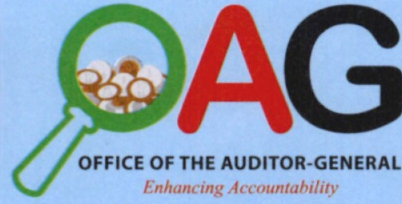



REPUBLIC OF KENYA



 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE:	30 APR 2026
	DAY: Tuesday
TABLED BY:	Leader of the majority Party
CLERK-AT-THE-TABLE:	Kandala. T.

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REPORT

OF

THE AUDITOR-GENERAL

ON

PAMOJA AFRICAN ALLIANCE

FOR THE YEAR ENDED
30 JUNE, 2024



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

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PAMOJA AFRICAN ALLIANCE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

30TH JUNE 2024

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

Pamoja African Alliance
Annual Report and Financial Statements
for the year ended 30 June 2024.

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1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

CEO	Chief Executive Officer
DG	Director General
CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
MD	Managing Director
NT	National Treasury
OCOB	Office of the Controller of Budget
OAG	Office of the Auditor General
OSHA	Occupational Safety and Health Act of 2007
PFM	Public Finance Management
PPE	Property Plant & Equipment
PSASB	Public Sector Accounting Standards Board
SAGAs	Semi-Autonomous Government Agencies
SC	State Corporations
WB	World Bank
VC	Vice Chancellor

B: Glossary of Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year- Means the prior period.

(This list is an indication of the common acronyms and abbreviations; the party should include all from the annual report and financial statements prepared)

2. Key The Party Information and Management

(a) Background information

The Party is registered in Kenya under the Kenyan Political Act 2011 with the Office of the Registrar of Political Parties and is domiciled in Kenya. Pamoja African Alliance was registered on July 2nd 2021.

Pamoja African Alliance head office is located in:

- Epic Business Centre, Links Road-Nyali- Mombasa

Pamoja African Alliance also has branch offices in the following towns.

- Voi – Taita Taveta County
- Manda Shivanga- Kakamega County
- Hola- Tana River County
- Magarini- Kilifi County
- Malindi- Kilifi County
- Kinango – Kwale County
- Shella- Lamu County

(b) Principal Activities

Pamoja African Alliance (PAA) Party ideology is founded on Social Democratic Values including; Freedom, Equality, Inclusivity and Justice. PAA Members are bonded by a shared belief in the sanctity of democratic ideals, promotion of bottom-up socio-economic policy interventions, equal access to public opportunities and inclusivity in the governance of Kenya.

The PAA Party Ideology is inspired by the ‘Ubuntu’ Philosophy or “Humanity towards others”, starting from the Family Hut, Homestead, Village, Community, Region and culminating to ONE KENYA, ONE PEOPLE.

PAA, Swahili for "Roof", is a political party with the key goal of bringing ALL people together under one roof, to chart a new beginning for the people of Kenya, Africa, and the diaspora at large. Our party slogan is “Mwanzo Mpya!” or "New Beginning!".

In summary, the PAA promise to the people of Kenya is;

To uphold and defend the Constitution of Kenya while championing Equal Rights, Equal Access to Opportunities and the Rule of Law.

**Pamoja African Alliance
Annual Report and Financial Statements
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(c) Key Management

Pamoja Africa Alliance day-to-day management is under the following key organs:

No.	Designation	Name
1.	CEO- Secretary General	Mr. Lucas Baya Maitha Mweni
2.	Party Chairman	Mr. Ibrahim Khamis
3.	Treasurer	Ms. Sureya Roble
4.	Executive Director	Mr. Joe Kiragu

(d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	CEO- Secretary General	Mr. Lucas Baya Maitha Mweni
2.	Party Chairman	Mr. Ibrahim Khamis
3.	Treasurer	Ms. Sureya Roble
4.	Ag, Executive Director	Mr. Mahmoud Ali

(e) Fiduciary Oversight Arrangements

External Auditing process are to carried out independently without interferences so as to guarantee the integrity of the partys financial statements.

(f) The party Headquarters

Epic Business Centre
Links Road-Nyali
P.O.Box 34040-80118
Mombasa,

(g) The party Contacts

Telephone: (254) 727 227733
E-mail: info@paaparty.co.ke
Website: www.paaparty.co.ke

**Pamoja African Alliance
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(h) Entity Bankers

Cooperative Bank Kenya
Nkurumah Road Branch
Mombasa,
KENYA

Key The Party Information and Management (continued)

(i) Independent Auditor

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

(j) Principal Legal Adviser

The Attorney General
State Law Office and Department of Justice
Harambee Avenue
P.O. Box 40112
City Square 00200
Nairobi, Kenya

**Pamoja African Alliance
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3. The Board of Directors/Council


1	Deputy Party Leader	Hassan Abdalla Albeity
2	National Chairperson	Ibrahim K. Mutwafy
3	National Deputy Chairperson	Jared M. Odiembo
4	Secretary General	Lucas Baya Maitha
5	Deputy Secretary General	Josephine Kinyanjui
6	National Organizing Secretary	Ndoro Mweruphe
7	National Dep. Organizing Secretary	David Kivishi
8	National Treasurer	Sureya Roble
9	National Dep. Treasurer	Athman B. Buya
10	National Women's Leader	Fridah Mwadime
11	National Dep. Women's Leader	Beatrice Onyango
12	National Youth Leader	Sammy Ndago
13	National Dep. Youth Leader	Heri Ryanga
14	Party Executive Director (Ex-Officio)	Joe Kiragu
15	Member	Anselem Chao
16	Member PWD	Ruth Awinja
17	Member	Victoria M. Musyoki
18	Member	Grace Mwasaru
19	Member	Komoro Jilo
20	Member	Amos Makalo
21	Member	Tersia Muoki
22	Member	Sophie Kadzo
23	Member	Patrick Mangale Nyawa

**Pamoja African Alliance
Annual Report and Financial Statements
for the year ended 30 June 2024**

4. Key Management Team

Ref	Directors	Details
1.		<p>Mr. Lucas Baya Maitha Mweni BA. PUBLIC ADMINISTRATION Secretary General Pamoja African Alliance</p> <p>ROLES</p> <ol style="list-style-type: none"> 1. Be responsible for all Party affairs at the National Secretariat.; 2. Ensure that meetings of the NDC, NGC and the NEC, take place as provided for herein; 3. Cause the National Secretariat to keep proper Party records including minutes of all meetings and inventory of property/assets of the Party and ensure the distribution of such Minutes to persons or organs concerned once they are approved; 4. Maintain the register of all the Members of the Party in all categories of membership; 5. Hold a meeting at least once every month with the Secretariat;
2.		<p>Ms. Sureya Roble MBA. PUBLIC POLICY Treasurer Pamoja African Alliance</p> <p>ROLES</p> <ol style="list-style-type: none"> 1. Co-ordinate all the resource mobilization and the fund raising activities of the Party; 2. Be in charge of the Party's financial affairs and be responsible for the National Secretariat's financial transactions under the direction of the National Chairperson and the SG; 3. Prepare or cause the preparation of, and submit to the National Executive Committee financial statements every quarter of the year, and shall ensure that duly audited Annual Statement of Account

**Pamoja African Alliance
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		<p>is circulated to the Branch Executive Committee;</p> <p>4. Maintain an inventory of all partners and well wishes, co-ordinate their activities thereon and report to NEC;</p>
3.		<p>Mr. Ibrahim Mutwafy Khamis MBA. STRATEGIC PLANNING Chairman of Pamoja African Alliance</p> <p>ROLES</p> <ol style="list-style-type: none"> 1. Chair meetings of the NDC, the NGC and the NEC and the NMC; 2. Ensure to attend/ convene at least one public Party function every quarter and at least one NMC meeting every month; 3. Ensure all national officials perform their duties;

5. Chairman's Statement

Our party marked its entry into Kenya's national politics during the 2022 general election, securing foundational representation with three parliamentary seats and twenty-four county assembly seats across four counties. This inaugural experience provided invaluable lessons, which continue to shape our programs and ensure they remain closely aligned with our manifesto's core principles.

Building on those early lessons and committed to enhancing inclusivity, we continue to actively engage with Persons with Disabilities (PWD's), youth, and women—groups often underrepresented in political decision-making. These ongoing dialogues, alongside regular consultations with both our elected and nominated members, ensure our party positions and policy advocacy remain grounded in diverse perspectives relevant to the current national discourse.

Our initial foray was not without significant hurdles. Registered in late 2021, we navigated the demanding 2022 election cycle with less than eight months of preparation. This compressed timeline tested our capacity in member registration, compliance with Office of the Registrar of Political Parties (ORPP) guidelines, internal nomination procedures, and overall party management. Overcoming these initial obstacles has strengthened our operational resilience.

A new leadership team took the helm in December 2023. While the transition presented some initial ambiguities, the party has demonstrated consistent growth over the past two years under their guidance.

The disbursement of funds from the Political Parties Fund has been instrumental, enabling us to significantly bolster our grassroots structures, expand programmatic initiatives aligned with our manifesto, and intensify our outreach efforts, connecting with communities across Kenya amidst the prevailing socio-economic climate.

However, we are navigating the current fiscal environment, marked by national budget adjustments. Reductions in allocations from the Treasury have impacted the scope of some planned initiatives, underscoring the critical need for financial sustainability. Consequently, diversifying our funding streams beyond the Political Parties Fund remains a key strategic priority to safeguard our long-term operational capacity and impact.

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As we operate within the current political dynamics leading up towards the 2027 electoral cycle, our focus remains steadfast on consolidating our gains, amplifying the voices of ordinary Kenyans, and contributing constructively to the nation's development agenda. We remain committed to building a robust and responsive party prepared for future challenges and opportunities.



Mr. Ibrahim M. Khamis
Chairman Pamoja African Alliance

6. Report of the Chief Executive Officer

I am honored to present the financial report for the Pamoja African Alliance (PAA) for the fiscal year ending 30th June 2024. This year has been a defining chapter in our journey, marked by significant growth and resilience amid Kenya's shifting political landscape.

As Kenya continues to navigate an environment characterized by citizen demands for accountability, equity, and economic transformation, PAA has remained steadfast in its mission: to empower communities and champion socio-economic and political inclusion at all levels of governance. Our unwavering commitment to **transparency, fiscal responsibility, and people-first development** has guided every decision we have made.

During this reporting period, PAA strategically invested its financial resources in initiatives that reflect the aspirations of the Kenyan people. These include:

- **Grassroots civic engagement forums** to foster public participation and democratic dialogue;
- **Youth innovation and empowerment programs** aimed at addressing unemployment and nurturing new leadership;
- **Women's leadership training and mentorship**, promoting gender inclusion in politics and development;

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- **Peacebuilding and cohesion activities**, critical in sustaining unity in diverse regions post-election.

We have strengthened collaborations with development partners, community-based organizations, and donors who share our vision of a just, inclusive, and thriving Kenya. These partnerships have amplified our reach and ensured prudent stewardship of the resources entrusted to us.

I extend sincere appreciation to our dedicated team, volunteers, supporters, and partners across the country. Your tireless efforts and belief in our cause have been instrumental in not only achieving our financial goals but also catalyzing positive and sustainable change in the communities we serve.

As we look to the future, we do so with optimism and ambition. PAA is committed to deepening its engagement in national dialogue, expanding economic opportunities for marginalized groups, and building the next generation of accountable leaders.



Lucas Baya Maitha
Secretary General {CEO}
Pamoja African Alliance

**Pamoja African Alliance
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I. Statement of Performance against Predetermined Objectives for FY 2023/2024

Pamoja African Alliance major theme is to build a trusted, inclusive, and winning political movement that addresses citizens’ needs and wins significant influence in the next general elections. Pamoja African Alliance for the FY 2023-2024 has two strategic pillars as follows:

STRATEGIC PILLARS

Pillar /theme/issue 1: Policy & Messaging

- Craft clear, people-cantered policies: job creation, anti-corruption, education, health
- Use local languages & relatable stories
- Consistent slogan, visual branding, and tone

Pillar /theme/issue 2: Leadership & Talent Development

- Train party members on campaigning, governance, ethics
- Promote young leaders and elevate local champions

Pamoja African Alliance achieved its performance targets set for the FY 2023-2024 period for its two strategic pillars, as indicated in the table below:

Strategic Pillar/ Theme/ Issues	Objective	Key Performance Indicators	Activities	Achievements
Pillar/ theme/ issue 1: Policy & Messaging	Build national visibility	+40% social media and press mentions	<ul style="list-style-type: none"> • We have managed to get more than 10 radio interviews for our top NEC leaders. • Have a slot once a month with indigenous radio stations 	Gained visible traction across social media and grassroots media.
Pillar/ theme/ issue 2: Leadership & Talent Development	Train party members on good governance.	<ul style="list-style-type: none"> • Training gender diversity ratio. • 250 party members trained 	<ul style="list-style-type: none"> • Held training meetings in Kwale and Kilifi • Facilitated training of Trainers in Mombasa 	50% of trainees were women or youth (under 35)

7. Corporate Governance Statement

Pamoja African Alliance is committed to operating in accordance with best practice in political equally applied integrity and ethics and maintaining the highest standards of financial reporting and corporate governance. The National Executive Committee is delighted to report that the party has throughout the year complied with the provisions set out in the Code of Corporate Governance and equally applied the main principles of the code.

Pamoja African Alliance has worked hard to keep our affairs in line with the objectives that the party was founded upon. It has given the party its structure which contains all set of rules that govern the ethical operating procedures and process of the party by ensuring we keep to the best practise in line with the Political Parties Act 2011 in all political activities. Responsibility for corporate governance is vested with the National Executive Committee. Much of the details are in our party constitution.

8. Management Discussion and Analysis

Corporate social responsibility Statement/sustainability reporting

At Pamoja African Alliance we believe in building a stronger, more equitable society for all. We are committed to conducting our political activities with integrity, transparency, and a deep sense of responsibility towards the communities we serve.

Our Core Principles:

- **Ethical Conduct:** We adhere to the highest ethical standards in all our operations, ensuring accountability and public trust.
- **Community Engagement:** We actively engage with communities, listening to their concerns and working collaboratively to address their needs.
- **Inclusivity and Diversity:** We champion diversity and inclusion, ensuring that all voices are heard and represented within our party and in the broader society.
- **Environmental Stewardship:** We recognize the importance of protecting our environment and promote sustainable practices in our policies and action

Looking Ahead:

We are committed to continuously improving our social responsibility efforts. We will regularly assess our impact, seek feedback from the public, and adapt our initiatives to address the evolving needs of our communities.

9. Environmental and Sustainability Reporting

i) *Sustainability strategy and profile*

This framework outlines Pamoja African Alliance’s sustainability strategy, focusing on practical steps and achievable goals. It emphasizes aligning sustainability with core political objectives to gain traction and resonate with the electorate.

For a Pamoja African Alliance, sustainability is, encompassing:

- **Environmental Sustainability:** Protecting the local environment and natural resources.
- **Economic Sustainability:** Promoting sustainable economic development that benefits all citizens.
- **Social Sustainability:** Fostering social cohesion, equality, and justice.
- **Political Sustainability:** Ensuring the party's long-term viability and relevance through good governance and responsiveness to the people.

Key areas of Focus:

Pamoja African Alliance is focusing on specific, locally relevant sustainability issues:

- **Grassroots Environmental Action:** Focus on local environmental challenges like waste management, water conservation, or deforestation. Organize community clean-ups, tree planting drives, or educational campaigns. This demonstrates our tangible action and builds a strong local presence.
- **Sustainable Livelihoods:** We promote initiatives that support sustainable income generation, such as skills training programs in eco-friendly agriculture, renewable energy, or sustainable tourism. This addresses economic needs while protecting the environment.
- **Community Empowerment:** Pamoja African Alliance advocates for policies that empower local communities, such as participatory budgeting, access to resources, and support for community-based organizations.

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- **Good Governance and Transparency:** Emphasize transparency and accountability in all party operations and advocate for good governance at all levels. This builds public trust and positions the party as a force for positive change.
- **Youth Engagement:** Pamoja Africa Alliance is focusing on engaging young people in sustainability initiatives and party activities. This ensures the party's future and taps into the energy and creativity of the next generation.

ii) ***Environmental performance***

Pamoja African Alliance (PAA) is committed to environmental stewardship as part of its broader mission to promote inclusive, sustainable development across Kenya. We recognize that our operations, engagements, and partnerships have environmental impacts and are dedicated to minimizing these through responsible practices.

Our Policy Objectives

- Promote biodiversity conservation and climate resilience in communities we serve.
- Reduce the environmental footprint of organizational activities and events.
- Raise environmental awareness among staff, partners, and beneficiaries.

Biodiversity Conservation - Partnered with local eco-groups to support indigenous tree nurseries and agroforestry training.

Waste Management - Encouraged use of digital materials to reduce paper usage by 60%.

Successes

- Over 500 indigenous trees planted through community partnerships.
- 60% reduction in paper and printing costs across programs.
- Enhanced public awareness through eco-themed civic education events in coastal counties.

iii) ***Employee welfare***

At Pamoja African Alliance, we recognize that our employees are our most valuable asset. We are committed to fostering a positive and supportive work environment that prioritizes their well-being, professional development, and safety. This commitment is reflected in our comprehensive employee welfare programs and policies.

Hiring Process:

Our hiring process is guided by principles of fairness, transparency, and merit. We strive to attract and recruit the best talent while ensuring equal opportunities for all. The process typically involves:

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- **Job Posting and Advertisement:** Open positions are advertised widely through various channels, including online platforms, professional networks, and local media, to reach a diverse pool of candidates.
- **Application Screening:** Applications are carefully reviewed based on pre-defined criteria related to qualifications, experience, and skills.
- **Interviews:** Shortlisted candidates are invited for interviews.
- **Background Checks (where applicable):** Background checks are conducted for selected candidates, where legally permissible, to ensure suitability for the position.

Gender Ratio and Stakeholder Engagement:

We are committed to promoting gender balance in our workforce. Our hiring policies explicitly prohibit discrimination on the basis of gender, and we actively seek to attract qualified female candidates for all positions. We track our gender ratio at all levels of the organization and strive to achieve a more balanced representation.

Policy Improvement:

Our HR policies, including the hiring process, are reviewed and improved at least annually or more frequently as needed. This review process considers employee feedback, changes in legislation, best practices, and organizational needs.

Skills Improvement and Career Management:

We invest in the continuous development of our employees' skills and careers. Our initiatives include:

- **Training Programs:** We offer a range of training programs, both internal and external, to enhance employees' technical skills, soft skills, and leadership capabilities.
- **Mentorship Program:** We have a mentorship program that pairs experienced employees with newer colleagues to provide guidance and support.

Appraisal and Reward Systems:

Our performance appraisal system is designed to be fair, objective, and transparent. It links individual performance to organizational goals and provides a basis for rewards and recognition.

Our reward system includes:

- **Competitive Salaries:** We offer competitive salaries that are benchmarked against industry standards.

Safety and OSHA Compliance:

Employee safety is our top priority. We are committed to providing a safe and healthy work environment for all our employees. Our safety policy is aligned with the Occupational Safety and Health Act of 2007 (OSHA). Key elements of our safety program include:

- **Hazard Identification and Risk Assessment:** We regularly conduct hazard identification and risk assessment exercises to identify and mitigate potential workplace hazards.
- **Safety Training:** We provide comprehensive safety training to all employees on relevant safety procedures and the use of personal protective equipment (PPE).
- **Emergency Preparedness:** We have emergency preparedness plans in place to address potential workplace accidents and incidents.
- **Incident Reporting and Investigation:** We have a system for reporting and investigating workplace accidents and incidents to prevent recurrence.

We are committed to continuously improving our employee welfare programs and policies to ensure that we remain an employer of choice. We believe that by investing in our employees' well-being, we are investing in the success of our organization.

iv) *Market place practices-*

a) *Responsible competition practice.*

We at Pamoja African Alliance believe that responsible competition practices are essential for maintaining integrity, fairness, and public trust. These practices encompass anti-corruption measures, responsible political involvement, fair competition, and respect for competitors.

b) *Responsible Supply chain and supplier relations*

To build a reputation for integrity, in supply chain and supplier relations the party has done the following:

Pamoja African Alliance
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- Developed a Code of Conduct – Outline ethical business practices, including transparency, accountability, and fair dealing.
- Compliance with Legal and Regulatory Standards – Ensure all business transactions adhere to national procurement laws and financial regulations.
- Regular Audits and Financial Oversight – Conduct periodic audits to track expenditures, contracts, and financial commitments.
- Avoiding Conflicts of Interest – Implement policies that prevent favouritism in awarding contracts and partnerships.

c) *Responsible marketing and advertisement*

- Ethical Lobbying Practices – Engaging policymakers transparently without exerting undue influence or offering inducements.
- Compliance with Election Laws – Adhering to regulations governing political funding, advertising, and campaign conduct.
- Public Interest Advocacy – Supporting policies that serve the broader community rather than narrow self-interests.
- Avoiding Exploitation of Public Resources – Ensuring that government resources are not misused for political gain.

v) *Corporate Social Responsibility / Community Engagements*

The party did not engage in any CSR campaigns during this fiscal year.

**Pamoja African Alliance
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10. Report of the Directors

The National Executive Committee submit their report together with the audited financial statements for the year ended June 30, 2024 which show the state of the *party's* affairs.

i) Principal activities

The principal activities of the Pamoja African Alliance are to promote good governance and social democracy

RESULTS	2024	2023
	Shs	Shs
Deficit before tax	(4,576,394)	(1,794,363)
Tax charge	-	
	<hr/>	
Deficit for the year	<u>(4,576,394)</u>	<u>(1,794,363)</u>

ii) Trustees

The trustees who held office during the year and to date of this report as set out in page 1

Independent Auditor

The party's auditor Number Wise Consultants remain in office in accordance with Kenyan Company's Act, 2015

BY ORDER OF THE BOARD



**LUCAS B. MAITHA
SECRETARY GENERAL
PAMOJA AFRICAN ALLIANCE**

**Pamoja African Alliance
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iii) Surplus remission

In accordance with Regulation 219 (2) of the Public Financial Management (National Government) Regulations, regulatory entities shall remit into Consolidated Fund, ninety per centum of its surplus funds reported in the audited financial statements after the end of each financial year.

The Party did not make any surplus during the year (FY ended 30th June 2024 Kshs Nil) and hence no remittance to the Consolidated Fund.

iv) Auditors

The Auditor-General is responsible for the statutory audit of the **PAMOJA AFRICAN ALLIANCE** in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 or XYZ Certified Public Accountants were nominated by the Auditor General to carry out the audit of the **PAMOJA AFRICAN ALLIANCE** for the year ended June 30, 2024, in accordance to section 23 of the Public Audit Act, 2015 which empowers the Auditor General to appoint an auditor to audit on his behalf.

By Order of the Board



**LUCAS B. MAITHA
SECRETARY GENERAL
PAMOJA AFRICAN ALLIANCE**

11. Statement of Directors Responsibilities

The Directors are pleased to present the financial statements of **Pamoja African Alliance (PAA)** for the fiscal year ended **30th June 2024**. These statements have been prepared in accordance with the applicable financial reporting framework and provide a true and fair view of the financial position of the organization as at the end of the reporting period.

◆ Responsibility of the Directors

The Directors accept full responsibility for the preparation and fair presentation of the organization's financial statements. This includes:

- Ensuring that the financial records are accurate, complete, and maintained in accordance with the relevant statutory and regulatory requirements;
- Applying appropriate accounting policies consistently and making reasonable and prudent judgments and estimates where necessary;
- Maintaining a system of internal controls that ensures the safeguarding of assets, prevention of fraud, and integrity of financial reporting;

◆ Fair View and Compliance

In the opinion of the Directors, the financial statements:

- Give a true and fair view of the financial position of the organization as at 30th June 2024 and of its financial performance and cash flows for the year then ended;
- Comply with all applicable financial and regulatory guidelines.

◆ Accountability and Transparency

The Directors affirm their commitment to transparency, integrity, and financial accountability as fundamental pillars of the organization's governance. The financial statements presented herein reflect our ongoing effort to ensure responsible stewardship of donor funds, public resources, and all contributions received in support of PAA's mission.

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Approved by the Management Committee



CHAIRMAN

**Name: Ibrahim M.
Khamis**

Date 14/12/2024

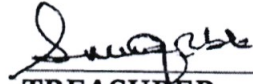


SECRETARY GENERAL

Name: Lucas Baya Maitha

Accounting Officer

Date 14/12/2024



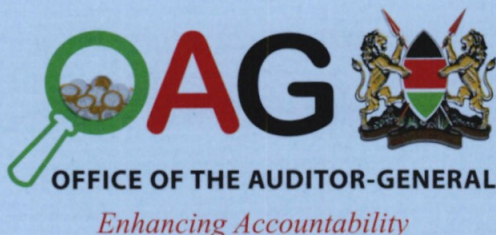
TREASURER

**Name: Sureya Roble
Hersi**

Date 14/12/2024

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR GENERAL ON PAMOJA AFRICAN ALLIANCE FOR THE YEAR ENDED 30 JUNE, 2024

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; and,
- 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 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 Pamoja African Alliance set out on pages 1 to 20, which comprise of the statement of financial position as at 30 June, 2024, and the statement of financial performance, statement of changes in net assets, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and

Report of the Auditor-General on Pamoja African Alliance for the year ended 30 June, 2024

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 audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Pamoja African Alliance 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 (Accrual Basis) and comply with the Political Parties Act, 2011, (Revised 2022) and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Pamoja African Alliance 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 Matters

In the prior year's audit report, several issues were raised under the Report on Financial Statements, Report on Lawfulness and Effectiveness in Use of Public Resources, and Report on Effectiveness of Internal Controls, Risk Management and Governance. Review of the status during audit of the Party in financial year 2023/2024 revealed that the following thirteen (13) issues, which were not disclosed in the financial statements, remained unresolved:

No.	Financial Year	Audit Issue
1	2022/2023	Failure to Prepare a Trial Balance and Ledgers
2	2022/2023	Unsupported Receivables
3	2022/2023	Unsupported Salary and Wages
4	2022/2023	Unsupported Expenditure
5	2022/2023	Unsupported Procurement of Goods and Services
6	2022/2023	Unsupported Cash and Cash Equivalents
7	2022/2023	Unsupported Property, Plant and Equipment
8	2022/2023	Misstatement of Statement of Cash Flows
9	2022/2023	Unaudited Comparative Balances
10	2022/2023	Presentation and Disclosure of Financial Statements
11	2022/2023	Failure to Open Party Branch Offices

No.	Financial Year	Audit Issue
12	2022/2023	Lack of Payroll and Approved Management Policies
13	2022/2023	Lack of an Audit Committee

Other Information

Management is responsible for the Other Information set out on page iv to xxiv, which comprise of Key Party Information and Management, the Council/Directors, Key Management Team, Chairman's Statement, Report of the Secretary General/CEO, Statement of Performance Against Predetermined Objectives, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Directors and the Statement of Director's Responsibilities, The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Party'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 conclusion 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, except for the effect of the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in the Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Late Submission of Financial Statements

The annual report and financial statements for the year ended 30 June, 2024 were submitted on 4 June 2025, which was nine (9) months after the statutory timeline of 30 September 2024. This was contrary to Section 31 of the Political Party Act, 2011 (Revised 2022), which states that a Political Party shall, within three (3) months after the end of each financial year, submit to the Auditor-General the accounts of the Party in respect of that year.

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

2. Non-compliance with the Law on Establishment of Party Offices

As previously reported, the Party has established only eight (8) operational offices in eight Counties. This was contrary to Section 7(2)(f)(iii) of the Political Parties Act, 2011, which

states that a provisionally registered political party shall be qualified to be fully registered if it has submitted to the Registrar the location and addresses of the branch offices of the Political Party, which shall be in more than half of the Counties.

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

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, except for the effect of the matters described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Lack of Internal Audit Function and Audit Committee

During the period under review, the Party had not established an Internal Audit Function as required by Section 73(1)(a) of the Public Finance Management Act, 2012, which states that every National Government entity shall ensure that it complies with this Act and has appropriate arrangements in place for conducting internal audit according to the guidelines of the Accounting Standards Board. Further, the Party did not establish an Audit Committee as required by Section 73(5), which states that every National Government public entity shall establish an Audit Committee whose composition and functions shall be as prescribed by the regulations.

In the circumstances, the effectiveness of the Party's internal controls and risk management could not be effectively assessed.

2. Failure to Tag Assets

The statement of financial position reflects property, plant and equipment balance of Kshs.808,938 as disclosed in Note 34 to the financial statements. This balance comprised of office furniture, fittings, computers and related equipment. Although the assets were disclosed in the asset register, they were not tagged with unique identifiers.

In the circumstances, the effectiveness of internal controls over asset management could not be confirmed.

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.

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (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 Party'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 Party'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 of 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

22 December, 2025

Pamoja African Alliance
Annual Report and Financial Statements
for the year ended 30 June 2024.

13. Statement of Financial Performance for the year ended 30 June 2024

	Notes	2024	2023
		Kshs	Kshs
Revenue from non-exchange transactions			
Transfers from other governments entities	6	5,881,029	5,750,650
Levies, Fines, and penalties	7	0	0
Public contributions and donations	8	0	0
Property taxes revenue	9	0	0
Licenses and permits	10	0	0
		5,881,029	5,750,650
Revenue from exchange transactions			
Rendering of services	11	0	0
Sale of goods	12	0	0
Rental revenue from facilities and equipment	13	0	0
Finance income	14	0	0
Other income	15	0	0
Total revenue		0	0
Expenses			
Use of goods and services	16	2,673,082	2,093,589
Employee costs	17	1,373,600	2,618,740
Board Expenses	18	2,051,953	1,266,200
Depreciation and amortization expense	19	93,163	1,526,484
Repairs and maintenance	20	0	40,000
Contracted services	21	0	0
Grants and subsidies	22	0	0
Finance costs	23	0	0
Total expenses		6,191,798	7,545,013
Other losses			
Loss on sale of assets	24	4,265,625	0
Gain/Loss on foreign exchange transactions	25	0	0
Gain /Loss on fair value of investments	26	0	0
Impairment loss	27	0	0
Deficit before tax		(4,576,394)	(1,794,363)
Taxation	28	0	0
Deficit for the year		(4,576,394)	(1,794,363)
Remission to National Treasury	47	0	0
Net deficit for the year		(4,576,394)	(1,794,363)
Attributable to:			
Surplus/(deficit) attributable to minority interest			
Surplus attributable to owners of the controlling The party			

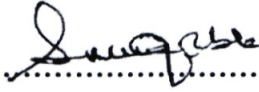
**Pamoja African Alliance
Annual Report and Financial Statements
for the year ended 30 June 2024.**

The notes set out on pages 1 to page 2 form an integral part of these Financial Statements. The Financial Statements set out on page 1 to 2 were signed on behalf of the Board of Directors by:



.....
Name: Lucas Baya Maitha
Accounting Officer

Date 19/12/2024



.....
Name: Sureya Roble Hersi
Treasurer

Date 19/12/2024



.....
Name: Ibrahim M. Khamis
Chairman of the Board

Date 19/12/2024

**Comparative year means prior year/ previous period*

Pamoja African Alliance
Annual Report and Financial Statements
for the year ended 30 June 2024.

15 Statement of Financial Position as at 30 June 2024

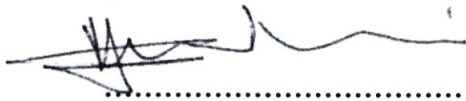
	Notes	2024 Kshs	2023 Kshs
Assets			
Current Assets			
Cash and Cash equivalents	29	45,827	13,433
Receivables from Exchange Transactions	30 (a)	1,008,887	1,008,887
Receivables from Non-Exchange Transactions	31	0	0
Inventories	32	0	0
Investments in financial assets	33	0	0
Total Current Assets		1,054,714	1,022,320
Non-Current Assets			
Property, Plant and Equipment	34	808,938	5,167,726
Investments	33	0	0
Intangible Assets	35	0	0
Investment Property	36	0	0
Receivables from Exchange Transactions	30 (b)	0	0
Total Non- Current Assets		808,938	5,167,726
Total Assets		1,863,652	6,190,046
Liabilities			
Current Liabilities			
Trade and Other Payables	37	795,800	545,800
Refundable Deposits from Customers	38	0	0
Current Provision	39	0	0
Finance Lease Obligation	40	0	0
Current Portion of Borrowings	43	0	0
Deferred Income	41	0	0
Employee Benefit Obligation	42	0	0
Social Benefits	46	0	0
Taxation	48	0	0
Total Current Liabilities		795,800	545,800
Non-Current Liabilities			
Non-Current Employee Benefit Obligation	42	0	0
Non-Current Provisions	43	0	0

**Pamoja African Alliance
Annual Report and Financial Statements
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	Notes	2024 Kshs	2023 Kshs
Borrowings	44	0	0
Service Concession Liability	45	0	0
Social Benefits	46	0	0
Deferred Tax Liabilities	49	0	0
Total Non- Current Liabilities		0	0
Total Liabilities		795,800	545,800
Net Assets			
Reserves		5,644,246	7,438,609
Accumulated (Deficit)/surplus		(4,576,394)	(1,794,363)
Capital Fund		1,067,852	5,644,246
Total Net Assets		1,067,852	5,644,246
Total Net Assets and Liabilities		1,067,852	5,644,246

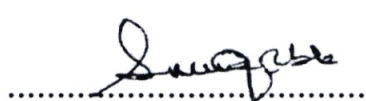
The financial statements set out on the above pages were signed on behalf of the Board of Directors

by:



Name: Lucas Baya Maitha
Accounting Officer

Date 19/12/2024



Name: Sureya Roble Hersi
Treasurer

Date 19/12/2024



Name Ibrahim M. Khamis
Chairman of the Board

Date 19/12/2024

Pamoja African Alliance
Annual Report and Financial Statements
for the year ended 30 June 2024.

16. Statement of Changes in Net Assets for the year ended 30 June 2024

Description	Ordinary share capital	Revaluation reserve	Fair value adjustment reserve	Retained earnings	Proposed dividends	Capital/Development Grants/Fund	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As at July 1, (Previous FY)	0	0	0	7,438,609	0	0	6,438,609
Issued new capital	0	-	-	-	-	-	0
Revaluation gain	-	-	-	-	-	-	0
Transfer of excess depreciation on revaluation	-	-	-	-	-	-	-
Deferred tax on excess depreciation	-	-	-	-	-	-	0
Fair value adjustment on investments	-	-	0	-	-	-	0
Deficit for the year	-	-	-	(1,794,363)	-	-	(1,794,363)
Capital/development grants received during the year	-	-	-	-	-	0	0
Transfer of depreciation/amortisation from capital fund to retained earnings	-	-	-	0	-	0	-
Dividends paid	-	-	-	-	0	0	0
Interim dividends paid	-	-	-	0	-	-	0
Proposed final dividends	-	-	-	0	0	0	-
As at 30 June 2023	0	0	0	5,644,246	0	0	5,644,246
As at 01 July 2023	0	0	0	5,644,246	0	0	5,644,246
Issue of new share capital	0	0	0	0	0	0	0
Revaluation gain	-	0	-	-	-	-	0
Transfer of excess depreciation on revaluation	-	0	-	0	-	-	-
Deferred tax on excess depreciation	-	0	-	-	-	-	0
Fair value adjustment on investments	-	-	0	-	-	-	0
Deficit for the year	-	-	-	(4,576,394)	-	-	(4,576,394)

Pamoja African Alliance
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Description	Ordinary share capital	Revaluation reserve	Fair value adjustment reserve	Retained earnings	Proposed dividends	Capital/Development Grants/Fund	Total
Capital/development grants received during the year	-	-	-	-	-	0	0
Transfer of depreciation/amortisation from capital fund to retained earnings	-	-	-	0	-	0	-
Dividends paid	-	-	-	-	0	0	0
Interim dividends paid	-	-	-	0	-	-	0
Proposed final dividends	-	-	-	0	0	0	-
As at 30 June 2024	0	0	0	1,067,852	0	0	1,067,852

Note:

1. For items that are not common in the financial statements, the party should include a note on what they relate to – either on the face of the statement of changes in equity/net assets or among the notes to the financial statements.
2. Prior year adjustment should have an elaborate note describing what the amounts relate to. In such instances a restatement of the opening balances needs to be done.

Pamoja African Alliance
Annual Report and Financial Statements
for the year ended 30 June 2024.

17. Statement of Cash Flows for the year ended 30 June 2024

	Notes	2024 Kshs	2023 Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities		0	0
Levies, fines, and penalties		0	0
Public contributions and donations		0	0
Property taxes revenue		0	0
Licenses and permits		0	0
Rendering of services		32,394	32,121
Sale of goods		0	0
Rental revenue from facilities and equipment		0	0
Finance income		0	0
Other income		0	0
Total receipts		32,394	32,121
Payments			
Use of goods and services		0	0
Employee costs		0	0
Board Expenses		0	0
Repairs and maintenance		0	0
Contracted services		0	0
Grants and subsidies		0	0
Total payments		0	0
Net cash flows from/(used in) operating activities	50	0	0
Cash flows from investing activities			
Purchase of PPE and Intangible assets		0	(25,000)
Proceeds from sale of PPE		0	0
Purchase of investments		0	0
Sale of investments		0	0
Net cash flows from/(used in) investing activities		0	(25,000)
Cash flows from financing activities			
Proceeds from borrowings		0	0
Repayment of borrowings		0	0
Proceeds from issue of shares		0	0

**Pamoja African Alliance
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	Notes	2024	2023
		Kshs	Kshs
Net cash flows from financing Activities		0	0
Net increase/(decrease) in cash & Cash equivalents		32,394	7,121
Cash and cash equivalents at 1 July 2023	29	13,433	6,312
Cash and cash equivalents at 30 June 2024	29	45,827	13,433

(PSASB has now prescribed the direct method of cash flow presentation for all entities under the IPSAS Accrual basis of accounting).

Pamoja African Alliance
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18. Statement of Comparison of Budget and Actual amounts for the year ended 30 June 2024

	Original budget	Adjustments	Final budget	Actual on comparable basis	Performance difference	% of utilization
	Kshs	Kshs	Kshs	Kshs	Kshs	
	a	b	C=(a+b)	d	e=(c-d)	f=d/c*100
Revenue						
Transfers from Other Governments entities	11,600,000	0	11,600,000	5,750,650.	(5,849,350)	49.5%
Levies, Fines and Penalties	0	0	0	0	0	0
Public Contributions and Donations	0	0	0	0	0	0
Property Taxes Revenue	0	0	0	0	0	0
Licenses and permits	0	0	0	0	0	0
Rendering of Services	0	0	0	0	0	0
Sale of Goods	0	0	0	0	0	0
Rental Revenue from Facilities and Equipment	0	0	0	0	0	0
Finance Income	0	0	0	0	0	0
Agency Income	0	0	0	0	0	0
Other Income	0	0	0	0	0	0
Total Income	11,600,000	0	11,600,000	5,750,650	(5,849,350)	49.5%
Expenses						
Use of Goods and Services	3,600,000	0	3,600,000	2,093,589	1,506,411	41.84%
Employee costs	3,900,000	0	3,900,000	2,618,740	1,281,260	32.85%
Remuneration of Directors/Board expenses	2,500,000	0	2,500,000	1,266,200	1,233,800	49.35%
Repairs and Maintenance	100,000	0	100,000	40,000	60,000	60%
Depreciation and amortization expense	0	0	0	1,526,484		
Contracted Services	0	0	0	0	0	0
Grants and Subsidies	0	0	0	0	0	0
Total Expenditure	10,100,000	0	10,100,000	7,545,013	4,081,471	
Surplus/(deficit) for the period	1,500,000	0	1,500,000	(1,794,363)	(1,767,879)	
Capital Expenditure	0	0	0	0	0	0

Pamoja African Alliance
Annual Report and Financial Statements
for the year ended 30 June 2024.

Budget notes

- 1. There was no variation between original budget and final budget.*
- 2. The variation between final budget and actual results as per the financial statements were not materially different. Variances were below 50%.*

19. Notes to the Financial Statements

1. General Information

PAMOJA AFRICA ALLIANCE is registered in Kenya under the Kenyan Political Act 2011 with the Registrar of Political Parties and is domiciled in Kenya.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared on a historical cost basis except for the measurement at re-valued amounts of certain items of property, plant and equipment, marketable securities and financial instruments at fair value, impaired assets at their estimated recoverable amounts and actuarially determined liabilities at their present value. The preparation of financial statements in conformity with International Public Sector Accounting Standards (IPSAS) allows the use of estimates and assumptions. It also requires management to exercise judgement in the process of applying the PAMOJA AFRICAN ALLIANCE accounting policies. The areas involving a higher degree of judgement or complexity, or where assumptions and estimates are significant to the financial statements, are disclosed in Note 5 of these financial statements.

The financial statements have been prepared and presented in Kenya Shillings, which is the functional and reporting currency of the PAMOJA AFRICAN ALLIANCE. The financial statements have been prepared in accordance with the PFM Act, the State Corporations Act (*include any other applicable legislation*), and International Public Sector Accounting Standards (IPSAS). The accounting policies adopted have been consistently applied to all the years presented.

Pamoja African Alliance
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Notes to the Financial Statements (Continued)

3. Transfers from Other Government entities

Description	2024	2023
	KShs	KShs
Transfer from Government Entities		
Political Parties Fund	5,881,029	5,750,650
Unconditional development grants	0	0
Other Grants	0	0
Total Unconditional Grants	0	0
Conditional Grants amortised/ transferred to revenue		
Housing Development Grant	0	0
Infrastructure Grant	0	0
Library Grant	0	0
Facilities Development Grant	0	0
Other Organizational Grants (specify)	0	0
Total Government Grants And Subsidies	5,881,029	5,750,650

(Explain the purpose of funding)

4. Public Contributions and Donations

Description	2024	2023
	Kshs	Kshs
Health Donations	0	0
Research Donations	0	0
Donations transferred to revenue on conditions being met.	0	0
Other Public Donations (Nomination and membership fees)	0	0
Total Transfers and Sponsorships	0	0
Reconciliation of Public Contributions and Donations		
Balance Unspent at Beginning of The Year	0	0
Current Year Receipts	5,881,029	5,750,650
Conditions Met - Transferred to Revenue	(5,881,029)	(5,750,650)
Conditions To Be Met - Remain Liabilities	0	0

(Provide brief explanation for this revenue)

Pamoja African Alliance
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for the year ended 30 June 2024.

Notes to the Financial Statements (Continued)

5. Use of Goods and Services

Description	2024	2023
	Kshs	Kshs
Electricity	40,000	30,000
Office expense	0	0
Nomination expenses	0	0
Professional Services	0	0
Subscriptions	70,000	70,000
Advertising	556,150	485,000
Admin Fees	0	0
Audit Fees	250,000	200,000
Conferences and Delegations	524,000	437,770
Consulting Fees	0	0
Consumables	0	0
Motor vehicle running expense	0	162,760
Insurance	0	0
Legal Expenses	0	15,000
Licenses and Permits	0	0
Recruitment expense	0	0
Under-provision of audit fees in prior year	0	100,000
Internet	62,930	30,000
Printing and Stationery	264,547	0
Hire Charges	202,500	0
Rent expenses	600,000	360,000
Security Costs	0	0
Storage fees	0	120,000
Website creation	85,000	0
Party activities CMD	3,000	0
Telecommunication	11,520	0
Training	0	0
Travel, Subsistence & Other Allowances*	0	79,250
Bank charges	3,435	3,809
Total	2,673,082	2,093,589

*Travel, accommodation, subsistence and other allowances- Where this cost has been budgeted under employee costs, please report it under note 17. (Provide brief explanation expenditure variations compared to the previous year)

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for the year ended 30 June 2024.

6. Employee Costs

Description	2024	2023
	Kshs	Kshs
Salaries and wages	510,000	280,000
Employer contribution to health insurance schemes	0	0
Employer contribution to pension schemes	0	0
Travel, accommodation, subsistence, & other allowances	863,600	2,338,740
Housing benefits and allowances	0	0
Overtime payments	0	0
Performance and other bonuses	0	0
Social contributions	0	0
Gratuity	0	0
Other employee related costs *(Meeting allowance	0	0
Employee costs	1,373,600	2,618,740

* Other employee related costs- please provide a brief explanation for these costs.

7. Board Expenses

Description	2024	2023
	Kshs	Kshs
Chairman/Directors' Honoraria	0	0
Sitting Allowances	1,481,000	1,197,400
Medical Insurance	0	0
Induction and Training	0	0
Travel and Accommodation	570,953	68,800
Other Allowances	0	0
Total	2,051,953	1,266,200

(Provide brief explanation expenditure variations compared to the previous year)

Notes to the Financial Statements (Continued)

8. Depreciation and Amortization Expense

Description	2024	2023
	Kshs	Kshs
Property, plant and equipment	93,163	1,526,484
Intangible assets	0	0
Investment property carried at cost	0	0
Total depreciation and amortization	93,163	1,526,484

(Provide brief explanation expenditure variations compared to the previous year)

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9. Repairs and Maintenance

Description	2024	2023
	Kshs	Kshs
Property and equipment	0	40,000
Investment Property	0	0
Equipment and Machinery	0	0
Vehicles	0	0
Furniture and Fittings	0	0
Computers and Accessories	0	0
Others (specify)	0	0
Total Repairs and Maintenance	0	40,000

(Provide brief explanation expenditure variations compared to the previous year)

10. Loss on Sale of Assets

Description	2024	2023
	Kshs	Kshs
	0	0
Property, plant and equipment	4,265,625	0
Intangible assets	0	0
Other assets not capitalised	0	0
Total gain on sale of assets	4,265,625	0

(Provide brief explanation on gains on sale of fixed assets)

Notes to the Financial Statements (Continued)

11. Cash and Cash Equivalents

Description	2024	2023
	Kshs	Kshs
Current Account	6,235	3,841
Savings Account	0	0
On - Call Deposits	0	0
Fixed Deposits Account	0	0
Staff Car Loan/ Mortgage	0	0
Others(CASH IN HAND)	39,592	9,592
Total Cash And Cash Equivalents	45,827	13,433

(The amount should agree with the closing and opening balances as included in the statement of cash flows. List all bank accounts. Provide brief explanation on cash variations compared to the previous year)

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Detailed Analysis of the Cash and Cash Equivalents

Financial Institution	Account number	2024	2023
		Kshs	Kshs
a) Current Account			
Co-operative bank		6,235	3,841
Equity Bank, etc.		0	0
Sub- Total		6,235	3,841
b) On - Call Deposits			
Kenya Commercial Bank		0	0
Equity Bank – etc.		0	0
Sub- Total		0	0
c) Fixed Deposits Account			
Kenya Commercial Bank		0	0
Bank B		0	0
Sub- Total		0	0
d) Staff Car Loan/ Mortgage			
Kenya Commercial Bank		0	0
Bank B		0	0
Sub- Total		0	0
e) Others(Specify)		0	0
Cash In Transit		0	0
Cash In Hand		39,592	9,592
Mobile Money Accounts		0	0
Sub- Total		0	0
Grand Total		45,827	13,433

Notes to the Financial Statements (Continued)

12. Receivables from Exchange Transactions

(a) Receivables from Exchange Transactions (Current)

Description	2024	2023
	Kshs	Kshs
Receivables		
Service, Water and Electricity Debtors	0	0
Other Exchange Debtors	1,008,887	1,008,887
Total Current Receivables	1,008,887	1,008,887

(Provide brief explanation on current receivables)

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(b) Receivables from Exchange Transactions (Long-term)

Description	2024	2023
	Kshs	Kshs
Total receivables		
Service, water and electricity debtors	0	0
Other exchange debtors	0	0
Less: impairment allowance	(0)	(0)
Total receivables	0	0
Current portion transferred to current receivables	(0)	(0)
Total non-current receivables	0	0
Total receivables (a+b)	1,008,887	1,008,887

(c) Ageing analysis for Receivables from exchange transactions

Description	2024		2023	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	0	%	0	%
Between 1- 2 years	0	%	1,008,887	%
Between 2-3 years	1,008,887	%	0	%
Over 3 years	0	%	0	%
Total (a+b)	1,008,887	%	1,008,887	%

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Notes to the Financial Statements (Continued)

13. Property, Plant and Equipment

Cost	Land	Buildings	Motor vehicles 25%	Furniture and fittings 10%	Computers 25%	Other Assets (specify)	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
As At 1 July 2023	0	0	0	1,238,670	50,000	0	0	1,288,670
Additions	0	0	-	-	0	0	-	-
Disposals	0	0	-	-	-	-	-	-
Transfers/ Adjustments	0	-	-	-	-	-	-	-
As at 30th June 2024	0	0	0	1,238,670	50,000	0	0	1,288,670
Additions	0	0	0	0	-	0	0	0
Disposals	0	0	-	-	-	0	0	0
Transfer/Adjustments	0	0	0	0	0	0	0	0
As at 30th June 2024	0	0	0	1,238,670	50,000	0	0	1,288,670
Depreciation And Impairment								
At 1 July 2023	-	0	0	356,256	30,313	(0)	(0)	386,569
Depreciation	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)
Impairment	-	(0)	-	-	-	(0)	-	(0)
Transfers/ Adjustments	-	(0)	(0)	(0)	(0)	(0)	(0)	(0)
As At 30th 2023	-	0	0	356,256	30,313	0	0	386,569
Depreciation	-	0	0	88,241	4,922	0	0	93,163
Disposals	-	0	0	-	-	0	0	-
Impairment	-	0	-	-	-	0	-	-
Transfer/Adjustment	-	0	-	-	-	-	-	-
As at 30th June 2024	0	0	0	444,497	35,235	0	0	479,732
Net Book Values								
As at 30th June 2023	0	0	-	882,414	19,687	0	0	902,101
As at 30th June 2024	0	0	0	794,173	14,765	0	0	808,938

(Include a brief description of WIP as a footer.)

Valuation

All property and equipment is initially recorded at cost and thereafter is stated at historical cost less depreciation. Historical cost comprises expenditure initially incurred to bring the asset to its location and condition ready for its intended use. Subsequent costs are included in the asset's carrying amount

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or recognised as a separate asset as appropriate only when it's probable that the future economic benefits associated with the item will flow to the society and the cost can be reliably measured. The carrying amount of the replaced part is derecognized. All other repairs and maintenance are charged to the income statement during the financial period in which they are incurred.

Depreciation is calculated on the reducing balance basis to write down the cost of each asset, to its residual value over its estimated useful life. Computers – 25% Furniture Fittings – 10% Vehicles – 25%

34 (b) Property, Plant and Equipment at Cost

If the freehold land, buildings and other assets were stated on the historical cost basis the amounts would be as follows:

Description	Cost Kshs	Accumulated Depreciation Kshs	NBV Kshs
Land	0	0	0
Buildings	0	0	0
Plant And Machinery	0	0	0
Motor Vehicles, Including Motorcycles	0	0	0
Computers And Related Equipment	50,000	35,235	14,765
Office Equipment, Furniture, And Fittings	1,238,670	444,497	794,173
Total	1,288,670	479,732	808,938

Property plant and Equipment includes the following assets that are fully depreciated:

Description	Cost or valuation	Normal annual depreciation charge
Plant and Machinery	0	0
Motor Vehicles including Motorcycles	0	0
Computers and Related Equipment	0	0
Office Equipment, Furniture and Fittings	0	0
Total	0	0

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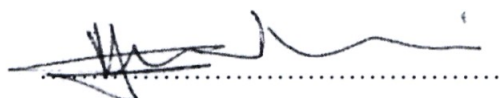
Notes to the Financial Statements (Continued)

Notes to the Financial Statements (Continued)

14. Trade and Other Payables

Description	2024		2023	
	Kshs		Kshs	
Trade payables	0		145,800	
Payments received in advance	0		0	
Employee payables	0		0	
Third-party payments	0		0	
Other payables	795,800		400,000	
Total trade and other payables	795,800		545,800	
		% of	Comparative	% of
Ageing analysis: (Trade and other payables)	Current FY	the	FY	the
		Total		Total
Under one year	250,000	31%	100,000	18%
1-2 years	200,000	25%	145,800	28%
2-3 years	345,800	44%	300,000	54%
Over 3 years	0	%	0	%
Total (tie to above total)	795,800		545,800	

(Provide brief explanation)



Hon. Lucas Baya Maitha
SECRETARY GENERAL-
PAMOJA AFRICAN ALLIANCE

DATE:

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Appendix IV: Transfers from Other Government Entities

Name of the MDA/Donor Transferring the funds	Date received as per bank statement	Nature/ Recurrent/D evelopment/ Others	Total Amount - KES	Statement of Financial Performance	Where Recorded/recognized				Total Transfers during the Year
					Capital Fund	Deferred Income	Receivables	Others - must be specific	
Ministry of Planning and Devolution	000	Recurrent	000	000	000	000	000	000	000
Ministry of Planning and Devolution	000	Development	000	000	000	000	000	000	000
USAID	000	Donor Fund	000	000	000	000	000	000	000
Ministry of Planning and Devolution	000	Direct Payment	000	000	000	000	000	000	000
Total			000	000	000	000	000	000	000

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Appendix V- Inter-The Party Confirmation Letter

[Insert your Letterhead]

[Insert name of beneficiary The party]

[Insert Address]

The *[insert SC/SAGA/Fund name here]* wishes to confirm the amounts disbursed to you as at 30th June 2024 as indicated in the table below. Please compare the amounts disbursed to you with the amounts you received and populate the column E in the table below Please sign and stamp this request in the space provided and return it to us.

Confirmation of amounts received by <i>[Insert name of beneficiary The party]</i> as at 30 th June (Current FY)							
Reference Number	Date Disbursed	Amounts Disbursed by [SC/SAGA/Fund] (KShs) as at 30th June (Current FY)				Amount Received by [beneficiary The party] (KShs) as at 30 th June (Previous FY) (E)	Differences (KShs) (F)=(D-E)
		Recurrent (A)	Development (B)	Inter-Ministerial (C)	Total (D)=(A+B+C)		
Total							

In confirm that the amounts shown above are correct as of the date indicated.

Head of Accountants department of beneficiary The party:

Name SignDate