

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

THE NATIONAL ASSEMBLY PAPERS LAID	
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TABLED OF:	Hon. Kimani Ichung'uah (Leader of the Majority Party)
CLERK-AT THE-TABLE:	Arastada

THE AUDITOR-GENERAL

ON

**AFRICA CENTER OF EXCELLENCE IN
SUSTAINABLE USE OF INSECTS AS FOOD
AND FEEDS PROJECT (IDA CREDIT
NO.5798-KE)**

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

**JARAMOGI OGINGA ODINGA UNIVERSITY
OF SCIENCE AND TECHNOLOGY**



AFRICA CENTER OF EXCELLENCE

IN

SUSTAINABLE USE OF INSECTS AS FOOD AND FEEDS

**JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND
TECHNOLOGY**

PROJECT GRANT/CREDIT NUMBER: IDA CREDIT 5798-KE

**ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024**

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

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1.0 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
Comparative FY	Financial year preceding the current financial year.

2.0 PROJECT INFORMATION AND OVERALL PERFORMANCE

2.1 Name and Registered Office

Name: ACE II Project:

Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds (INSEFOODS).

Objectives:

The specific project objectives are to: -

- i) Build human resource and infrastructural capacity for research, training and technology development and transfer on insects as food and feed;
- ii) Build sustainable local, regional and international partnerships and networks for research, development and training on insects as food and feed;
- iii) Develop a biodiversity repository of insects for food and feed in the region; and
- iv) Develop insect technology incubation and skills transfer hub for teaching and research.

Address:

The Project offices are located at Jaramogi Oginga Odinga University of Science and Technology, main campus,

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E-mail: drinsefoods@jooust.ac.ke
Website: www.insefoods.jooust.ac.ke

2.2 Project Information

Project Start Date:	The Financing Agreement was signed on 4th July 2016 and the Subsidiary Grant (Performance Agreement) signed on 27 th October 2016. Date of Credit Effectiveness 1st February 2017
Project End Date:	The project end date is 31 st December 2023
Project Manager :	The Center Director: Prof. Darius Otiato Andika
Project Sponsor:	International Development Association (IDA)-World Bank

2.3 Project Overview

Line Ministry / State Department of the project	Ministry of Education / State Department for University Education
Project Number:	P151847
Strategic goals of the Project	<p>Key Strategic Objectives.</p> <ul style="list-style-type: none"> i) Build human resource and infrastructural capacity for research, training and technology development and transfer on insects as food and feed; ii) Build sustainable local, regional and international partnerships and networks for research, development and training on insects as food and feed; iii) Develop a biodiversity repository of insects for food and feed in the region; and iv) Develop insect technology incubation and skills transfer hub for teaching and research.
Achievement of strategic goals	<p>The project aims to achieve the goals through the following means:</p> <p>Component 1. Strengthening Education Capacity (Excellence) and Development impact</p> <p>Component 2. Strengthen Research Capacity Excellence</p> <p>Component 3. Attracting Regional Faculty and Students</p> <p>Component 4. Plan for National, Regional and International Academic Partnership and Collaborations</p> <p>Component 5. Plan for Management and Governance</p> <p>Component 6. Sustainability</p>
Other important background information of the project	<p>INSEFOODS is one of the 24 competitively selected centers at Universities in Eastern and Southern Africa under the World Bank's Eastern and Southern Africa Higher Education Centers of Excellence Project II (ACE II).</p> <p>The overall objective of INSEFOODS is to achieve long-term food and nutritional security by using insects as a cost effective, reliable and sustainable source of protein and other nutrients for food and feeds.</p> <p>To achieve this objective, INSEFOODS' strategy is to develop and offer high quality regional and internationally accredited masters, doctoral and short courses programs in food security and sustainable agriculture with insects for food and feeds as the entry point.</p>

	<p>The educational programs will involve teaching, research, product development and commercialization, and student and staff exchanges in different disciplines related to insects as food and feeds across Africa.</p> <p>INSEFOODS is funded by the World Bank to the tune of US\$ 6 million over a five-year period 2017-2023. The Bank has disbursed cumulative of US\$ 3.9 million. The funds were credited into the JOOUST Bank Account at the Equity Bank, Bondo Branch, for the ACE II Project. The total amount received cumulatively in Kenya shillings was 394,896,623 (Three Hundred and Ninety Four million, Eight Hundred and Ninety Six Thousand Six Hundred and Twenty Three).</p>
Current situation that the project was formed to intervene	<p>INSEFOODS was designed to:</p> <ul style="list-style-type: none"> a) Strengthen Education Capacity Excellence through the number of Ph.D. and Masters students trained, and the number of students who participate in short term trainings; b) Strengthen Education Capacity & Development Impact through the number of student and staff internships with private sector, the number of sub-regional and internationally accredited education programs, the number of students employed by industry and by universities as faculty members, and the number of students who create/start their own businesses; c) Strengthen Research Capacity Excellence through the number of internationally peer reviewed research publications in disciplines supported by the INSEFOODS Program; the number of new research collaboration in the region; the number of students employed by research organizations; and the number of patents, invention disclosures, trademarks and copyrights emanating from the project's activities; and d) Strengthen Education and Research Capacity through increased financial sustainability and demonstration of value to students and partners through the amount of externally generated revenue by the INSEFOODS
Project duration	The project started on 1 st February 2017 and is expected to run until 31 st Dec 2023

2.4 Bankers

Equity Bank;
Bondo Branch
P.O Box 598-40601
Bondo, Kenya

2.5 Auditors

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

2.6 Roles and Responsibilities

Key person(s) working with the project.

Names	Title designation	Key qualification	Responsibilities
Prof. Emily A. Akuno	Vice Chancellor	PhD in Music	Project Accounting Officer
Prof. Aggrey D.M Thuo	Deputy Vice Chancellor, Planning, Administration and Finance	PhD in Environmental Planning	Member Center Advisory Board
Prof. Dennis Ochuodho	Ag. Deputy Vice Chancellor, Academics, Students' Affairs and Research (ASAR)	PhD in Ecology	Member Center Advisory Board
Dr. Mary Orinda	Ag. Dean School of Agricultural and Food Sciences	PhD Horticulture	Member Center Advisory Board
Prof. Darius Andika	Center Director	PhD Horticulture	Center Administration
Prof. Monica Ayieko	Deputy Director and Principal Investigator	PhD Consumer Sciences and Food Security	Center Technical activities
CPA George K. Aduda	Chief Finance Officer	MBA Accounting, CPA (K)	In charge of internal Project Finances
Mr. Joram Ooro	Project Manager	MA Project Planning and Management	Coordinate Centre activities
CPA Francis Ngati	Internal Auditor	MBA Finance, BBA Accounting, CPA (K)	In charge of Internal Project Auditing
Dickson Seda	Procurement Officer	MBA Procurement, BSc Procurement, CIPS	In charge of internal project Procurement

2.7 Funding Summary

The project **duration** is 5 years (from 2017 to 2023) with an approved total budget of USD 6 Million equivalent of Kshs. approx. 600 Million as highlighted in the table below:

Table A: Source of Funds

Source of funds	Donor commitment		Amount received to date- (30.06.2024)		Undrawn amount to date	
	USD.	KShs.	USD.	KShs.	USD.	KShs.
Grant						
The World Bank	6,000,000	600,000,000	6,903,154	690,315,439	-	-
Sub Total	6,000,000	600,000,000	6,903,154	690,315,439	-	-
Others Grants						
DANIDA Fellowship	16,096	1,609,594	16,096	1,609,594	-	-
Gottfried Wilhelm	6,258	625,818	6,258	625,818	-	-
Kobenhaven University	235,000	23,500,000	116,184	11,618,388	118,816.12	11,881,612.00
African Population and Health Research Center	22,299	2,229,942	22,299	2,229,942	-	-
University of Gothenburg	29,000	2,900,000	6,159	615,904	22,840.96	2,284,096.00
National Research Fund-SA	41,767	4,176,708	41,767	4,176,708	-	-
University of Southampton	287,218	28,721,801	84,733	8,473,272	202,485.29	20,248,529.00
World Health Organization	60,317	6,031,665	60,317	6,031,665	-	-
National Research Funds	369,951	36,995,113	369,951	36,995,113	-	-
Kobenhavens University	203,231	20,323,120	91,993	9,199,296	111,238.24	11,123,824.00
African Population and Health Research Center	89,867	8,986,719	89,867	8,986,719	-	-
University of Gothenburg	22,841	2,284,096	12,782	1,278,191	10,059.05	1,005,905.00
University of Southampton	247,985	24,798,529	40,783	4,078,343	207,201.86	20,720,186.00
The Michael Fox Foundation	185,840	18,584,015	184,562	18,456,188	1,278.27	127,826.70
University of Southampton	208,183	20,818,263	60,663	6,066,311	147,519.52	14,751,952.00

*AFRICA CENTER OF EXCELLENCE IN SUSTAINABLE USE OF INSECTS AS FOOD & FEEDS.
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University of Gothenburg	10,059	1,005,905	8,289	828,858	1,770.47	177,047.00
Chalmers Tekniska	36,232	3,623,198	36,232	3,623,198	-	-
Africa Research Excellence	7,479	747,864	7,479	747,864	-	-
University of Warwick	3,818	381,798	3,818	381,798.43	-	-
Miscellaneous Receipts	56,643	5,664,260	56,643	5,664,260	-	-
Sub Total	2,140,084	214,008,409	1,316,874	131,687,431	823,209.78	82,320,977.70
Total	8,140,084	814,008,409	8,220,029	822,002,870	823,209.78	82,320,977.70

Table B: Application of Funds

Application of Funds	Amount received to date		Cumulative Amount Paid to Date	Un-utilized Balance to Date	
	30.06.2024		30.06.2024	30.06.2024	
Grant	USD.	KShs.	KShs.	USD.	KShs.
The World Bank	6,903,154	690,315,439	497,339,386	1,929,761	192,976,053
Sub Total	6,903,154	690,315,439	497,339,386	1,929,761	192,976,053
Others Grants					
DANIDA Fellowship Centre	16,095.94	1,609,594	1,609,594	-	-
Gottfried Wilhelm	6,258.18	625,818	625,818	-	-
Kobenhaven University	215,195.85	21,519,585	19,431,396	20,882	2,088,189
African Population and Health	112,166.61	11,216,661	10,111,446	11,052	1,105,215
University of Gothenburg	27,229.53	2,722,953	1,880,318	8,426	842,635
National Research Fund-SA	41,767.08	4,176,708	3,352,950	8,238	823,758
University of Southampton	186,179.26	18,617,926	9,987,334	86,306	8,630,592
World Health Organization	60,316.65	6,031,665	1,808,806	42,229	4,222,860
National Research Funds	369,951.13	36,995,113	21,832,038	151,631	15,163,075
The Michael Fox Foundation	184,561.88	18,456,188	12,050,205	64,060	6,405,983
Chalmers Tekniska Hogskola	36,231.98	3,623,198	523,046	31,002	3,100,152
Africa Research Excellence	7,478.64	747,864	747,864	-	-
University of Warwick	3,817.98	381,798.00	381,798	-	-
Miscellaneous Receipts	56,642.60	5,664,260	-	52,667.15	5,664,260
Sub Total	1,323,893.31	132,389,331	84,342,612	476,491.74	48,046,719
Total	8,227,047.70	822,704,770	581,681,999	2,406,252.26	241,022,771

2.8 Summary of Overall Project Performance

2.8.1 Budget performance

During the year the budget performance against actual amount stood at 75%.

2.8.2 Physical Progress

The progress made towards achieving the result of the project as per the PDO indicator is as per the Result Framework table below.

Table C. Results Framework

PDO Indicators	Description	End Project Target	Achieved Targets	Remarks
1. Regional students enrolled in ACEs: (i) Masters (No. of Female) (ii) PhD (No. of female)	Masters (Total No.)	17	54	Aide de memoir for Lilongwe malawi
	Masters (Female No.)	7	27	
	PhD (Total No.)	10	13	
	PhD (Female No.)	3	4	
	Short-term courses (Total No.)	0	94	
	Short-term courses(Female)	0	40	
2. Students (national and regional) enrolled in the Center: (i) Masters (No. of female) (ii) PhD (No. of female)	Masters (Total No.)	60	143	
	Masters (Female No.)	24	58	
	PhD (Total No.)	20	41	
	PhD (Female No.)	8	22	
	Short-term courses (Total No.)	110	277	

	Short-term courses(Female)	22	150
	3. MOUs on partnerships for collaboration in applied research and training entered into by the ACEs	5	12
4. Accredited education programs offered by the Center	Total No.	12	11
	National (No.)	10	9
	Regional (No.)	0	0
	International (No.)	2	2
5. Direct Project Beneficiaries (of which female)	Total No.	117	496
	Female	32	173
Component 1	Total No.	37	88
1. Faculty and PhD students exchanges to promote research and teaching (No. of female)	Female	11	67
2. Amount of externally generated revenue by the Center, USD		420,000	1,042,525
	Total No.	75	235

3. Internationally recognized research publications in disciplines supported by the Center Programs and with regional co-authors	No. co-authored with regional collaborators		35	
4. No. of institutions hosting the Center participating in the PASET benchmarking exercise (No.)		1	1	

2.8.3 Comment on value-for-money achievements

The Project is result based and the Center DLR status is per the table able D below.

Table D: DLR status

DLR	DLR Description	Target Amount	Amount Achieved	Percentage Achieved (%)	Remarks
DLR 1.1	Completion of Effectiveness Conditions	600,000	600,000	100%	Fully achieved
DLR 1.2	Project Implementation Plan	500,000	500,000	100%	Fully achieved
DLR 2.1	Timely Implementation	-	-	0%	
DLR 2.2	Enrollments	1,300,000	1,300,000	100%	Fully achieved
DLR 2.3	Accreditation	600,000	600,000	100%	Fully achieved
DLR 2.4	Partnership and Collaboration	200,000	200,000	100%	Fully achieved

DLR 2.5	Journals and Conf Presentations	500,000	500,000	100%	Fully achieved
DLR 2.6	Faculty/PhD Exchange	700,000	700,00	100%	Fully achieved
DLR 2.7	Ext. Revenue Generation	900,000	900,000	100%	Fully achieved
DLR 2.8	Paset benchmarking	100,000	100,000	100%	Fully achieved
DLR 3.1	Timely Withdrawal	75,000	75,000	100%	Fully achieved
DLR 3.2	Functional Audit Committee	75,000	75,000	100%	Fully achieved
DLR 3.3	Functional Internal Audit	75,000	75,000	100%	Fully achieved
DLR 3.4	Transparency and Accountability	75,000	75,000	100%	Fully achieved
DLR 4.1	Timely Procurement Audit	150,000	150,000	100%	Fully achieved
DLR 4.2	Timely Procurement Progress	150,000	150,000	100%	Fully achieved
TOTAL		6,000,000.00	6,000,000	100%	

2.8.4 Implementation Challenges

The Center faced some challenges towards achieving its objectives and took the following actions to solve them.

	Challenge faced	Action Taken
1	Delay in disbursement of achieved funds	<ul style="list-style-type: none">• Engagement with Ministry of Education to hasten the disbursement process

2.9 Summary of Project Compliance

There were no issues of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants.

3.0 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 key development objectives of the project's agreement/ plan are to:

- i.** Build human resource and infrastructural capacity for research, training and technology development and transfer on insects as food and feed;
- ii.** Build sustainable local, regional and international partnerships and networks for research, development and training on insects as food and feed;
- iii.** Develop a biodiversity repository of insects for food and feed in the region; and
- iv.** Develop insect technology incubation and skills transfer hub for teaching and research.

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;

Achieved Metric

The project is result based and the performance of the project is per the implementation Matrix as indicated in the table below:

Table D: Implementation Matrix

Project	Objective	Outcome	Indicator	Performance
1.1 Develop new relevant multidisciplinary MSc and PhD food security curricula and regular reviews	Objective 1 Strengthen education capacity excellence and development impact	Build human resource and infrastructural capacity for research, training and technology development and transfer in insect science.	Number of new relevant multidisciplinary MSc and PhD curricular developed and regularly reviewed	9 programs developed
1.2 Benchmark and obtain accreditation for MSc and PhD food security curriculum			Number of MSc and PhD programs accredited	Bench-marked with Chalmers University which led to International accreditation of 2 programs, 9 program Nationally accredited
1.3 Rehabilitate and upgrade teaching and learning facilities			Number of teaching and learning facilities upgraded	4 Lecture rooms were rehabilitated and furnished with modern learning materials. 1 post graduate library renovated and equipped
1.4 Rehabilitate and upgrade teaching and learning facilities			A grants management scheme established and functional	The Center supported the implementation of the ERP within the institution which has component of grants management system integrated
1.5 Strengthen ICT infrastructure for teaching and learning			ICT infrastructure for teaching and learning strengthened	The Center is facilitating the institution to enhance the ICT infrastructure; the center is in the process of acquisition of teleconference/video facility.
1.6 Advertise and admit students into MSc and PhD programmes			Number of MSc and PhD students admitted	41 PhD Students enrolled 143 MSc Enrolled

1.7 Offer required taught courses to MSc and PhD students			Number of courses offered to MSc and PhD students	2 courses being offered; PhD Food Security and Sustainable Agriculture and MSc Food Security and Sustainable Agriculture student are going on with their research work, projects and some have graduated
1.8 Initiate and implement regional student exchanges to broaden learning experience			Number of students involved in regional student exchanges	This is a continuous exercise and student goes for exchange in different partner Universities
1.9 Develop and offer relevant short courses for special groups			Number of short courses developed and offered to special groups Number of beneficiaries trained in the short courses	277 people trained across the region against a target of 110 people
1.10 Develop content and convert for delivery by e-learning platform			Number of courses delivered by e-Learning platform A functional e-learning platform	2 post graduate program delivered online (MSc Food Security and Sustainable Agriculture PhD Food Security and Sustainable Agriculture. 1 Short course training delivered online (BSF rearing and value addition).
1.11 Expand the existing library resources including e-resources relevant to the ACE			Number of new library resources including e-resources relevant to the ACE provided	The Center facilitated renovation and equipping of post graduate library.

1.12 Broaden students' knowledge and skills through internship at advanced research institutions and industries			Number of students participated in internship at advanced institutions and industries	
1.13 Provide appropriate tools for people with disabilities to access learning and research			Number of appropriate tools provided for people with disabilities to access learning and research	Through safe guard team, the Center has supported making the rooms more accessible and still have plans to work with the institution to enhance the environment.
2.1 Scale up MSc and PhD research in key areas in insect science and food security	Objective 2 Strengthen research capacity excellence		·Number of additional MSc and PhD programs developed and offered ·Number of MSc and PhD students trained	Post graduate students are conducting research in the different key areas
2.2 Expand regional and international collaborations and joint research programmes			Number of MoUs signed with regional partners	The Center has entered in Collaboration with Institution and Universities. The Center is still enhancing these collaborations for the purpose of sustainability.
2.3 Equip and rehabilitate research laboratories for up scaling insect rearing, processing and analysis			Number of research laboratories rehabilitated Number of equipment procured	2 labs had been renovated and some equipment to be serviced and rehabilitation done based on the requirement of the public health recommendation. Food lab and are fully renovated and working and Temperature controlled cricket room was established

2.4 Enhance faculty research capacity through staff development , exchange programmes and visits			Number of staff involved in staff exchange programme	The Center has facilitated staff capacity building through supporting staff training as well as exchange program. The center if facilitating incoming and outgoing exchanges
2.5 Recruit qualified technical and support staff			Number of qualified technical and support staff recruited	The Center pays salaries of the center staff
2.6 Conduct training workshops and seminars to broaden students’ learning experience			Number of training workshops conducted Number of students trained in the training workshops	Continuous process as student continues with their studies.
2.7 Develop and sign MoUs with partner institutions			Number of MoUs signed with partner institutions	12 MOUs Signed
2.8 Attract, retain and retool faculty in areas relevant to the ACE			Number of faculty recruited, retained and retooled	Retooling was conducted and the Center retooled the post graduate students supervisors to enhance their capacity.
2.9 Publish in peer reviewed journals			Number of publications in peer reviewed journals	235 peer reviewed papers published No research results commercialized so far No research results being used by firm/industry so far More students in the process of submitting their articles for publication
2.10 Support scientific conference presentations			Number of papers supported for conference presentations	This is a continuous process

2.11 Develop insect technology incubation and skills transfer hub				The Center has established insect repository. National Museum of Kenya have finalized the work. Training for the faculty was conducted on site
3.1 Set up collaborative postgraduate programmes with other Institutions	Objective 3 Attract regional faculty and students		Number of collaborative postgraduate programmes with other institutions developed	The Center is working with other institution in establishing of the collaborative program as a way of attaining International accreditation.
3.2 Set up structures for student and staff support			Number of structures for student and staff support developed	The Centre finalized putting policies in place on how students are supported. Policies on stipends, scholarship and research funds
3.3 Establish staff/student regional mentor-ship programme and regional working groups			A staff/student regional mentor-ship programme established Number of regional working groups established	Undertaken through collaboration with other institution and exchange program where the Center has supervisors from other institutions
3.4 Develop partnerships with industry, research organization for staff and equipment sharing			Number of partnerships with industry & research organizations for staff and equipment sharing developed	The institution has engaged research institution where students goes for research and analysis of their specimen. These include KALRO, ICIPE. The Center is currently receiving support from Word Bank to enhance the partnership with private sectors. The Center has an MOU with SIGMA feeds and FAO has just started collaboration with the Institution to commercialized BSF

4.1 Inception meeting and workshops to form strategic working groups for collaborative teaching and research	Objective 4 Plan for national, regional and international academic partners and collaborations	Build sustainable local, regional and international partnerships and networks for research, development and training.	·Inception meeting & workshop held ·Number of working groups for collaborative teaching & research formed	Partners meeting conducted and agreed on project implementation strategies
4.2 Institutionalize faculty exchange programmes			Number of faculty exchange programmes institutionalized	The Centre facilitated exchange program for outgoing and incoming faculties
4.3 Establish and publish a high impact peer reviewed journal in insects as food and feeds			A high impact peer reviewed journal in insects as food and feeds established	Faculty and student are continuously publishing in high impact peer review journals in insect as foods and feeds.
4.4 Set up collaborative postgraduate, postdoctoral studies and fellowship programmes			Number of collaborative postgraduate, postdoctoral studies and fellowship programmes established	Discussions ongoing
4.5 Schedule a launching and inception workshop with partners			A launching and inception workshop held	Partners meeting conducted and agreed on project implementation strategies
4.6 Participation in two (2) joint regional ACEII Meetings			Number of ACE staff participated in two regional ACE II Meetings	Participated in all joint meetings organized by IUCEA

5.1 Develop a biodiversity repository of insects for food and feed in the region	Objective 5 Develop a biodiversity repository of insects for food and feed in the region	Enhance knowledge on the available insect in the region and their contribution	A regional biodiversity repository of insects for food and feeds developed	Repository established and equipped. Training on management and collection of more specimens was conducted
6.1 Carry out an implementation survey and impact assessments through participatory community outreach activities	Objective 6 Develop insect technology incubation and skills transfer hub	Community member embrace farming and consumption of insects	A report of a survey and impact assessment through participatory community outreach activities available	
6.2 Write proposal and acquire funds to develop insect technology incubation and skills transfer hub			An insect technology incubation and skills transfer hub established	The insect farms established and community outreach through short courses conducted

4.0 ENVIRONMENTAL AND SUSTAINABILITY REPORTING

INSEFOODS exists to transform lives. The overall objective of INSEFOODS is to achieve long-term food and nutritional security by using insects as a cost effective, reliable and sustainable source of protein and other nutrients for food and feeds.

To achieve this objective, INSEFOODS' strategy is to develop and offer high quality regional and internationally accredited masters, doctoral and short courses programs in food security and sustainable agriculture with insects for food and feeds as the entry point. Below is a brief highlight of our activities that drive towards sustainability.

i. Sustainability strategy and profile

The center has developed a sustainability strategy that relates to social, environmental, economic, and ethical issues that define its relationships with society and continued existence in executing its mandate as defined from inception.

The sustainability strategy has considered several key factors including.

- i) Sustainability Assessment to identify current activities and potential gaps
- ii) Benchmarking against peers to identify areas of strength, weakness, opportunity, and risk
- iii) Stakeholder Engagement to hold a meaningful dialogue and receive feedback through workshops and interviews
- iv) Impact measurement to assess performance in social, environmental, and economic areas
- v) Reporting and Engagement to communicate and explain progress to stakeholders

The involvement of strategic stakeholders from the industry has been given priority to facilitate the marketing of developed research outputs and access to the consumers.

Therefore, the sustainability strategy focuses on;

- i) Innovation for growth to provide an additional revenue stream through meeting environmental or social needs.
- ii) Leadership in the market to future proof and build competitive advantage.
- iii) Risk and resilience for minimizing vulnerabilities and anticipating upcoming issues, such as new regulations.
- iv) Reputation and brand for stronger relationships with customers and an enhanced license to operate through better relationships with regulators, non-profits and other stakeholders.

The Center Developed the following sustainability plan as the project is heading toward the end of Phase one;

1.1 Up scaling of products and commercialization

- The Center has developed business plan to enhance scaling of products development and commercialization. The Center has already registered JUSTER FOOD as the brand for the product and obtained KEBs certification.
- The Center successfully installed a temperature controlled room to facilitate mass production of cricket for commercialization purposes.

The Center in collaboration with JOOUSTES are working on the commercialization of the products and the following were undertaken within the financial year;

- **Registration of Trademarks**
The Center facilitated registration of the traded mark “JUSTER FOODS” within the year.
- **Stocking of repository**
The Center collaborated closely with the National Museum of Kenya (NMK) to establish an Insect Repository at JOOUST. NMK facilitated the collection, characterization, and storage of insects, and assisted in setting up the repository. On November 28, 2023, the Center team collected insect specimens from NMK to equip the repository.
- **Installation of temperature controlled room**
The Center facilitated installation of Cricket rearing cold room. This will facilitate mass rearing of cricket to facilitate commercialization of the cricket enriched biscuits.
- **Trademark amendment**
The Center facilitated amendment to the trademark JOUSTER-FOODS and payment of the annual subscription fee to KIPI.
- **Processing of packages**
The Center facilitated processing of Jooster-Biscuits packaging to the acceptable global codes and to ensure proper labeling of packaging materials.
- **KEBS nutritional Value Analysis**
The Center facilitated nutritional value analysis of cricket biscuits which is a requirement in commercializing the products.
- **Remodeling of food Lab**
The Center facilitated remodeling of the Food Lab in line with the recommendation from the Public Health department in preparation for mass production.

1.2 Proposal writing

- The Center responded to the call for expression of interest to proposed joint research project under the French Ministry of Europe and Foreign Affairs Solidary Funds for Innovative Project (FSPI).

1.3. Fee payment

- The Center continues to advertise its programs to attract fee-paying students and supported students to obtain admission letter in order to apply for IUCEA scholarship to study at JOOUST.

1.4. Academia industry collaboration

- The Center is in the process of seeking sustainable collaboration with industries.
- March 2023. The theme of the forum was “Nurturing Sustainable Skills Development for Graduate Employ-ability through Academia-Industry Partnership”

1.5. Community engagement

- The Center is rolling out the skills and technology transfer to the community members through short course training and outreaches for community adoption.

1.6. Institutionalization of the Center in the University Status

- The Center is institutionalized within the University Statutes to facilitate its sustainability.

ii. Environmental performance

The Center has an approved Environmental and Social Monitoring Plan that clearly outlines the management of environmental related issues. The summary of the plan is indicated below for the year under review

Instruction: Provide updates and rate conformity to ESMP requirements.

- Refer to your approved ESMP.

KEY (Rating conformity)

Status	Color code	Interpretation
Conforming (C)	C	Compliance with requirements; no corrective action required.
Partially conforming (PC)	PC	Partial compliance with specific requirement; corrective action needed to ensure full compliance.
Non-conforming (NC)	NC	Non-compliance with specific requirement; corrective or remedial action is essential.
Not Applicable (NA)	NA	Not in the ESMP.
Observations	None	These are negative findings that do not represent any specific breach of legislation but have the potential to lead to adverse impacts in the absence of deliberate interventions/corrective actions.

S/N	Activity (as applicable)	Parameter/Monitoring.	Indicators/Items.	Rating	Status or Implementation Update.	Corrective Action Required.
0	General Conditions	Notification and worker Safety	<ul style="list-style-type: none"> ▪ Presence of Official communication letter/disclosure/notifications in media/accessible site/areas ▪ Availability of all approvals/permits ▪ Availability of Workers PPE. ▪ Availability of signage-with key rules and regulations. 			

S/N	Activity (as applicable)	Parameter/ Monitoring.	Indicators/Items.	Rating	Status or Implementation Update.	Corrective Action Required.
A	General Rehabilitation and /or construction Activities.	Air Quality	<ul style="list-style-type: none"> ▪ Presence of debris chutes. ▪ Availability of dust management plan (manage all issues of dust generation) ▪ Availability of incinerators (no open-air burning). ▪ Evidence of regularly serviced vehicles. 		The site has hoarding that encompasses the whole to mitigate against dust circulation to nearby facilities and Environmental, Health and safety plan to guide in facets of that nature	
		Noise	<ul style="list-style-type: none"> ▪ Presence of construction schedules. ▪ Availability of noise management plan. 		Activities limited to working hours between, 8am and 5pm with machinery properly greased and oiled to reduce friction and possible noise emission.	
		Water Quality	<ul style="list-style-type: none"> ▪ Presence of hay bales and/or silt fences. ▪ Availability of a Water resource protection plan. 		Use of existing wastewater treatment plant to manage its liquid waste	
		Waste Management	<ul style="list-style-type: none"> ▪ Presence of records of waste disposal. ▪ Availability of a Waste Management Plan. 		The contractor uses a solid management system in the disposal of waste	
B	Individual wastewater treatment system.	Water Quality	<ul style="list-style-type: none"> ▪ Presence of Approvals from Authorities. ▪ Presence of discharge effluent permits. 		The Institution has a water treatment plant in place	

S/N	Activity (as applicable)	Parameter/ Monitoring.	Indicators/Items.	Rating	Status or Implementation Update.	Corrective Action Required.
			<ul style="list-style-type: none"> ▪ Availability of a wastewater monitoring plan. 			
C	Historic building (s)	Cultural Heritage	<ul style="list-style-type: none"> ▪ Presence of approvals/permits from local Authorities. ▪ Availability of chance finds procedures/ management measures. 			
D	Acquisition of Land.	Land Acquisition Plan/Framework	<ul style="list-style-type: none"> ▪ Presence of Resettlement Action Plans. ▪ Presence of Offers/voluntary land contribution letters. ▪ Availability of certificate of Titles. 			
E	Toxic Materials	Asbestos Management.	<ul style="list-style-type: none"> ▪ Presence of sealed asbestos containers. ▪ Availability of the Asbestos Management Plan. 		We don't have asbestos in our facility	
		Toxic/hazardous waste management.	<ul style="list-style-type: none"> ▪ Presence of labeled safe containers of hazardous waste. ▪ Availability of license/licensed waste handlers. 		Labeling done on tins concerning the nature of waste to be placed inside them. -No licensed handlers/collectors.	

S/N	Activity (as applicable)	Parameter/ Monitoring.	Indicators/Items.	Rating	Status or Implementation Update.	Corrective Action Required.
E	Affects forests and/or protected areas.	Protection.	<ul style="list-style-type: none"> ▪ Presence of an inventory of forests/wetlands in the area. ▪ Availability of regulations for management of natural habitats, wetlands, and forests. 			
G	Disposal of medical.	Infrastructure for medical waste management.	<ul style="list-style-type: none"> ▪ Presence of incinerators ▪ Availability special facilities for segregated waste. ▪ Availability of appropriate storage facilities for medical waste. 		Health Unit has tins for temporary storage and once they are full, they are transported to the Usigu Sub-county hospital for incineration	
H	Traffic and Pedestrian Safety.	Direct or indirect hazards to public traffic and pedestrians by construction activities.	<ul style="list-style-type: none"> ▪ Presence of the traffic and transport management plan. ▪ Presence of signage and warning signs. 		Transport management plan	

iii. Employee welfare

The Center is institutionalized within JOOUST status. It therefore caters for staff and family welfare based on the University policy frameworks. Some of the policies in place include; Staff performance review, recruitment policy, overtime policy, payroll management policy, compensation and benefit policy, ethics and integrity policy, communication policy, codes of ethics policy and HIV & AIDS workplace policy.

iv. Market place practices-

The organization should outline its efforts to:

a) Responsible Supply chain and supplier relations-

The Center is institutionalized within the Universities and therefore works in compliance with the Institution policies which are in line with PPRA.

b) Responsible ethical practices

The Center is institutionalized within the Universities and therefore works in compliance with the University policies in relation to ethical practices.

c) Regulatory impact assessment

The institution works in compliance with the Environmental and Social Safeguards.

v. Community Engagements

JOOUST ACE II INSEFOODS priority is to contribute to food security and improve household nutritional quality in the targeted focus areas at both national and regional levels. Priority is given to small-scale farmers who suffer greatly the consequences of food insecurity. The project has therefore developed strategic mechanisms to achieve its goals of improving food security.

Two short courses on black soldier fly rearing and value addition and Cricket rearing and value addition have been developed.

The University has established a staff and students exchange program that promote reskilling and sharing of ideas as well as equipment sharing. The exchange program has also provided a platform for collaborative research proposal development for suitability.

a. Faculty and Student Exchange

The University has established a staff and students exchange program that promote reskilling and sharing of ideas as well as equipment sharing. The exchange program has also provided platform for collaborative research proposal development for suitability.

b. MOUs with Partner Institutions

The Center participated in the Private-Public partnership with the Center for Ecosystem Restoration Kenya on 7th July 2023.

c. INSEFOODS Key Partners stakeholder review meeting

The Center facilitated Four (4) faculty/students for exchange with other institutions. The exchanges majorly focused on laboratory analyses and equipment's sharing. Similarly, the Center has identified supervisors from most of those partners' institutions who are part of the supervisory team for the students in the Center.

Among the outputs from the exchange, activities are:-

- Taught part of the graduate seminar units
- Presentation on possible areas of joint research and student supervision
- Identified joint externally funded research opportunities and proposals
- Participated in learning, teaching, and research activities including community engagement
- Drafting research article and collaborative publication with JOOUST researchers

d. Exhibition

The Center participated in different exhibitions and shows;

- Kenya Agricultural Show Kisumu from 23rd June to 3rd July 2023.
- Kenya Agricultural Shows Mombasa from 6th to 10th September.
- Kenya Agricultural Shows Nairobi from 25th August to 1st October 2023.
- Siaya County exhibitions on 3rd August and subsequently represented Siaya County in the Devolutions Conference held from 14th to 19th August 2023 in Eldoret.
- The 3rd Gem Agri Expo 2024" from 7th to 9th March 2024 in Yala.
- Kakamega International Exhibition from 19th – 22nd March 2024 in Kakamega.

e. Conferences

The Center Director participated at the 13th African Farm Management (AFMA) conference from 19th to 23rd November 2023 in South Africa, Eastern Cape Province. He presented a paper titled; "*Insects as Novel Foods in Kenya: A Pathway to Sustainable Food Security*".

The Center participated in the 6th *Conference on Partnership for Skills in Applied Science, Engineering, and Technology (PASET) Forum and RSIF workshop*. This workshop was conducted from April 23 to April 25, 2024, and focused on sharing experiences and lessons learned.

The Center participated in the *First African Centers of Excellence International Partnership Workshop*, held at the Intercontinental Mauritius Resort, Balaclava Fort, Mauritius, from May 8 to May 10, 2024. The workshop aimed to leverage strategic partnerships outlined in the AU-EU Innovation Agenda to foster collaboration and knowledge exchange between Africa and international partners.

f. Technical Advisory Meetings

The Technical Advisory Meeting was held to deliberate on the ACE II Centers' progress to date, milestones achieved, and end-of-project closure of ACE II Centers in Maputo Mozambique from 27th – 29th November 2023.

g. National Steering Committee meeting

The ACE II National Steering Committee meeting was held at JOOUST on 6th December 2023. During the meeting, the Center's progress, project closure processes, and procedures were discussed.

h. Project Closure Meetings

The Center coordinated the CAB meeting which was held on 8th and 9th August 2023 in Kisumu. The team was updated on the project's progress and closure procedures to ensure the smooth completion of the project.

The Center Advisory Board met to review and approve the Project Implementation Completion Report on 9th September 2023 in Kisumu before it was submitted to IUCEA on 15th November 2023.

The ACE II Centers and the team from MoE met in Mombasa from 25th to 28th March 2024 at Technical University of Mombasa (TUM) to compile the Country Project Completion report. The report has been submitted to MoE for further consideration and submission to World Bank.

5.0 STATEMENT OF PROJECT MANAGAMENT RESPONSIBILITES

The University Management and the Project Centre Coordinator **Africa Centre of Excellence in Sustainable Use of Insects as Food and Feeds ACE II-INSEFOODS** 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 period ended on June 30, 2024.

This responsibility includes (i) maintaining adequate financial management arrangements 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 preparations 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.

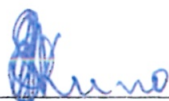
The University Management and the Project Centre Coordinator for **Africa Centre of Excellence in Sustainable Use of Insects as Food and Feeds ACE II-INSEFOODS** accepts responsibility for the Project’s financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The University Management and the Project Centre Coordinator for **Africa Centre of Excellence in Sustainable Use of Insects as Food and Feeds ACE II-INSEFOODS** are of the opinion that the Project Financial statements give a true fair view of the state of Project’s transactions during the financial period ended June 30, 2023, and of the Project’s financial position as at that date. The University Management and the Project Centre Coordinator for **Africa Centre of Excellence in Sustainable Use of Insects as Food and Feeds ACE II-INSEFOODS** 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 controls.


The University Management and the Project Centre Coordinator for **Africa Centre of Excellence in Sustainable Use of Insects as Food and Feeds ACE II-INSEFOODS** 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 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 University Management and the Project Centre Coordinator for **Africa Centre of Excellence in Sustainable Use of Insects as Food and Feeds ACE II-INSEFOODS** on.....24-9.....2024 and signed by them.



Prof. Emily A. Akuno
Vice Chancellor



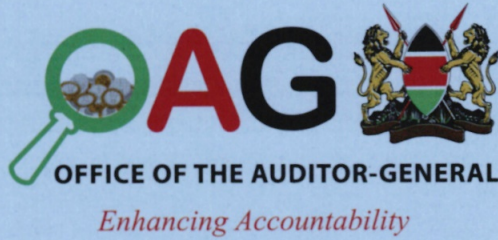
Prof. Darius O. Andika
Project Coordinator



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REPORT OF THE AUDITOR-GENERAL ON AFRICA CENTER OF EXCELLENCE IN SUSTAINABLE USE OF INSECTS AS FOOD AND FEEDS PROJECT (IDA CREDIT NO.5798-KE) FOR THE YEAR ENDED 30 JUNE, 2024-JARAMOGI OGINGA ODINGA UNIVERSITY OF SCIENCE AND TECHNOLOGY

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 the Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazette notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, is effective in the use of resources, or that its internal control, 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

Qualified Opinion

I have audited the accompanying financial statements of the Africa Center of Excellence In Sustainable Use of Insects as Food and Feeds Project (IDA credit No.5798-KE) -

Report of the Auditor-General on Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA CREDIT NO.5798-KE) for the year ended 30 June, 2024-Jaramogi Oginga Odinga University of Science and Technology

Jaramogi Oginga Odinga University of Science and Technology set out on pages 37 to 53, which comprise of the statement of financial assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Africa Center of Excellence In Sustainable Use of Insects as Food and Feeds Project (IDA Credit No.5798-KE) as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Credit Agreement No.5798-KE dated 4 July, 2016 between International Development Association and the Credit Subsidiary Grant Agreement between Jaramogi Oginga Odinga University of Science and Technology and the Government of the Republic of Kenya dated 27 October, 2016.

Basis for Qualified Opinion

Unsupported Field Activities under Research Expenses

The statement of receipts and payments reflects purchase of goods and services expenditure of Kshs.56,951,223 and as disclosed in Note 12.5 to the financial statements. Included in the expenditure is research expenditure of Kshs.23,335,761 which includes an expenditure of Kshs.2,866,000 on field activities for the safe water Project. However, review of records in support of the expenditure revealed inconsistencies on requisitioning, work plan and actual dates of the activities. The requisition from user indicated that the activities were to be undertaken during the months of July and August 2023 while the field registers supporting the expenditure indicated the activities took place in February and April to June 2023. No satisfactory explanations were provided for the inconsistencies. It was therefore not possible to confirm, if the reported activities took place.

In the circumstances, the accuracy and validity of expenditure of Kshs. 2,866,000 on field activities for the safe water Project could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Africa Center of Excellence in Sustainable use of Insects as Food and Feeds Project Management in accordance with ISSAI 130 on 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 qualified opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects total budget and actual income of Kshs.110,041,175 and Kshs.268,154,083 resulting to an over performance of Kshs158,112,908 or 144% of the budgeted income. Similarly, the project had budgeted to spend Kshs.110,041,175 but utilized an amount of Kshs.82,740,460 resulting to an under expenditure of Kshs.27,300,715 or 25% of the budget. The under expenditure was mainly on acquisition of non-financial assets for which Management has attributed to late disbursement of the exchequer funds.

The under expenditure affected the planned Project activities and may have impacted negatively on service delivery to the public.

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, are of most significance in the audit of the financial statements. There were no key audit matters to report in the year under review.

Other Matter

Low Absorption of Public Funds

The statement of receipts and payments reflects cumulative to -date total receipts and total payments of Kshs.828,369,030, and Kshs.585,331,213 respectively resulting to an underutilization of Kshs.243,037,823 or approximately 29% as at 30 June, 2024. This was six months after the envisaged Project completion date of 31 December, 2023. However, there was no evidence of Management's have sought extension of the Project so as to implement the residual activities from the Donor/GoK. The lapse of the Project before utilization of the funding may have resulted in failure to implement and achieve all project deliverables, and a possibility that the project did not achieve the objective to the intended beneficiaries.

Other Information

Management is responsible for the Other Information set out on page 3 to 35 which comprise of Project Information and Overall Performance, Statement of Performance against Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

Basis for Conclusion

In connection with my audit on the Project financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on the Lawfulness and Effectiveness in 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. Purchase of Goods and Services Expenditure

The statement of receipts and payments and as disclosed in Note 12.5 to the financial statements reflect an amount of Kshs.56,951,223 in respect of purchase of goods and services. The following unsatisfactory matters were however noted:

1.1. Non- Project Related Expenditure

Included in the expenditure is domestic travel and subsistence allowances of Kshs.10,898,061. The amount includes expenditure of Kshs.2,572,311 in respect to deans, directors and chairmen of departments training in which was not Project but was for the core functions and administrative duties of the University. In addition, a payment of Kshs.909,085 was made for review of strategic plan to that was not related to the project and an amount Kshs.613,970 was paid for the provision of conference facility.

Further, the approval for the expenditure was improper and contrary to Regulation 52(1) and Regulation 93(1) of the Public Finance Management (National Government) Regulations, 2015 that requires that no public officer shall spend or commit funds until he or she has been properly authorized by means of an Authority to Incur Expenditure.

1.2. Non-Compliance with Procurement Procedures on Request for Quotation

Included in this expenditure is an amount of Kshs.4,725,467 relating to specialized materials and services, out of which an amount of Kshs.2,465,100 was used in procurement of air tickets. Review of the records on provision of air tickets procured through request for quotation method revealed the following irregularities:

Report of the Auditor-General on Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA CREDIT NO.5798-KE) for the year ended 30 June, 2024-Jaramogi Oginga Odinga University of Science and Technology

- i. The request for quotation procurement method was used. However, only two (2) firm's bids were received and evaluated as per the professional opinion. This is contrary to Section 106(2)(d) of the Public Procurement and Asset Disposal Act, 2015 which requires evaluation to be carried out on at least three (3) quotations.
- ii. Further, Management did not provide the request for quotation register, tender opening minutes and the evaluation minutes for audit review.

1.3. Irregular Use of Direct Procurement Method

Included in this expenditure is an amount of Kshs.336,601 in respect of routine maintenance. Review of records revealed that the amount was paid to a firm for servicing of motor vehicle. However, procurement records indicate that the service providers were single sourced and did not meet the conditions of direct procurement as set out in Section 103(2) Public Procurement and Asset Disposal Act, 2015 which require that a procuring entity may use direct procurement if any of the following are satisfied; the goods, works or services are available only from a particular supplier/contractor, or a particular supplier or contractor has exclusive rights in respect of the goods, works or services and no reasonable alternative exists.

1.4. Cash Procurements Beyond Allowable Limits

Included in this expenditure is an amount of an amount of Kshs.23,335,761 under research expenses. Included in research expenses which includes an amount of Kshs.100,000 incurred in purchases made by use of cash imprests. However, the procurements were made in cash exceeding the cash purchase threshold of Kshs.50,000 per item per financial year for goods and services required under the second schedule threshold matrix of the Public Procurement and Asset Disposal Regulations, 2020. Further, cash procurements were not supported by the KRA Electronic Tax Receipt duly signed by the person undertaking the low value procurement of the services.

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

2. Failure to Surrender Imprests in Due Time

The statement of financial assets and liabilities reflects a balance of Kshs.2,071,912 under outstanding imprest. Review of the imprest records maintained by Management revealed that imprests were issued to various officers during the year but were not surrendered as at 30 June, 2024. Management did not provide an explanation for the failure by the officers to surrender the imprest held as required. This is contrary to Regulation 93(5) of the Public Finance Management (National Government) Regulations, 2015, which states that the holder of a temporary imprest shall account or surrender the imprest within 7 working days after returning to duty station.

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

3. Irregular Engagement of Casual Employees Beyond the Stipulated Period

The statement of receipts and payments and as disclosed in Note 12.4 to the financial statements reflects an amount of Kshs.14,284,591 in respect to compensation of employees. Included in the amount is an expenditure of Kshs.545,091 paid to five (5) casual employees working in the insect farm and laboratory sections of the project. However, the casuals were engaged continuously for a period of 12 months from July 2023 to June 2024 contrary to Section 371(b) of the Employment Act, 2007 which stipulates that where a casual employee performs work which cannot reasonably be expected to be completed within a period, or a number of working days amounting in the aggregate to the equivalent of three months or more the contract of service of the casual employee shall be deemed to be one where wages are paid monthly.

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

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

REPORT ON THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

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

Report of the Auditor-General on Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA CREDIT NO.5798-KE) for the year ended 30 June, 2024-Jaramogi Oginga Odinga University of Science and Technology

- i. Information given in the Management report on pages 3 to 35 is consistent with the financial statements;
- ii. Adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and
- iii. The Project's financial statements are in agreement with the accounting records and returns.

Basis for Conclusion

The International Development Association requires that, I report on the legal or regulatory requirements, or on performance information disclosed. These matters require expressing a separate opinion as to the Projects' compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, the Management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless 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, the 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 the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation

Report of the Auditor-General on Africa Center of Excellence in Sustainable Use of Insects as Food and Feeds Project (IDA CREDIT NO.5798-KE) for the year ended 30 June, 2024-Jaramogi Oginga Odinga University of Science and Technology

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


Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I 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, SBS
AUDITOR-GENERAL

Nairobi

08 November, 2024

7.0 STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30th JUNE 2024

	Note	2023-2024			2022-2023			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	Total	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
RECEIPTS								
Transfer from government entities	12.1	241,365,057	-	241,365,057	54,053,759	-	54,053,759	690,315,439
Grants from domestic and foreign grants	12.2	26,260,881	-	26,260,881	16,575,805	-	16,575,805	132,389,331
Other miscellaneous receipts	12.3	528,145	-	528,145	387,340	-	387,340	5,664,260
TOTAL RECEIPTS		268,154,083	-	268,154,083	71,016,904	-	71,016,904	828,369,030
PAYMENTS								
Compensation of employees	12.4	14,284,591	-	14,284,591	6,957,219	-	6,957,219	77,242,733
Purchase of goods and services	12.5	56,951,223	-	56,951,223	79,976,693	-	79,976,693	416,908,304
Acquisition of non-financial assets	12.6	11,504,646	-	11,504,646	15,603,099	-	15,603,099	91,180,176
TOTAL PAYMENTS		82,740,460	-	82,740,460	102,537,013	-	102,537,013	585,331,213
DEFICIT/SURPLUS		185,413,623	-	185,413,623	(31,520,109)	-	(31,520,109)	243,037,823

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



Prof. Emily A. Akuno
 Vice Chancellor



Prof. Darius O. Andika
 Project Coordinator




CPA George K. Aduda
 Chief Finance Officer
 ICPAK No: 6788

8.0 STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30th JUNE 2024


	Note	2023-2024	2022-2023
		Kshs	Kshs
FINANCIAL ASSETS			
Cash and cash equivalent	12.7	241,022,771	57,681,059
Staff Imprest Debtors	12.9	2,071,912	-
TOTAL FINANCIAL ASSETS		243,094,683	57,681,059
REPRESENTED BY			
Fund balance b/fwd	12.8	57,681,059	89,201,166
Deficit for the year		185,413,623	(31,520,107)
NET FINANCIAL POSITION		243,094,683	57,681,059

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 24-9-2024 and signed by:

 Prof. Emily A. Akuno
 Vice Chancellor



 Prof. Darius O. Andika
 Project Coordinator

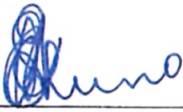



 CPA George Aduda
 Chief Finance Officer
 ICPAK No: 6788

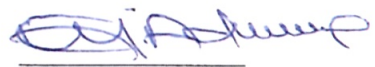
9.0 STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30th JUNE 2024.

		2023-2024	2022-2023
	Note	KShs	KShs
Receipt for operation activities			
Transfer from Government entities	12.1	241,365,057	54,053,759
Proceeds from domestic and foreign grants	12.2	26,260,881	16,575,805
Miscellaneous receipts	12.3	528,145	387,340
Total Receipts		268,154,083	71,016,904
Payments for operating activities			
Compensation of employees	12.4	14,284,591	6,957,219
Purchase of goods and services	12.5	56,951,223	79,976,693
Total Payments		71,235,814	86,933,912
Net receipts/(payments)		196,918,269	(15,917,008)
Adjustments during the year			
(Increase)/decrease in accounts receivable:		(2,071,912)	-
Net cash flow from operating activities		194,846,357	(15,917,008)
CASHFLOWS FROM INVESTING ACTIVITIES			
Acquisition of Assets	12.6	(11,504,646)	15,603,099
Net Cash flows from Investing Activities		(11,504,646)	15,603,099
NET INCREASE IN CASH AND CASH EQUIVALENTS			
Cash and cash equivalent at BEGINNING of the year		57,681,059	89,201,166
Cash and cash equivalent at END of the year	12.7	241,022,770	57,681,059

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 24.9.2024 and signed by:


 Prof. Emily A. Akuno
 Vice Chancellor


 Prof. Darius O. Andika
 Project Coordinator



 CPA George K. Aduda
 Chief Finance Officer
 ICPAK No: 6788


10.0 STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR YEAR ENDED 30th JUNE 2024

Receipts/Payment Items	Balance b/fwd	Adjustments	Final Budget	Actual	Budget Utilization	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c%
	Kshs.	KShs.	Kshs.	Kshs.	Kshs.	Kshs.
Incomes						
Transfer from Government Entities	57,681,059	45,500,000	103,181,059	241,365,057	(138,183,998)	234%
Other Foreign Grants	3,500,000	2,500,000	6,000,000	26,260,881	(20,260,881)	438%
Miscellaneous receipts	400,000	460,116	860,116	528,145	331,971	61%
Total Receipts	<u>61,581,059</u>	<u>48,460,116</u>	<u>110,041,175</u>	<u>268,154,083</u>	<u>(158,112,908)</u>	244%
Payments						
Compensation of employees	14,591,408	3,696,031	18,287,439	14,284,591	4,002,848	78%
Purchase of goods and services	33,480,000	25,805,135	59,285,135	56,951,223	2,333,912	96%
Acquisition of non-financial	13,509,651	18,958,950	32,468,601	11,504,646	20,963,955	35%
Total Payments	<u>61,581,059</u>	<u>48,460,116</u>	<u>110,041,175</u>	<u>82,740,460</u>	<u>27,300,715</u>	75%

Note: The significant budget utilization/performance differences in the last column are explained in Annex 2 to the financial statement.

 Prof. Emily A. Akuno
 Vice Chancellor


 Prof. Darius O. Andika
 Project Coordinator


 CPA George K. Aduda
 Chief Finance Officer
 ICPAK No: 6788

11.0. SIGNIFICANT ACCOUNTING POLICIES.

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

11.1. Basis of Preparation

These financial statements have been prepared in accordance with the Cash Basis of Accounting method under the International Public Sector Accounting Standards (IPSAS)

11.2. 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 will be consistently applied to all the years presented.

11.3. Reporting entity

The financial statements are for the Africa Center of Excellence in Sustainable use of Insects as Food and Feeds under the State Department for University Education under the Ministry of Higher Education, National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

11.4. 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.

11.5. Recognition of receipts

The Project recognizes all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

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 received through grants and loans from multilateral and bilateral development partners.

iii. Other Receipts

Other receipts from the various miscellaneous sources are recognized and recorded in accordance with the provisions of the PFM Act and enabling legislations. These include other incomes and relate to receipts such as proceeds from application for admission fees, tuition fees paid by students under the project, grants as a result of proposal writing e.tc that are

Significant accounting policies (Continued)

admissible under the project. 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 borrowing.

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

vi. Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under implementation 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 will be shown in the funding summary when available.

11.6 Recognition of payments

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

i. Compensation of 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.

iii. Interest on borrowing

Borrowing costs that include interest are recognized as payment in the period in which they incur and paid for.

iv. 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 where needed.

Significant accounting policies (Continued)

v. 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.

vi. 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 Bank account balances, short term cash imprests and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year where applicable.

vii. Restriction on cash

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulated in the financial agreement. Amounts maintained in deposit bank accounts are restricted for use as stipulated in the financing agreement.

viii. Imprest and Advance

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

ix. Contingent Liabilities

As at 30 June 2024, there were no events or transactions, real or probable, that was in the knowledge of the project that could result into a future contingent liability.

x. Contingent Assets

As at 30 June 2024, there were no events or transactions, real or probable that was in the knowledge of the project that could result into a future contingent Asset.

xi. Budget

The budget is developed on a comparable accounting basis (cash 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.

Significant accounting policies (Continued)

xii. Third party payments

Included in the receipts and payments, are payments made on its behalf by third parties (Jaramogi Oginga Odinga University (JOOUST)). These payments are reimbursed on a quarterly basis.

xiii. Exchange rate differences

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

xiv. Comparative figures

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

xv. Subsequent events

There has not been any subsequent event during the financial year/period that led to significantly impact on the financial statements for the year ended June 30, 2024.

xvi. Errors

There were no material prior period errors that necessitated restatement of the opening balances or prior period reports.

12.0 NOTES TO THE FINANCIAL STATEMENTS.

12.1. Transfer from Government Entities

These represent finances transferred from the Government of Kenya

	Date Received	2023-2024	2022-2023	Cumulative to-date
Counterpart funding through		Kshs.	Kshs.	Kshs.
State Department University		-	-	111,595,000
State Department University		-	-	48,333,215
State Department University		-	-	19,631,968
State Department University		-	-	38,629,994
State Department University		-	-	89,654,925
State Department University		-	-	75,000,000
State Department University		-	-	12,051,520
State Department University	27.04.2023	-	54,053,759	54,053,759
State Department University	13-12-2023	144,423,646	-	144,423,646
State Department University	08-05-2024	96,941,411	-	96,941,411
Total		241,365,057	54,053,759	690,315,438

Notes to the Financial Statements (Continued)

12.2 Proceeds from Domestic and Foreign Grants

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

Name of Donor	Date received	Amount USD	Grants Kshs	2023-2024 Kshs	2022-2023 Kshs	Total
DANIDA Fellowship Center	29.01.18	-	-			1,609,594
Gottfried Wilhelm	29.11.18	-	-			543,338
Gottfried Wilhelm	11.02.19	-	-			82,480
Jooust	03.12.19	-	-			33,556,000
Kopenhagen University	15.07.20	-	-	-	-	3,176,880
African Center Technology Studies	28.06.21	-	-	-	-	2,229,942
Goteborg University	28.06.21	-	-	-	-	615,904
NRF-SA	28.06.21	-	-	-	-	4,176,708
University of Southampton	30.06.21	-	-	-	-	3,923,272
WHO	30.06.21	-	-	-	-	3,307,815
WHO Organization	30.06.21	-	-	-	-	2,723,850
Jooust Research (University Research)	30.06.21	-	-	-	-	3,439,113
Kobenhavens University	06-08-21	-	-	-	-	8,714,736
African Population and Health Research Center	27-10-21	-	-	-	-	8,312,169
University of Gothenburg	27-10-21	-	-	-	-	1,278,191
University of Southampton	01-12-21	-	-	-	-	3,980,266
The Michael Fox Foundation	23-02-22	-	-	-	-	3,134,227
University of Southampton	23-03-22	-	-	-	-	3,495,794
University of Gothenburg	12-04-22	-	-	-	-	828,858
Chalmers Tekniska Hogskola	25-04-22	-	-	-	-	423,508
Stonex Financial Limited	07-25-22	-	-	-	132,779	132,779
The Michael Joseph Fox Foundation	07-27-22	-	-	-	3,282,279	3,282,279
University of Southampton	08-05-22	-	-	-	98,077	98,077
Kopenhagen University	04-11-22	-	-	-	484,560	484,560

AFRICA CENTER OF EXCELLENCE IN SUSTAINABLE USE OF INSECTS AS FOOD & FEEDS.

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University of Southampton	12-08-22	-	-	-	2,570,517	2,570,517
The Michael J.Fox Foundation	15-03-23	-	-	-	3,631,458	3,631,458
African Population Health Research	05.04.23	-	-	-	674,550	674,550
Kopenhagen University	14.04.23	-	-	-	5,280,000	5,280,000
Africa Research Excellence	09-06-23	-	-	-	421,586	421,586
The Michael J.Fox Foundation	27-07-23	39,387	3,938,736	3,938,736	-	3,938,736
University of Southampton	12-08-23	45,500	4,550,000	4,550,000	-	4,550,000
Kopenhagen University	08-11-23	63,662	6,366,160	6,366,160	-	6,366,160
University of Southampton	11-11-23	31,615	3,161,508	3,161,508	-	3,161,508
Africa Research Excellence	22-12-23	1,935	193,500	193,500	-	193,500
Chalmers Tekniska Hogskola	27-12-23	6,701	670,133	670,133	-	670,133
The Michael J.Fox Foundation	19-01-24	44,695	4,469,488	4,469,488	-	4,469,488
The University of Warwick	04-03-24	3,818	381,798	381,798	-	381,798
Chalmers Tekniska Hogskola	23-04-24	25,296	2,529,558	2,529,558	-	2,529,558
Total		262,609	26,260,881	26,260,881	16,575,806	132,389,332

Notes to the Financial Statements (Continued)

12.3 Miscellaneous Receipts

	2023-2024			2022-2023	Cumulative to- date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts	Total Receipts	
	Kshs	Kshs	Kshs	Kshs	
Sale of goods and services	102,645	-	102,645	136,840	314,235
Receipts from Administrative Fees and Charges	-	-	-	-	2,154,603
Other Receipts Not Classified Elsewhere	-	-	-	-	989,477
Other Tuition Fees Charges	-	-	-	235,000	1,220,705
Application fees	-	-	-	15,500	559,740
Rent Income	425,500	-	425,500	-	425,500
Total	528,145	-	528,145	387,340	5,664,260

12.4 Compensation of Employees Cost

	2023-2024			2022-2023	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Basic salaries of permanent employees	13,599,006	-	13,599,006	6,283,018	73,367,231
Basic wages of temporary employees	595,167	-	595,167	641,378	3,633,462
Compulsory national social security schemes	90,418	-	90,418	32,823	242,041
Total	14,284,591	-	14,284,591	6,957,219	77,242,734

Notes to the Financial Statements (Continued)

12.5 Purchase of Goods and Services

	2023-2024			2022-2023	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Utilities, supplies and	299,805	-	299,805	809,170	4,190,643
Domestic travel and	10,898,061	-	10,898,061	10,000,791	83,642,128
Foreign travel and	5,974,593	-	5,974,593	10,724,990	41,747,871
Printing, advertising and information	1,463,564	-	1,463,564	-	3,827,368
Training expenses	4,584,231	-	4,584,231	7,305,345	35,710,427
Exhibition Expenses	2,717,732	-	2,717,732	617,240	6,062,120
Finance Cost	54,876	-	54,876	62,727	336,488
Specialized materials	4,725,467	-	4,725,467	3,660,945	23,581,735
Field Trips	-	-	-	-	2,841,860
Other operating	73,199	-	73,199	349,914	5,309,109
Research Expenses	23,335,761	-	23,335,761	31,578,531	88,189,927
Student Stipend	1,481,516	-	1,481,516	4,573,735	42,198,602
Routine maintenance	336,601	-	336,601	1,728,991	9,118,445
Tuition fees	-	-	-	3,844,000	49,148,600
Students Research	-	-	-	-	8,840,854
Internet Expenses	-	-	-	1,500,000	7,098,840
Subscription Expenses	932,816	-	932,816	2,776,328	4,481,068
Graduation Expenses	73,000	-	73,000	68,000	166,000
Students Publications	-	-	-	232,942	296,619
Bench Fee Expenses	-	-	-	119,600	119,600
Total	56,951,223	0	56,951,223	79,976,693	416,908,303

12.6 Acquisition of Non-Financial Assets

	2023-2024			2022-2023	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Purchase of Motor Vehicles	-	-	-	-	4,995,000
Purchase of Computers	4,520,000	-	4,520,000	127,500.00	22,117,405
Purchase of Equipment	6,984,646	-	6,984,646	15,483,149	49,416,257
Purchase of Furniture	-	-	-	-	5,060,670
Inventories	-	-	-	-	3,398,339
Purchase of Textbooks	-	-	-	-	1,256,901
Purchase of Software	-	-	-	-	4,935,604
Total	11,504,646	0	11,504,646	15,603,099	91,180,176

Notes to the Financial Statements (Continued)

12.7 Cash and Cash Equivalents

Project Bank Accounts	2023-2024	2022-2023
<u>Local Currency Account</u>	Kshs	Kshs
Equity Bank Account No. 0750271748376	241,022,771	57,681,059
Total bank account balances	241,022,771	57,681,059

12.8 Funds Balance brought forward

	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts	241,022,771	57,681,059
Total	241,022,771	57,681,060

12.9 Imprests and advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Outstanding Imprests	2,071,912	-
Salary advances	-	-
Total	2,071,912	-

12.9a Breakdown of Imprests and Advances

Name of Officer	Amount Taken	Date taken	Due Date of Surrender	Amount Surrendered	Balance 2023-2024	Balance 2022-2023
	Kshs		Kshs	Kshs	Kshs	Kshs
Joram Ooro	21,000	13.06.2024	30.09.2024	-	21,000	-
Godla Ndelema	177,100	20.06.2024	19.08.2024	-	177,100	-
Prof. Monica Ayieko	288,000	03.06.2024	30.09.2024	-	288,000	-
Michelle Kwedho	666,000	13.10.2023	30.09.2024	-	666,000	-
Prof. Lorna Okotto	919,812	17.11.2023	30.09.2024	-	919,812	-
Total	2,071,912				2,071,912	-

13.0 OTHER IMPORTANT DISCLOSURES.

13.1. Pending Bills

The project did not have any pending bills as at 30 June 2024

13.2 External Assistance

	2023-2024	2022-2023
Description	Kshs	Kshs
Kobenhaven University		-
African Population and Health Research		-
University of Gothenburg		-
University of Southampton		-
The Michael Fox Foundation		-
University of Southampton		-
University of Gothenburg		-
Chalmers TekniskaHogskola		-
Stonex Financial Limited	-	132,779
The Michael Joseph Fox Foundation	-	3,282,279
University of Southampton	-	98,077
Kobenhaven University	-	484,560
University of Southampton	-	2,570,517
The Michael J.Fox Foundation	-	3,631,458
African Population Health Research	-	674,550
Kobenhaven University	-	5,280,000
Africa Research Excellence	-	421,586
The Michael J.Fox Foundation	3,938,736.30	-
University of Southampton	4,550,000	-
Kobenhaven University	6,366,160	-
University of Southampton	3,161,508	-
Africa Research Excellence	193,499.90	-
Chalmers Tekniska Hogskola	670,132.94	-
The Michael J.Fox Foundation	4,469,488	-
The University of Warwick	381,798.43	-
Chalmers Tekniska Hogskola	2,529,557.50	-
Total	26,260,881.07	16,575,805

13.3. Government Counterpart funding.

According to financing agreement, the Counterpart contribution of up to 5% of the credit amount of USD 6 Million. The amount is used by the National Steering Committee (NSC) for oversight purposes of the project. This amount is reported on the Ministry financial statements as it involves all the three ACE's in the country.

13.4. Eligible Expenditure Programme (EEP).

In 2023-20234 financial year, the University spent Kshs. 1,102,398,175.60 on employee costs.

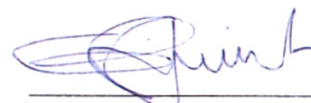
14.0 ANNEXES

Annex 1: Progress on Follow-Up of Prior Year's Auditor's Recommendation

Reference No. on the external audit Report	Issue/ Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1.	Irregular payment of daily subsistence allowance	Approval have been received to deduct Ks. 162,502,20 from the terminal benefit dues of the former staff	Resolved	N/A
2.	Procurement of air ticket without following procurement	The Center adhered to the principle of efficiency,transparency,accountability and competitiveness in procurement	Resolved	N/A
3.	Unlawful direct procurement of subscription to antiplagiarism software	The Center followed all procedure as envisaged in PPDA Act 2015 Section 104 and report shared with the PPRA through PPIP portal	Resolved	N/A



Prof. Emily A. Akuno
 Vice Chancellor



Prof. Darius O. Andika
 Project Coordinator

Annex 2: Variance explanations- Comparative Budget and Actual amount for year ended 30th June 2024

Receipts/Payment Items	Balance b/fwd	Adjustments	Final Budget	Actual	Budget Utilization	% of Utilization	Explanation
	a	b	c=a+b	d	e=c-d	f=d/c%	
	Kshs.	KShs.	Kshs.	Kshs.	Kshs.	Kshs.	
Receipts							
Transfer from Government	57,681,059	45,500,000	103,181,059	241,365,057	(138,183,998)	234%	Note 1
Other Foreign Grants	3,500,000	2,500,000	6,000,000	26,260,881	(20,260,881)	438%	Note 2
Miscellaneous receipts	400,000	460,116	860,116	528,145	331,971	61%	
Total Receipts	61,581,059	48,460,116	110,041,175	268,154,083	(158,112,908)	244%	
Payments							
Compensation of employees	14,591,408	3,696,031	18,287,439	14,284,591	4,002,848	78%	
Purchase of goods and services	33,480,000	25,805,135	59,285,135	56,951,223	2,333,912	96%	
Acquisition of non-financial	13,509,651	18,958,950	32,468,601	11,504,646	20,963,955	35%	Note 3
Total Payments	61,581,059	48,460,116	110,041,175	82,740,460	27,300,715	75%	

Explanation

1. The final budget figure on transfers from Government entities of Kshs. 103,181,059 is made up of Kshs. 57,681,059 brought forward, which the center had received in the previous financial year and Kshs 45,500,000 that had been projected to be received during the financial year. However, the Center received Kshs. 144,423,646 and Kshs. 96,941,411 totalling to Kshs. 241,365,057 in the second and fourth quarter respectively of the financial year, hence the utilization rate of 234%. The total funds could not be absorbed given the short period in the last quarter and thus have been re-budgeted for in the financial year 2024/2025.
2. The Center received more foreign grants as a result of more MOUs that had been signed in the previous year but whose funds were remitted in the current financial year. Other funded grants receive the funds in tranches and amounts reflected is the tranches received in the year.
3. The Center did not purchase 64 seater Bus because of strict government regulations on euro emission specs thus low absorption of 75%.

Annex 3: Transfer from Government Entities

	Date	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	Cumulative
			Kshs.	Kshs.	Kshs.	Kshs	Kshs	Kshs	Kshs.
Department Univ	04.04.2019					-		111,595,000	111,595,000
Department Univ	15.04.2019					8,853,990	39,220,058	259,167	48,333,215
Department Univ						18,316,327	1,315,641	-	19,631,968
Department Univ						38,629,994	-	-	38,629,994
Department Univ	18.02.2021				89,654,925	-	-	-	89,654,925
Department Univ	24.03.2022			75,000,000					75,000,000
Department Univ	21.04.2022			12,051,520					12,051,520
Department Univ	27.04.2023		54,053,759						54,053,759
Department Univ	13-12-2023	144,423,646.							144,423,646.
Department Univ	08-05-2024	96,941,411.0							96,941,411.0
		241,365,057	54,053,759	87,051,520	89,654,925	65,800,311	40,535,699	111,854,167	690,315,439

Annex 4: Proceeds from Domestic and Foreign Grants

		2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-	2017-	Cumulative
of Donor	Date received	Kshs.	Kshs.	Kshs.	Kshs.	Kshs	Kshs	Kshs	Kshs.
IDA Fellowship Centre	29.11.2018	-	-	-	-	-	-	1,609,594	1,609,594
ried Wilhelm	29.11.2018	-	-	-	-	-	543,338	-	543,338
ried Wilhelm	11.02.2019	-	-	-	-	-	82,480	-	82,480
t	03.12.2019	-	-	-	-	33,556,000	-	-	33,556,000
haven University	15.07.2020	-	-	-	3,176,880	-	-	-	3,176,880
t	19.03.2021	-	-	-	3,439,113	-	-	-	3,439,113
t	28.06.2021	-	-	-	14,253,641	-	-	-	14,253,641
t Research	30.06.2021	-	-	-	2,723,850	-	-	-	2,723,850
hovens University	06/08/2021	-	-	8,714,736					8,714,736
in Population and	27/10/2021	-	-	8,312,169					8,312,169

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University of Gothenburg	27/10/2021	-	-	1,278,191					1,278,191
University of Southampton	01/12/2021	-	-	3,980,266					3,980,266
Michael Fox Foundation	23/2/2022	-	-	3,134,227					3,134,227
University of Southampton	23/03/2022	-	-	3,495,794	-	-	-	-	3,495,794
University of Gothenburg	12/04/2022	-	-	828,858	-	-	-	-	828,858
Luleå TekniskaHogskola	25/04/2022	-	-	423,508	-	-	-	-	423,508
Max Financial Limited	07/25/22	-	132,779	-	-	-	-	-	132,779
Michael Joseph Fox	07/27/22	-	3,282,279	-	-	-	-	-	3,282,279
University of Southampton	08/05/22	-	98,077	-	-	-	-	-	98,077
Sheffield Hallam University	04/11/2022	-	484,560	-	-	-	-	-	484,560
University of Southampton	12/08/22	-	2,570,517	-	-	-	-	-	2,570,517
Michael J.Fox	15-03-2023	-	3,631,458	-	-	-	-	-	3,631,458
Centre for Population Health	05.04.2023	-	674,550	-	-	-	-	-	674,550
Sheffield Hallam University	14.04.2023	-	5,280,000	-	-	-	-	-	5,280,000
Centre for Research Excellence	09-06-2023	-	421,586	-	-	-	-	-	421,586
Michael J.Fox	27-07-2023	3,938,736.30	-	-	-	-	-	-	3,938,736.30
University of Southampton	12-08-2023	4,550,000	-	-	-	-	-	-	4,550,000
Sheffield Hallam University	08-11-2023	6,366,160	-	-	-	-	-	-	6,366,160
University of Southampton	11-11-23	3,161,508	-	-	-	-	-	-	3,161,508
Centre for Research Excellence	22-12-2023	193,499.90	-	-	-	-	-	-	193,499.90
Luleå Tekniska Hogskola	27-12-23	670,132.94	-	-	-	-	-	-	670,132.94
Michael J.Fox	19-01-24	4,469,488	-	-	-	-	-	-	4,469,488
University of Warwick	04-03-24	381,798.43	-	-	-	-	-	-	381,798.43
Luleå Tekniska Hogskola	23-04-24	2,529,557.50	-	-	-	-	-	-	2,529,557.50
		26,260,881.07	16,575,805	30,167,750	23,593,484	33,556,000	625,818	1,609,594	132,389,331

Annex 5: Miscellaneous Receipts

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
of goods and services	102,645	136,840	28,800	9,600	13,500	22,850	-	211,590
Receipts from Administrative Fees	-	-	-	-	-	14,000	2,140,603	2,154,603
Other Receipts Not Classified	-	130,600	54,361	575,461	100,305	237,250	22,100	1,120,077
Other Tuition Fees Charges	-	235,000	339,600	353,910	44,000	248,195	-	1,220,705
Publication fees	-	15,500	13,000	108,651	171,987	250,602	-	559,740
Net Income	425,500	-	-	-	-	-	-	425,500
Total	528,145	517,940	435,761	1,047,622	329,792	772,897	2,162,703	5,664,260

Annex 6: Compensation of Employees Cost

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	Cumulative to date
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	13,599,006	6,283,018	11,060,959	11,815,962	11,494,374	10,855,483	8,258,429	73,367,231
Basic wages of temporary employees	595,167	641,378	403,466	436,575	772,038	521,149	263,689	3,633,462
Compulsory national social security contributions	90,418	32,823	14,000	42,000	32,400	14,400	16,000	242,041
Total	14,284,591	6,957,219	11,478,425	12,294,537	12,298,812	11,391,032	8,538,118	77,242,734

Annex 7: Purchase of Goods and Services

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
ities, supplies and services	299,805	809,170	2,094,699	483,465	391,452	112,052	-	4,190,643
estic travel and subsistence	10,898,061	10,000,791	28,628,210	11,352,384	6,441,941	8,304,907	8,015,834	83,642,128
ign travel and subsistence	5,974,593	10,724,990	4,225,357	5,860,549	2,848,517	5,925,084	6,188,781	41,747,871
ting, advertising and information	1,463,564	-	-	1,009,844	1,093,634	87,848	172,478	3,827,368
ning expenses	4,584,231	7,305,345	12,173,652	2,730,462	3,465,354	4,550,720	900,662	35,710,426
hibition Expenses	2,717,732	617,240	763,448	190,142	253,400	1,520,158	-	6,062,120
nce Cost	54,876	62,727	69,223	49,243	37,728	42,934	19,757	336,488
cialized materials and services	4,725,467	3,660,945	4,496,628	4,467,239	2,091,837	2,349,060	1,790,558	23,581,734
d Trips	-	-	619,850	416,200	836,400	969,410	-	2,841,860
er operating expenses	73,199	349,914	773,999	588,708	1,857,681	1,127,858	537,750	5,309,109
earch Expenses	23,335,761	31,578,531	29,269,897	3,462,438	-	543,300	-	88,189,927
lent Stipend	1,481,516	4,597,181	10,902,405	11,152,500	10,059,000	4,006,000	-	42,198,602
tine maintenance – other assets	336,601	1,728,991	-	1,772,427	2,013,216	2,369,470	897,740	9,118,445
ion fees	-	3,844,000	9,911,000	14,837,000	10,751,600	9,805,000	-	49,148,600
lents' Research Funds Expenses	-	-	4,537,013	4,259,141	44,700	-	-	8,840,854
rnnet Expenses	-	1,500,000	1,500,000	1,200,000	2,898,840	-	-	7,098,840
scription Expenses	932,816	2,776,328	771,924	-	-	-	-	4,481,068
uation Expenses	73,000	68,000	25,000	-	-	-	-	166,000
lents Publications	-	232,942	63,677	-	-	-	-	296,619
ch Fee Expenses	-	119,600	-	-	-	-	-	119,600
al	56,951,223	79,976,693	110,825,982	63,831,742	45,085,300	41,713,801	18,523,560	416,908,303

Annex 8: Acquisition of Non-Financial Assets

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018	Cumulative
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
urchase of Motor Vehicles	-	-	-	-	-	-	4,995,000	4,995,000
urchase of Computers & other ssories	4,520,000	127,500.00	12,168,000	98,000	860,000	3,818,905	525,000	22,117,405
urchase of Equipment	6,984,646	15,483,149.0	-	17,467,564	1,090,000	6,055,248	2,343,200	49,416,257
urchase of Furniture	-	-	-	330,000	2,993,200	1,350,970	386,500	5,060,670
urchases	-	-	-	330,500	1,207,030	1,860,809	-	3,398,339
urchase of Textbooks	-	-	-	-	1,256,901	-	-	1,256,901
urchase of Software	-	-	1,935,604	3,000,000	-	-	-	4,935,604
Total	11,504,646	15,610,649	14,103,604	21,226,064	7,407,131	13,085,932	8,249,700	91,180,176

Annex 9: Bank Account

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Local Currency Account							
ity Bank Account No. 0750271748376	241,022,771	57,681,059	89,201,166	107,954,145	91,010,457	56,115,596	80,315,084
Total bank account balances	241,022,771	57,681,059	89,201,166	107,954,145	91,010,457	56,115,596	80,315,084

Annex 10: Funds Balance brought forward

	2023-2024	2022-2023	2021-2022	2020-2021	2019-2020	2018-2019	2017-2018
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Accounts	241,022,771	57,681,059	89,201,166	107,954,145	91,010,457	56,115,596	80,315,084
Total	241,022,771	57,681,059	89,201,166	107,954,145	91,010,457	56,115,596	80,315,084

Annex 11: Details of Other Donor Funds

		2023- 2024	2022- 2023	2021- 2022	2020- 2021	2019-2020	2018-2019	2017-2018	Cumulative to-date
Name of Donor	Date	Kshs	Kshs	Kshs.	Kshs.	Kshs	Kshs	Kshs	Kshs.
IDA Fellowship Centre	29.11.2018	-	-	-	-	-	-	1,609,594	1,609,594
Fried Wilhelm	29.11.2018	-	-	-	-	-	543,338	-	543,338
Fried Wilhelm	11.02.2019	-	-	-	-	-	82,480	-	82,480
st	03.12.2019	-	-	-	-	33,556,000	-	-	33,556,000
enhaven University	15-07-20	-	-	-	3,176,880	-	-	-	3,176,880
st	19-03-21	-	-	-	3,439,113	-	-	-	3,439,113
st	28-06-21	-	-	-	14,253,64	-	-	-	14,253,641
st Research	30-06-21	-	-	-	2,723,850	-	-	-	2,723,850
enhavens University	08-06-21	-	-	8,714,736	-	-	-	-	8,714,736
an Population and Health	27-10-21	-	-	8,312,169	-	-	-	-	8,312,169
ersity of Gothenburg	27-10-21	-	-	1,278,191	-	-	-	-	1,278,191
ersity of Southampton	12-01-21	-	-	3,980,266	-	-	-	-	3,980,266
Michael Fox Foundation	23-02-22	-	-	3,134,227	-	-	-	-	3,134,227
ersity of Southampton	23-03-22	-	-	3,495,794	-	-	-	-	3,495,794
ersity of Gothenburg	04-12-22	-	-	828,858	-	-	-	-	828,858
mers TekniskaHogskola	25-04-22	-	-	423,508	-	-	-	-	423,508
ex Financial Limited	07-25-22	-	132,779	-	-	-	-	-	132,779
Michael Joseph Fox	07-27-22	-	3,282,279	-	-	-	-	-	3,282,279
ersity of Southampton	08-05-22	-	98,077	-	-	-	-	-	98,077
enhaven University	04-11-22	-	484,560	-	-	-	-	-	484,560
ersity of Southampton	12-08-22	-	2,570,517	-	-	-	-	-	2,570,517
Michael J.Fox Foundation	15-03-23	-	3,631,458	-	-	-	-	-	3,631,458
an Population Health	05-04-23	-	674,550	-	-	-	-	-	674,550
enhaven University	14-04-23	-	5,280,000	-	-	-	-	-	5,280,000
ca Research Excellence	09-06-23	-	421,586	-	-	-	-	-	421,586

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Michael J.Fox Foundation	27-07-23	3,938,736.	-	-	-	-	-	-	3,938,736
University of Southampton	12-08-23	4,550,000.	-	-	-	-	-	-	4,550,000
Leeds University	08-11-2023	6,366,160.	-	-	-	-	-	-	6,366,160
University of Southampton	11-11-23	3,161,508.	-	-	-	-	-	-	3,161,508
Research Excellence	22-12-23	193,499.9	-	-	-	-	-	-	193,500
Lappeenranta Tekniska Hogskola	27-12-23	670,132.9	-	-	-	-	-	-	670,133
Michael J.Fox Foundation	19-01-24	4,469,488.	-	-	-	-	-	-	4,469,488
University of Warwick	04-03-24	381,798.4	-	-	-	-	-	-	381,798
Lappeenranta Tekniska Hogskola	23-04-24	2,529,557.	-	-	-	-	-	-	2,529,558
Total		26,260,88	16,575,80	30,167,74	23,593,48	33,556,000	625,818	1,609,594	132,389,331

Annex 12: Africa Center of Excellence Disbursement Linked Results

	Capped Amount (USD)	Approved or Recommended Disbursements (USD)							Total sum disbursed	Remarks	% performance
		FY 2017/18	FY 2018/19	FY 2019/20	FY 2020/21	FY 2021/22	FY 2022/23	FY2023/24			
.1:	600,000	600,000.00							600,000.00	Achieved	100%
.2:	500,000	500,000.00							500,000.00	Achieved	100%
2.2:	1,300,000			94,000.00	563,400.00	461,200.00	147,000.00	34,400.00	1,300,000.00	Achieved	100%
2.3:	600,000		150,000.00	-			150,000.00	300,000.00	600,000.00	Achieved	100%
2.4:	200,000		40,000.00	150,000.00				10,000.00	200,000.00	Achieved	100%
2.5:	500,000		138,000.00	162,000.00	200,000.00			-	500,000.00	Achieved	100%
2.6:	700,000		10,000.00	55,000.00	38,000.00	145,000.00	426,000.00	26,000.00	700,000.00	Achieved	100%
2.7:	900,000		32,000.00			781,269.30	86,730.70		900,000.00	Achieved	100%
2.8:	100,000					100,000.00			100,000.00	Achieved	100%
3.1:	75,000		15,000.00	15,000.00			45,000.00		75,000.00	Achieved	100%
3.2:	75,000		30,000.00	15,000.00			30,000.00		75,000.00	Achieved	100%
3.3:	75,000		30,000.00	15,000.00			30,000.00		75,000.00	Achieved	100%
3.4:	75,000		30,000.00	15,000.00			30,000.00		75,000.00	Achieved	100%
4.1	150,000	30,000.00	30,000.00	30,000.00		30,000.00	30,000.00		150,000.00	Achieved	100%
4.2:	150,000		30,000.00	30,000.00	30,000.00	30,000.00	30,000.00		150,000.00	Achieved	100%
	6,000,000	1,130,000	535,000	581,000	831,400	1,547,469	1,004,730	370,400	6,000,000		100%

Explanations

The center achieved fully its target Disbursement Linked Indicators of a total of USD 6,000,000