

REPUBLIC OF KENYA




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OF

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 THE NATIONAL ASSEMBLY PAPER LAID	
DATE:	22 NOV 2023
	DAY: <i>Wednesday</i>
TAKEN BY:	<i>Hon Owen Bayo, MP Deputy majority leader</i>
CLERK-AT THE-TABLE:	<i>Miriam Njoro</i>

**NATIONAL INFORMATION PLATFORM
FOR FOOD SECURITY AND NUTRITION
PROJECT (FOOD/2017/393-022)**

**FOR THE YEAR ENDED
30 JUNE, 2023**

**KENYA NATIONAL
BUREAU OF STATISTICS**



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*National Information Platform for Food Security and Nutrition
Annual Report and Financial Statements for the financial year ended June 30, 2023*



PROJECT NAME: National Information Platform for Food Security and Nutrition

IMPLEMENTING ENTITY: Kenya National Bureau of Statistics

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

National Information Platform for Food Security and Nutrition
Annual Report and Financial Statements for the financial year ended June 30, 2023

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1. Acronyms and Glossary of Terms

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

2. Project Information and Overall Performance

2.1 Name and registered office

Name:

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

Objective

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

Address

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

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

Contacts: The following are the project contacts

P.O. Box 30266 -00100 Nairobi, Kenya

Telephone: (254)-20-2911000/2911001

E-mail: info@knbs.or.ke

Website: www.knbs.or.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	The project start date is 1 st August 2019
Project End Date:	The project end date is 30 th June 2024
Project Manager:	The Project Manager is Mr. James Gatungu
Project Sponsor:	The project sponsor is European Union

2.3 Project Overview

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

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the project	Institute for Public Policy Research (KIPPRA) and in collaboration with other stakeholders with interest in food security and nutrition. National Information Platform for Food Security and Nutrition (NIPFN) is a country-led and country-owned platform that aims to facilitate multi-sectoral and multi-stakeholder dialogue on food security and nutrition by supporting the use of existing information and data to develop or refine policies and programmes.
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Lack of a repository for multi-sectoral datasets to create and operate an information platform for nutrition. (ii) Low capacity to monitor national objectives on preventing under-nutrition and monitoring nutrition investments (iii) Limited capacity of policy makers and programme planners to make better use of evidence based policy making processes.
Project Duration	The project started on 1 st August 2019 and is expected to run until 30 th June 2024

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the current year:

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

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

2.5 Independent Auditors

The project is audited by the Office of the Auditor General whose address is as below:

Office of the Auditor General, Anniversary Towers 3rd Floor, P.O. Box 30084-00100 Nairobi

2.6 Roles and Responsibilities

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

Names	Title designation	Key qualification	Responsibilities
James Theuri Gatungu	Project Manager NIPFN Project	<ul style="list-style-type: none"> • Master of Arts (Economic Policy Management) • Bachelor of Science in Statistics and Computer Science • Various management and statistical related courses. 	<ul style="list-style-type: none"> • Monitor project activities implementation against the proposed work plan, and monitoring achievements against planned milestones and deliverables; • Managing finances and accounting for the project funds in accordance with the financial guidelines issued by the Government of Kenya and the Delegation of the European Union; • Managing information related to the project and disseminating it to the project stakeholders; • Liaising with the project partners and

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			<p>the funding agency to monitor project activities and expenditures;</p> <ul style="list-style-type: none"> • Collating information from partners, Organizing and finalizing project reports; • Organizing various committees' meetings
Samuel Kipruto	Senior Data Analyst	<ul style="list-style-type: none"> • Bachelor of science in Statistics • Master of Arts in Economic Policy Management 	<ul style="list-style-type: none"> • Mapping of sources of data of interest to the NIPFN • Identifying the relevant/suitable data to the analysis proposed by stakeholders • Defining the principles for sharing and using the collected data using the KNBS regulations as well development MoUs • Building capacity for data analysing within the data analysis unit and government staff • Creating a centralised repository for data relevant to NIPFN and defining mode of operation • Writing of reports from the analyzed data
Tupege Kasongwa <i>(Left Project on 31st)</i>	Project Assistant	<ul style="list-style-type: none"> • MBA (HR and Strategic Management), • Bachelor of Arts, 	<ul style="list-style-type: none"> • Handling of the Project administrative matters. • Maintaining office

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<i>December 2022)</i>		<ul style="list-style-type: none"> • Diploma in Teaching • Diploma in Business Administration. 	<p>records, filling and storage.</p> <ul style="list-style-type: none"> • Facilitate Project compliance with statutory requirements • Facilitating communication between the project and other stakeholders
Janet Ngina Arum <i>(Left Project on 11th August 2022)</i>	Senior Communications Officer	<ul style="list-style-type: none"> • M.A Corporate Communication • B.A International Relations & Marketing • DIPLOMA in French 	<ul style="list-style-type: none"> • Develop & implement communication strategy • Design project identity and branding • Digital & online communications • Events/Conference planning & management • Media Relations • Stakeholder Engagement
Lillian Wambui Odhiambo	Public Health Nutritionist	<ul style="list-style-type: none"> • Master's in Public Administration - International Development • BSc Food Nutrition and Dietetics 	<ul style="list-style-type: none"> • Systematic literature review; • Building library of grey and published literature. • Developing network of stakeholders in: universities, NGO, UN, and government. • Creating an archive of indexed reports • Drafting reviews on thematic areas. • Developing presentations for the Policy Advisory Committee.
Allan Gathuru Wairimu	Data Manager	<ul style="list-style-type: none"> • MSc. Information Technology 	<ul style="list-style-type: none"> • Data Management • Management of the central repository

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		<ul style="list-style-type: none"> management • BSc. Computer Science • Certificate in Database Management, (EDMS) Development, Java EE Development and Project Management 	<ul style="list-style-type: none"> • Management of the NIPFN web portal • Data visualization
Eric Macharia	Project Statistician	<ul style="list-style-type: none"> ▪ Bachelor's Degree in Statistics, Mathematics ▪ Stata statistical software experience; ▪ STATA and R statistical software experience; 	<ul style="list-style-type: none"> • Collecting, aggregating and merging data sets for multisectoral analysis; • Assessing the distribution of variables for application of the most appropriate statistical; • Analyzing data using statistical software such as STATA or R by applying the most appropriate and robust statistical methods and sampling weights; • Storing and cataloguing the syntax files, the output files and any history file of analysis to create a record of the analysis done; • Creating new data sets of summary statistics for presentation in data dashboards;
Tom Mutua <i>(Left Project on 31st December 2022)</i>	Project Finance Officer	<ul style="list-style-type: none"> ▪ MBA (Strategic Management) ▪ BCOM (Finance) ▪ CPA (K) 	<ul style="list-style-type: none"> ▪ Monitoring all financial transactions for the project by ensuring that any expenses are allowable against the project budget . ▪ Ensuring that government procurement procedures are adhered to. ▪ Drafting financial reports
Dr. Samwel Ngugi Mwenda	Project Statistician	<ul style="list-style-type: none"> ▪ PhD biostatistics ▪ Msc health 	<ul style="list-style-type: none"> • Collecting, aggregating and merging data sets for

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<p><i>(Left Project on 31st December 2022)</i></p>		<p>economics and policy</p> <ul style="list-style-type: none"> ▪ Msc applied statistics ▪ Bsc mathematics and computer science ▪ R-statistical software ▪ Stata statistical software 	<p>multisectoral analysis;</p> <ul style="list-style-type: none"> • Assessing the distribution of variables for application of the most appropriate statistical; • Analyzing data using statistical software such as STATA or R by applying the most appropriate and robust statistical methods and sampling weights; • Storing and cataloguing the syntax files, the output files and any history file of analysis to create a record of the analysis done; • Creating new data sets of summary statistics for presentation in data dashboards;
<p>Eric K. Musalia <i>(KNBS Accountant attached to the project)</i></p>		<ul style="list-style-type: none"> ▪ CPA(K) ▪ BCom, Finance ▪ Msc Finance and Accounting. ▪ Senior Management and Leadership courses at Kenya School of Government. 	<ul style="list-style-type: none"> ▪ Monitoring all financial transactions for the project by ensuring that any expenses are allowable against the project budget . ▪ Ensuring that government procurement procedures are adhered to. ▪ Drafting financial reports and schedules

2.7 Funding Summary

The Project was expected to run for a duration of 4 years from 2018 to 2022 with an approved budget of Euro (€) 3,499,999 equivalent to KShs 396,840,398 as highlighted in the Table below:

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 June 2023)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency Kshs	Kshs	Donor currency Kshs	Kshs
	(A)	(A')	(B)	(B')	(A) - (B)	(A) - (B)
(i) Grant						
European Union	€3,499,999	396,840,398	€ 2,203,576.50	273,120,343	€ 1,296,423	123,720,055
Total	€3,499,999	396,840,398	€ 2,203,576.50	273,120,343	€ 1,296,423	123,720,055

(The release of the funds on different dates has necessitated the changes in the exchange rates between the years and has given the different values for the conversion of the Euro into Kenya Shilling)

The State Department for Economic Planning (SDEP) released to KNBS Euro 309,807.50 equivalent to KShs. 39,090,302.10.

The Bureau through the State Department for Economic Planning requested for a no cost extension of the project, which was granted by the European Union on 29th December 2022.

B. Application of funds

Application of funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2023)		Unutilised balance to date (30 th June 2023)	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
(i) Grant	(A)	(A ²)	(B)	(B ²)	(A)-(B)	(A ²)-(B ²)
European Union	€ 2,203,576.50	273,120,343	€ 2,203,576.50	273,120,343	€ 0	0
Total	€ 2,203,576.50	273,120,343	€ 2,203,576.50	273,120,343	€ 0	0

(The release of the funds on different dates has necessitated the changes in the exchange rates between the years and has given the different values for the conversion of the Euro into Kenya Shilling)

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

Overall Project Performance	Comment
1. Budget performance against actual amounts for current year and for cumulative to-date	The project operated within its budget for the financial year 2022-2023.
2. Physical progress based on outputs, outcomes and impacts since project commencement	<p>a) The project units have been established and operationalized.</p> <p>b) Project committees have been established and operationalized</p> <p>c) The project networks with various nutrition forums was established. Project participated in Nutrition Information Technical Working Group (NITWG), Global Alliance for Improved Nutrition (GAIN) Dashboard meetings and Learning Network for Nutrition Surveillance (LeNNS)- IGAD</p> <p>d) The project continued to acquire new data sets from collaborating institutions and an updated landscape report produced.</p> <p>e) The project assessed 60 Standardized Monitoring and Assessment of Relief and Transitions (SMART) survey datasets to a quality control process to ensure their reliability and accuracy for purpose of uploading to the repository</p> <p>f) The web-portal which serves as a one-stop-shop platform for stakeholders to access data, information, and publications related to food security and nutrition in Kenya was populated with various indicators, an online library, an indicator repository, and e-news for project publicity. Currently, the repository hosts over 30 food and nutrition security-related surveys and datasets, while the dashboard visualizes over 100 food and nutrition security indicators.</p>

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Overall Project Performance	Comment
	<p>g) The new indicators from the launched 2022 Kenya Demographic Indicators Survey and 2019 Kenya Population and Housing Census analytical reports were updated in the web portal</p> <p>h) The project together with Research Institution and academia generated 400 food and nutrition security journals were identified on document research conducted in Kenya.</p> <p>i) Communication and visibility updates are continuously being updated under e-news, upcoming events, recent activities and gallery.</p> <p>j) The project team launched four policy papers and briefs that were finalized in the last quarter during the National Nutrition Symposium. The themes of the papers include: -</p> <ul style="list-style-type: none"> i. Effective Targeting Criteria for Nutrition Improvement for Children among Households in Kenya ii. Analysis of Diet Diversity and Child Stunting in Households Practicing Small-Holder Irrigation in Kenya iii. Mapping and Harmonization of nutrition-sensitive indicators across sectors to facilitate food and nutrition security Monitoring and Evaluation (M&E) processes iv. Influence of Household Sanitation on Child Stunting in Kenya <p>The paper on the cost of providing nutritious school meals is currently in an advanced stage of analysis.</p> <p>k) The next policy cycle commenced over the period where the Project team with stakeholders from various government ministries and agencies, as well as organizations such as UNICEF and GAIN held forums to identify potential policy questions for analysis. A total of 60 questions were documented during the first workshop but this has recently been prioritized 13</p>

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Overall Project Performance	Comment
	<p>areas that require ranking by Policy Advisory Committee.</p> <p>l) In collaboration with the Kenya Institute for Public Policy Research and Analysis (KIPPRA), the NIPFN team worked on consolidating nutrition-related evidence derived from the project's analysis. This evidence was aimed at supporting the inclusion of nutrition situations and recommendations in the County Integrated Development Plans (CIDPs) for 14 specific counties. The counties included in this collaboration were Busia, Garissa, Isiolo, Kajiado, Kilifi, Lamu, Mandera, Marsabit, Narok, Samburu, Tana River, Turkana, Wajir, and West Pokot. By consolidating and integrating the NIPFN evidence into the CIDPs, these counties can prioritize nutrition interventions and strategies aligned with the project's findings.</p> <p>m) The project in collaboration with KIPPRA capacity building unit developed a capacity development plan to guide on trainings requirements.</p> <p>n) The collaborating sector staff capacity was build data documentation and archiving; basic data analysis and public policy making process.</p> <p>o) Third Interim Narrative Report - The report was finalized which reviews the implementation of the project during the period from January 2022 to April 2023</p> <p>p) Quarterly Financial report - The project has been generating report on revenue and expenditure on quarterly basis</p> <p>q) Quarterly Progress Monitoring (QPM) - The project has been engaging with C4N on quarterly bases on activities implementation monitoring using the provided reporting tool</p> <p>r) Capacity for Nutrition (C4N) Webinars: The project team and stakeholders participated in various webinars led by the project support team C4N. The webinars were on various thematic areas including sharing experiences with other NIPN implementing countries. The country team gains knowledge on how to address project implementing challenges.</p> <p>s) Workshops and Meetings - The project team participated in various technical meetings and</p>

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Overall Project Performance	Comment
	<p>workshops that were relevant to the project.</p> <p>t) NIPN Global Gathering: The project participated in the NIPN global gathering whose overall objective is to align and take stock of country progress and facilitate experience and knowledge sharing as well as exchanges on lessons learnt. In 2023, the NIPN Global Gathering (GG) was organized from 6th to 8th June 2023 at the Stanhope Hotel in Brussels, Belgium</p>
3. The absorption rate for each year since the commencement of the project	The project has received a total of KShs. 273,120,343, and has utilised KShs. 236,160,797 as at 30 th June 2023. This represents an absorption rate of 86.5%.
4. Value-for-money achievements	The project activities attained value for money during the financial year.
5. Challenges and Way Forward	<p>a) Competing activities with collaborating partners slowing down analysis and finalization of policy papers – Focusing on quick win areas by the project.</p> <p>b) Staff turnover: Senior Policy Analyst and Senior Communication Officer left the project. The project Finance Officer and Project Assistant contracts were not renewed.</p> <p>c) Mainstreaming functions of NIPFN in the implementing agencies constrained due to staffing challenges</p>

2.9 Summary of Project Compliance:

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

3. Statement of Performance against Project's Predetermined Objectives

Introduction

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

The objectives of the NIPFN project includes:

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

Progress on attainment of strategic development objectives

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

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Below we provide the progress on attaining the stated objectives:

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

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Project	Objective	Outcome	Indicator	Performance
	undernutrition reduction, promoting food security and monitoring the investments	food security and nutrition has been developed.	<ul style="list-style-type: none"> • Prioritized policy questions under cycle one have been analyzed and launched 	This has been achieved
		3. Identify and prioritize questions for analysis and develop annual work plans.	<ul style="list-style-type: none"> • Review of policy questions under second cycle are awaiting approval by Policy Advisory Committee 	This has been achieved
			<ul style="list-style-type: none"> • Four policy papers and briefs have been developed and launched 	This has been achieved
		4. Write reports on data analysed with interpretation, conclusions and recommendations.	<ul style="list-style-type: none"> • Statistical reports produced. 	This has been achieved and more reports are being produced as more data is analyzed
		5. Design and implement a communication and visibility plan	<ul style="list-style-type: none"> • The communication strategy is complete and is continuously implemented 	This has been achieved
		6. Build capacity of government staff to analyze data, interpret analysis and report findings	<ul style="list-style-type: none"> • The project in collaboration with KIPPRA developed a capacity development plan to guide on trainings requirements • The project trained a total of 14 KNBS staff, on data documentation and archiving). • A Total of 26 staff drawn from sector ministries staff were trained on Basic Data Analysis using STATA 	This has been achieved This has been achieved.

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Project	Objective	Outcome	Indicator	Performance
	Build capacity of government staff to make better use of evidence and data to design and implement nutrition related policies and programme	1. Present the findings of analysis in a format suitable for their intended audiences and disseminate information by different means	<ul style="list-style-type: none"> The products produced by the project have been launched. The NIPFN team with collaboration with KIPPRA consolidated nutrition related evidence from the NIPFN analysis. The evidence was to support inclusion of the nutrition situation and recommendations in the CIDPs for 14 counties including: Busia; Garissa; Isiolo; Kajiado; Kilifi; Lamu; Mandera; Marsabit; Narok; Samburu; Tana River; Turkana; Wajir; West Pokot 	<p>This has been achieved</p> <p>This has been achieved.</p>
		2. Develop national expertise in formulating evidence-based nutrition policies in all sectors	<ul style="list-style-type: none"> During the drafting of policy papers responding to the policy questions identified, 21 officers from relevant sector ministries were fully involved and their capacities for tackling policy research questions was enhanced. A total of 31 Government officers from relevant ministries were trained in policy formulation making process The project has also trained central planning and monitoring unit staff of NIPFN stakeholders on public policy making process 	<p>This has been achieved</p> <p>This has been achieved</p> <p>This has been achieved</p>

4. Environmental and Sustainability reporting

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

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

1. Sustainability strategy and profile

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

The NIPFN project aims to capacity build officers in KNBS, KIPPRA and other relevant government ministries to ensure continuity of the programme beyond the lifespan of the project. The host Institutions and project staff need to continue collaborating and building synergy thus harnessing skills that will be useful for institutionalization of the NIPFN activities. The data repository built by the project would require to be

institutionalized by the Institutions for nutrition actors both from public and private sector to update nutrition data on interventions and investments. The capacities of data managers and monitoring and evaluation officers at the Ministries would inform policy as they can analyze and interpret data generated from the NIPFN. This is critical for consistency and avoiding duplication of efforts in interventions to reduce malnutrition.

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

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

2. Environmental performance

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

3. Employee welfare

NIPFN project operates under the KNBS Human Resource Policies and Procedures manual. Among the issues under consideration is the gender ratio in the recruitment. The project staff are usually appraised annually and part of the appraisal is a training needs assessment, which feeds into the overall Bureau training plan. NIPFN project

operates from the overall KNBS organisation policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA).

4. Market place practices-

a) Responsible Supply chain and supplier relations-

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

b) Responsible ethical practices

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

c) Regulatory impact assessment

The project will ensure it safeguards citizen and stakeholder's rights.

5. Community Engagements

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

5. Statement of Project Management Responsibilities

The *Director General* for Kenya National Bureau of Statistics and the *Project Manager* for **the National Information Platform for Food Security and Nutrition Project (NIPFN)** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2023. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

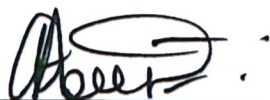
The *Director General* of Kenya National Bureau of Statistics and the *Project Manager* for **the NIPFN** project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance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

The *Director General* of Kenya National Bureau of Statistics and the *Project Manager* for **the NIPFN** project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2023, and of the Project's financial position as at that date. The *Director General* of Kenya National Bureau of Statistics and the *Project Manager* for **the NIPFN** project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

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

Approval of the Project financial statements

The Project financial statements were approved by the Board of Directors of Kenya National Bureau of Statistics on 26th September 2023 and signed on its behalf by;



for: Name: Macdonald Obudho
Director General



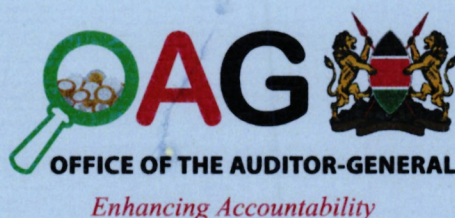
Name: James T. Gatungu
Project Manager



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

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON NATIONAL INFORMATION PLATFORM FOR FOOD SECURITY AND NUTRITION PROJECT (FOOD/2017/393-022) FOR THE YEAR ENDED 30 JUNE, 2023 - KENYA NATIONAL BUREAU OF STATISTICS

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure 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 National Information Platform for Food Security and Nutrition Project set out on pages 1 to 22, which comprise of the

Report of the Auditor-General on National Information Platform for Food Security and Nutrition Project (Food/2017/393-022) for the year ended 30 June, 2023 - Kenya National Bureau of Statistics

statement financial assets as at 30 June, 2023, and the statement of receipts and payments, statement of cash flow and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other important disclosures 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 National Information Platform for Food Security and Nutrition project as at 30 June, 2023, 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. FOOD/2017/393-022 dated 27 December, 2017 between the Republic of Kenya and the European Union.

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

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the National Information Platform for Food Security and Nutrition Project Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

Key audit matters are those matters that, in my professional 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.

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, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance

about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for such internal control as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

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

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

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

Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi


24 October, 2023


National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2023

7. Statement of Receipts and Payments for the year ended 30th June 2023.

Note	2022-2023		2021-2022		Cumulative to-date (from inception)	
	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
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts						
Transfer from Government Entity				30,000		30,000
Proceeds from domestic and foreign grants	39,090,302		39,090,302	138,402,660	-	138,402,660
Total receipts	39,090,302		39,090,302	138,432,660	-	138,432,660
Payments						
Compensation to employees	31,193,253		31,193,253	36,413,220	-	36,413,220
Purchase of goods and services	24,088,444		24,088,444	5,082,889	-	5,082,889
Social security benefits	37,920		37,920	22,600	-	22,600
Acquisition of non-financial assets	3,744,750		3,744,750	951,200	-	951,200
Transfers to other government entities	-		-	39,827,001	-	39,827,001
Total payments	59,064,367		59,064,367	82,296,910	-	82,296,910
Surplus/ (deficit)	(19,974,065)		(19,974,065)	56,135,750	-	56,135,750

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


Name: Macdonald Obudho
Director General


Name: James T. Gatungu
Project Manager

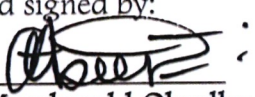

Name: Eric K. Musalia
Project Accountant
ICPAK No. 14346

National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2023


8. Statement of Financial Assets as at 30th June 2023

Description	Note	2022-2023	2021-2022
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	8	36,900,747	56,745,952
Total Cash and Cash equivalents		36,900,747	56,745,952
Imprests and Advances	9	58,800	217,659
Total Financial Assets		36,959,547	56,963,611
Other Current Liabilities			
Represented By			
Fund Balance B/fwd.	10	56,963,611	827,861
Transfer of funds to KNBS	1	(30,000)	-
Surplus/ (Deficit) for the Year		(19,974,065)	56,135,750
Net Financial Position		36,959,547	56,963,611

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 26th September 2023 and signed by:


for: Name: Macdonald Obudho
Director General


Name: James T. Gatungu
Project Manager


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

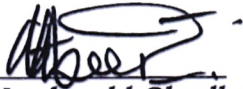
*National Information Platform for Food Security and Nutrition
Annual Report and Financial Statements for the financial year ended June 30, 2023*

9. Statement of Cashflow for the year ended 30th June 2023

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from Government Entity	1	(30,000)	30,000
Proceeds from domestic and foreign grants	2	39,090,302	138,402,660
Total receipts		39,060,302	138,432,660
Payments			
Compensation of employees	3	(31,193,253)	(36,413,220)
Purchase of goods and services	4	(24,088,444)	(5,082,889)
Social security benefits	5	(37,920)	(22,600)
Transfers to other government entities	7	-	(39,827,001)
Total Payments		(55,319,617)	(81,345,710)
Adjustments during the year			
Decrease/(increase) in accounts receivable	12	158,859	(217,659)
Increase/(decrease) in accounts payable:		-	-
Net cash flow from operating activities		(55,160,758)	56,869,291
Cashflow from investing activities			
Acquisition of non-financial assets	6	(3,744,750)	(951,200)
Net cash flows from investing activities		(58,905,508)	55,918,091
Cash flow from financing activities			
Net cash flow from financing activities		-	-
Net increase in cash and cash equivalents		(19,845,205)	55,918,091
Cash and cash equivalent at beginning of the year	8	56,745,952	827,861
Cash and cash equivalent at end of the year	8	36,900,747	56,745,952

*National Information Platform for Food Security and Nutrition
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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 26th September 2023 and signed by:



for: Name: Macdonald Obudho
Director General



Name: James T. Gatungu
Project Manager



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

*National Information Platform for Food Security and Nutrition
Annual Report and Financial Statements for the financial year ended June 30, 2023*

10. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2023

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a-b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Proceeds from domestic and foreign grants	140,000,000	(70,000,000)	70,000,000	39,090,302	30,909,698	56%
Total Receipts	140,000,000	(70,000,000)	70,000,000	39,090,302	30,909,698	56%
Payments						
Compensation of employees	44,614,630	(13,414,630)	31,200,000	31,193,253	6,747	100%
Purchase of goods and services	50,534,369	(25,534,369)	25,000,000	24,088,444	911,556	96%
Social security benefits	24,000	13,920	37,920	37,920	-	100%
Acquisition of non-financial assets	5,000,000	(1,000,000)	4,000,000	3,744,750	255,250	94%
Transfers to other government entities	39,827,001	(30,064,921)	9,762,080	-	9,762,080	0%
Total Payments	140,000,000	(70,000,000)	70,000,000	59,064,367	10,935,633	84%
Surplus / (Deficit)				19,974,065	19,974,065	

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

Name: **Macdonald Obudho**
Director General

Name: **James T. Gatungu**
Project Manager

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

11. Significant Accounting Policies

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

a. Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of accounting, as prescribed by the PSASB and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include imprests and salary advances and b) payables that include deposits and retentions. The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

The accounting policies adopted have been consistently applied to all the years presented.

b. Reporting entity

The financial statements are for the National Information Platform for Food Security and Nutrition (NIPFN) under the State Department for Economic Planning. The financial statements are for the project as required by Section 81 of the PFM Act, 2012.

c. Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling.

d. Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

iii) Other Receipts

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

iv) Donations and grants

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

v) Proceeds from borrowings

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

vi) Undrawn external assistance

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

e. Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

Significant Accounting Policies (Continued)

iii) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment.

A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

d) 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.

e) Cash and cash equivalents

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

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

f) Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for

Significant Accounting Policies (Continued)

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

g) Imprests and Advances

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

h.) Pending bills

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

i) Budget

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

Significant Accounting Policies (Continued)

j.) 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.

k.) Exchange rate differences

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

l.) 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.

m.) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2023.

n.) Prior period adjustments

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

12. Notes to the Financial Statements

1. Transfers from Government entities

These represent counterpart funding and other receipts from government as follows:

Description	KShs	KShs	Cumulative to-date (from inception)
	2022-2023	2021-2022	
<i>Other transfers</i>			
Dues to Kenya National Bureau of Statistics	-	30,000	-
Total	=	<u>30,000</u>	=

[This amount was meant for UNFPA Project in KNBS and was credited to the NIPFN Project Account. The amount was due to KNBS and was refunded on 22nd November 2022.]

2. Proceeds From Domestic and Foreign Grants

During the 12 months to 30 June 2023, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in Kshs	
						2022-2023	2021-2022
						Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)							
European Union	29.11.2022	€309,807	39,090,302	-	-	39,090,302	138,402,660
Total		€309,907	39,090,302	-	-	39,090,302	138,402,660

*National Information Platform for Food Security and Nutrition
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Notes To the Financial Statements (continued)

3. Compensation to Employees

	2022/2023			2021/2022	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
-					
Basic salaries of permanent employees	29,113,253	-	29,113,253	32,543,220	112,360,348
Other personnel payments	2,080,000	-	2,080,000	3,870,000	10,780,000
Total	31,193,253	-	31,193,253	36,413,220	123,140,348

Notes to the Financial Statements (Continued)

4. Purchase of Goods and Services

	2022/2023		2021/2022	
	Payments made in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs
Foreign Travel Expenses	2,795,925	-	2,795,925	-
Report Writings	273,000	-	273,000	-
Domestic travel and subsistence	646,200	-	646,200	4,617,541
Printing, advertising, and information supplies	54,040	-	54,040	34,893
Training payments	5,494,858	-	5,494,858	-
Hospitality supplies and services	12,881,836	-	12,881,836	265,000
Insurance costs	1,934,031	-	1,934,031	151,380
Other operating payments	8,554	-	8,554	14,075
Total	<u>24,088,444</u>	-	<u>24,088,444</u>	<u>5,082,889</u>
				<u>39,510,274</u>

(Other operating payments include bank charges, and subscriptions)

Notes to the Financial Statements (Continued)

5. Social Security Benefits

	2022-2023			2021-2022		Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Employer social benefits in cash and in kind	37,920	-	37,920	22,600	22,600	89,920
Total	37,920	-	37,920	22,600	22,600	89,920

[This is the employer's contribution towards National Social Security Fund for the project staff in the financial year.]

6. Acquisition of Non-Financial Assets

	2022-2023		2021-2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Office equipment, furniture & general equipment	-	-	-	-	1,449,420
ICT Equipment	-	-	-	-	4,779,200
Acquisition of other intangible assets	3,744,750	-	3,744,750	951,200	4,695,950
Total	3,744,750	-	3,744,750	951,200	10,924,570

[This was the amount spent to develop a web portal for the NIPFN project in the financial year 2021-2022 And for software in 2022/2023]

Notes to the Financial Statements (Continued)

7. Transfers to other Government Entities

During the 12 months to 30 June 2023, no funds were transferred to any reporting government entity:

	Payments made in Cash	Payments made by third parties 2022-2023	Total payments 2021-2022	Cumulative to- date
	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities				
KIPPRA NIPPN FUNDS	-	-	39,827,001	62,495,686
Total	=	=	=	<u>62,495,686</u>

Notes to the Financial Statements (Continued)

8. Cash And Cash equivalents

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts	36,900,747	56,745,952
Total	<u>36,900,747</u>	<u>56,745,952</u>

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

8. A Bank Accounts

Project Bank Accounts

Details	2022-2023	2021-2022
	Kshs	Kshs
<u>Local Currency Accounts</u>		
Kenya Commercial Bank [A/c No1240875711]	36,900,747	56,745,952
Total local currency balances	<u>36,900,747</u>	<u>56,745,952</u>
Total bank account balances	<u>36,900,747</u>	<u>56,745,952</u>

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2023 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

Description	2022-2023	2021-2022
	KShs	KShs
(i) A/C Name [A/c No 1000387475]		
Opening balance	38,980,166	-
Total amount deposited in the account	-	273,010,207
Gain on Exchange Rates	110,136	
Total amount withdrawn (as per Statement of Receipts & Payments)	(39,090,302)	(234,030,041)
Closing balance (as per SDA bank account reconciliation attached)	-	38,980,166

9. Imprests and Advances
Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2023	Balance 2022
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Connie Juma</i>	37,800	30.06.2023	31,500	6,300	-
<i>Katunge Kiilu</i>	52,500	30.06.2023	-	52,500	-
<i>Tupege Kasongwa</i>	1,414,700	30.06.2022	1,357,841		56,859
<i>Tom Mutua</i>	1,145,700	30.06.2022	984,900		160,800
Total	<u>2,650,700</u>		<u>2,374,241</u>	<u>58,800</u>	<u>217,659</u>

10. Fund Balance Brought Forward

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts	36,900,747	56,745,952
Outstanding imprests and advances	58,800	217,659
Total	36,959,547	56,963,611

11. Prior Year Adjustment

	Balance b/f FY 2021/2022 as per financial statements	Adjustments	Adjusted Balance b/f FY 2022/2023
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	56,745,952	-	56,745,952
Cash in hand	-	-	-
Receivables	217,659		217,659
Total	56,963,611	-	56,963,611

(There were no prior year adjustments.)

12. Changes in Receivable

Description	2022-2023	2021-2022
	Kshs	Kshs
Opening Receivables as at 1 st July 2022	217,659	-
Closing account receivables as at 30 th June 2023	58,800	217,659
Change in Receivables	158,859	217,659

Other Important Disclosures

1. Other Pending Payables

	Balance c/f FY 2021/2022	Additions for the period	Paid during the year	Balance c/f FY 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to third parties	2,362,062	-	(2,362,062)	-
Total	2,362,062	-	(2,362,062)	-

(The Project Salary of Kshs 2,362,062 for June 2022 had not been paid as at 30th June 2022. There were no pending payables for the period ended 30 June 2023)

2. External Assistance

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received as grants	39,090,302	138,402,660
Total	39,090,302	138,402,660

National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2023

13. Annexes

Annex 1: Prior Year Auditor's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Status and Timeframe: (Put a date when you expect the issue to be resolved)
1.0	Audit issue to 30 th June 2021		This has been resolved	
Audit issues as at 30th June 2023				
1.0	Other Matter	<p>It is true that the project was allocated Kshs. 140,000,000 by the National Treasury funded through EU Programme during the financial year 2021/2022.</p> <p>It is also correct that as at 30th June 2022, the project had utilized an amount of Kshs 82,296,310 out of the approved budget of Kshs 140,000,000 resulting to an under expenditure of Kshs 57,703,090 or 41% of the budget.</p> <p>The under-expenditure was mainly occasioned by the late disbursement of the available funds during the financial year.</p> <p>The Bureau wrote to EU on 15th July 2021 requesting for disbursement of 1,459,209 Euros as per the pre-financing option. The EU however reduced the amount to 1,409,864 Euros, the difference being the contingency amounting to 49,345 Euros. The same was communicated to its desk</p>		<p>The matter was before the Public Accounts Committee of the National Assembly and was discussed and resolved on 13th September 2023</p>
	Budgetary Control and Performance			

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Status and Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	and impacted negatively on service delivery to the public.	<p>Officer at Treasury in February 2022.</p> <p>The total amount disbursed by EU to The National Treasury was 1,409,807.50 Euros which was equivalent to Kshs. 177,388,424.55. This amount was to cover activities for the period July 2021 to December 2022.</p> <p>Out of the KSh. 140,000,000, Kshs. 138,402,660 was remitted on 12th April, 2022 to the NIPFN Project.</p> <p>The balance of 309,807.50 Euros equivalent to KShs. 39,090,302 which was retained at The National Treasury was finally released to the Bureau on 29th November 2022.</p> <p>The Ksh 50,534,369 was earmarked for purchase of goods and services and Ksh 5,000,000 was for acquisition of non-financial assets. Procurement could not be undertaken due to limited time from receipt of the funding to the closure of the financial year.</p> <p>Further underutilization of compensation of employees amounting Kshs 8,201,410 is as a result of exit of one of the Project staff member (statistician) in September 2021 and replacement was effected in May 2022. In addition, the Project Compensation of Employees/Social Security</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Status and Timeframe: (Put a date when you expect the issue to be resolved)
		<p>benefits for the month of June had not been paid as at 30th June 2022, but was effected in the subsequent month. The monthly salaries are on a reimbursement basis to the Bureau. The project utilizes the various Bureau's systems for the monthly payroll, human resource management, procurements and financial management, and is on the cash basis of accounting.</p>		



Director General
Name: Macdonald Obudho



Project Manager
Name: James Gatungu

*ational Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Annex 2 - Variance explanations - Comparative Budget and Actual amounts for FY 2022-2023

Receipts/Payments Item	Final Budget c=a-b	Actual Comparable Basis on d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %	Comments on Variance (Below 90% and Over 100%)
Receipts					
Transfer from Government Entities	-	-	-	-	
Proceeds from domestic and foreign grants	70,000,000	39,090,302	30,909,698	56%	The funds received were the balances for the period to 30 th June 2023.
Total Receipts	70,000,000	39,090,302	30,909,698		
Payments					
Compensation of employees	31,200,000	31,193,253	6,747	100%	
Purchase of goods and services	25,000,000	24,088,444	911,556	96%	
Social security benefits	37,920	37,920	-	100%	
Acquisition of non-financial assets	4,000,000	3,744,750	255,250	94%	
Transfers to other government entities	9,762,080	-	9,762,080	0%	The donors did not release funds for the period, as the no-cost extension was sought.
Total Payments	70,000,000	59,064,367	10,935,633	84%	The project was to end on 31 December 2022 but was extended to end by 30 June 2024
Surplus / (Deficit)	-	-	19,974,065		

*National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2023*

Annex 3 : Reconciliation of inter-entity transfers

Project Name: Break down of transfers from the State Department for Economic Planning			
a. Government Counterpart funding	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
State Department for Economic Planning	29 November 2022	39,090,302	2021/2022
Total		39,090,302	
B. Direct payments	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
N/A		-	N/A
Total		-	
C. Others	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
N/A		-	N/A
Total		-	
Total (A+B+C)		39,090,302	

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



Project Manager

Name: James Gatungu



Project Accountant

Name: Eric K. Musalia

Annex 4 : Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2022 (a)	Donations in form of assets 2023 (b)	*Purchases/ Additions in the Year (KShs) 2023 (c)	**Disposals in the Year (KShs) 2023 (d)	Transfers in/(out) Kshs 2023 (d)	Closing Cost (KShs) 2023 (e) = (a) + (b) + c) - (d) + (-) d
Office equipment, furniture and fittings	1,449,420	-	-	-	-	1,449,420
ICT Equipment,	4,779,200	-	-	-	-	4,779,200
Intangible assets	951,200	-	3,744,750	-	-	4,695,950
Total	7,179,820	-	3,744,750	-	-	10,924,570

The Sh.3,744,750 was the amount on a software in 2022/2023.

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

There were no disposals or transfer out during the period.

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

Annex 5: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2023
- ii. Certificate of Balance
- iii. Special Deposit Account Reconciliation and Statement
- iv. Board of Survey Report

i. Bank Reconciliations statement as at 30th June 2023

KENYA NATIONAL BUREAU OF STATISTICS

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2023
 KENYA COMMERCIAL BANK ACCOUNT No: 1240875711
 BRANCH: ACCOUNT NAME: KENYA NATIONAL BUREAU OF STATISTICS

	Kshs	Kshs
1. Balance as per Bank Statement	38,620,496.60	38,620,496.60
ADD:		
(i) Receipts in the Cash Book not in the Bank Statement SEE SCHEDULE I ATTACHED	0.00	
(ii) Payments in the Bank Statement not in the Cash Book SEE SCHEDULE II ATTACHED	0.00	
2. SUB-TOTAL (i+ii)		
LESS:		
(iii) Receipts in the Bank Statement not in the Cash Book SEE SCHEDULE III ATTACHED	0.00	
(iv) Payments in the Cash Book not in the Bank Statement SEE SCHEDULE IV ATTACHED	1,719,750.00	(1,719,750.00)
3. SUB-TOTAL (iii+iv)		
BALANCE AS PER CASH BOOK (1+2-3)		36,900,746.60

	NAME	DESIGNATION	SIGNATURE	DATE
Prepared by:	E. NYAMUA	Accounts Assistant		24/6/2023
Checked by:	E. MUSALLA	Senior Accountant		24/6/2023
Authorised by:	E. N. NJOROGE	Sup Manager Finance		24/6/2023

ii. Certificate of Balance



Kencom House
 Moi Avenue
 P.O. Box 48400 - 00100,
 Nairobi, Kenya.
 Tel: +254 20 3270000
 2852000, 2851000
 Mobile: +254 711012000/
 734 108200

1218 CA 41 BRANCHES
 CERTIFICATE OF BALANCE

KCB Bank Limited

CERT2318600794

KCB MOI AVENUE

05 JUL 2023

Certified that the balance at the CREDIT OF KENYA NAT. BUREAU
 OF STAT. (NIPFN)

A/C 1240875711

at the close of business on 30 JUN 2023 Was KES

SIX HUNDRED AND TWENTY THOUSAND FOUR HUNDRED AND NINETY SIX CENTS
 SIXTY

KES 38,620,496.60

Examined by

Manager Service Quality & Compliance Branch Manager

KCB Bank Kenya Limited
 Directors: L. M. Njiru (Chairman), P. R. Russo, C.S., National Treasury, S. K. Rono, Ms. N. Onyango,
 Ms. C. Okong'o, J. W. Muga, Ms. I. Nyathi, Ms. D. R. Njiriga, Ms. A. C. Kanta

iii. **Special Deposit Account Reconciliation and Statement**

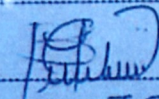
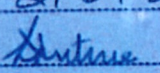
National Information Platform for Food Security and Nutrition Project
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SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2023
Account No.	1000387475
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	NAT INF PF.FOOD AND NUTRITION- KNBS
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July 2022 as per C.B.K. Ledger Account	309,807.50
Add:	
Total Amount deposited by World Bank	0.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	309,807.50
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June,2023	0.00

AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA	SIGNATURE: 
	DATE: 21-07-2023
AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY	SIGNATURE: 
	DATE: 24-08-2023

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2023 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2023

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NATIONAL INFORMATION PLATFORM FOR FOOD & NUTRITION - KNBS
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2023

EU Grant No. FOOD/2017/393/022
Bank Account No. 1000387475 Held with CENTRAL BANK OF KENYA


	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by EU		3,200,000.00
	Less		
2	Total amount documented		1,893,823.50
3	Outstanding amount advanced to be documented		309,807.50
	Represented by:		
4	Ending Designated Account Balance at 30.06.2023		309,807.50
5	Amount claimed but not credited at 30.06.2023		
6	Amount withdrawn and not claimed as at 30.06.2023		
7	Service charges (if not included in 5 & 6 above)		
	Less		
8	Interest earning (if included in Designated Account)		
9	Total advance to Designated Account year ended 30.06.2023		309,807.50

Discrepancy between total appearing on lines 3 and 9

Notes:

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

The amount appearing on line 6 is eligible for financing by European Union and shall be documented in subsequent IFRs. The Project is yet to submit IFRs/SOEs


AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 24-08-2023

**National Information Platform for Food Security and Nutrition Project
Annual Report and Financial Statements for the financial year ended June 30, 2023**

Results 1 - 1 of 1 (46)

NO.	DATE	REFERENCE NO.	DETAILS	DEBIT	CREDIT BALANCE
			STATEMENT OF ACCOUNT		Page No. 1
			CENTRAL BANK OF KENYA		
			BANK KCU, YA KENYA		
			PO BOX 69000-0100		
			NAIROBI		
			STATEMENT PERIOD From 01/07/2022 To 30/06/2023		
			ACCOUNT NUMBER		
			ACCOUNT TITLE - NATIONAL PLATFORM AND NUTRITION PROJ. KENYA		
			10/06/2023		
			OPENING BAL	339,807.50	
1.	18/11/2022	FT22322HXQ75	PA 129559	309,807.50	0.00
					CLOSING BALANCE : 0
			END OF ACCOUNT STATEMENT		

Favourite	TAME STMT OF ACCTEPRM	More Options	Print
Account	equals	1000387475	
Statement From	equals	20220701	
Statement To	equals	20230630	
	TAME STMT OF ACCTEPRM		

iv. Board of Survey Report

NIPFIN



F-91-10-1

CASH COUNT AND CASH RECONCILIATION FORM

DATE 3RD JULY 2023 TIME 16:04

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

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

BOARD OF SURVEY FINANCIAL YEAR 2022/2023 .
CONFIRMED STOCK OF ACCOUNTABLE DOCUMENTS AS AT 1ST JULY, 2023 UNDER THE CUSTODY OF THE CASH OFFICE - NIPFIN

SINO.	DOC NO.	DOCUMENT DESCRIPTION	SERIAL NO.
1	GP24	IMPREST WARRANTS	4898828 - 4898850
2	F06	MISCELLANEOUS RECEIPTS	4008252 - 4008300
3		CHEQUE BOOK	000331 - 000400

Cashier: MILKAH MWANGI Sign [Signature]

Checked by: [Signature] Sign [Signature]

Reviewed by: Philip Nganga

Sign [Signature]

