 1 to 17, which comprise of the statement of financial position as at 30 June, 2019, statement of profit and loss and other comprehensive income, statement of changes in equity, 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 explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Agri and Co-operative Training and Consultancy Services Limited as at 30 June, 2019 and of its financial performance and its cash flows for the year then ended, in accordance with International Financial Reporting Standards and comply with the Kenya Companies Act, 2015 and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Agri and Co-operative Training and Consultancy Services Limited 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.

Emphasis of Matter

Material Uncertainty on Going Concern

As disclosed under Note 1.1(k) to the financial statements, the Company had an accumulated deficit of Kshs.5,078,189 as at 30 June, 2019. The current liability balance of Kshs.10,249,509 exceeds current assets balance of Kshs.8,857,662 by

Report of the Auditor-General on the Financial Statements of Agri and Co-operative Training and Consultancy Services Limited for the year ended 30 June, 2019

Kshs.1,391,847. The Management has attributed the negative working capital to past periods of successive losses. However, Management has indicated that a strategy has been developed to improve the Company's future outlook as exhibited through the analysis of the performance for the last three (3) years to date. The Company has managed to make substantive profit thus reducing the accumulated deficits from Kshs.8,811,823 in 2015/2016 to the current balance of Kshs.5,078,189. The financial statements have therefore, been prepared on the assumption of going concern.

My opinion is however not modified in respect of the matter described above.

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

Budget Control and Performance

The statement of comparison of budget and actual amounts reflects a final income budget and actual income on comparable basis of Kshs.23,239,000 and Kshs.17,922,834 respectively resulting in a shortfall of Kshs.5,316,166 or 23% of the budget. Similarly, the statement reflects final expenditure budget and actual expenditure on comparable basis of Kshs.21,368,867 and Kshs.17,092,503 respectively resulting in a shortfall of Kshs.5,316,166 or 20% of the budget.

The under-funding and under-expenditure have affected the 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, except for the matter 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

Lack of Regional Balance

A review of the Company's staff data as at 30 June, 2019 revealed that one ethnic community accounted for 43% of the Board Members and 50% of other staff. This is

contrary to paragraph 7(2) 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.

The Management is therefore in breach of the law.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and Board of Directors

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

In preparing the financial statements, Management is responsible for assessing the Company'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 liquidate the Company or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. 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 Company to cease to continue as a going concern.
- 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 Company to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

29 January, 2021



**STATEMENT OF PROFIT AND LOSS AND OTHER COMPREHENSIVE INCOME FOR
THE YEAR ENDED 30 JUNE 2019**

	Notes	Kshs	
INCOMES		2018 - 2019	2017 - 2018
Seminar	2	17,871,302	18,995,759
Other	3	51,532	617,105
Total Income		17,922,834	19,612,864
Gross Income		17,922,834	19,612,864
EXPENSES			
Operating Expenses	4	11,197,025	10,452,442
Staff Cost	5	5,284,069	7,526,084
Board Expenses	6	215,000	320,307
AGM Expenses	7	-	208,100
Depreciation charge for the year	8(a)	122,194	154,618
Provisions for Audit Fees	9	208,800	174,000
Financial costs	10	65,415	111,452
Dividends Payable	11	-	-
Tax payable	12	-	-
Total expenses		17,092,503	18,947,004
PROFIT / LOSS		830,331	665,860

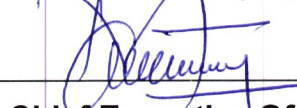
Agri and Co-operative Training and Consultancy Services Ltd. Annual Reports and Financial Statements for the year ended 30 June, 2019

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2019

ASSETS			Ksh	
NON-CURRENT ASSETS			2018 – 2019	2017 - 2018
Property Plant & Equipment's	8(a)		573,943	690,586
			<u>573,943</u>	<u>690,586</u>
CURRENT ASSETS				
Trade & other receivables	13		8,800,458	8,550,238
Cash & Bank Balances	14		57,204	510,588
			<u>8,857,662</u>	<u>9,060,828</u>
TOTAL ASSETS			<u>9,431,605</u>	<u>9,751,412</u>
EQUITY & LIABILITIES				
FUND BALANCES				
General Reserve	15		-5,078,189	-5,908,520
Co-operative University of Kenya Control Account	16		2,870,870	2,870,870
Development Partners Fund Account	17		745,400	745,400
Revaluation Reserve	18		644,015	644,015
			<u>-817,904</u>	<u>-1,648,235</u>
CURRENT LIABILITIES				
Trade & Other Payables	19		10,249,509	11,399,647
			<u>10,249,509</u>	<u>11,399,647</u>
TOTAL EQUITY & LIABILITIES			<u>9,431,605</u>	<u>9,751,412</u>

The financial statements were approved by the Board of Directors on 26th September 2019 and signed on their behalf by:-

Dr. Moses Gweyi (Phd)



Chief Executive Officer

Prof. Kamau Ngamau (PhD)



Board Chairperson

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2019

	Ksh	Ksh	Ksh	Ksh	Ksh	Ksh
	General Reserve	CUK	Development Partners Fund Account	Revaluation Reserve	TOTAL	
2017/2018						
Balance as at 01/07/2016	-6,574,380	2,870,870	745,400	644,015	-2,314,095	
Profit / (Loss) for the year	665,860	-	-	-	665,860	
Balance C / Forward as at 30/06/2017	-5,908,520	2,870,870	745,400	644,015	-1,648,235	
2018/2019						
Balance as at 01/07/2018	-5,908,520	2,870,870	745,400	644,015	-1,648,235	
Profit / (Loss) for the year	830,331	-	-	-	830,331	
Balance C / Forward as at 30/06/2019	-5,078,189	2,870,870	745,400	644,015	-817,904	

STATEMENTS OF CASH FLOWS			
FOR THE YEAR ENDED 30 JUNE 2019			
		Kshs	
CASHFLOW FROM OPERATING ACTIVITIES	Notes	2018 - 2019	2017 - 2018
Profit after tax		830,331	665,860
Adjustment for			
Depreciation	8a	122,194	154,618
Working capital adjustments			
Decrease /(Increase) in account receivables	13	-250,218	-1,832,463
Increase / (Decrease) in account payables	19	-1,150,138	115,234
Net Cash From Operating Activities		<u>-447,831</u>	<u>-896,750</u>
CASH FLOW FROM INVESTING ACTIVITIES			
Increase in capital assets		-5,553	-
Dividend paid		0	-
NET CASH GENERATED / USED IN INVESTING ACTIVITIES		-5,553	-
CASH FLOW FROM FINANCING ACTIVITIES			
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENT		-453,384	-896,750
Opening cash and cash equivalent		510,588	1,407,338
Closing Cash And Cash Equivalent		57,204	510,588

STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THEYEAR ENDED 30 JUNE 2019

	Originalbudget	Adjustment	Finalbudget	Actualon comparable basis	Performance difference	%Difference	Explanation for difference amounts (10% over/ under)
	2018-2019	2018-2019	2018-2019	2018-2019	2018-2019		
	Kshs	Kshs	Kshs	Kshs	Kshs		
INCOME							
Seminar	43,537,967	20,498,967	23,039,000	17,871,303	-5,167,697	-22%	Notall income activities undertaken
Other Income	320,000	120,000	200,000	51,532	-148,468	-74%	We had few activities undertaken to earn other incomes
Total income	43,857,967	20,618,967	23,239,000	17,922,834	-5,316,166	-23%	All income generating activities not undertaken
Expenditure							
Operation cost	28,850,691	16,152,416	12,698,275	11,197,025	-1,569,465	-12%	Some operation activities were not undertaken due to low business
Staff Cost	8,731,382	1,231,382	7,500,000	5,284,069	-2,215,931	-30%	Exit of CEO and BDO long process to replace them
Board Expenses	500,000	150,000	350,000	215,000	-135,000	-39%	Not all board activities were implemented due financial position of the company.
AGM Expenses	700,000	350,000	350,000	-	-350,000	-100%	AGM didn't take place in this financial year
Depreciation	1600,000	1,468,208	131,792	122,194	-9,598	-7%	Some of budget assets were not bought due to financial position.
Audit Fees	150,000	-58,800	208,800	208,800	-	0%	Closed one Account and few transactions.
Financial costs	100,000	-30,000	130,000	65,415	-64,585	-50%	Due to few Generation activities undertaken
Totalexpenditures	39,032,073	17,663,206	21,368,867	17,092,503	-4,275,564	-20%	Income generated planned activities were low.
Surplus	4,825,894	3,699,577	1,870,933	830,331	-1,040,602	-56%	

Budget notes: Provide explanation of differences between actual and budgeted amounts (10% over/ under) Provide an explanation of changes between original and final budget indicating whether the difference is due to reallocations or other causes. Where the total of actual on comparable basis does not tie to the statement of financial performance totals due to differences in accounting basis (budget is cash basis, statement of financial performance is accrual) provide reconciliation.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

1. GENERAL INFORMATION

ATC is established and derives its authority and accountability from company Act. The ATC is wholly owned by the Co-operative University of Kenya and is domiciled in Kenya. Its principal activity is Training, Consultancy and Research.

For Kenyan Companies Act reporting purposes, the balance sheet is represented by the statement of financial position and the profit and loss account by the statement of profit or loss and other comprehensive income in these financial statements

1.1. SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

a. Statement of compliance and basis of preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Financial Reporting Standards (IFRS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the ATC's accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the ATC.

The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (include any other applicable legislation), and International Financial Reporting Standards (IFRS). The accounting policies adopted have been consistently applied to all the years presented.

b. Property Plant & Equipment

Property plant & equipment is stated at cost less accumulated depreciation. Depreciation is calculated using reducing balance method in all categories of assets and the applied depreciation rate is as shown below;

○ Motor Vehicles	25%
○ Furniture & Fittings	12.5%
○ Computers & Office Machines	33.3%
○ Loose Tools	33.3%

c. Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. These are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year end. Bad debts are written off after all efforts at recovery have been exhausted.

d. Revenue Recognition

Revenue is recognized on accrual basis in accordance with international financial reporting standards. Revenue is recognized at the fair value of consideration received or expected to be received in the ordinary course of the ATC's activities, net of value-added tax (VAT), where applicable. Grants received from: Sacco Society Regulatory Authority for support of launching Sacco Trainings, ACDI/VOCA for support of Co-operative Information Resource Centre and support from CUK for 6 months' rent are all recognized as income since they are not of capital nature.

e. Cash & Cash Equivalent

For purpose of cash flow statement, cash and cash equivalent comprises of cash at hand and deposit held with banks.

f. Comparatives

Where applicable comparative figures have been provided

g. Taxation

Current income tax assets and liabilities for the current and prior periods are measured at the amount expected to be recovered from or paid to the tax authorities. The tax rates and tax laws used to compute the amount are those that are enacted or substantially enacted as at the reporting date. Current income tax relating to items recognized directly in equity is recognized in equity and not in the income statement.

Deferred income tax is provided using the liability method on temporary differences at the reporting date between the tax bases of assets and liabilities and their carrying amounts for financial reporting purposes.

h. Trade and other payables

Trade and other payables are non-interest bearing and are carried at amortized cost, which is measured at the fair value of contractual value of the consideration to be paid in future in respect of goods and services supplied, whether billed to the ATC or not, less any payments made to the suppliers.

i. Exchange rate differences

The accounting records are maintained in the functional currency of the primary economic environment in which the ATC operates, Kenya Shillings. Transactions in foreign currencies during the year/period are translated into the functional currency using the exchange rates prevailing at the dates of the transactions or valuation where items are re-measured. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in profit or loss

j. Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2019.

k. Going Concern

The accompanying financial statements have been prepared based on the principals of a going concern. As of 30 June 2019, the Company had an accumulated deficit of Kshs (5,078,189) arising from periods of successive losses and negative working capital of Kshs.1,391,847, however the company has managed to record improved performance by recording a profit of Kshs 830,331 from Kshs 665,860 made last financial year 30th June 2018. The performance was attributed to challenging business environment including the departure of long serving CEO Mr Migwi and Business Development Officer whose replacement process took longer than expected.

In order to improve the future outlook, the company will undertake the following measures and strategies:

- I. Reorganization of the business model for more income generation on both training and Consultancy
- II. Achieving cost leadership through business efficiency.
- III. Revamping of training and consultancies through concerted marketing initiatives.
- IV. Collaborative and partnership initiatives with former Partners like GIZ and USAID
- V. Creating synergies and leveraging on the existing partnership/MOU's created by the Co-operative University.

Conclusion

With such changes, the company is expected to make a profit of at least Ksh4,000,000 by the end of the financial year (30th June, 2020).

2. Seminar Income

Details	2018- 2019	2017- 2018
Training Income	9,650,220	12,073,990
Consultancy Income	8,221,082	6,183,231
Project Income	-	738,538
TOTAL	17,871,302	18,995,759

3. Other Income

INCOMES	2018 - 2019	2017-2018
Experts Subscription Fee Income	40,000	70,000
Foreign Exchange Gain	11,532	547,105
	51,532	617,105

4. Operating Expenses

EXPENSES	2018 - 2019	2017 - 2018
Direct Expenses - Seminar Expenses	8,609,265	7,978,180
Motor Vehicle Running Cost	109,862	108,029
Office Administration Expenses	984,997	672,335
Marketing and Promotions	266,470	387,555
General Repairs & Maintenance	26,431	38,243
Provision For Bad Debt	-	68,100
Rent & Water	1,200,000	1,200,000
Total Expenses	11,197,025	10,452,442

5. Staff Cost

DETAILS	2018 - 2019	2017 - 2018
Salaries and Wages	4,609,257	6,379,692
Gratuity	508,476	1,044,944

Leave Allowance provision	130,048	101,448
Recruitment and Hiring Cost	36,288	-
Total	5,284,069	7,526,084

6. Board Expenses

Details	2018- 2019	2017- 2018
Sitting Allowance	215,000	265,000
Travelling Allowance	-	39,000
Others (Tea & Snacks, Lunch, Stationeries and secretariat)	-	16,307
Total	215,000	320,307

7. AGM Expenses

Details	2018 - 2019	2017 - 2019
Others (Tea & Snacks, Lunch, Stationeries and secretariat)	-	48,950
Share holder allowances	-	159,150
	-	208,100

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

8a. Property Plant and Equipment

DETAILS	MOTOR VEHICLES		EQUIPMENTS		COMPUTER & OFFICE ELECTRONICS		FURNITURE & FITTINGS		LOOSE TOOLS		TOTAL
	Ksh	%	Ksh	%	Ksh	%	Ksh	%	Ksh	%	
COST / VALUATION											
As at 01/07/2018	980,700	25.0%	603,080	12.5%	2,009,000	33.3%	845,635	12.5%	136,567	33.3%	4,574,98
ADDITIONS-March 2019											5,55
As at 30/06/2019	980,700		603,080		2,009,000		845,635		142,120		4,580,53
DEPRECIATION											
As at 01/07/2018	793,229		388,735		1,955,090		613,696		133,648		3,729,77
Charge for the year	46,868		26,793		17,952		28,992		1,588		122,194
As at 30/06/2019	840,096		415,526		1,973,042		642,688		135,234		4,006,58
NET BOOK VALUE											
As at 30/06/2019	140,603		187,553		35,958		202,947		6,883		573,943
As at 01/07/2018	187,471		214,346		53,910		231,939		2,919		690,586

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2019

8b. Property Plant and Equipment

DETAILS	MOTOR VEHICLES	EQUIPMENTS	COMPUTER & OFFICE ELECTRONICS	FURNITURE & FITTINGS	LOOSE TOOLS	TOTAL
	Ksh 25.0%	Ksh 12.5%	Ksh 33.3%	Ksh 12.5%	Ksh 33.3%	Ksh
COST /VALUATION						
As at 01/07/2017	980,700	603,080	2,009,000	845,635	136,567	4,574,982
As at 30/06/2018	980,700	603,080	2,009,000	845,635	136,567	4,574,982
DEPRECIATION						
As at 01/07/2017	730,738	358,113	1,928,176	580,562	132,190	3,729,779
Charge for the year	62,491	30,621	26,914	33,134	1,458	154,618
As at 30/06/2018	793,229	388,734	1,955,090	613,696	133,648	3,884,397
NET BOOK VALUE						
As at 30/06/2018	187,472	214,346	53,910	231,939	2,919	690,586
As at 01/07/2017	249,962	244,967	80,824	265,073	4,377	842,203



9. Provision for Audit Fee

DETAILS	2018 – 2019	2017 - 2019
Provision for Audit Fee (VAT exclusive)	208,800	174,000
TOTAL	208,800	174,000

As an expense provision for audit fee has been provided for as Ksh 208,800 inclusive of VAT.

10. Financial Costs

DETAILS	2018 - 2019	2017 - 2018
Bank charges and interests	65,415	111,452

11. Dividends Payable

Since ATC is formed under Guarantee, it does not declare dividends

12. Tax Payable

DETAILS	2018 - 2019	2017 - 2018
Profit / (Loss) for the year	830,331	650,468
Less adjustment for loss B/F	(26,254,629)	(26,905,097)
Add: Disallowable		
Depreciation	122,194	154,618
Less Allowable		
Wear and tear	122,194	154,618
Taxable profit / (Loss)	(25,424,298)	(26,254,629)
Tax at Applicable rate (30%)	-	-

13. Trade & Other Receivables

DETAILS	2018 - 2019	2017 - 2018
Seminar Receivables	7,114,305	7,266,500
Provision for Bad Debts	(384,492)	(384,492)
Deposits paid	14,138	14,138
Staff Debtors	18,085	18,085
Unaccounted imprest	-	85,700
Corporate Tax paid in advance	2,038,422	1,550,307
Total	8,800,458	8,550,238

14. Cash & Cash Equivalent

DETAILS	2018 - 2019	2017 - 2018
Cash at Bank		
Kenya Commercial Bank Account	29,272	375,850
Kenya Commercial Bank Privilege Account	15,426	114,128
Co-operative Bank Of Kenya (USD 80.83 @ ksh 102.2983)	8,268	15,364
Cash at Hand Office	4,238	5,246
TOTAL	57,204	510,588

15. General Reserve

DETAILS	2018 - 2019	2016 - 2017
Balance B / Forward	(5,908,520)	(6,574,380)
Adjustments		
Profit / (Loss) for the year	830,331	665,860
Balance C / Forward	(5,078,189)	(5,908,520)

16. Co-operative University of Kenya Control Account

This refers to the net of assets and liabilities that the company had when it started to prepare financial statements independently, which was credited to Co-operative University of Kenya Control Account as Capital.

DETAILS	2018- 2019	2017- 2018
Balance C/F	2,870,870	2,870,870
TOTAL	2,870,870	2,870,870

17. Development Partners Fund Account

This refers to Capital grants received which cannot be written off immediately.

DETAILS	2018 - 2019	2017 - 2018
Balance C/F	745,400	745,400
TOTAL	745,400	745,400

18. Revaluation Reserve

DETAILS	2018-2019	2017-2018
Revaluation A/c	644,015	644,015

19. Trade & Other Payables

DETAILS	2017 - 2018	2016 - 2017
Trade Payables	4,666,013	5,552,746
Other Payables		
Payments Received in Advance / Refundable Deposit Received	12,485	12,485
Provisions For Audit Fees	484,636	174,000
Provisions for Gratuities Payable	508,476	1,754,339
Provisions for Rent and water	3,600,000	2,650,000
Provision for Staff Leave Allowance	130,048	101,448
Withholding Tax Liability	374,262	359,043
Paymaster General	473,589	379,458
Leadership for Change Grant Fund	-	416,128
TOTAL	10,249,509	11,399,647

NINETY- ONE (91) REPORTS OF THE AUDITOR-GENERAL ON DONOR FUNDED PROJECTS FOR THE YEAR ENDED 30 JUNE, 2020

IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

1. Report of the Auditor-General on Kenya Development Response to Displacement Impacts Project (IDA Credit No.6021-KE) for the year ended 30 June, 2020 - Executive Office of the President, Cabinet Affairs
2. Report of the Auditor-General on Small-Scale Irrigation and Value Addition Project (ADF Loan No.2000130014530 and Grant No.5570155000751) for the year ended 30 June, 2020 - State Department for Crop Development and Agricultural Research
3. Report of the Auditor-General on National Agricultural and Rural Inclusive Growth Project (IDA Credit No.5900-KE) for the year ended 30 June, 2020 – Ministry of Agriculture, Livestock, Fisheries and Co-operatives
4. Report of the Auditor-General on Kenya Climate Smart Agriculture Project (IDA Credit No.5945-KE) for the year ended 30 June, 2020 – Ministry of Agriculture, Livestock, Fisheries and Co-operatives
5. Report of the Auditor-General on Kenya Marine Fisheries and Socio-Economic Development Project (IDA Credit No. V1310-KE) for the year ended 30 June, 2020 – State Department for Fisheries, Aquaculture and the Blue Economy
6. Report of the Auditor-General on Capacity Development Project for Enhancement of Rice Production in Irrigation Schemes in Kenya- (Project Grant/Credit No: 1161001009) for Seventeen Months Period ended 30 June, 2020 – State Department for Crops Development and Agricultural Research
7. Report of the Auditor-General on Supporting Agricultural Input and Output Marketing Policy and Regulatory Reforms to Improve the Enabling Business Environment for Agriculture in Kenya Project (AGRA Grant No. 2018 KE 005) for the year ended 30 June, 2020 – Ministry of Agriculture, Livestock, Fisheries and Co-operatives
8. Report of the Auditor-General on Enable Youth Kenya Program – (ADF Loan No. 2100150038895) for the year ended 30 June, 2020 – State Department for Crop Development and Agricultural Research

NINETY- ONE (91) REPORTS OF THE AUDITOR-GENERAL ON DONOR FUNDED PROJECTS FOR THE YEAR ENDED 30 JUNE, 2020

IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

9. Report of the Auditor-General on Aquaculture Business Development Programme (IFAD Loan No.2000002052) for the year ended 30 June, 2020- State Department for Fisheries, Aquaculture and the Blue Economy
10. Report of the Auditor-General on Agricultural Sector Development Support Programme II (SIDA Grant No. 51110109) for the year ended 30 June, 2020- Ministry of Agriculture, Livestock, Fisheries and Co-operatives
11. Report of the Auditor-General on Drought Resilience and Sustainable Livelihoods Programme (ADF Loan No. 2100150028345) for the year ended 30 June, 2020 – State Department for Crop Development and Agricultural Research
12. Report of the Auditor-General on Kenya Cereal Enhancement Programme - Climate Resilient Agricultural Livelihood Window (EU Grant No.200000623 EU, Grant No.2000001522, IFAD No. Loan 2000001121, and ASAP Grant No.2000001122) for the year ended 30 June, 2020 – State Department for Crops Development and Agriculture Research
13. Report of the Auditor-General on Rice Based Market Oriented Agricultural Promotion Project for the year ended 30 June, 2020 – State Department for Crop Development and Agricultural Research
14. Report of the Auditor-General on Strengthening Fertilizer Quality and Regulatory Standards in Kenya Project (AGRA Grant No. 2013 Ship 001) for the year ended 30 June, 2020 - State Department for Crop Development and Agricultural Research
15. Report of the Auditor-General on Regional Pastoral Livelihoods Resilience Project (IDA Credit No. KE 53880-KE) for the year ended 30 June, 2020 – Ministry of Agriculture, Livestock, Fisheries and Co-operatives
16. Report of the Auditor-General on Instruments for Devolution Advice and Support Project - Grant No.KE/FED/024/230 for the year ended 30 June, 2020 – State Department for Devolution
17. Report of the Auditor-General on Kenya Symbiocity Programme-Grant No.51110060 for the year ended 30 June, 2020 - Council of Governors

NINETY- ONE (91) REPORTS OF THE AUDITOR-GENERAL ON DONOR FUNDED PROJECTS FOR THE YEAR ENDED 30 JUNE, 2020

IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

18. Report of the Auditor-General on Coordination of Population Policy Implementation Project (UNFPA Project No. KEN08POP) for the year ended 30 June, 2020 – National Council for Population and Development
19. Report of the Auditor-General on Kenya Youth Employment and Opportunities Project (IDA Credit No. 5812-KE) for the year ended 30 June, 2020- State Department for Youth
20. Report of the Auditor-General on Kenya Primary Education Development Project (Grant No. Tfo18863) for the year ended 30 June, 2020 – Ministry of Education – State Department for Early Learning and Basic Education
21. Report of the Auditor-General on Secondary Education Quality Improvement Project (Credit No.6138 – KE) for the year ended 30 June, 2020 – Ministry of Education - State Department for Early Learning and Basic Education
22. Report of the Auditor-General on East Africa Skills for Transformation and Regional Integration Project (EASTRIP) IDA Loan Credit No.6334-Ke for Nine (9) Months Period ended 30 June, 2020 – Ministry of Education - State Department for Vocational and Technical Training
23. Report of the Auditor General on Establishment of Kenya Advanced Institute of Science and Technology (KAIST) Project No. KEN-4 for the year ended 30 June, 2020 - Ministry of Education- State Department for University Education
24. Report of the Auditor-General on Eastern and Southern Africa Higher Education Centers of Excellence (Ace II) Project (Credit No. 5798-KE) for the year ended 30 June, 2020 - Ministry of Education - State Department for University Education
25. Report of the Auditor-General on GoK/Unicef Education for Young People Programme for the year ended 30 June, 2020 – Ministry of Education - State Department for Early Learning and Basic Education
26. Report of the Auditor-General on Support to Enhancement of Quality and Relevance in Higher Education, Science and Technology Project (ID No. P-KE-IAD-001 - Loan Agreement No.2100150027993) for the year ended 30 June, 2020 - State Department for University Education

NINETY- ONE (91) REPORTS OF THE AUDITOR-GENERAL ON DONOR FUNDED PROJECTS FOR THE YEAR ENDED 30 JUNE, 2020

IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

- 27.** Report of the Auditor-General on Kenya Italy Debt for Development Program (KIDDP) for the year ended 30 June, 2020 – Ministry of Education – State Department for Vocational and Technical Training
- 28.** Report of the Auditor-General on Support to Technical Vocational Education and Training for Relevant Skills Development Project - Phase II (Loan No.2100150033295) for the year ended 30 June, 2020 - State Department for Vocational and Technical Training
- 29.** Report of the Auditor-General on Secondary Education Quality Improvement Project (IDA Credit No.6138-Ke) for the year ended 30 June, 2020 - Teachers Service Commission
- 30.** Report of the Auditor-General on Upper Tana Catchment Natural Resources Management Project IFAD Loan No.1-867-KE and Spanish Trust Fund Loan No.1-E-8-KE – Ministry of Water, Sanitation and Irrigation for the year ended 30 June, 2020
- 31.** Report of the Auditor-General on Coastal Region Water Security and Climate Resilience Project (IDA Cr. No.5543-Ke) for the year ended 30 June, 2020 – Ministry of Water, Sanitation and Irrigation
- 32.** Report of the Auditor-General on Kenya Italy Debt for Development Programme for the year ended 30 June, 2020 – Ministry of Water, Sanitation and Irrigation
- 33.** Report of the Auditor-General on Kenya Water Security and Climate Resilience Project (IDA Cr. No. 5268/5674-KE and Grant No. TFOA0761A) for the year ended 30 June, 2020 – Ministry of Water, Sanitation and Irrigation
- 34.** Report of the Auditor-General on Thwake Multi-Purpose Water Development Program Phase I (AFDB Loan No. 2100150029993, No. 2000200003351 and No. 5050200000501; and AfDB Grant No. 2100155025973) for the year ended 30 June, 2020 - Ministry of Water, Sanitation and Irrigation
- 35.** Report of the Auditor-General on Water and Sanitation Development Project (IDA Cr. No.6029/6030-KE) for the year ended 30 June, 2020 – Ministry of Water, Sanitation and Irrigation

NINETY- ONE (91) REPORTS OF THE AUDITOR-GENERAL ON DONOR FUNDED PROJECTS FOR THE YEAR ENDED 30 JUNE, 2020

IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

36. Report of the Auditor-General on Kenya Off-Grid Solar Access Project for Underserved Counties (IDA Cr. No. 6135-KE) for the year ended 30 June, 2020 - Ministry of Energy
37. Report of the Auditor-General on Kenya Electricity Modernization Project (IDA Cr. No. 5587 KE) for the year ended 30 June, 2020 - Ministry of Energy
38. Report of the Auditor-General on Kenya Petroleum Technical Assistance Project (IDA Credit No.5526-KE and Grant No. TFOA 3418) for the year ended 30 June 2020 – State Department for Petroleum
39. Report of the Auditor-General on Sound Chemicals Management Mainstreaming and Upops Reduction in Kenya Project (Grant No. 99820) for the year ended 30 June, 2020 - Ministry of Environment and Forestry
40. Report of the Auditor-General on System for Land Based Emissions and Estimation in Kenya (SLEEK) Project for the year ended 30 June, 2020 - Ministry of Environment and Forestry
41. Report of the Auditor-General on Green Growth and Employment Thematic Programme (GGETP) – Danish Embassy File No.2015-39790 for the year ended 30 June, 2020 - Ministry of Environment and Forestry
42. Report of the Auditor-General on National Action Plan on Artisanal Small – Scale Gold Mining No. AFR/NAP ASGM Project/C/10-2016 for the year ended 30 June, 2020 - Ministry of Environment and Forestry
43. Report of the Auditor-General on Institutional Strengthening of the Ozone Depleting Substances Project (UNEP Project Account No. UNEP/KEN/SEV/80/INS/63) for the year ended 30 June, 2020 - Ministry of Environment and Forestry
44. Report of the Auditor-General on Kenya Industry and Entrepreneurship Project (Credit No. 6268-KE) for the year ended 30 June, 2020 - Ministry of Industrialization, Trade and Enterprise Development

NINETY- ONE (91) REPORTS OF THE AUDITOR-GENERAL ON DONOR FUNDED PROJECTS FOR THE YEAR ENDED 30 JUNE, 2020

IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

- 45.** Report of the Auditor-General on National Safety Net Programme - IDA Credit No.5287 - for the year ended 30 June, 2020 – State Department for Social Protection
- 46.** Report of the Auditor-General on Kenya Social and Economic Inclusion Project IDA Cr No. 6348-KE and Gr No. TF0A 9527 for the year ended 30 June, 2020 – State Department for Social Protection
- 47.** Report of the Auditor-General on Judicial Performance Improvement Project (IDA Credit No.5181- KE) for the year ended 30 June, 2020
- 48.** Report of the Auditor-General on Kenya Youth Employment Opportunity Project (Cr. No.5812-KE) for the year ended 30 June, 2020 - State Department for Labour
- 49.** Report of the Auditor-General on Covid-19 Emergency Response Project (Credit No.6598-Ke) for the three (3) months' period ended 30 June, 2020 – Ministry of Health
- 50.** Report of the Auditor-General on East Africa's Centre of Excellence for Skills and Tertiary Education in Biomedical Sciences – Phase 1 (Loan No.2100150031997) Project for the year ended 30 June, 2020 – Ministry of Health
- 51.** Report of the Auditor-General on Global Fund HIV AIDS Program (Grant No. KEN-H-TNT GA 1547) for the year ended 30 June, 2020 -Ministry of Health
- 52.** Report of the Auditor-General on Global Fund Tuberculosis Grant Programme (Grant NO.KEN-T-TNT-854 and KEN-T-TNT-1548) for the year ended 30 June, 2020 – Ministry of Health
- 53.** Report of the Auditor-General on Support of the Health Financing Strategy - Output Based Approach (OBA) Programme (Credit No. 201065853) for the year ended 30 June, 2020 - Ministry of Health
- 54.** Report of the Auditor-General on Transforming Health Systems for Universal Care (THS-UC) Project Grant IDA Credit No.5836-KE, TFOA2561 and TFOA2792 for the year ended 30 June, 2020 – Ministry of Health

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IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

- 55.** Report of the Auditor-General on Kenya Health Sector Support (EMMS) Project (IDA Credit No.4771 and No. 50340 – KE) for the year ended 30 June, 2020 – Ministry of Health
- 56.** Report of the Auditor-General on Health Sector Support Project - Health Sector Services Fund (Grant No.4771-KE and TF-16027) for the year ended 30 June, 2020 – Ministry of Health
- 57.** Report of the Auditor-General on East Africa Public Health Laboratory Networking Project (EAPHLN) Credit No.5616-KE for the year ended 30 June, 2020 – Ministry of Health
- 58.** Report of the Auditor-General on Global Fund – Expanding HIV Prevention, Care and Treatment Services to Reach Universal Access (80% Coverage) to Reduce Both Incidence and Associated Impact Program (Grant No. KEN-H-MOF/KEN-H-TNT No.853) for the year ended 30 June, 2020 - Ministry of Health
- 59.** Report of the Auditor-General on Global Fund - Malaria Round 10 Project Grant No. KEN-011-G13-M and No. KEN-M-TNT-1546 for the year ended 30 June, 2020 – Ministry of Health
- 60.** Report of the Auditor-General on Health Sector Support Project – Swap Secretariat (IDA Cr. No. 4771-KE and Cr. No.5367-KE) for the year ended 30 June, 2020 - Ministry of Health
- 61.** Report of the Auditor-General on the United Nations Population Fund (UNFPA) 9th Country Programme for Kenya for the year ended 30 June, 2020 – Ministry of Health
- 62.** Report of the Auditor-General on Support of the Health Care Financing Strategy - Reproductive Health - Output Based Approach (RH-OBA) Project (Credit BMZ No. Kenya 201065853) for the year ended 30 June, 2020 – Ministry of Health
- 63.** Report of the Auditor-General on Support to the Attainment of Vision 2030 Through Devolved Land Reforms in Community Lands of Kenya Project No. GCP/KEN/085/EC (Letter of Agreement 2018/001) for the year ended 30 June, 2020 – National Land Commission

NINETY- ONE (91) REPORTS OF THE AUDITOR-GENERAL ON DONOR FUNDED PROJECTS FOR THE YEAR ENDED 30 JUNE, 2020

IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

64. Report of the Auditor-General on Kimira Oluch Smallholder Farm Improvement Project (ADF Loan No. 2100150012296) for the year ended 30 June, 2020 – State Department for Regional and Northern Corridor Development
65. Report of the Auditor-General on Lake Victoria Environmental Management Project Phase III (LVEMP III) Project Preparatory Advance No. V1570 – KE) for the year ended 30 June, 2020 – Ministry of Environment and Forestry
66. Report of the Auditor-General on Smallholder Dairy Commercialization Programme (IFAD Loan No. 678-KE and Grant No. 815-KE) for the Nine Months' Period ended 31 March, 2020
67. Report of the Auditor-General on Infrastructure Finance and Public Private Partnership Project - IDA Credit No. 5157-KE for the year ended 30 June, 2020 – The National Treasury
68. Report of the Auditor-General on Micro Finance Sector Support Credit Project (Credit No. CKE 3004 01E and CKE 6010 01E) for the year ended 30 June, 2020 – The National Treasury
69. Report of the Auditor-General on Public Financial Management Reforms Program (Credit No.6133-KE) for the year ended 30 June, 2020 – The National Treasury
70. Report of the Auditor-General on Programme for Rural Outreach of Financial Innovations and Technologies (Profit) (IFAD Loan No.814-KE and Grant No.1218-KE) for the year ended 30 June, 2020 -The National Treasury
71. Report of the Auditor-General on Study and Capacity Building Fund Project (Credit No. CKE 6015 01K) for the year ended 30 June, 2020 – The National Treasury
72. Report of the Auditor-General on Technical Support Programme (Financing Agreements No. KE/FED/2009/021421; No. KE/FED/023-733 and No. KE/FED/037-941) for the year ended 30 June, 2020 – The National Treasury

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IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

- 73.** Report of the Auditor-General on Financing Locally-Led Climate Action Program (Preparation Advance No. IDA V319-KE) for the Three (3) Months Period ended 30 June, 2020 - The National Treasury
- 74.** Report of the Auditor-General on Financial Sector Support Project (IDA Credit No. 5627-KE) for the year ended 30 June, 2020– The National Treasury
- 75.** Report of the Auditor-General on Global Fund Programmme - To Accelerate the Reduction of TB, Leprosy and Lung Disease Burden Through Provision of People Centered, Universally Accessible, Acceptable and Affordable Quality Services in Kenya (Grant No. KEN-T-TNT 1548) for the year ended 30 June, 2020 – The National Treasury
- 76.** Report of the Auditor-General on Additional Financing for the Infrastructure Finance and Public Private Partnership Project (IDA Credit No. 6121-KE) for the year ended 30 June, 2020 – The National Treasury
- 77.** Report of the Auditor-General on to Reduce Morbidity and Mortality Caused by Malaria in the Various Epidemiological Zones by two thirds of the 2015 Level by 2020 Program-Grant Agreement-KEN-M-TNT No.1546 for the year ended 30 June, 2020 – The National Treasury
- 78.** Report of the Auditor-General on Global Fund Program -To Contribute to Achieving Vision 2030 Through Universal Access to Comprehensive HIV Prevention, Treatment and Care Project - KEN-H-TNT, GA No. 1547 for the year ended 30 June, 2020 – The National Treasury
- 79.** Report of the Auditor-General on Technical Assistance to Enhance the Capacity of the President’s Delivery Unit (ADB Grant No.5500155012902) for the year ended 30 June, 2020 – The Presidency
- 80.** Report of the Auditor-General on East Africa Skills for Transformation and Regional Integration Project (Credit No. 6334-KE) for the year ended 30 June, 2020 – State Department for Infrastructure
- 81.** Report of the Auditor-General on East Africa Trade and Transport Facilitation Project (MOT/KRC Component) Credit No.4148-KE and Credit No. 4977-KE for the year ended 30 June, 2020 – State Department for Transport

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IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

- 82.** Report of the Auditor-General on Kenya Transport Sector Support Project (IDA Credit No. 4926-KE and No. 5410-KE (Component B1 Support to Ministry of Roads) for the year ended 30 June, 2020 – State Department for Infrastructure
- 83.** Report of the Auditor-General on National Urban Transport Improvement Project (Ida Credit No. 5140-KE) for the year ended 30 June, 2020 – State Department for Infrastructure
- 84.** Report of the Auditor General on Kenya Informal Settlement Improvement Project No. P113542 for the year ended 30 June, 2020 - State Department for Housing and Urban Development
- 85.** Report of the Auditor-General on Nairobi Metropolitan Services Improvement Project (IDA Credit No. 5102-KE) for the year ended 30 June, 2020 - State Department for Housing and Urban Development
- 86.** Report of the Auditor General on Kenya Transport Sector Support Project Credit No. 4926-KE and No. 5410-KE (Mot Component) for the year ended 30 June, 2020 – State Department for Transport
- 87.** Report of the Auditor General on East Africa Trade and Transport Facilitation Project IDA Credit No. 4148-KE and Credit No. 4977-KE (Mot Component) for the year ended 30 June, 2020 - State Department for Transport
- 88.** Report of the Auditor-General on Northern Corridor Transport Improvement Project Credit No. 3930-KE (Mot Component) for the year ended 30 June, 2020 – State Department for Transport
- 89.** Report of the Auditor-General on National Urban Transport Improvement Project Credit No. 5140- KE (Mot Component) for the year ended 30 June, 2020 – State Department for Transport
- 90.** Report of the Auditor-General on Eastern Africa Regional Transport, Trade and Development Facilitation Project (IDA Credit No.5638-KE) for the year ended 30 June, 2020 - State Department for Infrastructure

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IMPLEMENTING AGENCIES: MINISTRIES, DEPARTMENTS AND AGENCIES (MDAs)

91. Report of the Auditor-General on Kenya Urban Support Program (IDA Credit No.6134-KE) for the year ended 30 June, 2020 – State Department for Housing and Urban Development

