

**KPPC AUDIT REPORT FOR THE 12 MONTHS PERIOD ENDED 31<sup>ST</sup> DECEMBER  
2024**



**KENYAN PROGRAM ON PEDAGOGIES FOR COMMUNITY (KPPC)**

**AUDIT 2024**

## **Back ground information of KPPC**

Kenyan Program on Pedagogies for Community (KPPC) was established in November 2023 to addresses the major challenges facing Kenya today. These include the dynamics of fostering unity, and understanding the intricate interplay of cultural diversity and social, political, and economic differences. Positioned within the organizational framework of CEDAR (Communities Engaging with Difference and Religion), KPPC is dedicated to fostering sustainable development and peacebuilding in Kenya.

The first engagement for Kenyan Program on Pedagogies for Community was held in January 2024. KPPC undertook a transformative initiative that set the stage for our First Kenyan Program on Pedagogies for Community held in August. This foundational activity, titled Mapping Communities: Exploring Kenya's Tapestry of Culture and Conflict, was carried out in January 2024 to provide critical insights and a practical framework for the summer school's theme, What is Kenya, Who is Kenya?

In August 2024, the Kenyan Program on Pedagogies for Community (KPPC) successfully conducted its inaugural campus program aimed at addressing tribalism and fostering civil society building in Kenya. The program brought together community organizers, religious leaders, and educators from across the country to engage in dynamic discussions on tribalism, religious differences, and community cohesion. Using the CEDAR pedagogy, participants explored the complexities of belonging, identity, and dialogue, applying practical tools to engage with differences in their communities.

Since then KPPC continues to execute its activities using the CEDAR pedagogy that bring an understanding of the complex dynamics of the Kenyan communities to addressing root causes of conflicts.

KPPC endeavors to establish a foundation for enduring coexistence and knowledge acquisition. Its comprehensive initiative aims to engender understanding and empathy among diverse Kenyan communities, delving beyond immediate political realities to explore historical, economic, and social factors contributing to the recurrent episodes of violence that have plagued the country. KPPC envisions itself as a catalytic agent for sustainable coexistence and learning, envisioning a transformative role in fostering unity and comprehension among Kenya's multifaceted demographic groups.

**Vision:** Socially cohesive societies in Kenya.

**Mission:** Unraveling the inherent dynamics of Kenya's diverse communities, with a specific focus on interfaith dialogue, cross-cultural understanding, and the nuanced dynamics of tribal belonging.

**Goals:** Establish a foundation for enduring coexistence and knowledge acquisition

## **Objectives:**

1. To engender understanding and empathy among diverse Kenyan communities.
2. To cultivate a profound comprehension of the distinctive customs, traditions, and religious paradigms that underpin the fabric of society in Kenya.
3. To explore historical, economic, and social factors and social factors contributing to the recurrent episodes of violence that have plagued the country.
4. To be a catalytic agent for sustainable coexistence and learning, envisioning a transformative role in fostering unity and comprehension among Kenya's multifaceted demographic group.
5. To Employ a CEDAR framework and approach that transcends conventional political discourse

## **KPPC Measurable Organizational Values and organizational culture**

### **1. Understanding and Empathy**

Culture: KPPC fosters an environment where every voice is heard, and mutual respect is paramount. The organization encourages open dialogues, empathetic listening, and inclusive practices in its program. This culture of understanding and empathy ensures that all community members feel valued and understood.

### **2. Cultural and Religious Comprehension**

Culture: KPPC values diversity and promotes continuous learning about different cultures and religions. The organization celebrates cultural heritage and encourages curiosity and respect for various traditions and beliefs. This culture helps build a profound comprehension of the social fabric of Kenya.

### **3. Exploration of Contributing Factors to Violence**

Culture: KPPC is committed to academic rigor and evidence-based approaches. The organization promotes a culture of critical thinking and research to understand the root causes of violence. This culture ensures that strategies and solutions are grounded in thorough analysis and understanding of historical, economic, and social factors.

### **4. Catalyst for Sustainable Coexistence**

Culture: KPPC embodies a proactive and forward-thinking culture that aims to be a catalyst for positive change. The organization encourages innovation, collaboration, and community-driven initiatives to foster sustainable coexistence. This culture of being change agents helps in building a cohesive and united society.

### **5. CEDAR Framework Implementation**

Culture: KPPC integrates the CEDAR principles of engagement, dialogue, and respect into its daily operations. The organization promotes a culture that transcends conventional political discourse, focusing on human connections and shared values. This culture ensures that programs are designed to foster unity and understanding.

## **KPPC programs**

1. Community Dialogue Series
  - Objective: To engender understanding and empathy among diverse Kenyan communities.
  - Description: Organize monthly community dialogue sessions bringing together individuals from different cultural, religious, and socio-economic backgrounds to discuss pressing community issues, share experiences, and build mutual understanding.
2. Cultural Immersion Programs
  - Objective: To cultivate a profound comprehension of distinctive customs, traditions, and religious paradigms.
  - Description: Create immersive programs where participants spend time in different communities, learning about their cultural practices, religious beliefs, and daily lives.
3. Research and Advocacy Initiatives
  - Objective: To explore historical, economic, and social factors contributing to recurrent episodes of violence.
  - Description: Conduct in-depth research studies on the root causes of violence in Kenya and advocate for policy changes based on findings.
4. Sustainable Coexistence Projects
  - Objective: To be a catalytic agent for sustainable coexistence and learning.
  - Description: Launch community projects focused on promoting unity, collaboration, and sustainable development.
5. CEDAR Framework Integration
  - Objective: To employ CEDAR framework that transcends conventional political discourse.
  - Description: Integrate CEDAR principles into all KPPC programs to enhance engagement, dialogue, and mutual respect.

## **Our target population and Areas**

The KPPC program targets youth, religious leaders, Civil Society leaders, Community leaders, Government personnel and men and women with passion for change.

## **KPPC members, Allies and partners**

The KPPC is a Kenyan program affiliated to the CEDAR network (A global education network). It is open to fellows, students and religious leaders from Kenya, East Africa and beyond.

It works in collaboration with like-minded individuals, partners and allies who champion the same vision. KPPC partners with the local community to implement its activities. Other partners are CEDAR who is the main partner, Masinde Muliro University of Science and Technology, The

Abasuba Peace Museum, Tom Mboya Mausoleum, Nabongo Mumia Mausoleum, Institute of Cultural Affairs Kenya, Oloosuyian Community and Anglican Church of Kenya Kajiado Parish.

### **Kenyan Program on Pedagogies for Community management.**

KPPC program is headed by 5 board of trustees whom double as the board of management.

The board of management is composed of:

1. **Charles Esibikwa- Executive director and the founder**
2. **Adam Seligman – CEDAR director and fundraiser.**
3. **Nathan Ambunya- Board Member.**
4. **Luciah Mwendwa- Evaluator, Board Member**
5. **Samuel Karanja- Board Member.**

### **KPPC Staff**

KPPC has 6 parttime staff members:

<b>Name and Position</b>	<b>Key Responsibilities</b>	<b>Qualification and competencies</b>	<b>Dates</b>
Charles Esibikwa Director	<ul style="list-style-type: none"> <li>- Organization growth and development.</li> <li>-Establishing Sustainability of Projects and Programs.</li> <li>- Networking and Coalition.</li> <li>- Partnership and Collaboration.</li> </ul>	Bachelor's Degree in Human sustainable development 4 times CEDAR fellow Certificate in Information Communication Technology Certificate in Community Organization Training (BCO) 2025 Goldin Fellow	2023-To date
Mercy Akeyo (Administrative Officer)	<ul style="list-style-type: none"> <li>- Office management</li> <li>-Procurement and Asset Management</li> <li>-Generating Financial Reports and Internal Auditing.</li> </ul>	Bachelor's degree in Community Development.	2023 To date
Luciah Mwendwa (Programs Evaluator)	<ul style="list-style-type: none"> <li>- Recruitment and Training.</li> <li>- Support in Report Writing and Documentation.</li> <li>-Field supervision.</li> <li>-Project Monitoring and Evaluation</li> </ul>	Masters' degree in project planning and management. Bachelors of Arts degree in Humanities and Social Sciences. Certificate in Community Organization Training (T.O.T, ACO, BCO)	2023-To date

Anasia Karimi Assistant Secretarial duties and support staff)	<ul style="list-style-type: none"> <li>- Clerical Duties</li> <li>- Tidiness of the office</li> <li>- File management</li> <li>- Data management</li> <li>- Receiving visitors</li> <li>- Writing minutes</li> </ul>	Degree in Development Studies from Jomo Kenyatta University of Science and Technology.	2023 to Date
Irene Lavenda Fundraiser and resource mobilization	<ul style="list-style-type: none"> <li>-Fundraising Strategy</li> <li>-Partnership Building</li> <li>-Resource Diversification</li> </ul>	Bachelor of Arts in Community Development from Moi University.	2025 January
Wilberforce Alwanga Communications and Social Media Officer	<ul style="list-style-type: none"> <li>-Communications Strategy &amp; Branding</li> <li>-Content Creation &amp; Storytelling</li> <li>-Social Media Management</li> <li>-Media Relations</li> <li>-Internal Communication</li> <li>-Monitoring &amp; Analytics</li> <li>-Event &amp; Campaign Support</li> </ul>	Bachelor of Arts in Communication from Egerton University and is a Certified Communication Professional accredited by the Media Council of Kenya	2024 to date

At the beginning of the program period, there was a NIL balance of funds carried over from the last program period.

The status at the beginning and at the end of the program period is as follows:

Balance of Income Brought Down at the end of the program period (1st January, 2024) = NIL

Balance of Income Carried Forward from the Program Period ending (31st December 2024) =

NIL Specific objectives of the project are as follow:

### **1.1.2 Bankers**

Account Name: CHARLES ESIBIKHWA EDWARD

Account number: 1290996172

Name of Bank: KENYA COMMERCIAL BANK (KCB)

Branch name. : MBITA BRANCH, CODE 01304

Address : + 254572506505

### **1.1.3 Auditors**

The auditor for the program period was

Njoroge Chege and Associates

Certified Public Accountant (K)

P.O. BOX 11834-00100

Tel:+254 721774734

Email: hiram@ncassociates.co.ke

#### **1.1.4 Auditor's Project Description**

In 2024, the Kenyan Program on Pedagogies for Community (KPPC) implemented three major initiatives: Mapping Communities for Sustainable Coexistence (January 2024), the Setting Up of the KPPC Center (mid-2024), and the 1st KPPC School on Living with Difference (August 2024). These projects were designed to promote social cohesion, strengthen community infrastructure for dialogue, nurture youth and community leadership, and build interfaith and intercultural understanding through training and experiential learning. Together, they laid a strong foundation for KPPC's long-term mission of fostering unity amidst diversity in Kenya.

#### **The specific objectives of the projects were as follows:**

##### **1. Mapping Communities for Sustainable Coexistence (January 2024)**

###### ***Objectives:***

- To explore Kenya's cultural, historical, and conflict landscapes across diverse communities.
- To provide KPPC fellows with contextual understanding and experiential learning as a foundation for dialogue.
- To identify community challenges, histories, and narratives that shape inter-ethnic and inter-communal relations.
- To lay the groundwork for the KPPC School's theme "What is Kenya, Who is Kenya? Community, Culture, Conflict."
- To foster empathy and promote sustainable coexistence among fellows.

##### **2. Setting Up of the KPPC Center (March to July-2024)**

###### ***Objectives:***

- To establish a physical base for KPPC activities and future programs.
- To repair and improve infrastructure (borehole, facilities, etc.) for use during fellowships and trainings.
- To provide accommodation facilities (bedding, mattresses) for program participants.
- To create a sustainable, well-equipped space for community engagement, dialogue, and training.

##### **3. 1<sup>st</sup> KPPC School on Living with Difference (August 2024)**

###### ***Objectives:***

- To bring together community organizers, educators, and religious leaders to engage on tribalism, identity, and community cohesion.
- To use the CEDAR pedagogy as a framework for dialogue, conflict transformation, and peacebuilding.

- To equip participants with practical tools to engage differences constructively and mediate conflicts.
- To encourage sharing of personal stories and experiences to foster empathy, trust, and mutual understanding.
- To inspire participants to implement community-driven initiatives promoting unity amidst diversity.
- To establish KPPC's flagship program as a model for ongoing leadership development and social change.



## **Activities implemented under the project included:**

### **1. Mapping Communities for Sustainable Coexistence (January 2024)**

- Held a preparatory meeting on January 8th to finalize objectives, logistics, and roles.
- Conducted field visits to key historical and cultural sites:
  - Lari – explored Kikuyu history and the legacy of the Lari Massacre.
  - Eldoret – engaged with communities on cultural dynamics and inter-ethnic tensions.
  - Bungoma – visited an African traditional church and learned about Bukusu cultural heritage.
- Facilitated dialogue sessions for fellows to reflect on community histories, conflict dynamics, and cultural narratives.
- Documented findings to feed into the August 2024 KPPC School theme (“What is Kenya, Who is Kenya? Community, Culture, Conflict”).

### **2. Setting Up of the KPPC Center (March–July 2024)**

- Infrastructure repairs to prepare the center for programs and residential use.
- Rehabilitation of the borehole to ensure reliable water supply.
- Purchase of bedding and mattresses to host fellows and trainers comfortably.
- Created a functional training and residential space that could support future fellowships, dialogue sessions, and community programs.

### **3. 1st KPPC School on Living with Difference (August 2024)**

- Conducted a two-week residential program bringing together fellows from diverse communities.
- Facilitated workshops and seminars on tribalism, identity, religious differences, and conflict transformation.
- Used CEDAR pedagogy as the framework for experiential learning and dialogue.
- Organized experiential learning visits to cultural, historical, and community sites to connect theory with lived realities.
- Conducted story-sharing sessions where participants reflected on personal experiences of conflict, belonging, and difference.
- Provided practical training on dialogue facilitation, conflict mediation, and community action planning.
- Hosted interactive group projects where fellows designed community-driven initiatives to promote unity in their localities.
- Offered networking opportunities for fellows to collaborate beyond the program.

### **Other Activities:**

- Advocacy & Media Engagement: KPPC used community and social media to raise awareness on dialogue and the importance of living with difference. KPPC also published a newsletter with information about the school.

- Drawing a way forward for the following year: KPPC provided to participants support on how to design a community project for the following year 2026, particularly fellows at the 2<sup>nd</sup> KPPC School.

### **1.3 Audit Objectives**

The contract of engagement required us to audit the KPPC projects for the financial year 2025, covering the implementation period from January 2024 to December 2024.

The overall audit objective is to conduct an audit in accordance with International Standards on Auditing (ISAs) in order to express an opinion on whether the project's statement of receipts and payments (including disbursements and encumbrances) for the period 1st January 2024 to 31st December 2024, and the statement of assets and equipment as at 31st December 2024 (together known as the financial report), have been prepared, in all material respects, in accordance with the cash basis of accounting.

### **1.4 Scope of the Audit**

Njoroge Chege and Associates was contracted by KPPC to perform an audit.

The scope of the audit included:

- Audit of the statement of receipts and payments and statement of assets and equipment for the period 1<sup>st</sup> January, 2024 to 31<sup>st</sup> December, 2024. This include verifying the mathematical accuracy of the financial reports by ensuring that the expenditures described in the supporting documentation are reconciled to the expenditures.
- Review of the project's progress and timelines in relation to progress milestones and the planned completion date, both of which should be stated in the project document or annual workplan (AWP).
- Assessment of the design and suitability of the accounting and internal control system.
- Assessing the operating effectiveness of the internal control systems and
- Assessing the control environment and the appropriateness of the management structure.
- Our audit report is contained in section 2.1 We have also provided an overall assessment of the internal control environment and the detailed findings and recommendations under section 3 of this report.

As per the terms of reference, we were further required to conduct the following:

- Review the narrative project reports prepared by KPPC.
- Review whether the decisions and /or recommendations of the above activities have been followed through by the implementing partner.
- Review the pace of project progress and comment on the causes for delays.



## *Njoroge Chege & Associates*

**Certified Public Accountants of Kenya**

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P.O.Box 11834 - 00100 Nairobi,

Cell: +254 721 774 734, +254 734 797 374, Email: [info@ncandassociates.co.ke](mailto:info@ncandassociates.co.ke),

[Hiram@ncandassociates.co.ke](mailto:Hiram@ncandassociates.co.ke), [hiramc06@gmail.com](mailto:hiramc06@gmail.com)

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**TAXATION, AUDIT & ASSURANCE**

## **2.0 Independent Auditor's Report**

### **Report of the Independent Auditor to the Governing Board on the Activities Implemented**

We have audited the accompanying financial report which comprises the statement of receipts and payments for the period 1st January 2024 to 31st December 2024, the statement of assets and equipment as at 31st December 2024, the accounting policies and the notes to accounts for the project on *Living with Difference: Building a vibrant Civil society in Kenya*.

### **Project Management's Responsibility for the Statements**

Project management is responsible for the preparation of the financial report on the basis of accounting policies described, and in accordance with reporting requirements.

In this regard, project management is responsible for properly recording all transactions in the financial report and for establishing and maintaining internal control sufficient to permit appropriate control over project funds in conformity with the provisions of the project work plan.

They are also responsible for ensuring that the financial report is free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

### **Auditor's Responsibility**

Our responsibility is to express an independent opinion on the financial report based on our audit. We conducted our audit in accordance with International Standards on Auditing. Those standards require that we comply with ethical requirements and plan and perform our audit to obtain reasonable assurance that the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the statements whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the project's preparation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the organization's internal control.

An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by project management, as well as evaluating the overall presentation of the statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

## Opinion

In our opinion, the accompanying financial report of the project on *Living with Difference*, for the period from 1st January 2024 to 31st December 2024, has been prepared in all material respects in accordance with the accounting policies described in this report, and KPPC reporting requirements.

## Basis of Accounting

Without modifying our opinion, we draw attention to the accounting policies to the financial report, which describes the basis of accounting.

*Njoroge Chege & Associates*

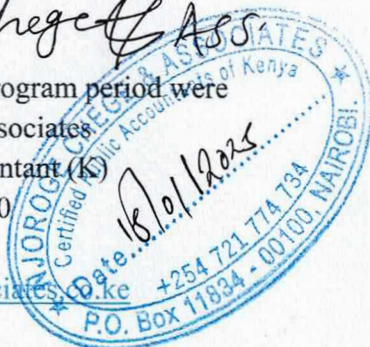
The Auditors for the program period were  
Njoroge Chege and Associates

Certified Public Accountant (K)

P.O. BOX 11834-00100

Tel: +254 721774734

Email: [hiram@ncassociates](mailto:hiram@ncassociates.co.ke)



## 2.1 Statement of Receipts and Payments

Statement of receipts and payments for the 1-year period ended 31st December 2024

### Mapping Expenditure (January 2024)

Grant Budget Category	Budget (USD)	Actual Utilized (USD)	Balance (USD)
Meals & Catering (breakfast, lunch, dinner,)	1,188.94	1,063.26	125.68
Accommodation (Eldoret, Bungoma, Kisumu, Homabay, Kisii, Narok)	1,291.14	1,207.14	84.00
Stationery & Training Materials	54.92	54.92	0.00
Transport (Experiential Learning & Travel Support) (vehicle hire, fuel, water bus)	3,149.65	3,039.00	110.60
Communication & Media	280.82	254.37	26.45
Internet & Electricity	72.30	72.30	0.00
Utilities & Venue Support (Entry fees)	61.53	61.53	0.00
Activities & Facilitation Allowances	480.23	462.19	18.04
Assets & Equipment	0.00	0.00	0.00
Miscellaneous & Contingency (forex charges, unexpected, snacks, boxes of water)	980.63	952.00	28.63
<b>TOTAL (USD)</b>	<b>7,560.16</b>	<b>7,166.71</b>	<b>393.45</b>

### Kajiado Borehole Rehabilitation Expenditure (March 2024)

Grant Budget Category	Amount (USD)	Actual Utilized (USD)	Balance (USD)
Transport (fetching the pump and motor)	230.77	230.77	0.00
Utilities & Venue Support (e.g. water tanks)	761.54	753.00	8.54
Activities & Facilitation Allowances (labour, borehole flushing, fittings)	2,076.46	2,023.78	52.68
Assets & Equipment (pump, motor, cables, projector-type items etc.)	1,545.49	1,545.49	0.00
Miscellaneous & Contingency	0.00	0.00	0.00
<b>TOTAL (USD)</b>	<b>4,615.00</b>	<b>4,553.04</b>	<b>61.22</b>

### 1st KPPC Fellows Program – Expenditure (2024)

<b>Grant Budget Category</b>	<b>Budget (USD)</b>	<b>Actual Utilized (USD)</b>	<b>Balance (USD)</b>
Training Materials & Facilitation (markers, sticky notes, flipcharts, notebooks, pens, certificates, printing, facilitation fees)	320.26	306.14	14.12
Meals & Catering (breakfast, lunch, dinner, snacks, bulk shopping, cooking utensils)	6,794.74	6,476.41	318.33
Transport (van hire, fuel)	1,077.63	1,041.05	36.58
Utilities & Accommodation Support (water, electricity, toiletries, internet, mattresses)	1,242.11	1,189.98	52.13
Gardening & Outdoor Supplies (watering cans, rakes, gumboots, hoes, seeds, partitioning, landscaping, essentials)	345.84	345.84	0.00
Edutainment / Learning Equipment (laptops, projectors, projector screen, HDMI cables)	2,160.61	2,055.93	104.68
Artistic & Wellness Activities (canvases, paints, brushes, yoga mats, instructor)	680.32	680.32	0.00
Activities and facilitators allowances	524.00	524.00	0.00
Miscellaneous & Contingency	854.49	528.82	325.67
<b>TOTAL (USD)</b>	<b>14,000.00</b>	<b>13,148.49</b>	<b>851.51</b>

### Transport facilitation to KPPC staff meeting in Nyamasizi Uganda.

<b>Description</b>	<b>Receipts (USD)</b>	<b>Payments (USD)</b>	<b>Balance (USD)</b>
Transport support for 4 fellows to attend Nyamasizi (Uganda)	416.00	416.00	0.00

<b>TOTAL (USD)</b>	<b>416.00</b>	<b>416.00</b>	<b>0.00</b>
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### **Statement of Receipts and Payments – November 2024**

The above statement of receipts and payments and accompanying notes were approved by the Board of Directors on 15<sup>th</sup> January 2025 and signed on its behalf by:



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**Charles Esibikhwa Edward**  
 Project Team Leader – KPPC

### **2.3 Statement of Assets and Equipment**

During the 2024 financial year, KPPC procured several assets to support program implementation and strengthen the capacity of the KPPC Center. These assets include:

- Borehole pump (for water supply and sustainability of the center)
- Computer (for administrative and programmatic work)
- Projector and projector screen (for trainings, workshops, and fellow sessions)
- JBL speaker (for facilitation and communication during events)
- Mattresses (to provide accommodation for fellows and facilitators)
- Utensils (to support catering during residential programs)

These assets remain under the custody of KPPC and are recorded in the organization's asset register for accountability and continued use in future programs.

#### **Assets and equipment**

Assets and equipment purchased during the reporting period included a borehole pump, computer, projector, projector screen, JBL speaker, mattresses, and utensils. These items were acquired to strengthen KPPC's capacity to implement programs and support residential training activities. They have been entered in the organization's asset register and remain under KPPC's custody.

#### **Currency**

KPPC received its funding in United States Dollars (USD). Expenditures were accounted for in USD and converted into Kenyan Shillings (KES) at the prevailing bank exchange rate at the time of each transaction.

## **2.4 Accounting Policies**

### **a) Basis of accounting**

The financial report has been prepared on a cash basis.

### **b) Receipts**

Receipts are recognized when funds are received in the organization's bank account.

### **c) Payments**

Payments represent actual cash disbursed during the reporting period in line with approved budgets and project activities.

### **d) Capital expenditure**

Capital expenditures are expensed upon acquisition but are recorded in the statement of assets and equipment for accountability and future reference.

### **e) Assets and equipment**

Assets and equipment purchased during the reporting period included a borehole pump, computer, projector, projector screen, JBL speaker, mattresses, and utensils. These items were acquired to strengthen KPPC's capacity to implement programs and support residential training activities. They have been entered in the organization's asset register and remain under KPPC's custody.

### **f) Currency**

KPPC received its funding in United States Dollars (USD). Expenditures were accounted for in USD and converted into Kenyan Shillings (KES) at the prevailing bank exchange rate at the time of each transaction.

## **2.5 Notes to Accounts**

### **2.5.1 Receipts**

#### **2.5.1 This constitutes all funds received in 2024:**

- **January 2024:** Mapping Communities for Sustainable Coexistence – **USD 7,560.16**
- **March 2024:** Setting Up of the KPPC Center – **USD 4,615.00**
- **August 2024:** 1st KPPC School on Living with Difference – **USD 14,000.00**
- **November 2024:** Transport support for 4 fellows to attend Nyamasizi (Uganda) meeting – **USD 416.00**

**Total Receipts (2024): USD. 26,591.16**



**Total utilized (2024) : USD 25,284.24**

**Total balance (2024): USD. 1,306. 92**

#### **2.4.2 Excess of Payments over Receipts**

- At the close of the 2024 financial year, total project expenditures amounted to slightly less than the total grants received. Consequently, there was a remaining balance of **USD 1,306.92** from the three completed projects: Mapping Communities for Sustainable Coexistence, Setting Up of the KPPC Center, and the 1st KPPC School on Living with Difference.
- This unutilized balance was carried forward to the 2025 financial year to support subsequent program activities and strengthen ongoing project implementation under the Kenyan Program on Pedagogies for Community (KPPC).

#### **2.5.3 Allowances and Facilitation**

Limited allowances were provided only to facilitators and resource persons in all the programs as part of activity costs. KPPC did not allocate funds to salaries or administrative staff allowances.

### **3. Management Issues**

#### **a) Project Management Structure**

In the course of the audit, we reviewed and validated KPPC's project management and implementation structure. We confirmed that the leadership, facilitators, and fellows were effectively coordinated and supported throughout the year's activities.

#### **b) Financial Management Control**

We assessed the adequacy of the accounting and financial reporting systems. This included review of:

- The organization's financial management and accountability framework.
- Budgetary controls and adherence to approved work plans.
- Recording of receipts and payments.
- Certification, approval, and supporting documentation for transactions.
- Maintenance and safekeeping of financial records.

Our review confirmed that KPPC used proper financial tracking systems (MS Excel and bank records) and adhered to approved budgets.

#### **c) Receipt of Funds**

Funds were received in the organization's receiving bank account (Mercy Akeyo) and administered according to project budgets. All disbursements were supported by appropriate documentation and authorized signatories.

#### **d) Expenditure Review**

Expenditures were reviewed to ensure alignment with approved activities. All sampled transactions were consistent with the planned activities: meals, transport, stationery, communication, utilities, facilitation, and mapping.

#### **e) Management Framework**

From our review, we ascertained that expenditures incurred by KPPC during the period were in accordance with the approved project work plans and donor agreements.

#### **f) Recruitment of Staff**

KPPC did not recruit salaried staff for the execution of the 2024 activities. Facilitators were engaged on a need basis for program delivery.

### **4. Recommendations**

Based on our audit review and assessment of KPPC's financial and management systems, we make the following recommendations to strengthen accountability, efficiency, and sustainability of project implementation:

#### **a) Strengthening Financial Systems**

- KPPC should gradually adopt a more structured accounting software beyond MS Excel (e.g., QuickBooks or other low-cost accounting tools) to enhance accuracy, reduce manual risks, and generate timely financial reports.
- Periodic reconciliation of bank records with expenditure tracking should be formally documented and reviewed by the Board.

#### **b) Documentation and Record Keeping**

- While supporting documents were well maintained, KPPC should develop a **centralized filing system** (both physical and digital) to ensure all receipts, contracts, and approvals are consistently organized for easy retrieval during audits.
- Activity reports should consistently include signed attendance lists, photographs, and expenditure summaries to strengthen accountability.

### c) Budgetary Controls and Forecasting

- KPPC should prepare quarterly financial forecasts to anticipate project cash flow needs and avoid last-minute adjustments.
- Introducing a system of **variance analysis** (comparing planned vs. actual expenditures) will help management identify trends, cost savings, and risks early.

### d) Governance and Oversight

- KPPC's governing board should continue exercising oversight through periodic financial reviews, not only at year-end.
- Formal documentation of board approvals on significant expenditures and contracts should be strengthened.

### e) Human Resource and Facilitation Engagement

- KPPC should maintain clear contracts or terms of reference for facilitators, trainers, and resource persons engaged in project delivery.
- Consideration should be given to developing a **volunteer and fellows' alumni engagement framework** to build sustainability and reduce dependency on facilitation allowances.

### f) Sustainability and Resource Mobilization

- KPPC should diversify its funding base by approaching additional donors, local partners, and private sector actors to ensure continuity of programs beyond single-year grants.
- Development of **income-generating activities (IGAs)** such as training manuals, workshops, or consultancy in peacebuilding could complement donor funding.

### g) Monitoring and Evaluation (M&E)

- Establish a more formalized M&E framework to track not only financial expenditures but also program impact (e.g., number of fellows implementing peace actions, outreach by religious leaders, or student-led initiatives post-conferences).
- Annual outcome assessments should be shared with donors and stakeholders to showcase impact and build trust.