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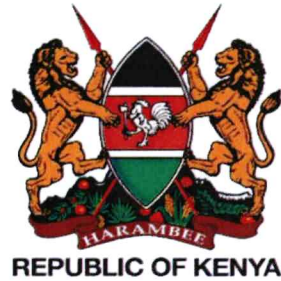
ON

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

**FOR THE YEAR ENDED
30 JUNE, 2025**

**KENYA NATIONAL
BUREAU OF STATISTICS**





PROJECT NAME: National Information Platform for Food Security and Nutrition

IMPLEMENTING ENTITY: Kenya National Bureau of Statistics

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

Transitional IPSAS Financial Statements/Prepared in accordance with the Accrual Basis of Accounting Method under the International Public Sector Accounting Standards (IPSAS)

*National Information Platform for Food Security and Nutrition
Annual Report and Financial Statements for the financial year ended June 30, 2025*

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1. Acronyms and Definition of Terms

CBK	Central Bank of Kenya
CT	County Treasury
Comparative FY	Financial year preceding the current financial year.
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
KIPPRA	Kenya Institute for Public Policy Research and Analysis
NIPFN	National Information Platform for Food and Nutrition
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank

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 Tower Building, Hospital Road, Upperhill**

The project also has no offices/branches in the Country.

Contacts: The following are the project contacts

P.O. Box: 30266-00100, Nairobi, Kenya

Telephone: (254)-20-2911000/2011001

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 Coordinator:	Mr. James Gatungu
Project Development Partner:	European Union

2.3 Project Overview

Line Ministry or State departments/ County Department	The National Treasury and Economic Planning through the State Department for Economic Planning
Project number	FOOD/2017/393-022
Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <ul style="list-style-type: none"> (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.

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<p>Summary of Project Strategies for achievement of strategic goals</p>	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> (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.
<p>Other important background information of the project</p>	<p>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.</p>
<p>Areas that the project was formed to intervene</p>	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (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.
<p>Project duration</p>	<p>The project started on 1st August 2019 and is expected to run until 31st December 2024.</p>

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

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

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.*

2.6 Roles and Responsibilities

During the financial year, the project personnel that were engaged with their respective roles are as follows:

Name s	Title designatio n	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 	<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

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Name s	Title designatio n	Key qualification	Responsibilities
		Development Programme	<p>accordance with the financial guidelines issued by the Government of Kenya and the Delegation of the European Union;</p> <ul style="list-style-type: none"> • 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 	<ul style="list-style-type: none"> • Mapping of sources of data of interest to the NIPFN

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Name s	Title designatio n	Key qualification	Responsibilities
		<ul style="list-style-type: none"> • Master of Arts in Economic Policy Management • Course on Strategic Leadership Development Programme 	<ul style="list-style-type: none"> • 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 • 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
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

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Name s	Title designatio n	Key qualification	Responsibilities
		<p>Statistics, Mathematics</p> <ul style="list-style-type: none"> ▪ Stata statistical software experience; ▪ STATA and R statistical software experience. 	<p>for 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</p> <p><i>(KNBS Accountant attached to the project)</i></p>		<ul style="list-style-type: none"> ▪ CPA(K) ▪ BCom, Finance ▪ Msc Finance and Accounting. 	<ul style="list-style-type: none"> ▪ Monitoring all financial transactions for the project by ensuring that any expenses

Name s	Title designatio n	Key qualification	Responsibilities
		<ul style="list-style-type: none"> ▪ Senior Management and Leadership courses at Kenya School of Government . 	<ul style="list-style-type: none"> are allowable against the project budget . ▪ Drafting financial reports and schedules

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:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Development Partner Commitment		Amount received to date – (30 June 2025)		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	€	KES	€	KES	€	KES
European Union	3,499,999	456,502,059	3,050,112.10	397,823,672	449,886.90	60,607,638
Total	3,499,999	456,502,059	3,050,112.10	397,823,672	449,886.90	60,607,638.

*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) cumulatively released to KNBS KShs. 397,823,672 during the project period. Due to non-existence of an initial exchange rate in the Grant Agreement, an average rate of KShs.134.7175 as at 31st December 2024 has been used to estimate the undrawn balance, still held by the donor.

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2025)		Cumulative amount paid to date – (30 th June 2025)		Unutilised balance to date (30 th June 2025)	
	Development Partner currency (Euro)	<i>Kshs</i>	Development Partner currency	<i>Kshs</i>	Development Partner currency	<i>Kshs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
European Union	3,050,112.10	397,823,671.50	2,965,049.76	388,209,235	85,062.34	9,614,437
Total	3,050,112.10	397,823,671.50	2,619,883.57	388,209,235	85,062.34	9,614,437

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 2024-2025.
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>

Overall Project Performance	Comment
	<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:- 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;

Overall Project Performance	Comment
	<ul style="list-style-type: none"> • 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, 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/hom</p>

Overall Project Performance	Comment
	<p>e) 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</p>

Overall Project Performance	Comment
	<p>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 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>

Overall Project Performance	Comment
	<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>
<p>3. The absorption rate for each year since the commencement of the project</p>	<p>The project has received a total of KShs. 397,823,671 and has utilised KShs. 388,209,235 as at 30th June 2025. This represents a cumulative absorption rate of 97.58%. 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% FY2023/2024 -85.89% FY2024/2025 -97.58%</p>
<p>4. Implementation challenges and way forward</p>	<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	<p>1. Set up NIPFN Project Management Unit (PMU), Data Analysis Unit, and Policy Unit:</p> <p>2. Establish the NIPFN Project Management Committee:</p> <p>3. Map sources of data of interest to the NIPFN and define the principles for sharing and using data</p> <p>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</p>	<ul style="list-style-type: none"> • Recruitment of project staff • Constitution and operationalization of committee. • Data landscape report developed and has been revised after acquisition of additional Data and information. • 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>	<p>This has been achieved.</p> <p>This has been achieved</p> <p>This has been achieved and regularly updated</p> <p>This has been achieved and regularly updated</p>

Project	Objective	Outcome	Indicator	Performance
		operations which includes; the type of data to be repositied; and data accessibility.		This has been achieved This has been achieved and regularly updated
	Strengthen capacity to track progress in meeting national objectives on undernutrition reduction, promoting food security and monitoring the investments	<p>1. Create or support a web interface to present summary statistics from the NIPFN.</p> <p>2. A policy review on food security and nutrition has been developed.</p> <p>Identify and prioritize questions for analysis</p> <p>4. Write reports on data analysed with</p>	<ul style="list-style-type: none"> • Multi-sectoral Portal in place and is continuously updated and maintained by the project • Policies and Strategies review report • 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 	<p>This has been achieved and regularly updated</p> <p>This has been achieved</p> <p>This has been achieved and</p>

Project	Objective	Outcome	Indicator	Performance
		<p>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"> • 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>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>

Project	Objective	Outcome	Indicator	Performance
				This is in progress
	Build the capacity of government staff to make better use of evidence and data to design and implement Nutrition-related policies and programmes	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 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</p>	<p>This has been achieved</p> <p>This has been achieved.</p>

Project	Objective	Outcome	Indicator	Performance
		<p>2. Design and implement a communication and visibility plan</p> <p>3. Build capacity for Government staff to analyse data, interpret analysis and report findings</p> <p>4. Develop national expertise in formulating evidence-based nutrition policies in all sectors</p>	<p>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.

1. 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.

2. Environmental performance

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

3. Employee welfare

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

4. 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.

5. 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, 2025. 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.

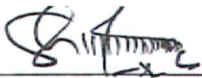
The Director General of Kenya National Bureau of Statistics and the Project Manager for **the NIPFN** project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2025, and of the Project's financial position as at that date. The Director General of Kenya National Bureau of Statistics and the Project Manager for **the NIPFN** project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation

of the Project financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the Project financial statements

The Project financial statements were approved by the Board of Directors of Kenya National Bureau of Statistics on 21st August 2025 and signed on its behalf by.



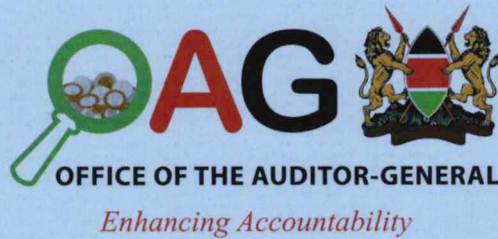
Macdonald Obudho, PhD, EBS, MBS
Director General



James T. Gatungu
Project Manager

REPUBLIC OF KENYA

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Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL INFORMATION PLATFORM FOR FOOD SECURITY AND NUTRITION PROJECT (CREDIT NO. FOOD/2017/393-022) FOR THE YEAR ENDED 30 JUNE, 2025 – KENYA NATIONAL BUREAU OF STATISTICS

PREAMBLE

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

- A. Report on 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 the 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 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 is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 page 1 to 18, which comprise 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, 2025 – Kenya National Bureau of Statistics

statement of financial position as at 30 June, 2025 and the statement of financial performance, statement of changes in net assets, 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, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Public Finance Management Act, 2012 and the Financing Agreement Credit No. FOOD/2017/393-022 between the European Union and the Republic of Kenya dated 27 December, 2017.

In addition, the special accounts statements present fairly, transactions for the year, and the closing balance have been reconciled with the books of account.

Basis for Opinion

The audit was conducted in accordance with 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.

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 Matter

Unresolved Prior Year Issues

In the audit report of the previous year, one (1) issue was raised under the Report on Financial Statements, which was unresolved as at 30 June, 2025.

Other Information

The Management is responsible for the other information set out on page iii to xxxi which comprise of Project Information and Overall Performance, Statement of Performance Against 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.

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.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by European Union Financing Agreement, I report, based on my audit, that:

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

Responsibilities of the 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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, 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 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

International Standards for Supreme Audit Institutions (ISSAIs). The standards require 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 ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

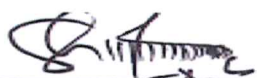
Nairobi

06 October, 2025

7. Statement of Financial Performance for the Year Ended 30th June 2025.

	Notes	2024/2025
		Kshs
Revenue		
Revenue Transfers	6	~
Total revenue		~
Expenses		
Employee costs	7	11,994,467
Use of goods and services	8	34,505,459
Depreciation and amortization expense	9	~
Total expenses		~
Surplus/ (deficit)		(46,499,926)

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



Macdonald Obudho, PhD, EBS, MBS
Director General



James T. Gatungu
Project Manager



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


8. Statement of Financial Position as at 30th June 2025

	Note	2024/2025	1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	10	9,614,437	56,114,363
Total Current Assets		-	-
Non-Current Assets			
Property, Plant and Equipment	13	-	-
Intangible Assets	14	-	-
Total Non- Current Assets		-	-
Total Assets (a)		9,614,437	56,114,363
Liabilities			
Current Liabilities			
Total Current Liabilities		-	-
Total Liabilities (b)		-	-
Net Assets (a-b)		9,614,437	56,114,363
Represented By:			
Accumulated Surplus		9,614,437	56,114,363
Total Net Assets		9,614,437	56,114,363

The financial statements were approved on 21st August 2025 and signed by:


Macdonald Obudho, PhD, EBS, MBS
Director General


James T. Gatungu
Project Manager

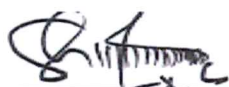

Eric K. Musalia
Project Accountant
ICPAK M/No: 14346

9. Statement of Changes in Net Assets

Description	Accumulated Surplus
	Kshs
As at 30th June 2024 (Cash Basis)	56,114,363
Adjustments: (to recognize assets and liabilities)	
As at 1st July 2024	56,114,363
Surplus/(Deficit) for the year	(46,499,926)
eAs at 30th June 2025	9,614,437

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

The financial statements were approved on 21st August 2025 and signed by:



Macdonald Obudho, PhD, EBS, MBS
Director General



James T. Gatungu
Project Manager



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

10. Statement of Cashflow for the year ended 30th June 2025

Description	Note	2024/2025 Kshs
Cashflow from operating activities		
Receipts		
Revenue Transfers	6	~
Miscellaneous Revenue		~
Total receipts		~
Payments		
Employee costs	7	11,994,467
Use of goods and services	8	34,505,459
Transfer to other Government Entities		~
Other Transfers/Subsidies/Grants		~
Certified Works		~
Total payments	11	(46,499,926)
Net cash flow from operating activities		(46,499,926)
Cashflow from investing activities		
Acquisition of non-financial assets		~
Proceeds from sale of Assets		~
Acquisition of Intangible assets		~
		~
Net cash flows from investing activities		~
		~
Cash flow from financing activities		~
<i>Specify the activity</i>		~
Net cash flow from financing activities		~
Net increase/Decrease in cash and cash equivalents		
Cash and cash equivalent at 1st July 2024	10	56,114,363
Cash and cash equivalent at end June 2025	10	9,614,437

11. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2025

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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget Carry Overs from previous period	56,114,363		56,114,363	56,114,363	-	-
Receipts						
Revenue Transfers	-	-	-	-	-	-
Miscellaneous Revenue	-	-	-	-	-	-
Total Revenue	56,114,363		56,114,363	56,114,363	-	-
Payments						
Employee costs	11,994,466	-	11,994,467	11,994,467	-	-
Use of goods and services	34,505,459	-	34,505,459	34,505,459	-	-
Depreciation and amortization expense	-	-	-	-	-	-
Certified Works	-	-	-	-	-	-
Total Payments	46,499,925	-	46,499,926	46,499,926	-	-
Surplus	9,614,437	-	9,614,437	9,614,437	-	-

Note: The project did not receive any funding during the period under review and continued implementation of the activities using the funds from the previous year budget under the 3rd no cost extension approval from the donor.

12. Notes to the Financial Statements

1. General Information

Kenya National Bureau of Statistics (KNBS) is a Government Agency established by the Statistics Act, Cap 112 Laws of Kenya [Rev. 2022] as the principal agency for collecting, compiling, analysing, publishing and disseminating statistical information needed for planning and policy formulation. KNBS is also responsible for coordination of the National Statistical System (NSS) in the country.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

The project is a first time adopter of IPSAS accrual basis of accounting and has elected to apply the transitional provisions provided under IPSAS 33 – First time adoption of accrual basis IPSAS.

From the foregoing, these financial statements represent the projects first year of transitional reporting. The project has taken advantage of the permitted three-year transitional period, during which certain assets and liabilities may not be recognized and or measured in full compliance with accrual IPSAS.

The project did not have any inventories, or any pending bills and there are no provisions made in the financial statements.

All the assets acquired by the project were fully expensed before the transition from the cash basis to the accrual basis of accounting during the period under review. The project has come to an end and is undergoing the closure process. A comprehensive asset verification and valuation would be undertaken as the assets will be transferred to the Bureau.

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS)

These financial statements were authorized for issue by the accounting officer on 22nd August 2025.

National Information Platform for Food Security and Nutrition
Annual Report and Financial Statements for the financial year ended June 30, 2025

The Bureau adopted transitional accrual basis in its reporting during the inception year 2024/2025. The financial assets were recognized and reported as appropriate in the financial statements.

3. Adoption of New and Revised Standards

Early adoption of standards

The Bureau did not early – adopt any new or amended standards in the financial year.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

a) Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

b) Budget information

As earlier noted, the project did not receive any funding during the period under review and continued implementation of the activities using the funds from the previous year budget under the 3rd no cost extension approval from the donor.

c) Property, plant and equipment

All property, plant and equipment are stated at cost. Cost includes expenditure that is directly attributable to the acquisition or construction of the item of property appropriately according to the acronyms you use in your financial statements plant and equipment. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

Notes to the financial statements

d) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

e) Provisions

Provisions are recognized when the *project* has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the *project* expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

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

Contingent assets

The *project* does not recognize a contingent asset but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the *project* in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements.

Notes to the financial statements

If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

f) Changes in accounting policies and estimates

The project recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

g) Related parties

The *project* regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the Principal and senior managers.

h) 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.

i) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the *project's* financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur.

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- Changes in the market in relation to the asset

Notes to the financial statements

6. Revenue Transfers

The project did not receive any funding during the period under review. The funding from the previous year was utilised in the implementation of project activities within the period.

7. Employees Costs

Description	2024/2025
	<u>Kshs</u>
Basic salaries of permanent employees	9,307,746.45
Compulsory national social security schemes	126,720
Sub totals salaries	9,434,467
Project oversight team allowances	2,560,000
Total	11,994,467

8. Use of Goods and Services

Description	2024/2025
	<u>Kshs</u>
Workshop and conferences	8,874,119
Bank charges	13,203
Project end evaluation	5,551,583
Domestic travel and subsistence	82,800
Foreign travel and subsistence	2,705,522
General office supplies	616,016
Audit expenses	1,914,000
Training payments	14,051,682
Insurance costs(Medical)	696,534
Total	34,505,460

9. Depreciation and Amortization expense

The Bureau's policy on depreciation is that assets are not depreciated or amortised during the first year of acquisition.

Notes to the financial statements

10. Cash and Cash Equivalents

Description	2024/2025	1 st July 2024
	Kshs	Kshs
Cash in Bank	9,614,437	56,114,363
Cash on hand	-	-
<i>Others (Specify)</i>	-	-
Total Cash and Cash Equivalents	9,614,437	56,114,363

Project Bank Accounts

Details	2024/2025	1 st July 2024
	Kshs	Kshs
Foreign Currency Accounts	-	-
Local Currency Accounts		
Kenya Commercial Bank [A/c No 1240875711]	9,614,437	56,114,363
Total local currency balances	9,614,437	56,114,363
Total bank account balances	<u>9,614,437</u>	56,114,363

11. Cash Generated from Operations

Description	2024/2025
	Kshs
Surplus/Deficit for the year	(46,499,926)
Adjusted for:	
Depreciation	-
Working capital adjustments	
Increase in receivables	-
Increase in deferred income	-
Increase in payables	-
Increase in payments received in advance	-
Net cash flow from operating activities	(46,499,926)

Notes to the financial statements

12. Special Deposit Accounts

The balances in the Project’s Special Deposit Account(s) as of 30th June 2025 are not included in the Statement of Financial Assets since the line items 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 voted in the year.

Special Deposit Accounts Movement Schedule

Description	2024/2025	1 st July 2024
	Euro	Euro
(i) A/C Name [A/c No 1000387475]		
Opening balance	3,050,112	3,050,112
Total amount deposited in the account	3,050,112	3,050,112
Total amount withdrawn	3,050,112	3,050,112
Closing balance (as per SDA bank account reconciliation attached)	-	-

Notes to the financial statements

13. Property, Plant and Equipment

Cost	Motor vehicles	Furniture and fittings	ICT Equipment	Total
	Kshs	Kshs	Kshs	Kshs
Depreciation rate	20%	12.5%	33.3%	
As At 1 July 2024 (opening balances)	-	-	-	-
Additions	-	-	-	-
As at 30 th June 2025	-	-	-	-
Depreciation And Impairment				
As at 1 July 2025	-	-	-	-
Depreciation charge for the year	-	-	-	-
As At 30 th June 2025	-	-	-	-
	-	-	-	-
Net Book Values	-	-	-	-
As at 1 st July 2024	-	-	-	-
As at 30 th June 2025	-	-	-	-

14. Intangible Assets

Description	1 st July 2024
	Kshs
Cost	
As at 1 st July 2024	-
Additions	-
As At 30 th June 2025	-
Amortization and impairment	
As at 1 st July 2024	-
Amortization	-
As At 30 th June 2025	-
NBV as at 1st July 2024	-

*National Information Platform for Food Security and Nutrition
Annual Report and Financial Statements for the financial year ended June 30, 2025*

NBV as at 30 th June 2025	~
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Notes to the financial statements

15. Related Party Disclosures

Nature of related party relationships

Related party disclosure is encouraged under mandatory section of the accrual basis IPSAS. This comprise of related parties to the Project. They include:

- i) Key management personnel, including the Project manager.
- ii) The State Department for Economic Planning.
- iii) Other government entities – KIPPRA as the Co-applicant in the NIPFN Project.

Government of Kenya

The Government of Kenya is the principal shareholder of the Bureau, holding 100% of the Bureau's equity interest.

Other related parties include:

- i) The Parent Ministry [The National Treasury and Economic Planning]
- ii) County Governments which include Isiolo, Uasin Gishu and Makueni Counties which are part of the selected Counties for NIPFN roll out.
- iii) KNBS Board.

16. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

17. Ultimate And Holding Entity

The Bureau is a Semi-Autonomous Government Agency under The National Treasury and Economic Planning Ministry. Its ultimate parent is the Government of Kenya.

18. Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Emphasis of Matter – For the year ended June 30, 2024			
<p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts reflects final income budget and recomputed 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 to under-utilization of Kshs.</p>	<p>The NIPFN project was being implemented by Kenya National Bureau of Statistics (KNBS) as the lead applicant to the grant in partnership with the Kenya Institute of Public Policy and Research Analysis (KIPPRA) as a co - applicant, and in collaboration with sectors that have a role in improving food security and nutrition in Kenya.</p> <p>It was funded to the extent of Euro 3,499,999 (KShs. 396,840,398). The European Union had been releasing funds in support of the project on a regular basis.</p>	<p>This amount could not be fully utilized as at 30th June 2024 as is rightly observed, due to external factors beyond the control of the project management. Due to the delays in the releases of the budgetary support, a no cost extension was granted up to 31st</p>	<p>Implementation of the project continued to 31st March 2025</p>

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Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
<p>19,151,577 or 15% of the receipts.</p> <p>In the circumstances, the under-expenditure affected the planned activities and may have impacted negatively on service delivery to the public.</p>	<p>The under expenditure for the period under review was caused by late disbursement of annual budgetary support from the European Union. The project received KShs. 124,703,328.50 on 22nd March 2024, being the annual budgetary support for the financial year.</p>	<p>December 2024. The project implementation duration was therefore increased to 84 months so as to run between January 2018 and December 2024.</p>	



Macdonald Obudho, PhD, EBS, MBS
Director General



James T. Gatungu
Project Manager

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Annex 2: Reconciliation of inter-entity transfers

Project Name:				
Break down of transfers from the State Department of Economic Planning				
a	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		22 nd March 2024	-	
			-	
		Total		
		Total	-	
		Total (A+B+C)	-	

There were no inter-entity transfers during the year ending 30th June 2025.



James T. Gatungu
Project Manager



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

Annex 3: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Disposals during the year (Kshs)	Transfers in/(out) during the year	Historical Cost c/f (Kshs) Current Year
Office equipment, furniture and fittings	1,499,420	-	-	-	1,499,420
ICT Equipment	6,025,200	-	-	-	6,025,200
Intangible assets	4,695,950	-	-	-	4,695,950
Total	12,170,570	-	-	-	12,170,570

The above are the historical costs of the assets acquired during the period of the project. There were no additions or disposals during the period. All the assets acquired by the project were fully expensed before the transition from the cash basis to the accrual basis of accounting during the period under review.

The project is undergoing the closure process. The assets will have to undergo a comprehensive asset verification and valuation exercise so as to develop an asset register for purposes of transferring them to the implementing entity.

Annex 4 : Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2025
- ii. Board of Survey Report
- iii. Special Deposit Account reconciliation statement as at 30th June 2024

General Ledger Cashbook

NIPFN

Period From : June 2025
 Period To : June 2025

Cashbook

Page 1 of 1

<u>Date</u>	<u>Reference</u>	<u>Batch Ref</u>	<u>Description</u>	<u>Account Name</u>	<u>payee</u>	<u>Reconciled</u>	<u>Debit</u>	<u>Credit</u>
Account:	8400					Opening Balance		10,571,437.50
6/9/2025	PV 61/KPMG	JBR00081	Being final payment-Project Expendi			N		957,000.00
						Closing Balance		9,614,437.50

[Handwritten Signature]

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KENYA NATIONAL BUREAU OF STATISTICS
HERUFI HOUSE
NAIROBI GPO

KCB BANK KENYA LTD

KCB MOI AVENUE - 4001 P. O BOX 30081

Account Number : 1240875711
Account Name : KENYA NATIONAL BUREAU OF STATISTICS
Currency : KES
Statement Period : 20250601 - 20250630
Statement Printed : 2025/07/01 07:49:35
Page 1 of 1

ACCOUNT TYPE: Public Sector		SHEET NO: 22				
Date	Transaction Details	Value Date	Money Out	Money In	Ledger Bal	
01/06/2025	BALANCE B/FWD	01/06/2025			11,528,436.80	
04/06/2025	Inward Cheque D CHQ584 AT-DIX CHQ No. 000584 KES INWARD CLEARING ACCOUNTCHQ No. 000584-	04/06/2025	-957,000.00	✓	10,571,436.80	
12/06/2025	Inward Cheque D CHQ586 AT-DPC CHQ No. 000586 KES INWARD CLEARING ACCOUNTCHQ No. 000586-	12/06/2025	-957,000.00	✓	9,614,436.80	

BALANCE AT PERIOD END					9,614,436.80
Total No of Debits	2		Sum of Debits		-1,914,000.00
Total No of Credits			Sum of Credits		0.00
Opening Balance	11,528,436.80		Closing Balance		9,614,436.80

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ii. Board of Survey Report

NIPFN



F-91-10-1

CASH COUNT AND CASH RECONCILIATION FORM

DATE 1st July 2025 TIME

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

Reconciliation	Ksh
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)	NIL

Remarks

N/A

Cashier Miriam Mwangi
 Checked by Mwalia Eric
 Reviewed by Kenned Nyirya

Sign [Signature]
 Sign [Signature]
 Sign [Signature]

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iii. Special Deposit Account reconciliation statement as at 30th June 2024

**EU NATIONAL INFORMATION PLATFORM FOR FOOD & NUTRITION - KNBS
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2024**

EU Grant No.FOOD/2017/393-022

Bank Account No.1000387475 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by EU		3,050,112.10
	Less		
2	Total amount documented		
3	Outstanding amount advanced to be documented		3,050,112.10
	Represented by:		
4	Ending Designated Account Balance at 30.06.2024		-
5	Amount claimed but not credited at 30.06.2024		-
6	Amount withdrawn and not claimed as at 30.06.2024		3,050,112.10
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
9	Total advance to Designated Account year ended 30.06.2024		3,050,112.10

Discrepancy between total appearing on lines 3 and 9

Notes:

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


**AUTHORIZED REPRESENTATIVE
 RESOURCES MOBILIZATION DEPARTMENT
 THE NATIONAL TREASURY**

DATE: 02-08-2024