

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

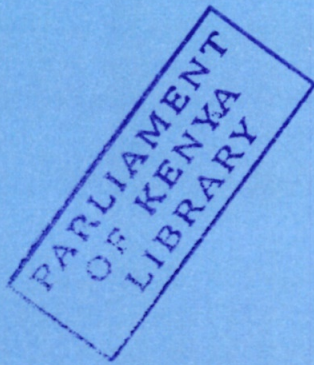
THE NATIONAL ASSEMBLY
PAPERS LAID

REPORT

DATE: 04 DEC 2024

DAY:

WEDNESDAY



OF:

Hon. OWEN BAYO

DESIGNED BY:

DAVID

THE AUDITOR-GENERAL

ON

**KENYA COOPERATION AND PARTNERSHIP
FACILITY (KCPF) PROJECT NO.KE/FED
2019/041-712, CREDIT NO.FED/2021/423-175**

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

STATE DEPARTMENT FOR DEVOLUTION

OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
REGISTRY

15 OCT 2024

RECEIVED



**PROJECT NAME: KENYA COOPERATION AND PARTNERSHIP FACILITY
(KCPF)**

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR DEVOLUTION

PROJECT GRANT/CREDIT NUMBER: FED/2021/423-175

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

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1. Acronyms and Glossary of Terms

| | |
|----------------|---|
| CBK | Central Bank of Kenya |
| LED | local economic development |
| IPSAS | International Public Sector Accounting Standards |
| NT | National Treasury |
| PFM | Public Finance Management. |
| PSASB | Public Sector Accounting Standards Board |
| Comparative FY | Financial year preceding the current financial year |
| KCPF | Kenya Cooperation and Partnership Facility |
| SDD | State Department For Devolution |
| IDEAS | Instrument for Devolution Advice and Support |
| KSG | Kenya School of Government |

2. Project Information and Overall Performance

Background

The Project's official name is **Kenya Cooperation and partnership Facility** programme estimate to provide support to **Instruments for Devolution Advice and Support Programme (IDEAS)** KE/FED/2013/024/230 under the state department of Devolution. The programme estimates began **16th August 2021** and ends on **15th May 2023** supporting the IDEAS Programme which started on **24th September 2014**, with its implementation period ending on **23rd September 2022** and closure period on **24th September 2023**. The objectives of the project are to support National and county capacities in the responsible transfer and use of resources for the achievement of Local Economic Development (LED) at county level through;

- (i) Strengthening of the national institution's capacities for the management of the devolution process and fiscal decentralization
- (ii) Development of county capacities to facilitate inclusive and sustained economic growth, participatory planning and service delivery

The IDEAS Programme is operationalised through grants to the 15 counties amounting to €15 million; State department of Devolution Programme Estimate €0.7 million; Kenya School of Government Service Contract €1 million and €6.9 million for the TAT. Besides these and outside the MoD's IDEAS LED scope, the World Bank received EUR 2,500,000 to provide support to public finance management (PFM) stakeholders through an administrative agreement and a delegation agreement, while the Commission on Revenue Allocation (CRA) received EUR 796,000 for capacity building on fiscal decentralization.

The State department operated through Programme Estimate no 1 and 2 under the IDEAS Financing Agreement which came to an end on 30th October 2020 before the Grant Contracts for the Counties, KSG and PE activities had been completed after the extension of the FA by 2 years. The EU in consultation with the National Treasury agreed to fund the pending activities through the KENYA CO-OPERATION AND PARTNERSHIP FACILITY FED 2019/041-712 for State department of Devolution Programme Estimate.

This PE is established under a different Financing Agreement held by the National Treasury and therefore, the State department had to close the IDEAS Bank Account **No 1000318287** and remit the unspent balance of **KES 7,424,401.35** to the European Union Commission as per the guidelines. A new bank account was opened to administer the KCPF, Programme Estimate which supports the State department to implement the IDEAS Project.

Kenya Co-operation and Partnership Facility (KCPF)
Annual Report and Financial Statements for the financial year ended June 30, 2024

2.1 Project Name: KENYA CO-OPERATION AND PARTNERSHIP FACILITY (KCPF)

Funded through: KENYA CO-OPERATION AND PARTNERSHIP FACILITY- State department of Devolution Programme Estimate for a total Amount of **KES 46,634,700** with **KES 45,634,700** being the imprest component to the State department for a period starting **16th August 2021 to 15th May 2023**.

Objective

The purpose of the Kenya Cooperation and Partnership Agreement Programme, and therefore of this Programme Estimate (PE), is to Support the National Authorising Officer and the State department of Devolution by providing funds for the implementation of the Instruments for Devolution Advice and Support (IDEAS) Programme by the State department of Devolution in order to support the achievement of the IDEAS objective of supporting Central and County governments capacities, in the responsible transfer and use of resources for the achievement of Local Economic Development at County level.

Address: The project headquarters offices are in the City of Nairobi, Nairobi City County, Kenya.

The address of its registered office is:
Teleposta Towers, Kenyatta Avenue,
P.O. Box: 30004- 00100, Nairobi

The Project has no other offices or branches

Contacts: The following are the project contacts
Telephone: (254) 20 2217475, 50645/628
E-mail: ps@devolution.go.ke
Website: www.devolution.go.ke

Project information and overall performance (continued)

2.2 Project Information

| | |
|----------------------------|--|
| Project Start Date: | 16 th August, 2021 |
| Project End Date: | |
| Implementation Period | 15 th March 2023 |
| Closure Period | 15 th July, 2023 |
| Project Manager: | Ms. Emmy M'mbwanga |
| Project Sponsor: | European Union Commission (EU) - Grant |

2.3 Project Overview

| | |
|--|--|
| Line State department/State Department of the project | The Project is under the supervision of the State Department for Devolution. |
| Project number | KE/FED 2019/041-712-FED/2021/423-175 |
| Strategic goals of the project | The strategic goal of the project is to Support the State department of Devolution in the achievement of the IDEAS objective of “supporting central and county governments capacities in the responsible transfer and use of resources for the achievement of Local Economic Development (LED) at County level.” |
| Summary of Project Strategies for achievement of strategic goals | The Project management aims to achieve the goals through the following means: (i) Satisfactory implementation of the LED part of the IDEAS Programme; (ii) Satisfactory implementation of the 17 County IDEAS LED grant contracts and Projects; (iii) Satisfactory implementation of the IDEAS training programme, contracted to KSG; (iv) Successful IDEAS closure workshop/LED conference; |

Kenya Co-operation and Partnership Facility (KCPF)
Annual Report and Financial Statements for the financial year ended June 30, 2024

| | |
|---|--|
| | <p>(v) Delivery of the LED Strategy/Framework;</p> <p>(vi) Delivery and publishing of the LED/IDEAS lessons learned handbook,</p> <p>(vii) Successful SDD participation in facilitation of Devolution Conference 2021.</p> |
| Other important background information of the project | The Programme Estimate is funding the IDEAS activities that were in-complete at the end of the PE 2 expiry period on 30th October 2020. |
| Areas that the project was formed to intervene | <p>The project was formed to intervene in the following areas: Seamless closure of the IDEAS Programme as per the IDEAS Financing Agreement. This included;</p> <ul style="list-style-type: none"> • completion of construction and operationalisation of county LED facilities, • capacity building for both the national and county level actors and stakeholders and institutionalising of the IDEAS final products. • Disbursement of the grants to the Counties • Overall closure of the IDEAS Programme |
| Project duration | 16 th August 2021 to 15th July 2023 (23 months) |

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the current year:

Bank: Central Bank of Kenya

Name: Kenya Cooperation and Partnership Facility

Account No. 1000495316

2.5 Independent Auditor

The project is audited by the Office of the Auditor General and for purposes of expenditure verification by external auditors appointed by EU Delegation.

2.6 Roles and Responsibilities

| Names | Title / Designation | Key qualification | Responsibilities |
|-----------------------|-----------------------------|--------------------------|--|
| Ms. Teresia Mbaika | Principal Secretary | Degree | Accounting Officer |
| Mr. Alfonso Munyali | Ag. Secretary Devolution | Degree | PE Imprest Administrator |
| Kennedy Nyambati | Director CB & TA | Degree | PE Alt Imprest Administrator |
| Mr. Stanley Mwaura | Head of Accounting Unit | Degree | Head of Accounting Unit |
| Mr. Moses Macharia | Principal Accountant | Degree | Alt imprest accounting officer and Project Accountant |
| Ms. Emmy M'mbwanga | Programme Coordinator | Degree | Programme Coordination, administration and Management |

2.7 Funding summary

The Programme Estimate supporting the IDEAS programme is for a duration of **23 months** from **16th August 2021** to **15th July 2023** with an approved total budget of **KES 46,634,700** with Imprest component being **KES 45,634,700**.

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

| Source of funds | Donor Commitment | | Amount received to date – (30 th June 2024) | | Undrawn balance to date | |
|------------------|------------------|-------------------|---|-------------------|-------------------------|-------------------|
| | Donor currency | Kshs | Donor currency | Kshs | Donor currency | Kshs |
| | (A) | (A') | (B) | (B') | (A)-(B) | (A')-(B') |
| (i) Grant | | | | | | |
| European Union | - | 45,634,700 | - | 31,534,900 | - | 14,099,800 |
| Total | - | 45,634,700 | - | 31,534,900 | - | 14,099,800 |

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 (30th 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 (EU) | - | 31,534,900 | | 29,794,423 | - | 1,740,476 |
| Total | - | 31,534,900 | | 29,794,423 | - | 1,740,476 |

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

- i. Budget performance against actual amounts for current year and for cumulative to date,

The program had budgeted payments of **Kshs 21,514,499**, the actual payments for the period was **Kshs 19,774,022.30**, resulting in a surplus of **Kshs 1,740,477**.

2.9 Summary of Project Compliance:

The project has complied with the Government of Kenya laws and regulations an EU Programme Estimate Provisions as per the Financing Agreements

3. Statement of Performance against Project's Predetermined Objectives

Overall objective

The overall development objective(s) to which the Kenya Cooperation and Partnership Agreement Programme and therefore this programme estimate, are intended to contribute is to promote sustainable and inclusive development by strengthening the means of implementation and revitalising the partnership between Kenya and the European Union (EU)

Project purpose

The purpose of the Kenya Cooperation and Partnership Agreement Programme, and therefore of this programme estimate, is to Support the National Authorising Officer and the State department of Devolution by providing funds for the implementation of the Instruments for Devolution Advice and Support (IDEAS) programme by the State department of Devolution in order to support the achievement of the IDEAS objective of supporting Central and County governments capacities, in the responsible transfer and use of resources for the achievement of Local Economic Development at County level.

Results

The results for the PE activities carried out over the period covered by this programme estimate are:

- The 17 County IDEAS LED grant contracts for the 15 counties were implemented and concluded within the contractual provisions including timelines hence the determination of final payments.
- Thirteen (14) out of the 17 projects were completed and started operation. The remaining ones Taita Taveta, Marsabit, and Laikipia were completed at 50-60%
- A total of **KES 1,385,522,777** out of **1,650,000,000** grants had been transferred to the counties.
- The IDEAS training programme, contracted to KSG was completed and contract closed.
- The LED Strategy/Framework was completed and submitted to SDD for implementation
- The LED/IDEAS lessons learned handbook was completed, printed and distributed to the stakeholders.

| Project | Objective | Outcome | Indicator | Performance |
|--|--|---|--|---|
| Kenya Cooperation and Partnership Facility- State department of Programme Estimate | Support Central and County Capacities in the responsible transfer and use of resources for the achievement of Local Economic Development at the County level | Satisfactory implementation of the LED part of the IDEAS FA | <ul style="list-style-type: none"> <li data-bbox="1263 181 1608 411">• Transfer of the 2nd and final tranche of funds the grants to the relevant counties and training institute processed <li data-bbox="1263 523 1608 667">• The audit verification for the counties coordinated and facilitate <li data-bbox="1263 786 1608 1082">• Initiate, confirm compliance and process request for addendums and disbursements of the grant contract provisions as per EU and GoK procedures. <li data-bbox="1263 1106 1608 1294">• Preparation of the contract statutory reports to the National Treasury and the European Union | <p data-bbox="1624 181 1989 475">By the end of the PE closure period in 15th July 2023, a total of KES 1,385,522,777 out of 1,650,000,000 grants had been transferred to the counties.</p> <p data-bbox="1624 544 1989 722">Facilitated expenditure verification (EV) in all the 15b counties that informed payment of the final tranche.</p> <p data-bbox="1624 823 1989 1042">Processed and approved 17 addendums for extension of implementation period and change in budget for the 15 counties.</p> <p data-bbox="1624 1114 1989 1294">Coordinated the preparation of all the final reports which were submitted and approved by the CA.</p> |

| | | | | |
|--|--|--|--|--|
| | | | <ul style="list-style-type: none"> • Provision of regular policy and technical support to the county Governments in all matters of project implementation completed, to ensure that the operations financed with the EDF funds have been properly implemented in compliance with the EU and GoK grant provision and procedures. | |
| | | Satisfactory implementation of the County IDEAS LED grant contracts and Projects | <ul style="list-style-type: none"> • Most of the 17 County IDEAS LED projects have achieved most of the set LED | All the 13 out of 17 LED projects are completed and some started operations in 2022/2023 |
| | | Satisfactory implementation of the IDEAS training Programme, contracted to KSG | <ul style="list-style-type: none"> • KSG has achieved most of the set training objectives | KSG completed all the targeted training by March 2022 and report submitted to the State department |
| | | Successful IDEAS closure workshop/LED conference | <ul style="list-style-type: none"> • Workshop/conference held successfully with good attendance | The workshop did not take place due to expiry of the implementation period. |

| | | | | |
|--|--|------------------------------------|---|--|
| | | LED Strategy/Framework | <ul style="list-style-type: none"> • National LED Strategy finalized • , validated and accepted by Parliament. County LED strategies drafted. | The final LED Strategy was completed and submitted to SDD for implementation |
| | | LED/IDEAS lessons learned handbook | <ul style="list-style-type: none"> • Handbook drafted, presented, validated, printed and shared with stakeholders in Kenya and beyond | Lessons learned handbook Completed and distributed toto stakeholders. |

4. Environmental and Sustainability reporting

1. Sustainability strategy and profile

The State department for devolution was able to build the capacity of beneficiary counties to put in place institutional frameworks for the Management and operations of the established LED facilities in all the 17 counties. This included Cooperation Acts, MOU with cooperatives and nationalization of the facilities especially Markets in the Trade Departments.

2. Environmental performance

At the beginning of the county LED projects, Environmental impact assessment were undertaken and adhered to during implementation. The beneficiary counties have also acquired the necessary licences, permits and KEBs for their respective operations and products.

3. Employee welfare

Issue of employee safety and remunerations were adhered to at the county and SDD level.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

There were no major procurement actions during this period. The few ones done were within the law provisions

b) Responsible ethical practices

No reported unethical actions during the Programme implementation period

c) Community Engagements

This was actioned at county level where the projects were being done.

5. Statement of Project Management responsibilities

The Principal Secretary for the State Department for Devolution and the Project Coordinator for KCPF Programme 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 Principal Secretary for State Department for Devolution and the Project Coordinator for KCPF Programme 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 Principal Secretary for the State Department for Devolution and the Project Coordinator for KCPF Programme 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 Principal Secretary for Devolution and the Project Coordinator for KCPF Programme 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 Principal Secretary State Department for Devolution and the Project Coordinator for KCPF Programme confirm that the Project has complied fully with applicable Government

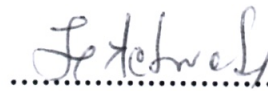
Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the Principal Secretary for the State department of Devolution and the Project Coordinator for Programme on 30th June 2024 and signed by them.



.....
Ms. Teresia Mbaika
Principal Secretary



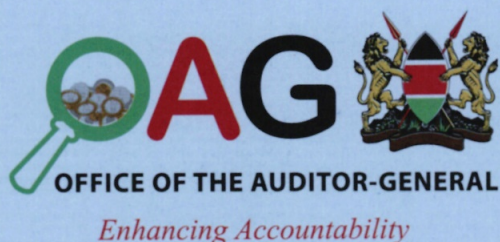
.....
Emmy M'bwanga
Project Coordinator



.....
Stanley Mwaura
Head Of Accounting Unit
ICPAK Member No:7121

REPUBLIC OF KENYA

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HEADQUARTERS
Anniversary Towers
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA COOPERATION AND PARTNERSHIP FACILITY (KCPF) PROJECT NO.KE/FED 2019/041-712, CREDIT NO.FED/2021/423-175 FOR THE YEAR ENDED 30 JUNE, 2024 - STATE DEPARTMENT FOR DEVOLUTION

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 Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure Government achieves value for money and that such funds are applied for 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, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya Cooperation and Partnership Facility Project set out on pages 1 to 16, which comprise of the statement of financial assets as at 30 June, 2024, and the statement of receipts and payments,

Report of the Auditor-General on Kenya Cooperation and Partnership Facility (KCPF) Project No. KE/FED 2019/041-712, Credit No. FED/2021/423-175 for the year ended 30 June, 2024 – State Department for Devolution

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Kenya Cooperation and Partnership Facility 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 the Financing Agreement No. KE/FED 2019/041-712 and FED/2021/423-175 dated 07 July, 2021 between European Development Fund and the Republic of Kenya.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Cooperation and Partnership Facility 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 judgment, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Undrawn Project Funds

As disclosed under Paragraph 2.2 on project information, the Project was expected to start on 16 August, 2021 and close on 15 March, 2023. Further, Paragraph 2.7 on funding summary indicates that the Donor had made commitment amounting to Kshs.45,634,700. However, the total amount received as at 30 June, 2024 was Kshs.31,534,900 leaving an undrawn balance of Kshs.14,099,800 or 31% of expected funding. Failure to draw the committed funds may have impacted negatively on achievement of project objectives.

Other Information

Conclusion

The Management is responsible for the other information set out on page iii to xvii which comprise of Project information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Environmental and Sustainability Reporting and the 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 Kenya Cooperation and Partnership Facility 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, 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 ISSAIs 3000 and 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by European Development Fund, I report based on my audit that I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit. In my opinion:

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

Responsibilities of Management and those Charged with Governance

The 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 overall governance.

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


31 October, 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) |
|---|------|--|--------------------------------|-------|---|--------------------------------|---------------------|-------------------------------------|
| | | F/Y 2024/2023 | | | F/Y 2022/2023 | | | |
| | | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. | Kshs. |
| Receipts | | | | | | | | |
| Proceeds from Domestic and Foreign Grants | 1 | - | - | - | - | - | - | 31,534,900 |
| Total receipts | | - | - | - | - | - | - | 31,534,900 |
| Payments | | | | | | | | |
| Compensation to employees | 2 | - | - | - | 13,016,502 | - | 13,016,502 | 18,442,403 |
| Purchase of goods and services | 3 | - | - | - | 6,757,520 | - | 6,757,520 | 11,352,020 |
| Total payments | | - | - | - | 19,774,022 | - | 19,774,022 | 29,794,423 |
| Surplus/ (deficit) | | - | - | - | (19,774,022) | - | (19,774,022) | 1,740,477 |

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


.....
Ms. Teresia Mbaika
Principal Secretary


.....
Ms. Emmy M'mbwanga
Project Coordinator

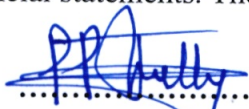

.....
Stanley Mwaura
Head Of Accounting Unit
ICPAK Member No:7121

*Kenya Cooperation And Partnership Facility (KCPF)
Annual Report and Financial Statements for the financial year ended June 30, 2024*


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

| Description | Note | FY2023/2024 | FY2022/2023 |
|--|------|------------------|------------------|
| | | Kshs | Kshs |
| Financial Assets | | | |
| Cash and Cash equivalents | | | |
| Bank Balances | 4A | 1,740,476 | 1,740,476 |
| Total Cash and Cash equivalents | | 1,740,476 | 1,740,476 |
| | | | |
| Total Financial Assets | | 1,740,476 | 1,740,476 |
| | | | |
| Net Assets | | 1,740,476 | 1,740,476 |
| | | | |
| Represented By | | | |
| Fund Balance B/fwd. | 5 | 1,740,477 | 21,514,499 |
| Surplus/(Deficit) for the Year | | - | (19,774,022) |
| Net Financial Position | | 1,740,477 | 1,740,477 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30-6- 2024 and signed by:


.....

Ms. Teresia Mbaika
Principal Secretary


.....

Emmy M'mbwanga
Project Coordinator


.....


Stanley Mwaura
Head Of Accounting Unit
ICPAK Member No:7121

*Kenya Cooperation and Partnership Facility (KCPF)
Annual Report and Financial Statements for the financial year ended June 30, 2024*

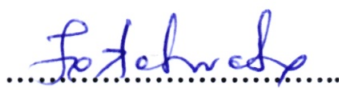
9. Statement of Cash flow for the year ended 30th June 2024

| Description | Notes | FY2023/2024 | FY2022/2023 |
|--|-----------|------------------|---------------------|
| | | Kshs | Kshs |
| Cashflow from operating activities | | | |
| Receipts | | | |
| Proceeds from Domestic and Foreign Grants | 1 | - | - |
| Total receipts | | - | - |
| Payments | | | |
| Compensation of employees | 2 | - | 13,016,502 |
| Purchase of goods and services | 3 | - | 6,757,520 |
| Total Payments | | - | 19,774,022 |
| Net receipts/(payments) | | | |
| Net cash flow from operating activities | A | - | (19,774,022) |
| Cashflow from investing activities | | | |
| Net cash flows from investing activities | B | | |
| Cash flow from financing activities | | | |
| Net cash flow from financing activities | C | | |
| Net increase in cash and cash equivalents | A+B+C | - | (19,774,022) |
| Cash and cash equivalent at beginning of the year | | 1,740,477 | 21,514,499 |
| Cash and cash equivalent at end of the year | 4A | 1,740,477 | 1,740,477 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30-6- 2024 and signed by:



Ms. Teresia Mbaika
Principal Secretary



Emmy M'mbwanga
Project Coordinator

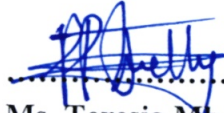


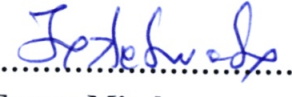
Stanley Mwaura
Head Of Accounting Unit
ICPAK Member No:7121


10. Statement of Comparison of Budget and Actual amounts for 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 | - | - | - | - | - | - |
| Total Receipts | - | - | - | - | - | - |
| Payments | | | | | | |
| contracted technical services | - | - | - | - | - | - |
| Compensation to employees | - | - | - | - | - | - |
| Purchase of goods and services | - | - | - | - | - | - |
| Total Payments | - | - | - | - | - | - |
| Surplus or Deficit | | | | | | |

Note: The project is to be closed, hence there were no funds disbursed from the donor for the financial year under review.


.....
Ms. Teresia Mbaika
Principal Secretary


.....
Emmy M'mbwanga
Project Coordinator


.....
Stanley Mwaura
Head Of Accounting Unit
ICPAK Member No:7121

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 KCPF under the State Department of Devolution. The financial statements are for the reporting entity KCPF 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

KCPF recognises all receipts from the various sources when the event occurs, and the related cash has 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 at 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 borrowing.

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 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.

Significant Accounting Policies (continued)

ii) Use of goods and services

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

iii) Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incur and paid for. The project has not had any borrowings since inception.

iv) Repayment of borrowing (principal amount)

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements. There was no borrowing done by the project.

v) 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. The project has not purchased any asset hence no fixed asset register.

f) In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded. There were no in-kind donations

g) Cash and cash equivalents

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

h) Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits. There was no restricted cash.

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

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

The Entity 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. There was no contingent liability in the reporting period.

k) Contingent Assets

KCPF 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 KCPF in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs. There was no contingent liability in the reporting period.

l) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made. There were no pending bills in the reporting period.

m) Budget

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

Kenya Co-operation and partnership Facility (KCPF)
Annual Report and Financial Statements for the financial year ended June 30, 2024

consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements.*

n) Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in 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.

o) Exchange rate differences

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

p) Comparative figures

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

q) Subsequent events

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

r) Prior period adjustments

prior period adjustments relate to errors and other adjustments noted arising from previous year(s). there was no adjustment related to prior year.

12. Notes to the Financial Statements

1. Proceeds From Domestic and Foreign Grants

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

| Name of Donor | Date received | 2023/2024 | | | | | 2022/2023 | Cumulative to date |
|---|---------------|-----------------------------------|-------------------------|------------------------------------|-------------------------|--------------|--------------|--------------------|
| | | Amount received in donor currency | Grants received in cash | Grants received as direct payment* | Grants received in kind | Total amount | Total Amount | |
| | | | Kshs | Kshs | Kshs | Kshs | Kshs | |
| Grants Received from Bilateral Donors (Foreign Governments) | 03/09/2021 | - | - | - | - | - | - | 31,534,900 |
| European Union | | | | | | | | |
| Total | | - | - | - | - | - | - | 31,534,900 |

Kenya Co-operation and partnership Facility (KCPF)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Notes to the Financial Statements (Continued) Notes to the Financial Statements (Continued)

2. Compensation to Employees

| Description | FY 2023/2024 | | | FY2022/2023 | 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 wages of temporary employees | - | - | - | 13,016,502 | 18,442,403 |
| Total | - | - | - | 13,016,502 | 18,442,403 |

3. Purchase of Goods and Services

| Description | FY 2023/2024 | | | FY2022/2023 | Cumulative to-date |
|---|-----------------------|--------------------------------|----------------|------------------|--------------------|
| | Payments made in Cash | Payments made by third parties | Total payments | Total payments | |
| | Kshs | Kshs | Kshs | Kshs | Kshs |
| Domestic travel and subsistence | - | - | - | 3,707,396 | 8,301,895 |
| Printing, advertising, and information supplies | - | - | - | 1,959,612 | 1,959,612 |
| Hospitality supplies and services | - | - | - | 1,090,513 | 1,090,513 |
| Total | - | - | - | 6,757,520 | 11,352,020 |

The purchase of goods and services and compensation of employees were budgeted under one-line item in the budget for the state department item 2211311 contracted technical services. This therefore is therefore a disclosure of the payments done in the program

4. Cash And Cash equivalents

| Description | FY2023/2024 | FY 2022/2023 |
|-------------------------|------------------|------------------|
| | Kshs | Kshs |
| Bank accounts (Note 4A) | 1,740,476 | 1,740,476 |
| Total | 1,740,476 | 1,740,476 |

4. A Bank Accounts

Project Bank Accounts

| Details | FY2023/2024 | FY 2022/2023 |
|--|------------------|------------------|
| | Kshs | Kshs |
| Local Currency Accounts | | |
| Central Bank of Kenya (A/c No. 1000495316) | 1,740,476 | 1,740,476 |
| Total local currency balances | 1,740,476 | 1,740,476 |
| Total bank account balances | 1,740,476 | 1,740,476 |

5. Fund Balance Brought Forward

| Description | FY 2023/2024 | FY 2022/2023 |
|---------------|------------------|--------------|
| | Kshs | Kshs |
| Bank accounts | 1,740,476 | - |
| Total | 1,740,476 | - |

*Kenya Co-operation and partnership Facility (KCPF)
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Notes to the Financial Statements (Continued)

Other Important Disclosures

1. External Assistance

| | 2023/24 | 2022/23 |
|--|---------|-------------------|
| Description | Kshs | Kshs |
| External assistance received as grants | - | 31,534,900 |
| Total | - | 31,534,900 |

a). External assistance relating loans and grants

| | 2023/24 | 2022/23 |
|--|---------|-------------------|
| Description | Kshs | Kshs |
| External assistance received as grants | - | 31,534,900 |
| Total | - | 31,534,900 |

b) Classes of providers of external assistance

| | 2023/24 | 2022/23 |
|------------------------------------|---------|-------------------|
| Description | Kshs | Kshs |
| Multilateral donors-European Union | - | 31,534,900 |
| Total | - | 31,534,900 |

The external assistance was provided for local economic development in the counties

d. Purpose and use of external assistance

| Payments made by third parties | 2023/24 | 2022/23 |
|--------------------------------|---------|-------------------|
| Description | Kshs | Kshs |
| Compensation to employees | - | 13,016,502 |
| Use of goods and services | - | 6,757,520 |
| Total | - | 19,774,022 |

The balance in the account was used for project closure activities

Other Important Disclosures (Continued)

2. Related Party Disclosures

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

- i) Key management personnel including the program director/manager
- ii) The implementing entity/state department/ department
- iii) Other Ministries and Departments.
- iv) The National Treasury

Related party transactions:

| | 2022-2023 | 2021-2022 |
|---|-----------|-------------------|
| | Kshs | Kshs |
| Compensation to Key Management | | |
| Compensation to the program manager/ director | - | 10,315,000 |
| Key Management Compensation others (specify) | - | - |
| Total Compensation to Key Management | - | 10,315,000 |
| (Insert any other transfers received) | - | - |
| Total Transfers from related parties | - | 10,315,000 |

Kenya Co-operation and partnership Facility (KCPF)

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

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

| Reference No. on the external audit Report | Issue / Observations from Auditor | Management comments | Status: (Resolved / Not Resolved) | Timeframe: (Put a date when you expect the issue to be resolved) |
|--|--|--|-----------------------------------|--|
| | Inaccuracies in the statement of receipts and payments | The variances were have been reconciled through the revised financial statement submitted in fy 2021/2022 | Resolved | |
| | Budgetary control and performance | The project has so far spent kshs 29,794,423 of the project funds, leaving a balance of kshs 1,740,476. The overfunding was due to roll over of the funds as the funding was for more than one financial year. | Resolved | |
| | lack of internal audit function and audit committee | The KCPF project could not set up an independent internal audit committee since it's a project under the state department and therefore uses the internal audit committee of the state department. The state department is in the process of instituting the committee after the new reorganisation of government. | Not Resolved | June 2024 |
| | | | | |



Ms. Teresia Mbaika
Principal Secretary



Ms. Emmy M'mbwanga
Project Coordinator

Annex 2: Variance explanations - Comparative Budget and Actual amounts for Current FY

| | Final Budget | Actual on Comparable Basis | Budget Utilization Difference | % of Utilization | Comments on Variance (below 90% and over 100%) |
|---|--------------|----------------------------|-------------------------------|------------------|--|
| | a | b | c=a-b | d=b/a % | |
| Receipts | | | | | |
| Proceeds from domestic and foreign grants | - | - | - | - | The project is to be closed, hence there were no funds disbursed from the donor for the financial year under review. |
| Total Receipts | - | - | - | - | |
| Payments | | | | | |
| Compensation of employees | - | - | - | - | - |
| Purchase of goods and services | - | - | - | - | - |
| Total payments | - | - | | | |

Annex 9: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2024
- ii. Board of Survey Report
- iii. GOK IFMIS comparison Trial Balance (*Where applicable*)