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REPORT

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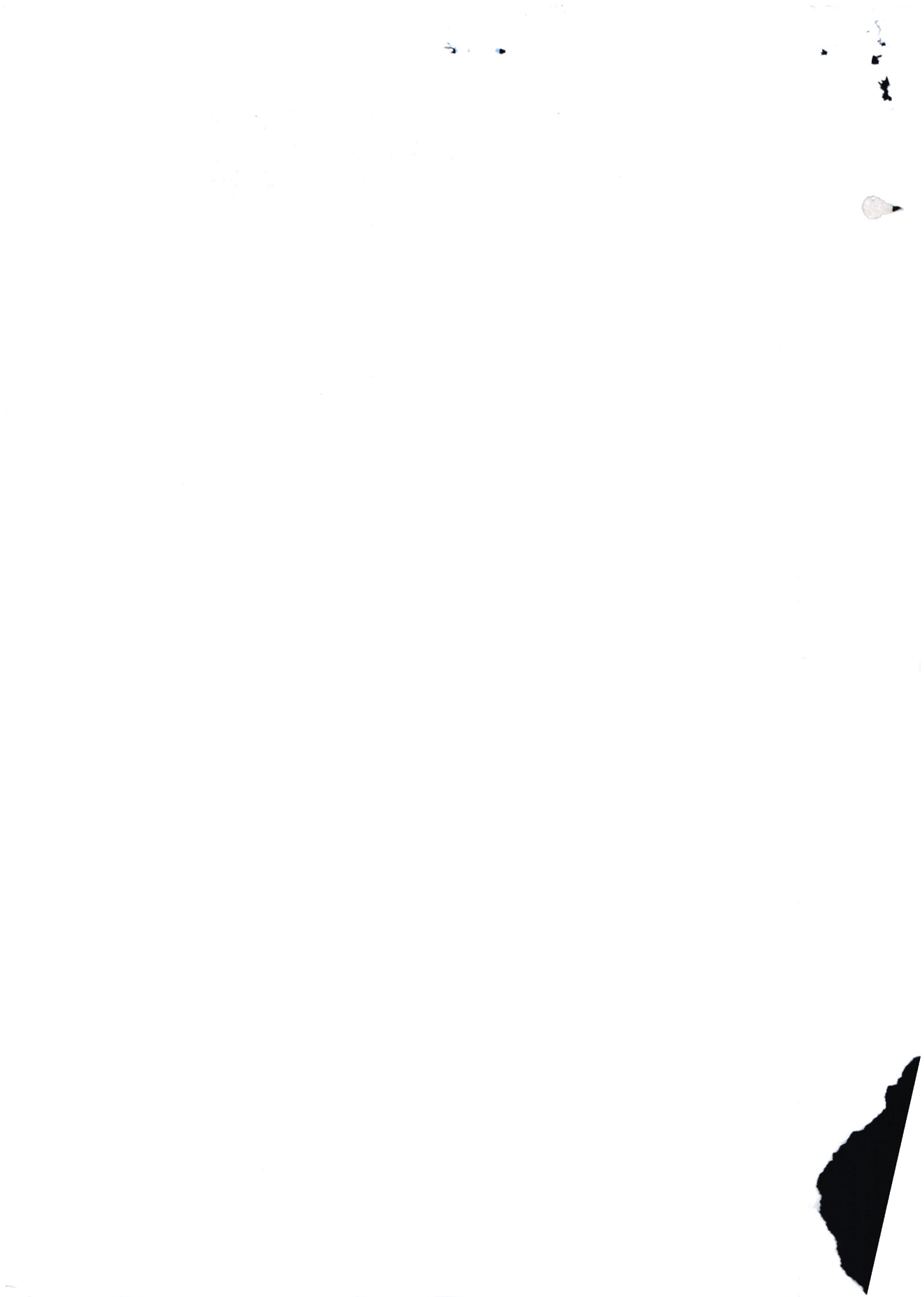
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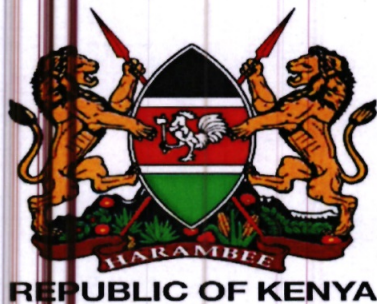
ON

**NATIONAL INFORMATION PLATFORM
FOR FOOD SECURITY AND NUTRITION
PROJECT (CREDIT NO. FOOD/2017/393-022)**

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

**KENYA NATIONAL
BUREAU OF STATISTICS**





REPUBLIC OF KENYA



KNBS
KENYA NATIONAL
BUREAU OF STATISTICS
Keeping you informed

PROJECT NAME: National Information Platform for Food Security and Nutrition

IMPLEMENTING ENTITY: Kenya National Bureau of Statistics

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

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 Standard (IPSAS)

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1. Acronyms and Definition of Terms

| | |
|----------------|------------------------------------------------------|
| CBK | Central Bank of Kenya |
| ICPAK | Institute of Certified Public Accountants of Kenya |
| IMF | International Monetary Fund |
| IPSAS | International Public Sector Accounting Standards |
| NT | National Treasury |
| PFM | Public Finance Management. |
| PSASB | Public Sector Accounting Standards Board |
| WB | World Bank |
| UNFPA | United Nations Population Fund |
| Comparative FY | Financial year preceding the current financial year. |

2. Project Information and Overall Performance

2.1 Name and registered office

Name:

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

Objective

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

Address

The project headquarters offices are Nairobi (city), Nairobi City County, Kenya.

The address of its registered office is: **Real Towers Building, Hospital Road, Upperhill**

Contacts: The following are the project contacts

P.O. Box 30266 -00100 Nairobi, Kenya

Telephone: (254)-20-2911000/2911001

E-mail: info@knbs.or.ke

Website: www.knbs.or.ke

Project information and overall performance (continued)

2.2 Project Information

| | |
|----------------------------|--------------------------------|
| Project Start Date: | 1 st August 2019 |
| Project End Date: | 31 st December 2024 |
| Project Manager: | Mr. James Gatungu |
| Project Sponsor: | European Union |

2.3 Project Overview

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

| | |
|------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | National Information Platform for Food Security and Nutrition (NIPFN) is a country-led and country-owned platform that aims to facilitate multi-sectoral and multi-stakeholder dialogue on food security and nutrition by supporting the use of existing information and data to develop or refine policies and programmes. |
| Current situation that the project was formed to intervene | The project was formed to intervene in the following areas: (i) Lack of a repository for multi-sectoral datasets to create and operate an information platform for nutrition. (ii) Low capacity to monitor national objectives on preventing under-nutrition and monitoring nutrition investments (iii) Limited capacity of policy makers and programme planners to make better use of evidence based policy making processes. |
| Project Duration | The project started on 1 st August 2019 and is expected to run until 31 st December 2024. |

2.4 Bankers

The following is the banker for the current year:

- (i) Kenya Commercial Bank – Moi Avenue Branch – Account Number 12408757111, whose address is as indicated below:

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

2.5 Independent Auditor

The project is audited by ***The Office of the Auditor General, Anniversary Towers 3rd Floor, P.O. Box 30084-00100 Nairobi.***

Project information and overall performance (continued)

2.6 Roles and Responsibilities

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

| Names | Title designation | Key qualification | Responsibilities |
|----------------------|-------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| James Theuri Gatungu | Project Manager NIPFN Project | <ul style="list-style-type: none"> • Master of Arts (Economic Policy Management) • Bachelor of Science in Statistics and Computer Science • Various management and statistical related courses. • Course on Strategic Leadership Development Programme | <ul style="list-style-type: none"> • Monitor project activities implementation against the proposed work plan, and monitoring achievements against planned milestones and deliverables; • Managing finances and accounting for the project funds in accordance with the financial guidelines issued by the Government of Kenya and the Delegation of the European Union; • Managing information related to the project and disseminating it to the project stakeholders; • Liaising with the project partners and the funding agency to monitor project activities and expenditures; • Collating information from partners, Organizing and finalizing project reports; • Organizing various committees' meetings |
| Samuel Kipruto | Senior Data Analyst | <ul style="list-style-type: none"> • Bachelor of science in Statistics • Master of Arts in Economic Policy Management • Course on Strategic Leadership Development | <ul style="list-style-type: none"> • Mapping of sources of data of interest to the NIPFN • Identifying the relevant/suitable data to the analysis proposed by stakeholders • Defining the principles for sharing and using the collected data using the KNBS regulations as well development MoUs |

*National Information Platform for Food Security and Nutrition Project
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| Names | Title designation | Key qualification | Responsibilities |
|-------------------------------------------------------------------------|----------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | Programme | <ul style="list-style-type: none"> • Building capacity for data analysing within the data analysis unit and government staff • Creating a centralised repository for data relevant to NIPFN and defining mode of operation • Writing of reports from the analyzed data |
| Lillian Wambui Odhiambo <i>(Left Project on 30th September 2023)</i> | Public Health Nutritionist | <ul style="list-style-type: none"> • Master’s in Public Administration - International Development • BSc Food Nutrition and Dietetics | <ul style="list-style-type: none"> • Systematic literature review; • Building library of grey and published literature. • Developing network of stakeholders in: universities, NGO, UN, and government. • Creating an archive of indexed reports • Drafting reviews on thematic areas. • Developing presentations for the Policy Advisory Committee. |
| Allan Gathuru Wairimu <i>(Left Project on 31st December 2023)</i> | Data Manager | <ul style="list-style-type: none"> • MSc. Information Technology management • BSc. Computer Science • Certificate in Database Management, (EDMS) Development, Java EE Development and Project Management | <ul style="list-style-type: none"> • Data Management • Management of the central repository • Management of the NIPFN web portal • Data visualization |
| Eric Macharia | Project Statistician | <ul style="list-style-type: none"> ▪ Bachelor's Degree in | <ul style="list-style-type: none"> • Collecting, aggregating and merging data sets for |

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| Names | Title designation | Key qualification | Responsibilities |
|-----------------------------------------------------------------------------|-------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | | <p>Statistics, Mathematics</p> <ul style="list-style-type: none"> ▪ Stata statistical software experience; ▪ STATA and R statistical software experience; | <p>multisectoral analysis;</p> <ul style="list-style-type: none"> • Assessing the distribution of variables for application of the most appropriate statistical; • Analyzing data using statistical software such as STATA or R by applying the most appropriate and robust statistical methods and sampling weights; • Storing and cataloguing the syntax files, the output files and any history file of analysis to create a record of the analysis done; • Creating new data sets of summary statistics for presentation in data dashboards; |
| <p>Eric K. Musalia <i>(KNBS Accountant attached to the project)</i></p> | | <ul style="list-style-type: none"> ▪ CPA(K) ▪ BCom, Finance ▪ Msc Finance and Accounting. ▪ Senior Management and Leadership courses at Kenya School of Government. | <ul style="list-style-type: none"> ▪ Monitoring all financial transactions for the project by ensuring that any expenses are allowable against the project budget . ▪ Ensuring that government procurement procedures are adhered to. ▪ Drafting financial reports and schedules |

Project information and overall performance (continued)

2.7 Funding Summary

The Project was expected to run for a duration of 4 years from 2018 to 2021 with an approved budget of Euro (€) 3,499,999.

Due to challenges associated with delay in commencing the project coupled with effects of covid-19, the Bureau through the State Department for Economic Planning requested for a no cost extension of the project, which was granted by the European Union from 1st January to 31st December 2022. Further due to late receipts of funds, the second and third no cost extensions were granted from January 2023 to 30th June 2024 and 1st July to 31st December 2024, respectively.

The funding summary is as follows:

A. Source of Funds

| Source of funds | Donor Commitment- | | Amount received to date – (30 June 2024) | | Undrawn balance to date | |
|------------------|-------------------|--------------------|---------------------------------------------|--------------------|----------------------------|-------------------|
| | Donor currency | Kshs | Donor currency Kshs | Kshs | Donor currency Kshs | Kshs |
| | (A) | (A') | (B) | (B') | (A)-(B) | (A')-(B') |
| (i) Grant | | | | | | |
| European Union | €3,499,999 | 456,502,059 | € 3,050,112.10 | 397,823,672 | € 449,886.90 | 58,678,387 |
| Total | €3,499,999 | 456,502,059 | € 3,050,112.10 | 397,823,672 | € 449,886.90 | 58,678,387 |

*The Initial Grant Agreement was entered into between the GoK and EU in Euros amounting to 3,499,999.

The State Department for Economic Planning (SDEP) released to KNBS Euro 846,535.60 equivalent to KShs. 124,703,328.50 during the period. Due to non-existence of an initial exchange rate in the Grant Agreement, an average rate of KShs.130.4292 has been used to estimate the undrawn balance.

Project information and overall performance (continued)

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 (30 th June 2024) | |
|----------------------|--------------------------------------------------------|-----------------------|---------------------------------------------------------------|-----------------------|---------------------------------------------------------|------------------|
| | <i>Donor currency</i> | <i>Kshs</i> | <i>Donor currency</i> | <i>Kshs</i> | <i>Donor currency</i> | <i>Kshs</i> |
| | <i>(A)</i> | <i>(A')</i> | <i>(B)</i> | <i>(B')</i> | <i>(A)-(B)</i> | <i>(A')-(B')</i> |
| (i) Grant | | | | | | |
| European Union | € 3,050,112.10 | 397,823,671.50 | € 3,050,112.10 | 397,823,671.50 | € 0 | - |
| Total | € 3,050,112.10 | 397,823,671.50 | € 3,050,112.10 | 397,823,671.50 | € 0 | - |

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

| Overall Project Performance | Comment |
|------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 1. Budget performance against actual amounts for current year and for cumulative to-date | The project operated within its budget for the financial year 2023-2024. |
| 2. Physical progress based on outputs, outcomes and impacts since project commencement | <p>a) Setting up and operationalization of the project structure: This includes establishment of committees such a Policy Advisory Committee that gives policy direction to the project; and Project Management Committee that is responsible for planning project activities, monitoring the implementation and tracking multi-sectoral outputs. In addition, the project management, data and policy units are in place and are the pillars of this project.</p> <p>b) Development of a comprehensive inventory of food security and nutrition data: The project has developed an inventory of the existing relevant food security and nutrition data which is updated regularly.</p> <p>c) Data Analysis: Through collaboration with stakeholders the project has sourced relevant data sets, assessed the data quality, carried out analysis and produced a number of statistical reports. The reports include: An Analysis of the National Progress and Household Characteristics Associated with Stunting; An Analysis on Nutritional Anthropometric Trends in Kenya; and Food Security Situation during COVID-19 Pandemic. In addition, the project has been performing data analysis to support to support the response to policy gaps and generation of summarized /visualized data on the portal</p> <p>d) Review of food security and nutrition policies: The project has reviewed various policies and strategies within the country in areas of food security and nutrition and subsequently developed and published a report to guide on identification of policy gaps</p> <p>e) Addressing policy gaps: The project has so far prioritized 12 policy gaps through the engagement of relevant stakeholders. Five policy papers and accompanying policy briefs have been developed and disseminated. The policy papers include:-</p> |

| Overall Project Performance | Comment |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>Review of Policies on Food Security and Nutrition and the Use of Evidence in Improving Human Nutrition in Kenya; Influence of Household Sanitation on Child Stunting in Kenya; Mapping and Harmonization of Nutrition-Sensitive Indicators Across Sectors to Facilitate Food and Nutrition Security Monitoring and Evaluation Processes; Analysis of Diet Diversity and Child Stunting in Households Practicing Smallholder Irrigation in Kenya; and Effective Targeting Criteria for Nutrition Improvement for Children among Households in Kenya.</p> <p>Under policy formulation cycle two the project has also generated seven policy papers and accompanying briefs together with draft 47 county policy briefs. These includes: -</p> <ul style="list-style-type: none"> • Cost of a nutritious School Meal; • Drivers of Stunting Reduction in Kenya; • Food and Nutrition Security in Kenya: Embedding Nutrition Dimension within the Four Pillars; • Effects of Drought Early Warning Information System on Food and Nutrition Insecurity and Implications on Early Actions in ASALs of Kenya; • Effect of Cash Transfers on Food Expenditure, Dietary Diversity and Nutrition Status of Beneficiary Households; • Effect of Access to Clean and Safe, Adequate, Reliable and Affordable water on Child Nutrition in Kenya; • Status of Food and Nutrition Security in Kenya: An Implementation of the Framework for Harmonizing Nutrition Indicators; • 47 County Policy Briefs <p>f) Capacity building: The process commenced by undertaking capacity assessment of skill gaps of the project stakeholders in areas of data analysis, data interpretation and policy formulation. Subsequently, a NIPFN Capacity Assessment and capacity Development Plan were developed. Through this plan, capacity has been built both at the national and county levels. A total of 126 government officers have been formally trained on data analysis, interpretation and policy formulation. Further, 37 Isiolo County officers have been sensitized and trained on data management. In addition, 74 officers from seven counties were sensitized on rolling out the platform at devolved level.</p> <p>g) Development of a one-stop-shop Food Security and nutrition web-based portal (https://nipfn.knbs.or.ke/): The web-based portal is a platform for stakeholders to access data,</p> |

| Overall Project Performance | Comment |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>information and publications related to food security and nutrition in Kenya. The portal has a dashboard for indicator visualization and disseminations, an online library for open access journal, an indicator repository and e-news for project publicity. This regularly updated and maintained</p> <p>h) Updating the Kenya National Data Archive: The project adopted the Kenya National Data Archive, a data repository, (https://statistics.knbs.or.ke/nada/index.php/home) to store and retrieve data relevant to food security and nutrition. This repository is regularly updated as new data become available.</p> <p>i) Generation of harmonized food security and nutrition indicators: The project developed a framework of 130 indicators that are vital for informed policy, resource allocation, and progress monitoring in the field of food security and nutrition across sectors. This fosters cross-sector collaboration, data-driven decision-making and global comparisons, ultimately enhancing human nutrition and food security efforts. Most of these indicators have been populated at both National and County levels.</p> <p>j) Implementation of NIPFN Communication Strategy: The project developed a visibility plan which has been undergoing implementation. Some of the achievements of the plan includes generation of quarterly E-Newsletters, development of NIPFN Infographic posters and flyers, development of QR codes (quick-response codes) for NIPFN publications and development of a Podcast in collaboration with the Nutrition for Development.</p> <p>k) Filling of Data Gaps: In the process of prioritizing and developing policy papers, various data/information gaps have been identified. To address these gaps, NIPFN is supporting the on-going surveys through adding module(s) or questions such as Kenya Integrated Household Budget Survey (KIHBS), School Census and Agriculture census among other surveys.</p> <p>l) Preparation of the 2023-2027 Kenya Nutrition Action Plan (KNAP): The NIPFN has been identified as a source of information to support the development of KNAP, which is an instrumental nutrition policy document. The project is provided indicators for use in the end term review of the 2018-2022 plan. Further, the project will provide the indicators for monitoring and evaluation of the forth coming 2023-2027 KNAP.</p> <p>m) NIPFN Roll out to counties: The project has been implemented</p> |

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| Overall Project Performance | Comment |
|-----------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | <p>successfully at the national level and is being rolled out to the devolved levels of government. At moment, seven pilot counties have been identified and sensitized on the platform. A prototype portal has been developed for Isiolo county (https://nipfn.knbs.or.ke/isiolo/).</p> <p>n) Networking with Nutrition Forums: The project has continued to collaborate with various nutrition network forums. Some of the forums/networks include the Nutrition Information Technical Working Group (NITWG), Research in Nutrition Technical Working Group, Global Alliance for Improved Nutrition (GAIN) Dashboard, and Learning Network for Nutrition Surveillance (LeNNS). In addition, the project has expanded its horizons to include academia who are in the field of food security and nutrition research.</p> <p>o) Developing Sustainability Plan for the Project: The project has prepared a draft Sustainability Plan for perpetuity beyond the project period.</p> <p>p) Mainstreaming of the NIPFN activities in MDAs: The project implementing partners have factored relevant activities in their performance contracts and work plans.</p> <p>q) Project Interim Narrative Report - The report which reviews the implementation of the project during the period from January 2023 to December 2023 was finalized.</p> <p>r) Quarterly Financial report - The project has been generating report on revenue and expenditure on quarterly basis.</p> <p>s) Quarterly Progress Monitoring (QPM) - The project has been engaging with C4N on quarterly basis on activities to track the implementation of project activities using the agreed standardized reporting tool</p> <p>t) Capacity for Nutrition (C4N) Webinars: The project team and stakeholders participated in various webinars led by the global project support team C4N. The webinars were on various thematic areas including sharing experiences with other NIPN implementing countries. The country team gains knowledge on how to address project implementing challenges.</p> <p>u) Workshops and Meetings - The project team participated in various technical meetings and workshops that were relevant to the project.</p> |

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| Overall Project Performance | Comment |
|----------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| 3. The absorption rate for each year since the commencement of the project | <p>The project has received a total of KShs. 397,823,671 and has utilised KShs. 341,709,309 as at 30th June 2024. This represents a cumulative absorption rate of 85.89%.</p> <p>The absorption rates for the other period are as follows: FY2019/2020 – 91.57% FY2020/2021 – 99.13% FY2021/2022 – 75.67% FY2022/2023 – 86.47%</p> |
| 4. Implementation challenges and way forward | <p>a) Competing activities with collaborating partners slowing down analysis and finalization of policy papers – Focusing on quick win areas by the project.</p> <p>b) Staff turnover: Senior Communication Officer, One Statistician, Project Assistant, Project Finance Officer, Public Health Nutritionist Data Manager contracts were not renewed.</p> <p>c) Mainstreaming functions of NIPFN in the implementing agencies constrained due to staffing challenges</p> |

2.9 Summary of Project Compliance:

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

3. Statement of Performance against Project's Predetermined Objectives

Introduction

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

The objectives of the NIPFN project includes:

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

Progress on attainment of strategic development objectives

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

Statement of Performance against Project's Predetermined Objectives (continued)

Below we provide the progress on attaining the stated objectives:

| Project | Objective | Outcome | Indicator | Performance |
|-------------------------------------------------------------------|--------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------|
| National Platform for Food Security and Nutrition (NIPFN Project) | Create capacity within national institutions to operate and maintain the NIPFN | 1. Set up NIPFN Project Management Unit (PMU), Data Analysis Unit, and Policy Unit: | <ul style="list-style-type: none"> Recruitment of project staff | This has been achieved. |
| | | 2. Establish the NIPFN Project Management Committee: | <ul style="list-style-type: none"> Constitution and operationalization of committee. | This has been achieved |
| | | 3. Map sources of data of interest to the NIPFN and define the principles for sharing and using data | <ul style="list-style-type: none"> Data landscape report developed and has been revised after acquisition of additional Data and information. | This has been achieved and regularly updated |
| | | 4. Adoption of KeNADA as a centralized repository for data related to Food Security and Nutrition has been done. This entails defining the mode of operations which includes; the type of data to be repositied; and data accessibility. | <ul style="list-style-type: none"> Census/Survey/ Administrative data of interest to Nutrition and Food Security is continuously requested from other data sources, data sets acquired. Data Sharing principles developed <p>KeNADA is continuously updated and maintained for use by the Project.</p> | This has been achieved This has been achieved and regularly updated |
| | Strengthen capacity to track progress in meeting national objectives on | 1. Create or support a web interface to present summary statistics from the NIPFN. | <ul style="list-style-type: none"> Multi-sectoral Portal in place and is continuously updated and maintained by the project | This has been achieved and regularly updated |
| | | 2. A policy review on food security and nutrition has been developed. | <ul style="list-style-type: none"> Policies and Strategies review report | This has been achieved |

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| Project | Objective | Outcome | Indicator | Performance |
|---------|------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| | undernutrition reduction, promoting food security and monitoring the investments | <p>Identify and prioritize questions for analysis</p> <p>4. Write reports on data analysed with interpretation, conclusions and recommendations.</p> <p>5. Harmonized indicator framework to tract nutrition initiatives across sectors</p> <p>4. Filling data gaps</p> | <ul style="list-style-type: none"> • Prioritized policy questions under cycle one has been analyzed, launched and disseminated • Seven policy papers accompanied by their policy briefs have been drafted under the second cycle and are awaiting launch and dissemination. • Forty-Seven (47) country nutrition briefs have been drafted awaiting finalizing and launch • Sstatistical reports produced and disseminated. • Indicator framework for 130 indicators developed and most of them populated • Data made available through incorporations of questions/modules surveys or computations | <p>This has been achieved and regularly updated</p> <p>This has been achieved and more reports are being produced as more data is analysed.</p> <p>This has been achieved</p> <p>This has been achieved and updated as data is made available</p> <p>This is in progress</p> |
| | Build the capacity of government staff to make better use of evidence and data to design | 1. Present the findings of analysis in a format suitable for their intended audiences and disseminate information by different means | <p>a. The products produced by the project have been launched and disseminated.</p> <p>b. The NIPFN team with collaboration with KIPPRA consolidated nutrition related</p> | <p>This has been achieved</p> <p>This has been achieved.</p> |

*National Information Platform for Food Security and Nutrition Project
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| Project | Objective | Outcome | Indicator | Performance |
|---------|--------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|
| | and implement nutrition-related policies and programme | <p>2. Design and implement a communication and visibility plan</p> <p>3. Build capacity for Government staff to analyze data, interpret analysis and report findings</p> <p>4. Develop national expertise in formulating evidence-based nutrition policies in all sectors</p> | <p>evidence from the NIPFN analysis. The evidence was to support inclusion of the nutrition situation and recommendations in the CIDPs for 14 counties including: Busia; Garissa; Isiolo; Kajiado; Kilifi; Lamu;Mandera; Marsabit; Narok; Samburu; Tana River; Turkana; Wajir; West Pokot</p> <p>c. The communication strategy is complete and is continuously implemented</p> <p>d. A total of 126 government officers have been formally trained on data analysis, interpretation and policy formulation. Further, 37 Isiolo County officers have been sensitized and trained in data management. In addition, 74 officers from seven counties were sensitized on rolling out the platform.</p> | <p>This has been achieved</p> <p>This has been achieved</p> |

4. Environmental and Sustainability reporting

The National Information Platform for Food Security and Nutrition (NIPFN) is country-owned and country-led initiative funded by the European Union (EU), Foreign, Commonwealth & Development Office (FCDO) and the Bill and Melinda Gates Foundation. The initiative aims to promote stakeholders dialogue and strengthen national capacity to manage and analyse existing information and data from all sectors that influence food security and nutrition, to better inform decision making & improve nutrition and food security.

The project aims to: create capacity within national institutions to operate and maintain a National Information Platform for Food Security and Nutrition; strengthen capacity to track progress in meeting national objectives to prevent undernutrition and monitor nutrition investments; and build capacity of national policy makers and programme planners to make better use of evidence in designing and implementing nutrition related policies. The project is being implemented by the Kenya National Bureau of Statistics (KNBS) in partnership with Kenya Institute for Public Policy Research (KIPPRA). Below is a brief highlight of our activities that drive towards sustainability.

(i) Sustainability strategy and profile

To ensure the sustainability of the NIPFN, the project should be embedded in Medium Term Framework (MTEF) budgeting processes. The activities of NIPFN project will facilitate the achievement of food security and nutrition agenda under the Medium-Term Plan (IV) 2023-2027. The relevant sector plans and the county integrated development plans which are aligned to the Medium-Term Plans also need to mainstream the NIPFN initiative.

The NIPFN project aims to capacity build officers in KNBS, KIPPRA and other relevant government ministries to ensure continuity of the programme beyond the lifespan of the project. The host Institutions and project staff need to continue collaborating and building synergy thus harnessing skills that will be useful for institutionalization of the NIPFN activities. The data repository built by the project would require to be institutionalized by the Institutions for nutrition actors both from public and private sector to update nutrition data on interventions and investments. The capacities of data managers and monitoring and evaluation officers at the Ministries would inform policy

as they can analyze and interpret data generated from the NIPFN. This is critical for consistency and avoiding duplication of efforts in interventions to reduce malnutrition.

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

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

(i) Environmental performance

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

(ii) Employee welfare

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

Environmental and Sustainability reporting (Continued)

(iv) Market place practices-

a) Responsible Supply chain and supplier relations-

The project ensures compliance with the Public Procurement and Assets Disposal Act, (PPAD), 2015.

b) Responsible ethical practices

The project adheres to ethical practices, through maintaining good and anti-corruption practices. The project remains non-political in all its undertakings.

c) Regulatory impact assessment

The project ensures it safeguards citizen and stakeholder's rights.

(v) Community Engagements

The project did not undertake any corporate social responsibility activities during the period.

5. Statement of Project Management Responsibilities

The Director General for Kenya National Bureau of Statistics and the Project Manager for **the National Information Platform for Food Security and Nutrition Project (NIPFN)** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2024. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Director General of Kenya National Bureau of Statistics and the Project Manager for **the NIPFN** project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Director General of Kenya National Bureau of Statistics and the Project Manager for **the NIPFN** project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2024, and of the Project's financial position as at that date. The Director General of Kenya National Bureau of Statistics and the Project Manager for **the NIPFN** project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Director General of Kenya National Bureau of Statistics and the Project Manager for **the NIPFN** project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received

Statement of Project Management Responsibilities (Continued)

during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the Board of Directors of Kenya National Bureau of Statistics on 26th September 2024 and signed on its behalf by;



Macdonald Obudho, PhD, EBS, MBS
Director General



James T. Gatungu
Project Manager



Eric K. Musalia
Project Accountant
ICPAK M/No: 14346

REPUBLIC OF KENYA



Enhancing Accountability

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

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

REPORT OF THE AUDITOR-GENERAL NATIONAL INFORMATION PLATFORM FOR FOOD SECURITY AND NUTRITION PROJECT (CREDIT NO. FOOD/2017/393-022) FOR THE YEAR ENDED 30 JUNE, 2024 - KENYA NATIONAL BUREAU OF STATISTICS

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose.
- 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 and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of National Information Platform for Food Security and Nutrition Project set out on pages 1 to 18, which comprise of the

Report of the Auditor-General on National Information Platform for Food Security and Nutrition Project (Credit No. Food/2017/393-022) for the year ended 30 June, 2024-Kenya National Bureau of Statistics

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of National Information Platform for Food Security and Nutrition Project as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012, and Financing Agreement No. FOOD/2017/393-022 between the Republic of Kenya and the European Union dated 27 December, 2017.

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

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the National Information Platform for Food Security and Nutrition Project Management in accordance with ISSAI 130 on 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 opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects an approved final budget and actual on comparable basis of Kshs.124,703,329. However, the Project spent Kshs.105,548,512 against actual receipts of Kshs.124,703,329 resulting in an underutilization of Kshs.19,154,817 or 15% of the receipts.

In the circumstances, the under-utilization of the available funds 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 judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Information

Conclusion

The Management is responsible for the other information set out on page v to xxvi which comprise of Project Information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Environmental and Sustainability Reporting, Statement of Project 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's 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, I confirm that nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with the ISSAIs 3000 and 4000. The Standards 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 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, I confirm that nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

The audit was conducted in accordance with the 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.

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

The 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 comply 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 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 also 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

30 October, 2024

*National Information Platform for Food Security and Nutrition 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 | 124,703,329 | | 124,703,329 | 39,090,302 | | 39,090,302 | 397,823,672 |
| Total receipts | | 124,703,329 | | 124,703,329 | 39,090,302 | | 39,090,302 | 397,823,672 |
| Payments | | | | | | | | |
| Compensation to employees | 2 | 21,564,438 | | 21,564,438 | 31,231,173 | | 31,231,173 | 144,794,706 |
| Purchase of goods and services | 3 | 29,942,307 | | 29,942,307 | 24,088,444 | | 24,088,444 | 69,452,581 |
| Acquisition of non-financial assets | 5 | 1,246,000 | | 1,246,000 | 3,744,750 | | 3,744,750 | 12,170,569 |
| Transfers to other government entities | 6 | 52,795,767 | | 52,795,767 | - | | - | 115,291,453 |
| Total payments | | 105,548,512 | | 105,548,512 | 59,064,367 | | 59,064,367 | 341,709,309 |
| Surplus/ (deficit) | | 19,154,817 | | 19,154,817 | (19,974,065) | | (19,974,065) | 56,114,363 |

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



Name: Macdonald Obudho, PhD, EBS, MBS
Director General



Name: James T. Gatungu
Project Manager



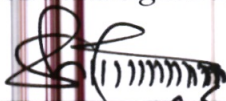
Name: Eric K. Musalia
Project Accountant
ICPAK No. 14346


*National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*


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

| Description | Note | 2023-2024 | 2022-2023 |
|----------------------------------------|------|-------------------|-------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash and Cash equivalents | | | |
| Cash / Bank Balances | 8 | 56,114,363 | 36,900,747 |
| Total Cash and Cash equivalents | | | 36,900,747 |
| Imprests and Advances | 9 | - | 58,800 |
| Total Financial Assets | | 56,114,363 | 36,959,547 |
| Other Current Liabilities | | | |
| Represented By | | | |
| Fund Balance B/fwd. | 10 | 36,959,547 | 56,963,611 |
| Transfer of funds to KNBS | | - | (30,000) |
| Surplus/(Deficit) for the Year | | 19,154,816 | (19,974,065) |
| Net Financial Position | | 56,114,363 | 36,959,547 |

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:


Macdonald Obudho, PhD, EBS, MBS
Director General


James T. Gatungu
Project Manager


Eric K. Musalia
Project Accountant
ICPAK M/No: 14346

*National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

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

| Description | Notes | 2023-2024 | 2022-2023 |
|----------------------------------------------------------|----------|----------------------|---------------------|
| | | Kshs | Kshs |
| Cashflow from operating activities | | | |
| Receipts | | | |
| Transfer from Government Entity | | - | (30,000) |
| Proceeds from domestic and foreign grants | 1 | 124,703,329 | 39,090,302 |
| Total receipts | | 124,703,329 | 39,060,302 |
| Payments | | | |
| Compensation of employees | 2 | (21,499,638) | (31,193,253) |
| Purchase of goods and services | 3 | (29,942,307) | (24,088,444) |
| Social security benefits | 4 | (64,800) | (37,920) |
| Transfers to other government entities | 6 | (52,795,767) | - |
| Total Payments | | (104,302,512) | (55,319,617) |
| Adjustments during the year | | | |
| Decrease/(increase) in accounts receivable | 12 | 58,800 | 158,859 |
| Increase/(decrease) in accounts payable: | | | - |
| Net cash flow from operating activities | | (104,243,712) | (55,160,758) |
| Cashflow from investing activities | | | |
| Acquisition of non-financial assets | 6 | (1,246,000) | (3,744,750) |
| Net cash flows from investing activities | | (105,489,712) | (58,905,508) |
| Cash flow from financing activities | | | |
| Net cash flow from financing activities | | | - |
| Net increase in cash and cash equivalents | | 19,213,617 | (19,845,205) |
| Cash and cash equivalent at beginning of the year | 8 | 36,900,746 | 56,745,952 |
| Cash and cash equivalent at end of the year | 8 | 56,114,363 | 36,900,746 |

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

| Receipts/Payments Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization |
|-------------------------------------------|--------------------|---------------------|--------------------|----------------------------|-------------------------------|------------------|
| | a | b | c=a-b | d | e=c-d | f=d/c % |
| Receipts | | | | | | |
| Proceeds from domestic and foreign grants | 140,000,000 | (15,296,671) | 124,703,329 | 124,703,329 | - | 100% |
| Total Receipts | 140,000,000 | (15,296,671) | 124,703,329 | 124,703,329 | - | 100% |
| Payments | | | | | | |
| Compensation of employees | 44,614,630 | (19,153,569) | 25,461,061 | 21,499,638 | 3,961,423 | 84% |
| Purchase of goods and services | 50,534,369 | (5,655,908) | 44,878,461 | 29,942,307 | 14,936,154 | 67% |
| Social security benefits | 24,000 | 44,040 | 68,040 | 64,800 | 3,240 | 95% |
| Acquisition of non-financial assets | 5,000,000 | (3,500,000) | 1,500,000 | 1,246,000 | 254,000 | 83% |
| Transfers to other government entities | 39,827,001 | 12,968,766 | 52,795,767 | 52,795,767 | - | 100% |
| Total Payments | 140,000,000 | (15,296,671) | 124,703,329 | 105,548,512 | 19,154,817 | |
| Surplus / (Deficit) | - | - | - | 19,154,817 | 19,154,817 | |

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

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 the National Information Platform for Food Security and Nutrition (NIPFN) under the State Department for Economic Planning. The financial statements are for the project 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

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

iii) Other Receipts

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

iv) Donations and grants

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

v) Proceeds from borrowings

Borrowing includes external loans acquired by the Project or any other debt the Project may take and will be treated on cash basis and recognized as a receipt during the year they were received.

vi) Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

e. Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

Significant Accounting Policies (Continued)

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.

a) 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.

b) Cash and cash equivalents

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

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

c) 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

Significant Accounting Policies (Continued)

direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

d) Imprests and Advances

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

h.) 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.

i) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements.*

Significant Accounting Policies (Continued)

k.) Third party payments

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

l.) Exchange rate differences

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

m.) 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.

n.) 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, 2023.

o.) Prior period adjustments

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

12. Notes to the Financial Statements

1. Proceeds From Domestic and Foreign Grants

During the 12 months to 30 June 2024, grants from donors were received as detailed in the table below:

| Name of Donor | Date received | Amount received in donor currency | Grants received in cash | Grants received as direct payment* | Grants received in kind | Total amount in Kshs | |
|----------------|---------------|-----------------------------------|-------------------------|------------------------------------|-------------------------|----------------------|-------------------|
| | | | | | | 2023/2024 | 2022/2023 |
| | | | Kshs | Kshs | Kshs | Kshs | Kshs |
| European Union | 22.03.2024 | €846,535 | 124,703,328 | - | - | 124,703,328 | 39,090,302 |
| Total | | €846,535 | 124,703,328 | - | - | 124,703,328 | 39,090,302 |

2. Compensation to Employees

| | 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 | 18,238,038 | - | 18,238,038 | 29,113,253 | 130,598,386 |
| Compulsory national social security schemes | 64,800 | - | 64,800 | 37,920 | 154,720 |
| Other personnel payments | 3,261,600 | - | 3,261,600 | 2,080,000 | 14,041,600 |
| Total | 21,564,438 | - | 21,564,438 | 31,231,173 | 144,794,706 |

Notes to the Financial Statements (Continued)

3. Purchase of Goods and Services

| | 2023/2024 | | | 2022/2023 | Cumulative to-date |
|----------------------------------------------------------------------------|--------------------------|--------------------------------|--------------------------|--------------------------|--------------------------|
| | Payments made in Cash | Payments made by third parties | Total payments | Total payments | |
| | Kshs | Kshs | Kshs | Kshs | |
| Foreign Travel Expenses | 87,896 | - | 87,896 | 2,795,925 | 2,883,821 |
| Report Writings | 555,000 | - | 555,000 | 273,000 | 828,000 |
| Domestic travel and subsistence | 938,354 | - | 938,354 | 646,200 | 12,094,618 |
| General Office & Expenses: Printing, advertising, and information supplies | 107,731 | - | 107,731 | 54,040 | 2,318,610 |
| Training payments | 7,206,200 | - | 7,206,200 | 5,494,858 | 13,052,249 |
| Hospitality supplies and services | 19,159,085 | - | 19,159,085 | 12,881,836 | 34,097,339 |
| Insurance costs | 1,070,401 | - | 1,070,401 | 1,934,031 | 3,307,642 |
| Audit Expenses | 800,000 | - | 800,000 | - | 800,000 |
| Bank Charges - Operations | 17,640 | - | 17,640 | 8,554 | 70,302 |
| Total | <u>29,942,307</u> | - | <u>29,942,307</u> | <u>24,088,444</u> | <u>69,452,581</u> |

Insurance costs relate to the project's staff medical cover for the period.

Notes to the Financial Statements (Continued)

4. Social Security Benefits

| | 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 | |
| Employer social benefits in cash and in kind | 64,800 | - | 64,800 | 37,920 | 154,720 |
| Total | 64,800 | - | <u>64,800</u> | <u>37,920</u> | <u>154,720</u> |

This is the employer's contribution towards National Social Security Fund for the project staff in the financial year and is included in Note 2 above as part of Staff Compensation.

5. Acquisition of Non-Financial Assets

| | Payments made in Cash | Payments made by third parties | Total payments | Total payments | Cumulative to-date |
|-------------------------------------------------|-------------------------|--------------------------------|-------------------------|-------------------------|--------------------------|
| | 2023/2024 | | | 2022/2023 | Kshs |
| | Kshs. | Kshs. | Kshs | Kshs | |
| Office equipment, furniture & general equipment | - | - | - | - | 1,449,420 |
| ICT Equipment | 1,246,000 | - | 1,246,000 | - | 6,025,000 |
| Acquisition of other intangible assets | - | - | - | 3,744,750 | 4,695,950 |
| Total | <u>1,246,000</u> | <u>-</u> | <u>1,246,000</u> | <u>3,744,750</u> | <u>12,170,570</u> |

This was the amount spent on acquisition of laptops in the financial year.

*National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Notes to the Financial Statements (Continued)

6. Transfers to other Government Entities

During the 12 months to 30 June 2024, funds were transferred to another reporting government entity as follows:

| | Payments made in Cash | Payments made by third parties | Total payments | Total payments | Cumulative to-date |
|-------------------------------------------|-----------------------|--------------------------------|----------------|----------------|--------------------|
| | 2023/2024 | | | 2022/2023 | |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Transfers to National Government entities | | | | | |
| KIPPRA NIPFN FUNDS | - | 52,795,767 | - | - | 115,291,453 |
| Total | <u>≡</u> | <u>52,795,767</u> | <u>≡</u> | <u>≡</u> | <u>115,291,453</u> |

7. Cash And Cash equivalents

| Description | 2023/2024 | 2022/2023 |
|--------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bank accounts (Note 8.A) | 56,114,363 | 36,900,747 |
| Total | <u>56,114,363</u> | <u>36,900,747</u> |

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

8. Bank Accounts

Project Bank Accounts

| Details | 2023/2024 | 2022/2023 |
|------------------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Local Currency Accounts | | |
| Kenya Commercial Bank [A/c No1240875711] | 56,114,363 | 36,900,747 |
| Total local currency balances | <u>56,114,363</u> | <u>36,900,747</u> |
| Total bank account balances | <u>56,114,363</u> | <u>36,900,747</u> |

**National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024**

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2024 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

| Description | 2023/2024 | 2022/2023 |
|--------------------------------------------------------------------------|---------------|--------------|
| | KShs | KShs |
| (i) A/C Name [A/c No 1000387475] | | |
| Opening balance | - | 38,980,166 |
| Total amount deposited in the account | 124,703,328 | - |
| Gain on Exchange Rates | | 110,136 |
| Total amount withdrawn (as per Statement of Receipts & Payments) | (124,703,328) | (39,090,302) |
| Closing balance (as per SDA bank account reconciliation attached) | - | - |

9. Imprests and Advances

Breakdown of Imprests and Advances

| Name of Officer or Institution | Amount Taken | Due Date of Surrender | Amount Surrendered | Balance 2024 | Balance 2023 |
|--------------------------------|--------------|-----------------------|--------------------|--------------|---------------|
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| <i>Connie Juma</i> | - | 30.06.2024 | - | - | 6,300 |
| <i>Kaunge Kiilu</i> | - | 30.06.2024 | - | - | 52,500 |
| Total | - | | - | - | 58,800 |

*National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Notes to the Financial Statements (Continued)

10. Fund Balance Brought Forward

| Description | 2023/2024 | 2022/2023 |
|-----------------------------------|-------------------|-------------------|
| | Kshs | Kshs |
| Bank accounts | 56,114,363 | 36,900,747 |
| Outstanding imprests and advances | - | 58,800 |
| Total | 56,114,363 | 36,959,547 |

11. Prior Year Adjustment

| | Balance b/f FY 2022/2023 as per financial statements | Adjustments | Adjusted Balance b/f FY 2022/2023 |
|--------------------------|------------------------------------------------------------|-------------|-----------------------------------------|
| Description of the error | Kshs | Kshs | Kshs |
| Bank account Balances | - | - | - |
| Cash in hand | - | - | - |
| Receivables | - | - | - |
| Total | - | - | - |

There were no prior year adjustments.

12. Changes in Receivable

| Description | 2023/2024 | 2022/2023 |
|---------------------------------------------------------|---------------|---------------|
| | Kshs | Kshs |
| Opening Receivables as at 1 st July 2023 | 58,800 | - |
| Closing account receivables as at 30 th June | - | 58,800 |
| Change in Receivables | 58,800 | 58,800 |

*National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Notes to the Financial Statements (Continued)

13. Other Pending Payables

| | Balance c/f FY 2022/2023 | Additions for the period | Paid during the year | Balance c/f FY 2023/2024 |
|------------------------------|-----------------------------|-----------------------------|-------------------------|-----------------------------|
| Description | Kshs | Kshs | Kshs | Kshs |
| Amounts due to third parties | - | - | - | - |
| Total | - | - | - | - |

(There were no pending payables for the period ended 30 June 2024)

14. External Assistance

| | 2023/2024 | 2022/2023 |
|----------------------------------------|--------------------|-------------------|
| Description | Kshs | Kshs |
| External assistance received as grants | 124,703,328 | 39,090,302 |
| Total | 124,703,328 | 39,090,302 |

15. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. This comprise of related parties to the Project.

- i) Key management personnel, including the Project manager.
- ii) The implementing entity(KNBS) and State Department for Economic Planning.
- iii) The National Treasury.
- iv) Other government entities - KIPPRA

Related party transactions:

| | 2023/2024 | 2022/2023 |
|---------------------------------------------|------------------|------------------|
| | Kshs | Kshs |
| Compensation to Key Management | | |
| Compensation to the Project manager | 6,280,367 | 6,280,367 |
| Key Management Compensation others | - | - |
| Total Compensation to Key Management | 6,280,367 | 6,280,367 |

*National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

| | | |
|-----------------------------------------------------------|--------------------|-------------------|
| Transfers to related parties | | |
| Transfers to other government entities - KIPPRA | 52,795,767 | - |
| Total Transfers to related parties | 52,795,767 | - |
| Transfers from related parties | | |
| Transfers from the State Department for Economic Planning | 124,703,328 | 39,090,302 |
| Total Transfers from related parties | 124,703,328 | 39,090,302 |

13. Annexes

Annex 1: Prior Year Auditor – General’s Recommendations

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



Director General

Name: Macdonald Obudho, PhD, MBS, EBS



Project Manager

Name: James Gatungu

Annex 2 - Variance explanations - Comparative Budget and Actual amounts for FY 2023-2024

| Receipts/Payments Item | 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 | 124,703,329 | 124,703,329 | - | 100% | The funds were received on 22nd March 2024. |
| Total Receipts | 124,703,329 | 124,703,329 | - | 100% | |
| Payments | | | | | |
| Compensation of employees | 25,529,101 | 21,564,438 | 3,964,663 | 84% | The staff complement reduced due to staff separation. |
| Purchase of goods and services | 44,878,461 | 29,942,307 | 14,936,154 | 67% | The budgetary funds were received in April 2024, and the project extension to Dec 2024 was approved, to ensure full utilization of the funds. |
| Acquisition of non-financial assets | 1,500,000 | 1,246,000 | 254,000 | 83% | |
| Transfers to other government entities | 52,795,767 | 52,795,767 | - | 100% | The funds were released to KIPPRA on 29 th April 2024 |
| Total Payments | 124,703,329 | 105,548,512 | 19,154,817 | 85% | The project was to end on 31 December 2022 but has been extended to end by 31 st December 2024. |
| Surplus / (Deficit) | - | 19,154,817 | (19,154,817) | | |

*National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Annex 3: Reconciliation of inter-entity transfers

| Project Name: | | | | |
|--------------------------------------------------------------------------------|----------------------------------------|-----------------------------|--------------------|---------------------------------------------|
| Break down of transfers from the State Department for Economic Planning | | | | |
| a. | Government Counterpart funding | | | |
| | | Bank Statement Date | Amount (Kshs) | Indicate the FY to which the amounts relate |
| | State Department for Economic Planning | 22 nd March 2024 | 124,703,328 | 2023/2024 |
| | | Total | 124,703,328 | |
| B. | Direct payments | | | |
| | N/A | Bank Statement Date | Amount (Kshs) | Indicate the FY to which the amounts relate |
| | | | - | N/A |
| | | Total | - | |
| C. | Others | | | |
| | N/A | Bank Statement Date | Amount (Kshs) | Indicate the FY to which the amounts relate |
| | | | - | N/A |
| | | Total | - | |
| | | Total (A+B+C) | 124,703,328 | |

The above amounts have been communicated to and reconciled with the State Department for Economic Planning.



Project Manager

Name: James Gatungu



Project Accountant

Name: Eric K. Musalia

Annex 4 : Summary of Fixed Assets Register

| Asset class | Opening Cost (KShs) 2023 | Donations in form of assets (KShs) 2024 | *Purchases/ Additions in the Year (KShs) 2023 | **Disposals in the Year (KShs) 2024 | Transfers in/ (out) Kshs 2024 | Closing Cost (KShs) 2024 |
|------------------------------------------|--------------------------|-----------------------------------------|-----------------------------------------------|-------------------------------------|-------------------------------|-------------------------------|
| | (a) | (b) | (c) | (d) | (d) | (e) = (a)+ (b)+c)-(d)+(-)d |
| Office equipment, furniture and fittings | 1,449,420 | - | - | - | - | 1,449,420 |
| ICT Equipment, | 4,779,200 | - | 1,246,000 | - | - | 6,025,200 |
| Intangible assets | 4,695,950 | - | - | - | - | 4,695,950 |
| Total | 10,924,570 | - | 1,246,000 | - | - | 12,170,570 |

The Sh.1,246,000 was the amount on 5No. laptops acquired in 2023/2024.

The additions in the year are reconciled to the amount in Statement of Receipts and Payments

There were no disposals or transfer out during the period.

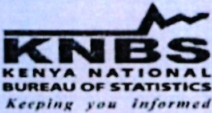
The balance as at the end of the year is the cumulative cost of all assets bought by the project.

Annex 5: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2024
- iii. Certificate of Balance
- iv. Special Deposit Account Reconciliation and Statement
- v. Board of Survey Report

National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

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



KENYA NATIONAL BUREAU OF STATISTICS

Reference No. KNBS/ FIN/5


30th July 2024

Dr. Rose W. Ngugi, OGW
Executive Director
Kenya Institute for Public Policy Research and Analysis
Bishop Garden Towers, Bishop Road
NAIROBI

KENYA NATIONAL BUREAU OF STATISTICS

P.O. BOX 30266-00100,
Nairobi GPO, Kenya
Telephone: +254-20-3317583,
+254-20-2911000/1
+254-20-3317612/22/23/51
Email: directorgeneral@knbs.or.ke
info@knbs.or.ke
Website: www.knbs.or.ke

FYA
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1/8/24



CONFIRMATION OF AMOUNTS DISBURSED AS AT 30th JUNE 2024

The National Information Platform for Food Security and Nutrition Project under the Bureau wishes to confirm the amounts disbursed to Kenya Institute for Public Policy Research and Analysis (KIPPRA) for the financial year ended 30th June 2024 as indicated below. Kindly compare the amounts disbursed to your agency with the amounts received and populate column (c) in the Table below. Please sign and stamp this request in the space provided and return to us.

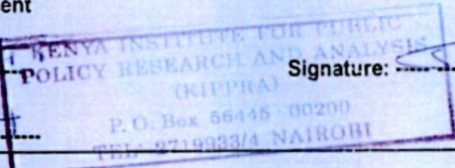
| Confirmation of amounts received by KIPPRA as at 30th June 2024 | | | | | |
|-------------------------------------------------------------------------------|----------------|-------------------|-------------------|----------------------|------------------|
| Amounts disbursed by Kenya National Bureau of Statistics as at 30th June 2024 | | | | | |
| Ref No | Date Disbursed | Development KShs. | Total KShs | Amount Received KShs | Difference KShs. |
| | | (a) | (b) | (c) | (d)=(b)-(c) |
| Cheque No. 00409 | 29.04.2024 | 52,795,767 | 52,795,767 | 52,795,767 | — |
| | TOTAL | 52,795,767 | 52,795,767 | 52,795,767 | — |

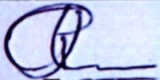
I confirm that the amounts shown above are correct as at the date indicated.


Head of Accounts Department

Name: TEDDY B... Signature: _____

Date: 01/08/2024

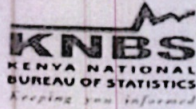



James T. Gatungu
FOR: DIRECTOR GENERAL



Kenya National Bureau of Statistics is ISO 9001:2015 Certified

ii. Bank Reconciliations statement as at 30th June 2024



NIPFN PROJECT
FY 2023/2024

BANK RECONCILIATION STATEMENT AS AT 30TH. JUNE, 2024

KENYA COMMERCIAL BANK

ACCOUNT No: 1240875711

BRANCH:

ACCOUNT NAME: KENYA NATIONAL BUREAU OF STATISTICS

| | Kshs | Kshs |
|------------------------------------------------------------------------------------------|---------------|----------------------|
| 1 Balance as per Bank Statement | 62,953,146.25 | 62,953,146.25 |
| ADD: | | |
| i) Receipts in the Cash Book not in the Bank Statement SEE SCHEDULE I ATTACHED | 192,828.00 | |
| ii) Payments in the Bank Statement not in the Cash Book SEE SCHEDULE II ATTACHED | 0.00 | |
| 2 SUB - TOTAL (i+ii) | | 192,828.00 |
| LESS: | | |
| iii) Receipts in the Bank Statement not in the Cash Book SEE SCHEDULE III ATTACHED | 0.00 | |
| iv) Payments in the Cash Book not in the Bank Statement SEE SCHEDULE IV ATTACHED | 7,031,611.10 | |
| 3 SUB - TOTAL (iii+iv) | | (7,031,611.10) |
| BALANCE AS PER CASH BOOK (1+2+3) | | 56,114,363.15 |

Handwritten signature and date: 30/06/2024

| | NAME | DESIGNATION | SIGNATURE | DATE |
|----------------|---------------|---------------------|--------------------|---------------|
| Prepared by: | T. NYAUMA | Accounts Assistant | <i>[Signature]</i> | 01/07/24 |
| Checked by: | E. MUSALIA | Senior Accountant | <i>[Signature]</i> | 02/7/2024 |
| Authorised by: | E. N. NJOROGE | Snr Manager Finance | <i>[Signature]</i> | 5th July 2024 |

National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024



KCB BANK KENYA LTD

KCB MOI AVENUE - 4001 P.O BOX 30081,
00100 NAIROBI

KENYA NATIONAL BUREAU OF STATISTICS
HERUFI HOUSE
NAIROBI GPO

Account Number : 1240875711
Account Name : KENYA NATIONAL BUREAU
OF STATISTICS
Currency : KES
Statement Period : 20240628 - 20240630
Statement Printed : 2024/08/07 10:37:19
Page 1 of 1

| ACCOUNT TYPE: Public Sector | | SHEET NO: 18 | | | |
|-----------------------------|------------------------------------------------------------------------------------------------------------------------------|--------------|------------|-----------|---------------|
| Date | Transaction Details | Value Date | Money Out | Money In | Ledger Bal |
| 28/06/2024 | BALANCE B/FWD | 28/06/2024 | | | 63,017,681.25 |
| 28/06/2024 | Inward Cheque D CHQ465 AT-DPC CHQ No. 000465 KES INWARD CLEARING ACCOUNTCHQ No. 000465- | 28/06/2024 | -67,200.00 | | 62,950,481.25 |
| 28/06/2024 | Inward Cheque D CHQ472 AT-DPC CHQ No. 000472 KES INWARD CLEARING ACCOUNTCHQ No. 000472- | 28/06/2024 | -25,200.00 | | 62,925,281.25 |
| 30/06/2024 | Mobi AT-DPC 522522 MPESA SFU43YTP6M 254720423430 JAMB /MPESA SFU43YTP6M 254720423430 JAMB-KENYA NAT. BUREAU OF STAT. (NIPFN) | 30/06/2024 | | 6,300.00 | 62,931,581.25 |
| 30/06/2024 | Mobi AT-DPC 522533 MPESA SFU249BD5A NCBA Bank Mpesa /MPESA SFU249BD5A NCBA Bank Mpesa-KENYA NAT. BUREAU OF STAT. (NIPFN) | 30/06/2024 | | 3,365.00 | 62,934,946.25 |
| 30/06/2024 | Mobi AT-DPC 522522 MPESA SFU14ZB22R 254722466668 MACD /MPESA SFU14ZB22R 254722466668 MACD-KENYA NAT. BUREAU OF STAT. (NIPFN) | 30/06/2024 | | 18,200.00 | 62,953,146.25 |

| | | | |
|-----------------------|---------------|-----------------|---------------|
| BALANCE AT PERIOD END | | | 62,953,146.25 |
| Total No of Debits | 2 | Sum of Debits | -92,400.00 |
| Total No of Credits | 3 | Sum of Credits | 27,865.00 |
| Opening Balance | 63,017,681.25 | Closing Balance | 62,953,146.25 |

George
Shony

Receipts in the Cash book not in the Bank Statement
Schedule I

BANK RECONCILIATION STATEMENT AS AT 30.06.2024

| DATE | RECEIPT | PARTICULARS | AMOUNT |
|----------|------------|----------------------------------|------------|
| 30.06.24 | DIR4008280 | UNSPENT BALANCE WARR. NO VARIOUS | 192,828.00 |
| | | TOTAL | 192,828.00 |

George
Shony

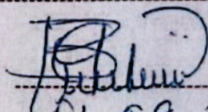
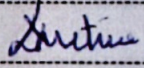
Payments in the Cash Book not in the Bank Statement
Schedule IV

BANK RECONCILIATION STATEMENT AS AT 30.06.2024

| DATE | CHQ. / EFT | PARTICULARS | AMOUNT |
|----------|------------|------------------------------------------|--------------|
| 25.06.24 | PV0045 | WORKSHOP EXPENSES - LAKE NAIVASHA RESORT | 555,000.00 |
| 25.06.24 | PV0044 | WORKSHOP EXPENSES - LAKE NAIVASHA RESORT | 240,000.00 |
| 28.06.24 | CHQ.00477 | SALARIES APRIL-JUNE 2024 | 3,915,011.10 |
| 28.06.24 | CHQ.00476 | WORKSHOP EXPENSES - KIRIMARA SPRINGS | 390,000.00 |
| 28.06.24 | CHQ.00475 | WORKSHOP EXPENSES - LAKE NAIVASHA RESORT | 470,000.00 |
| 30.06.24 | CHQ.00478 | STATE DEPT ALLOWANCE REIMBURSEMENT | 1,461,600.00 |
| | | Total | 7,031,611.10 |

George
Shony 2024

iv. Special Deposit Account Reconciliation and Statement

| SPECIAL ACCOUNT STATEMENT | |
|---------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------|
| For period ending | 30TH JUNE, 2024 |
| Account No. | 1000387475 |
| Depository Bank | CENTRAL BANK OF KENYA |
| Address | CBK |
| Related Loan | NAT INF PF.FOOD AND NUTRITION- KNBS |
| Credit Agreement | |
| Currency | EUR |
| Part A - Account Activity | |
| Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account | 0.00 |
| Add: | |
| Total Amount deposited by World Bank | 846,535.60 |
| Total Interest earnings if deposited in account | |
| Total amount refunded to cover ineligible expenditure | |
| Deduct: | |
| Total amount withdrawn | 846,535.60 |
| Total service charges if not included above in amount withdrawn | |
| Ending balance on 30th June,2024 | 0.00 |
| AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA | SIGNATURE:  |
| | DATE: 01-08-2024 |
| AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY | SIGNATURE:  |
| | DATE: 02-08-2024 |

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

v.

**National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2024**

Results 1 - 2 of 2

Run Date: 04/07/2024 Run Time: 16:50:09

CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-20
NAIROBI

STATEMENT PERIOD: From 01/07/2023

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000387475

ACCOUNT TITLE : NAT INF PE FOOD AND NUTRITION- KNBS
30/06/2024

| NO. | DATE | REFERENCE NO | DETAILS | DEBIT | CREDIT BALANCE |
|-----|------|--------------|---------|-------|----------------|
|-----|------|--------------|---------|-------|----------------|

OPENING BAL : 0.00

| NO. | Value | Date | Reference.No | Details | Debit | Credit | Balance |
|-----|-------|------------|--------------|----------|-------------|------------|----------|
| | | 08/03/2024 | FT24068NX9V6 | FUNDING | 0.00 | 846,535.60 | 846535.6 |
| 2 | | 18/03/2024 | FT24075PCGM4 | PA133090 | -846,535.60 | 0.00 | 0 |


CLOSING BALANCE : 0

END OF ACCOUNT STATEMENT

| | | | |
|------------|------------------------|-----------------|------|
| Favourites | NAME:STMT.OF.ACCT.EPRM | More Options | Find |
| | | Clear Selection | |
| | Account equals | ✓ 1000387475 | |
| | Statement From equals | ✓ 20230701 | |
| | Statement To equals | ✓ 20240630 | |
| | NAME:STMT.OF.ACCT.EPRM | | |

CENTRAL BANK OF KENYA

03 JUL 2024

Confirmed: 

7. Board of Survey Report

NIPFN



F-91-10-1

CASH COUNT AND CASH RECONCILIATION FORM

DATE 1ST JULY 2024 TIME 10:00 AM

| | Ksh |
|--------------------|-----|
| Notes | |
| 1000 | NIL |
| 500 | NIL |
| 200 | NIL |
| 100 | NIL |
| 50 | NIL |
| 20 | NIL |
| 10 | NIL |
| Coins | |
| 40 | NIL |
| 20 | NIL |
| 10 | NIL |
| 5 | NIL |
| 1 | NIL |
| 0.50 | NIL |
| 0.10 | NIL |
| Total cash in hand | |

| | Ksh |
|----------------------------------------------------|-----|
| Reconciliation | |
| Unre-imbursed Expenses (partly paid vouchers) list | NIL |
| Other items representing cash - list | NIL |
| Cash in hand (as per above) | NIL |
| Total cash in hand | NIL |
| Float | NIL |
| Difference - surplus (deficit) | |

Remarks
N/A

BOARD OF SURVEY FINANCIAL YEAR 2023/2024

CONFIRMED STOCK OF ACCOUNTABLE DOCUMENTS AS AT 1ST JULY, 2024 UNDER THE CUSTODY OF THE CASH OFFICE - NIPFN

| S/NO. | DOC NO. | DOCUMENT DESCRIPTION | SERIAL NO. |
|-------|---------|------------------------|-------------------|
| 1 | FO6 | MISCELLANEOUS RECEIPTS | 4008281 - 4008300 |
| 2 | - | CHEQUE BOOK | 000479 - 000500 |

Cashier: Miriam Mwangi Sign: [Signature]
 Checked by: FRANCA MARTIN Sign: [Signature]
 Reviewed by: PHILIP NGAJICA Sign: [Signature]