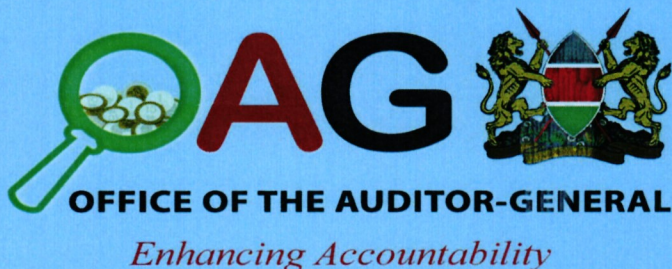


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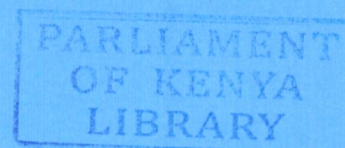
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THE NATIONAL ASSEMBLY
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OF

THE AUDITOR-GENERAL

ON

**KENYA CLIMATE SMART AGRICULTURE
PROJECT (IDA CREDIT NO. 5945-KE)**

**FOR THE YEAR ENDED
30 JUNE, 2021**

**STATE DEPARTMENT FOR CROP
DEVELOPMENT AND AGRICULTURAL
RESEARCH**



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

3 DEC 2021

RECEIVED

**PROJECT NAME: KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT
AGRICULTURAL LIVELIHOOD WINDOW (KCEP-CRAL)**

**IMPLEMENTING ENTITY: MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND
COOPERATIVES
STATE DEPARTMENT FOR CROPS DEVELOPMENT AND AGRICULTURE RESEARCH**

**PROJECT GRANT/CREDIT NUMBER: 2000000623, 2000001522, 2000003493 and 2000001122 and
LOAN NUMBER: 2000001121**

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

The project's official name is Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihood Window (KCEP-CRAL).

Objective

The overall development objective of the Programme is to contribute to the reduction of rural poverty and food insecurity of smallholder farmers in the ASALs by developing the economic potential of target groups, improving natural resources management capacity and building resilience to climate change in an increasingly fragile ecosystem.

Address: The programme headquarter offices are in Nairobi, Nairobi County, Kenya.

Physical Address: KALRO NARL Compound-Waiyaki Way

Postal Address: P.O. Box 30028-00100, Nairobi, Kenya

Other Contacts:

E-mail: kcep.programme15@gmail.com

Telephone: 0770174188

The programme has three Regional offices/branches as follows:

- Western Region–Nakuru, email: kcepsubpcu.western@gmail.com
Physical Location-Nakuru Njoro Inter-change
- Eastern Region –Siakago, email: kcepeasternregion@gmail.com
Physical Location-Siakago Sub County Headquarters
- Coast Region-Mtwapa, email: kcepcoastregion@gmail.com
Physical Location-KALRO Mtwapa Compound

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.2 Project Information

Project Start Date:	3 rd April 2014
Project End Date:	31 st March 2023
Senior Programme Coordinator:	Dr. Cosmas Munyeke, PhD
Project Sponsor:	GOK-Kshs. 454 Million European Union(EU) Grant-Kshs. 3.8 Billion IFAD Loan-Kshs. 6.2 Billion ASAP Grant-Kshs. 1 Billion Financial Institutions-Kshs. 546 Million Beneficiaries-Kshs. 3.6 Billion

1.3 Project Overview

Line Ministry/State Department of the project	The lead implementing ministry is the Ministry of Agriculture, Livestock ,Fisheries and Cooperatives-State Department for Crops Development and Agriculture Research
Project number	EU Grant No. 2000000623, 2000001522 and 2000003493, IFAD Loan No. 2000001121 and ASAP Grant No. 2000001122
Strategic goals of the project	The strategic goal of the Programme is to increase incomes and reduce poverty among rural households including those in arid and semi-arid lands-ASALs.
Achievement of strategic goals	The programme management aims to achieve the goals through the following means: (i) Contributing to national food security by increasing production of cereal staples (maize, sorghum, millet, and associated pulses); (ii) Increasing income of smallholders in medium and high potential production areas as well as those in ASALs of targeted crops; (iii) Supporting smallholder farmers in graduating from subsistence to commercially oriented, resilient agricultural practices through improvements in productivity, post-production management practices and market linkages for

	targeted value chains and (iv) Empowering county governments and communities to sustainably and consensually manage their natural resources and build resilience to climate change.
Other important background information of the project	KCEP-CRAL Programme is funded under a strategic public-private-partnership between the Government of Kenya (GOK), European Union (EU), International Fund for Agricultural Development (IFAD), local Financial Institutions and beneficiaries. The Programme aims at increasing productivity of three staple cereals, maize, sorghum, millet and their associated pulses using a value chain approach. The programme area covers 13 counties; five Western region- Bungoma, Kakamega, Nakuru, Nandi and Trans Nzoia, Five in Eastern region- Embu, Kitui, Tharaka-Nithi, Machakos and Makueni and three in Coast region- Kwale, Kilifi and Taita Taveta. The programme is structured around four components: Component 1 Capacity building for Climate-resilient productivity and Natural Resource Management (NRM). Through an e-voucher platform giving smallholder farmers access to improved agricultural inputs and technical packages, the programme will support the farmers engaged in targeted value chains to enhance productivity in view of commercialisation. Component 2 - Post-Harvest Management and Market Linkages aims at supporting farmers to capitalise productivity gains arising from investments made under Component 1, by promoting improved on-farm grain-handling and management, access to storage and warehouse receipt systems, increasing smallholders' access to markets, and building their capacities to sell their produce at more favourable terms and prices. Component 3 – Financial Services is designed to link farmers to financial services to boost yields and income generation for re-investment in agriculture, and build the capacity of value chain stakeholders, including the youth, to engage profitably in provision of agricultural services through improved access to financial services.

	Component 4: Programme Management - Programme Steering Committee (PSC), chaired by the Principle Secretary of the State Department of Crops Development and Agriculture Research is responsible for oversight of the programme and providing policy guidance to programme implementation. A County Programme Coordinating Committee (CPCC) provides guidance to programme implementation within each county. Programme Coordinating Unit (PCU) is responsible for day-to-day management of the programme. Implementing arrangements KCEP-CRAL Programme Implementation is done by the National Government and County Governments in collaboration with implementing partners. The implementing partners include; Equity Bank and Equity Group Foundation and Co-operative bank responsible for setting up and operationalization of the e-voucher system for provision of agricultural inputs and payment of agro-dealers, setting up warehouse receipt financing and capacity building on financial literacy; Kenya Agricultural and Livestock Research Organization (KALRO) responsible for ; soil sampling and soil fertility mapping and dissemination of research-based technical packages; Agricultural Market Development Trust (AGMARK) responsible for capacity building of agro-dealers; Centre for Training and Integrated Research in ASAL Development (CETRAD) responsible of setting up RS/GIS units in target counties, training and backstopping of the county personnel on using the RS/GIS units; National Drought Management Authority (NDMA) responsible for strengthening the CAF process counties covered by KCEP-CRAL and Kenya Meteorological Department (KMD) responsible for developing applied climate information services to support communities across target counties to deliver both data and agronomic recommendations to make more informed decisions and enhance their coping and adaptive capacities.
Current situation that the project was formed to intervene	The programme was formed to intervene in the following areas: (i) Improve food Security. (ii) Reduction of poverty
Project duration	The Programme started on 3rd April 2014 and is expected to run until 20th March 2023

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.4 Bankers

The following are the bankers for the current year:

1.4.1 Programme Designated Special Bank Accounts in Central Bank of Kenya

KCEP Grant Account No.....	1000213485
KCEP-CRAL IFAD Loan Account No.....	1000310316
KCEP-CRAL ASAP Grant Account No.....	1000310324

1.4.2 Programme Operational Bank Accounts

KCEP-NRB Equity Bank -Mayfair branch Account No.....	1510263657085
KCEP-Nakuru Equity Bank-Nakuru branch Account No.....	1510264926255
KCEP-Embu Equity Bank-Embu branch Account No.....	1510265062080
KCEP-Kilifi Equity Bank-Mtwapa branch Account No.....	1510279192355
KCEP-CRAL Loan-NRB Co-operative Bank-Westland branch Account No.....	01141587177900
KCEP-CRAL Grant-NRB Co-operative Bank-Westland branch Account No....	01141587177901
KCEP-CRAL Loan-Mombasa Co-operative Bank-Mtwapa branch Account No...	01141587177902
KCEP-CRAL Grant-Mombasa Co-operative Bank-Mtwapa branch Account No...	01141587177903
KCEP-CRAL Loan-Embu Co-operative Bank-Siakago branch Account No.....	01141587177904
KCEP-CRAL Grant-NRB Co-operative Bank-Siakago branch Account No.....	01141587177905
KCEP-CRAL Grant-NRB Co-operative Bank-Nakuru branch Account No.....	01141587177906
KCEP-CRAL Loan-Kilifi Co-operative Bank-Kilifi branch Account No.....	01141779197400
KCEP-CRAL Loan-Taita-Taveta Co-operative Bank-Voi branch Account No...	01141222797000
KCEP-CRAL Loan-Kwale Co-operative Bank-Kwale branch Account No.....	01141566540500
KCEP-CRAL Loan-Kitui Co-operative Bank-Kitui branch Account No.....	01141302244400
KCEP-CRAL Loan-Embu Co-operative Bank-Embu branch Account No.....	0114173092800
KCEP-CRAL Loan-Tharaka Nithi Co-operative Bank-Chuka branch Account No.....	01141572005000
KCEP-CRAL Loan-Makueni Co-operative Bank-Makueni branch Account N...	01141540780500
KCEP-CRAL Loan-Machakos Co-operative Bank-Machakos branch Account No.	01141748922300

Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)

Annual Reports and Financial Statements for the financial year ended 30th June 2021

1.5 Auditors

The programme is audited by the Office of the Auditor General.

1.6 Roles and Responsibilities

2. The following is the list and roles of Key Programme staff.

S/No	Names	Title designation	Key qualification	Responsibilities
1	Dr Cosmas Munyeke, PhD	Senior Programme Coordinator	PhD, Entrepreneurship, MSC, Entrepreneurship, BSC, Agricultural Economics	Programme Coordination
2	Maryanne Waruga	Programme Coordinator	MSc Entrepreneurship BSC, Agricultural Economics	Programme Coordination
3	Nyakundi Mogere	Finance&Admin Manager	MBA Finance, BCom, CPA(K)	Finance & Admin activities
4	Patrick Musalia	Senior Accountant	MSC-Finance, Bcom, CPA(K)	Accounting & finance management
5	Caroline Njue	Procurement Officer	BA-Procurement	Procurement Services
6	Pamella Kimkung	Community mobilizer/Gender	MA-Sustainable International Development	Training and gender
7	Kiprotich Chomboi	ValueChain Development Specialist	MSc Agricultural Economics	Value chain development activities
8	Justine Muriuki	Natural Resource Management specialist	Master in Environmental Science	Natural resource management
9	Dr. Alex W. Mwaniki	Senior M&E specialist	PHD, MSC(Biometry)	Monitoring & Evaluation activities
10	Zaweria Thuku	Financial services specialist	MSc Horticulture/Diploma in Micro-Finance	Finance inclusion services activities
11	Raymond Chelule	PM&E specialist	MSc Agronomy	Monitoring & Evaluation activities
12	David Sitei	Civil Engineer	BSC Engineering	Civil works
13	Patrick Hinga	Agribusiness officer	MSc Agric. Economics	Agribusiness activities and Regional Head
14	Carol Kamau	Agribusiness specialist	MSc-Sustainable Development	Agribusiness activities and Regional Head

Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)

Annual Reports and Financial Statements for the financial year ended 30th June 2021

S/No	Names	Title designation	Key qualification	Responsibilities
15	Gibson Muriithi	Accountant	MBA, BCOM, CPA(K)	Accounting services
16	Daniel Njenga	M&E specialist	MSc Agronomy	Monitoring & Evaluation activities
17	Esther Nzomo	Agribusiness officer	MSc Agricultural Economics	Agribusiness activities and Regional Head
18	Boniface Kimondo Ngeru	M&E Specialist	BSC Agribusiness Management & Trade	Monitoring & Evaluation activities
19	Rufus Maina	Accountant	CPA(K), BA	Accounting services
20	Bildad Karuma Mghendi	Accountant	CPA(K), BCOM, Finance, MBA Finance	Accounting services
21	Kenneth Chirchir	Accounts Assistant	CPA(K), BCOM, Accounting	Accounting services
22	Martha Wamede	Fin. Assistant	BA	Accounting services
23	Bramuel Songa	PRA	MBA	Admin. services
24	Dorcus Kyalo	PRA	MBA	Administrative services
25	Lucy C. Waigumo Irungu	PRA	BA, Arts & Social Sciences	Administrative services

1.7 Funding summary

The approved budget for KCEP-CRAL Programme is USD 159 Million equivalent of approximately Kshs. 15.9 billion as highlighted in the table below:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30. 06. 2021)		Undrawn balance to date (30. 06. 2021)	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
		Kshs.		Kshs		Kshs
(i) Grants						
EU Grant	Euro.		Euro.		Euro.	
	24,228,000	3,333,400,000	21,650,000	2,534,589,023	2,578,000	798,810,977
ASAP-Grant	US\$.		US\$.		US\$	

Annual Reports and Financial Statements for the financial year ended 30th June 2021

Source of funds	Donor Commitment-		Amount received to date – (30. 06. 2021)		Undrawn balance to date (30. 06. 2021)	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
	10,000,000	1,000,000,000	3,398,657.46	349,437,178.90	6,601,342.54	650,562,821.10
IFAD-Grant to FAO	2,000,000	200,000,000	1,581,242	158,124,200	418,758	41,875,800
EU COVID-19	Euro 4,482,818	587,657,991	2,593,492	339,881,536	Euro. 1,889,326	247,776,455
(ii) Loan						
IFAD-Loan	US\$. 61,776,000	6,177,500,000	US\$. 26,383,322.80	2,544,147,524	US\$ 35,392,677.20	3,633,352,476
(iii)Counterpart funds						
Government of Kenya	US\$. 4,544,000	454,500,000	2,413,037	230,500,000	2,130,963	224,000,000
(iv)Contributions in Kind				0	0	0
Beneficiary Contributions	US\$ 36,090,000	3,609,000,000	3,473,468	374,613,524	32,616,532	3,234,386,476
Government of Kenya		0		29,746,080	0	(29746,080)
Financial Institutions	USD 5,456,000	545,600,000	6,042,470	643,658,362	0	(98,058,362)
TOTAL		15,907,657,991		7,204,697,428	0	8,702,960,563.10

N/B

Contributions by both the bank and beneficiaries comprise of in kind Contributions reported by the bank as cost incurred in setting up the e-voucher platform and the associated operational cost. Contribution by beneficiaries is the proportion contributed towards the cost of financing the e-voucher inputs as at 30th June 2021.

Government of Kenya in kind contribution relates to foregone/exempted duty tax on procurement of Programme motor vehicles amounting to kshs. 29,746,080

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2021)		Cumulative Amount paid to date – (30 th June 2021)	Unutilised balance to date (30 th June 2021)	
	Donor currency	Kshs	Kshs	Donor currency	Kshs
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
(i) Grant					
EU-Grant	Euro. 21,650,000	2,534,589,023	2,520,166,918	Euro. 123,266	14,422,105.26
ASAP-Grant	USD. 3,398,657.46	349,437,178.90	280,894,222.30	US\$. 665,466	68,542,956.65
(i) Loan					
IFAD LOAN	USD. 26,383,322.80	2,544,147,524	2,415,317,889	US\$. 1,341,975	128,829,634.78
(ii) Counterpart funds					
Government of Kenya		230,500,000	230,500,000	0	0
Total					211,794,696.70

1.8 Summary of Overall Programme Performance

- The budget performance against actual amounts for current year is at 81%. Cumulatively, the Programme has spent Kshs. 5,440,545,692 out of the expected cash disbursement of Kshs. 11, 413,681,800 in conducting programme activities amounting to 48% cumulative absorption.
- The main activities and achievements attained during the period include;
 - Additional 28,058 smallholder farmers were on-boarded onto the 'e-Voucher' scheme and accessed inputs This resulted to a cumulative achievement of 116,853 farmers accessing inputs at various level of supports, representing 83% of an appraisal target of 140,000,
 - Additional 19830 farmers were trained in Financial Literacy during the year. Cumulatively 79,745 farmers have been trained
 - Additional 18047 smallholder farmers have been trained on marketing; cumulatively a total of 123097 out of an appraisal target of 150,000 have been trained,

Annual Reports and Financial Statements for the financial year ended 30th June 2021

- Cumulatively, the Programme has trained a total of 319 extension Service Providers against an appraisal target of 250,
- During the review period, a total of 22 road spots linking 8 aggregation stores were identified and improvement.
- A total of 3 new warehouses are under construction and eleven have been refurbished by the Programme.
- While conducting the above activities, the management endeavoured to adhere to the approved budget ceiling per activity. Efficiency in resource utilization was emphasized.
- The budget absorption trend over the implementation period is as follows;
 - Financial Year 2014/2015.....27%,
 - Financial Year 2015/2016.....41%,
 - Financial Year 2016/2017.....66%,
 - Financial Year 2017/2018.....62%,
 - Financial Year 2018/2019.....76%,
 - Financial Year 2019/2020.....56% and
 - Financial Year 2020/2021.....81%.
- The main challenge experienced during project implementation were;
 - Delay/failure by farmers in depositing the beneficiary contribution to the Programme leading to delay /failure in accessing the inputs,
 - Outbreak of Covid 19 pandemic which affected implementation of most of the activities.
 - Delay in warehouse receipt system due to ongoing establishment and operational of warehouse receipt framework coupled with ongoing construction of warehouses,
 - Delay in conclusion of legislation and set-up of framework for county climate change fund as pre-requisite for procurement and investment in community resilient assets,
 - Lengthy process of identifying warehouses to be renovated and procuring contractors.
 - Competition from other projects issuing free inputs to farmers within the implementation region,
 - Few and aging staff at the county level for extension services

1.9 Summary of Project Compliance:

Financial management including Procurement, Accounting, auditing and reporting was done in compliance with the Government and donor guidelines. During the year, there were no cases of non-compliance with applicable laws and regulations and essential external financing agreements.

2. 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:

- a) To contribute to national food security by increasing production of staples (maize, sorghum, millet, and associated pulses),
- b) Increase income of the targeted smallholders in high, medium potential production areas as well as those in ASALs,
- c) Support smallholder farmers to graduate from subsistence to commercially oriented and climate resilient agricultural practices through improvements in productivity, post-harvest management practices and market linkages for targeted value chains and
- d) Empower county governments and communities to sustainably and consensually manage their natural resources and build resilience to climate change

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: Below we provide the progress on attaining the stated objectives.

Project	Objective	Outcome	Indicator	Performance
KCEP-CRAL	a) To contribute to national food security by increasing production of staples (maize, sorghum, millet, and associated pulses),	Increased Productivity of the promoted Value Chains	% increase in the promoted value Chains (Maize, beans, sorghum, green gram and Cowpeas	In FY 20/21 the Yield of Maize, beans, Sorghum, green grams and cowpeas increased by 17.21%, 2.25%, (55.12%), 4.45% and 49.02% respectively (from the baseline).
	b)	Reduction of the Nation Grain Deficit by 41,000MT	Reduce the National Grain Deficit by adding 41,000 MT of the supported value chains	7,450 MT added volume of grain over during 2020/2021 FY; However, the cumulative added MT is 22,450 MT.
	a) increase income of the targeted smallholders in high, medium potential production areas as well as those in ASALs,	% increase of the smallholder farmers reporting yield increase	% Increase in income	60% of the smallholder farmers have reported increase in come over the last FY.
	b) Graduation of Smallholders into Commercial oriented Agriculture; enhanced agricultural resilience and	support smallholder farmers to graduate from subsistence to commercially oriented and climate resilient agricultural practices	% of smallholder farmers reporting graduation from subsistence agriculture and enhanced resilience	78% smallholder farmers have reported having graduated to commercial farming and enhanced resilience over last FY. 2020/2021.

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

KCEP-CRAL Programme exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability.

1. Sustainability strategy and profile

The Programme has throughout the implementation period entrenched the following key aspects of sustainability;

- The adoption of e-voucher scheme by the Government through support from the Programme and roll out through the National Value Chain support Programme under the Ministry will ensure that the farmers continue to receive and access the e-voucher services under various Value Chains;
- The capacity build and support given to the Counties through introduction of the e-voucher model is expected to continue after the Programme completion. This includes the trainings and infrastructural support provided by the Programme which will outlive the Programme live;
- Formation of farmer, training, mentorship and linking them to various service providers will ensure their support beyond the Programme period;
- The engagement of farmers through public and private extension providers and adoption of the use of lead farmers on farmer trainings (CA/GAP/NRM, Organization Development, Post-harvest Management and Financial literacy trainings) will ensure that the knowledge passed are operational and easily accessible after the Programme completion;
- Formation and /or strengthening of Conservation Agriculture Service Providers Association (CASPs), established linkages of CASPS with Equipment suppliers and linkages with financial institutions who have developed financial products to support equipment acquisition by the service providers will further sustain the momentum beyond the Programme;

Annual Reports and Financial Statements for the financial year ended 30th June 2021

- Formation of agro-dealers associations and their improved capacity to provide Agricultural advisory services to farmers (Some Agro dealers participating in the e-voucher scheme have databases and contacts of farmers that they have served under the e-voucher scheme); and established linkages with financial institutions to access business loans;
- Farmers linkages to the financial institutions will enable them to access financial products and services including credit, savings, bills / utilities payment (including school fees), receive payment for sold produce, etc. will be sustained beyond the Programme;
- Improved awareness on the need to adopt a basket of formal and informal options for financial resource mobilization and how they work e.g. ROSCAs, ASCAs, VSLAs, etc. will continue to deepen the financial inclusion of the Programme beneficiaries beyond the Programme intervention period.
- Roll-out of climate information services incorporated with local indigenous knowledge through local voluntary observers imply services will easily be accessible beyond the Programme. Investment in Common Community Assets/investments through community Participatory vulnerability assessment approach has brought together joint learning and execution of common interest in the communities solidifying the social fabric in the community.

2. Environmental performance

The Programme has a whole component under ASAP Grant financing dealing with Natural Resource management where the donor has provided financing amounting to US\$. 10 million to be invested in community assets which assist farmers to develop and strengthen resilient against climate change. Moreover the Programme is very sensitive to use of chemicals and prohibits use of chemicals which are likely to have negative impact to the environment.

Adoption of integrated pest management (use of Brachiaria grass, panicum grass, desmodium legume have been embraced as livestock feed, and success of dolichos pushing pest away from maize or sorghum which is a rich legume in protein enhanced uptake) will minimize contamination of water sources from disposals chemicals waste

3. Employee welfare

The Programme has a comprehensive medical cover for staff and nuclear family which ensures that programme employees get the best medical attention when required. Moreover, the Programme has a Group Personal Accident Cover which guarantees compensation to the staff in case they are injured while executing their duties.

When hiring staff the Programme ensures there is a balance on gender and youth. After joining the programme, staff are encouraged to take short term training courses to improve their skills.

The Programme uses the Public service appraisal system where staff and their supervisors set targets to be achieved within the year at the beginning of the financial year. At the end of the period, they are appraised to assess their performance and this determines the renewal/extension of their employment contracts with the Programme.

Market place practices-

a) Responsible competition practice.

The Counties are responsible for recruitment of beneficiary farmers in the Programme. In so doing they ensure the beneficiaries recruited in the Programme are not receiving same support from other Programs in the County. This assist in preventing unnecessary competition between Programmes.

b) Responsible Supply chain and supplier relations-

The Programme strictly ensures that only goods/services which are in the approved Annual Work plan and Budget and procurement Plan are procured. The Programme also ensures that once the goods have been delivered/services rendered and accepted by the Inspection and acceptance committee, the suppliers are paid promptly. Currently the programme has no pending bills for supplier's payments.

4. Community Engagements

The Programme was designed with the objective of increasing food production through use of the correct farm technologies reducing poverty and enhancing resilience of farmers in the ASAL areas. The Programme does not involve in community engagements including charitable giving (cash & material), Community Social Investment and Community Social responsibility (CSR) activities.

4. STATEMENT OF PROGRAMME MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Senior Programme Coordinator* for KCEP-CRAL are responsible for the preparation and presentation of the Programme's financial statements, which give a true and fair view of the state of affairs of the Programme for and as at the end of the financial year ended on June 30, 2021. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Programme; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Programme; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

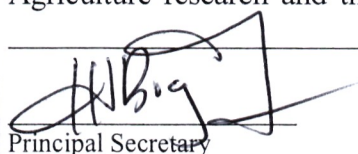
The *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Senior Programme Coordinator* for **KCEP-CRAL** accept responsibility for the Programme's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Senior Programme Coordinator* for **KCEP-CRAL** are of the opinion that the Programme's financial statements give a true and fair view of the state of Programme's transactions during the financial year ended June 30, 2021, and of the Programme's financial position as at that date. The *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Senior Programme Coordinator* for **KCEP-CRAL** further confirm the completeness of the accounting records maintained for the Programme, which have been relied upon in the preparation of the Programme financial statements as well as the adequacy of the systems of internal financial control.

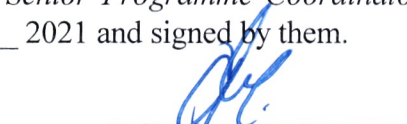
The *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Senior Programme Coordinator* for **KCEP-CRAL** confirm that the Programme has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Programme funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Programme financial statements

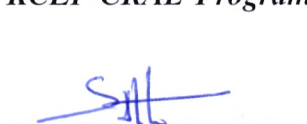
The Project financial statements were approved by the *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Senior Programme Coordinator* for **KCEP-CRAL Programme** on _____ 2021 and signed by them.



Principal Secretary
Name: Prof Hamadi Boga



Senior Programme Coordinator
Name: Dr. Cosmas Munyeke, PhD



Fin.&Admin Manager:
Name: Nyakundi Mogere
ICPAK Member Number 2665

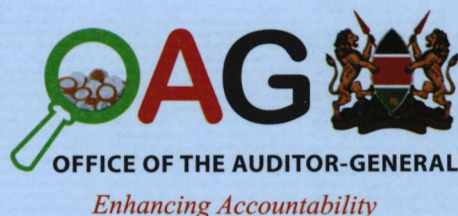
Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)

Annual Reports and Financial Statements for the financial year ended 30th June 2021

**5. REPORT OF THE INDEPENDENT AUDITORS ON THE KCEP-CRAL
PROGRAMME**

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON KENYA CLIMATE SMART AGRICULTURE PROJECT (IDA CREDIT NO. 5945-KE) FOR THE YEAR ENDED 30 JUNE, 2021 - STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Kenya Climate Smart Agriculture Project (IDA Credit No. 5945-KE) set out on pages 1 to 27, which comprise the statement of financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparative 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 Kenya Climate Smart Agriculture Project as at 30 June, 2021, 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 Public Finance Management Act, 2012 and comply with the Financing Agreement No. 5945-KE dated 07 April, 2017 between the International Development Association (IDA) and the Republic of Kenya.

Basis for Qualified Opinion

1. Understatement of Loan Amount from External Development Partners

The statement of receipts and payments reflects a loan from external development partners of Kshs.10,763,331,756 as disclosed under Note 11.2 to the financial statements. Included in this amount is a receipt of Kshs.989,500,000. This receipt differs with corresponding National Treasury credit advice reference No. PA 125479 dated 30 November, 2020 that reflect an amount of Kshs.989,550,000 which was disbursed vide transaction No. FT/20335/4XCSP, resulting to an understatement of Kshs.50,000 of receipts in the statement of receipts and payments.

Consequently, the accuracy and completeness of loan amount from external development partners of Kshs.10,763,331,756 for the year ended 30 June, 2021 could not be confirmed.

2. Non-Reconciling Items in the Bank Reconciliation

The statement of financial assets as at 30 June, 2021 reflects cash and cash equivalents balance of Kshs.1,148,939,638. However, included in the reconciling items for the Project's bank reconciliation statement for A/c No.100192558 as at 30 June, 2021 were outstanding RTGS transactions amounting to Kshs.3,623,723 which were over six months old with some dating back to April 2019. These were not reversed in the cash book.

Consequently, the accuracy and validity of cash and cash equivalents balance of Kshs.1,148,939,638 as at 30 June, 2021 could not be confirmed.

3. Unsupported Subsistence Allowances for Contingency Emergency Response

The expenditure of Kshs.1,331,260,216 under purchase of goods and services as disclosed under Note 11.4 to the financial statements includes an amount of Kshs.305,330,753 on contingency emergency response. The latter amount included AIEs Nos B112100 and B112101 of Kshs.12,150,000 and Kshs.24,182,800, respectively, totalling to Kshs.36,332,800. The AIEs were issued to the State Department for Public Service to cater for daily subsistence allowances to National Youth Service (NYS) officers involved in locust control activities. However, expenditure returns and supporting schedules from the State Department of Public Service were not provided for audit review.

Consequently, the propriety, accuracy and validity of the expenditure of Kshs.36,332,800 included under contingency emergency response of Kshs.305,330,753 for the year ended 30 June, 2021 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Climate Smart Agriculture 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.

Key Audit Matters

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on 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. Proposed Rehabilitation and Upgrading of Wajir Livestock Training Institute

The tender for the contract for the proposed rehabilitation and upgrading of Wajir Livestock Training Institute was advertised in the local newspapers on 23 April, 2020. The tender closed on 22 May, 2020 and fifteen (15No.) bidders submitted their bids.

The contract was awarded to a Company at a tender sum of Kshs.97,240,810. The State Department for Crop Development and Agricultural Research entered into a contract with the firm on 25 September, 2020 for a contract period of 48 weeks to 25 August, 2021. Examination of the tender and contract records and documents revealed the following unsatisfactory matters:

1.1. Inadequacies in Tender Evaluation

According to Section 111 of the bidding document on evaluation and qualification criteria, one of the mandatory conditions to be met by bidders for a bid to be found responsive was that it ought not to have any arithmetical errors. This condition is against Section 82 of the Public Procurement and Assets Disposal Act, 2015 and Clause 2.50 of the World Bank's Guidelines that anticipates that a bid may have errors and provides how to treat the same.

However, another Company had provided a bid of Kshs.93,929,220 which was below the winning bid price of Kshs.97,240,810 by Kshs.3,311,590. The bid price of Kshs.93,929,220 from this Company had arithmetic errors. The evaluation committee corrected the arithmetic errors to the bid and correct amount was reported as Kshs.79,741,105. The evaluation committee concluded that the bid was found unresponsive only because of arithmetic errors noted.

1.2. Expired Performance Bond

The contractor submitted a performance bank guarantee No: MD2026166572 dated 18 September, 2020 of Kshs.9,724,081 which expired on 18 September, 2021 before completion of work. Evidence that the Contractor had renewed the guarantee was not provided for audit review.

1.3. Lapsed Contract Period

Section IX-Particular Conditions of contract GCC.1.1 (R) states that the intended completion date for the whole of the work shall be 48 weeks from the signing of the contract. The contract period had lapsed on 25 August, 2021 and the works were not completed. The contractor had been paid Kshs.71,547,776 to date against the contract sum of Kshs.97,240,810 which was 74% of the contract sum.

1.4. Failure to Prepare Monthly Progress of Works

Section 152 of Public Procurement and Asset Disposal Act, 2015 requires the head of the procurement function to prepare monthly progress reports of all procurement contracts of the procuring entity and submit them to the Accounting Officer. Further, clause 28 of the General Conditions of Contract requires the contractor to monitor progress of the works and submit to the manager a progress report showing actual progress achieved and effect of progress achieved on the time remaining. However, monthly progress reports on rehabilitation of Wajir Livestock Training Institute were not provided for audit review.

1.5. Project not in Budget

Examination of the Kenya Climate Smart Agriculture Project budget for the 2020/2021 financial year revealed that there was no provision for the Proposed Rehabilitation and Upgrading of Wajir Livestock Training Institute. It is not clear, therefore, how the contract was awarded without a budget.

1.6. Non-Remittance of Value Added Tax

Contrary to Section 21 of the Value Added Tax Act, information available indicates that Value Added Tax amounting to Kshs.1,662,398.87 withheld during the period April, 2019 to December, 2020 had not been remitted to Kenya Revenue Authority.

2. Preservation of Project Documents and Records in the Counties

Component 1 of the KCSAP Project is implemented through funding Community Investment Groups (CIGs), Vulnerable and Marginalized Groups (VMGs) and Producer Organizations. Audit review of various counties implementing the Project revealed that accounting records and procurement documents are maintained at the community level by the Community Driven Development Committees (CDDC) and Producer Organizations (PO) and not at the County Project Coordinating Units.

Consequently, preservation of the documents for the prescribed number of years as prescribed under Regulations 100, 104(1) and 119(3) of the Public Finance Management (National Government) Regulations, 2015 is not guaranteed.

3. Amount not Received in Special Purpose Account (SPA) in Baringo County

An audit examination of the Project's cash book revealed that out of the Kshs.263,705,512 disbursed to Baringo County during the year under review, an amount of Kshs.73,116,010 had not been received in the Special Purpose Account for onward transfer to the Operations Account.

Therefore, failure to transfer funds to Special Purpose Account violates the provisions of the Project Appraisal Document (PAD) and hinders achievement of the desired objectives of the Project.

4. Irregular Diversion of Project Funds in Isiolo County

Clause 14 of the KCSAP Project Appraisal Document requires financial management arrangements to be put in place to ensure among other things that project resources are used to finance only the intended activities efficiently and economically.

Review of the Project's Special Purpose bank statements for Isiolo County revealed that Kshs. 60,000,000 was transferred on 04 June, 2021 to a Kenya Commercial Bank Account belonging to Isiolo County Government. Although, the funds were transferred back to KCSAP Project account on 31 August, 2021 this amounts to unauthorized diversion of project funds.

5. Unsupported Expenditure in Isiolo County

Audit review of Special Purpose Account bank statement for Isiolo County revealed payments of Kshs.10,411,821 made to a firm on 17 March, 2021 by the County Treasury. However, these payments were not supported by payment vouchers and relevant documentation. As a result, the validity and eligibility of the expenditure of Kshs.10,411,821 could not be confirmed.

6. Expenditure on Procurement of Grass Seeds in Isiolo County

The County Project Coordinator requested a Chief Officer vide internal memo dated 30 October, 2019 to facilitate purchase of grass seeds for Parkuruk Catchment Rehabilitation. The Project awarded the contract for supply and delivery of grass seeds for Parkuruk Catchment Rehabilitation to a supplier at a sum of Kshs.2,000,000 through request for quotation.

The audit could not confirm receipt and issues of grass seeds since relevant documents were not provided for audit review. During physical verification carried on 19 October, 2021 at Parkuruk Catchment Rehabilitation, no trace of any grass planted was observed.

Consequently, the validity and eligibility of the expenditure of Kshs.2,000,000 could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 financial reporting process, reviewing the effectiveness of how the Project monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied

in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control 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 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2021

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2021

	Note	2020/2021			2019/2020			Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payments controlled by the entity	Payments made by third parties	Total	
		KShs	KShs		KShs	KShs		KShs
RECEIPTS								
Transfer from Government entities	1	10,000,000	0	10,000,000	10,000,000	0	10,000,000	230,500,000
Proceeds from domestic and foreign grants	2	590,981,559.70	0	590,981,559.70	545,797,079	0	545,797,079	2,664,398,224
Loan from external development partners	3	786,656,231.60	345,000,000	1,131,656,231.60	267,368,205	303,244,903	570,613,108	2,757,017,506
Miscellaneous receipts	4	0		0	0	0	0	443,218
TOTAL RECEIPTS		1,387,637,791.30	345,000,000	1,732,637,791.30	823,165,284	303,244,903	1,126,410,187	5,652,358,948
PAYMENTS								
Compensation of employees	5	106,768,299.90	0	106,768,299.90	96,898,633	0	96,898,633	572,956,941
Purchase of goods and services	6	368,117,559.57	0	368,117,559.57	189,214,694	0	189,214,694	1,072,109,173
Social security benefits	7	29,595,654.30	0	29,595,654.30	29,924,474	0	29,924,474	153,824,256

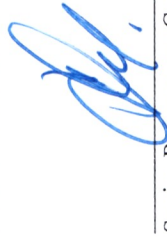
Annual Reports and Financial Statements for the financial year ended 30th June 2021

Acquisition of non-financial assets	8	150,734,081.70	0	150,734,081.70	66,789,240	0	66,789,240	257,780,425
Transfers to other government entities	9	0	0	0	0	0	0	0
Other grants and transfers and payments	10	769,328,540.30	345,000,000	1,114,328,540.30	525,191,433	303,244,093	828,436,336	3,461,747,133
TOTAL PAYMENTS		1,424,544,135.77	345,000,000	1,769,544,135.77	908,018,474	303,244,093	1,211,263,377	5,518,417,928
SURPLUS/DEFICIT		36,906,344.47	0	36,906,344.47	84,853,190	0	84,853,190	133,941,020

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


Principal Secretary

Name: Prof Hamadi Boga


Senior Programme Coordinator

Name: Dr. Cosmas N. Munyeke, PhD


Fin. & Admin Manager:

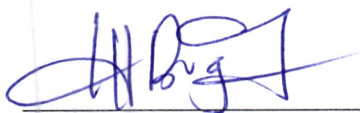
Name: Nyakundi Mogere
ICPAK Member Number 2665

Annual Reports and Financial Statements for the financial year ended 30th June 2021

7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

	Note	2020/21	2019/20
		KES	KES
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11.A	133,919,260	169,811,280
Cash Balances	11. B	0	0
Cash Equivalents	11. C	0	0
Total Cash and Cash equivalents		133,919,260	169,811,280
Accounts Receivables-Imprests and Advances	12	21,760	1,036,085
TOTAL FINANCIAL ASSETS		133,941,020	170,847,365
REPRESENTED BY:			
Fund balance B/FWD	14	170,847,365	255,700,555
Surplus/Deficit for the year		(36,906,345)	(84,853,190)
NET FINANCIAL POSITION		133,941,020	170,847,365

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 11/12/ 2021 and signed by:



Principal Secretary
Date:



Senior Programme Coordinator
Date:

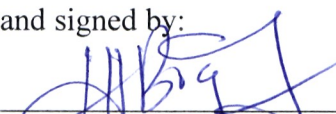


Fin.&Admin Manager:
Date:
ICPAK Member Number 2665

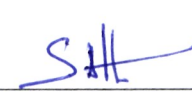
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

		2020/21	2019/20
	Note	KES	KES
Receipts for operating income			
Transfer from Government entities	1	10,000,000	10,000,000
Proceeds from domestic and foreign grants	2	590,981,559.70	545,797,079.05
Miscellaneous receipts	4	0	0
Payments for operating expenses			
Compensation of employees	5	(106,768,299.90)	(96,898,633)
Purchase of goods and services	6	(368,117,559.57)	(189,214,693.76)
Social Security benefits	7	(29,595,654.30)	(29,924,474)
Transfers to other government entities	9	0	0
Other grants and transfers	10	(769,328,540.30)	(525,191,433.65)
Adjustments for Decrease/Increase in Receivables during the year		1,014,325	(499,445)
Net cash flow from operating activities		(671,814,169.37)	(285,931,600)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(150,734,081.70)	(66,789,240)
Net cash flows from Investing Activities		(150,734,081.70)	(66,789,240)
CASHFLOW FROM BORROWING ACTIVITIES			
Loans from Foreign borrowing	3	786,656,231.60	267,368,205
Net cash flow from financing activities		786,563,231.60	267,368,205
NET INCREASE IN CASH AND CASH EQUIVALENT		(35,892,019.47)	(85,352,635.36)
Cash and cash equivalent at BEGINNING of the year		169,811,279.47	255,163,914.83
Cash and cash equivalent at END of the year		133,919,260	169,811,279.47

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on _____ 2021 and signed by:


Principal Secretary
Date:

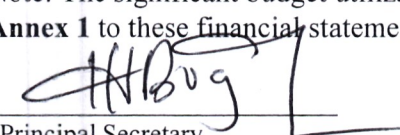

Senior Programme Coordinator
Date:


Fin. & Admin Manager:
Date:
ICPAK Member Number 2665

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	D	e=d-c	f=e/c %
Receipts						
Transfer from Government entities(GOK)	20,000,000	-10,000,000	10,000,000	10,000,000	0	100%
Proceeds from domestic and foreign grants	1,617,000,000	(618,000,000)	999,000,000	590,981,559.70	408,018,440.30	59%
Loans from external development Partners	2,548,000,000	(1,382,000,000)	1,166,000,000	1,131,656,231.60	34,336,768.40	97%
Miscellaneous receipts	0	0	0	0	0	-
Total Receipts	4,185,000,000	(2,010,000,000)	2,175,000,000	1,732,637,791.60	442,355,208.70	80%
Payments						
Compensation of employees	130,000,000	(11,082,000)	118,918,000	106,768,299.90	12,149,700.10	90%
Purchase of goods and services	557,686,000	(154,337,000)	403,349,000	368,117,559.57	35,231,440.43	91%
Social Security benefits	30,000,000	0	30,000,000	29,595,654.30	404,345.70	99%
Acquisition of non-financial assets	462,814,000	(166,867,000)	295,947,000	150,734,081.70	145,212,918.30	51%
Other grants and transfers and payments	3,004,500,000	(1,677,714,000)	1,326,786,000	1,114,328,540.30	212,457,459.70	84%
Total Payments	4,185,000,000	(2,010,000,000)	2,175,000,000	1,769,544,135.77	405,455,864.23	81%

Note: The significant budget utilization/performance differences in the last column are explained in **Annex 1** to these financial statements.


Principal Secretary
Date:


Senior Programme Coordinator
Date:


Fin. & Admin Manager:
ICPAK Member Number 2665

10. SIGNIFICANT ACCOUNTING POLICIES

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

8.1. Basis of Preparation

8.1.1. Statement of compliance and basis of preparation

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

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

8.1.2. Reporting entity

The financial statements are for KCEP-CRAL Programme under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

8.1.3. 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.

8.2. Significant Accounting Policies

a) Recognition of receipts

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

• 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.

• External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

Proceeds from borrowing

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

Undrawn external assistance

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

• **Other receipts**

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

b) Recognition of payments

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

• **Compensation of employees**

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

• **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.

• **Interest on borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **Repayment of borrowing (principal amount)**

The repayment of principal amount of borrowing is recognized as payment in the period in which the repayment is made. The stock of debt is disclosed as an annexure to the consolidated financial statements.

- **Acquisition of fixed assets**

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

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

c) 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.

d) Cash and cash equivalents

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

Restriction on cash

Restricted cash represents amounts that are limited restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

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.

f) Pending bills

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

g) Budget

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

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

h) Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments and are disclosed in the payment to third parties column in the statement of receipts and payments.

During the year Kshs. 303,244,903 being Loan disbursements were received in form of direct payments by IFAD under IFAD Loan financing to Cooperative bank of Kenya Ltd for e-voucher inputs in Eastern and Coast regions.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) 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.

j) Comparative figures

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

k) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2021.

l) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

Annual Reports and Financial Statements for the financial year ended 30th June 2021

11. NOTES TO THE FINANCIAL STATEMENTS

1 RECEIPTS FROM GOVERNMENT OF KENYA

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

		2020/21	2019/20	Cumulative-to-date
		KES	KES	KES
	<i>Counterpart funding through Ministry of Agriculture.</i>			
	Counterpart funds Quarter 1	0	0	35,000,000
	Counterpart funds Quarter 2	0	0	90,250,000
	Counterpart funds Quarter 3	10,000,000	10,000,000	92,750,000
	Counterpart funds Quarter 4	0	0	12,500,000
	Totals	10,000,000	10,000,000	230,500,000

2 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months period to 30th June 2021, the programme received funding from development partners in form of grants amounting to Kenya Shillings 590,981,559.70 as detailed in the table below;

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in Kshs	
			Kshs	Kshs	Kshs	FY 2020/21 Kshs	FY 2019/20 Kshs
Grants Received from Multilateral Donors (International Organisations)							
EU GRANT	31/08/2020	1,933,434.98	249,540,719.10	0	-	249,540,719	270,691,492
EU GRANT	31/12/2020	2,000,000	269,782,200.00	0		269,782,200	110,189,672
ASAP GRANT	31/07/2020	63,221.27	6,856,346.70	0	-	6,856,346.70	77,852,327
ASAP GRANT	31/03/2021	203,044.83	22,241,530.60	0		22,241,531	87,063,588
ASAP GRANT	31/03/2021	396,172.05	42,560,763.30	0	-	42,560,763	0
Total		4,595,873.13	590,981,559.70			590,981,559.70	545,797,079

N/B

The donor currency for EU grant is Euro (€) while for ASAP Grant is US\$.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30th June 2021 we received funding from development partners in form of loan negotiated by the National Treasury amounting 1,131,656,231.60 donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment	Total amount in Kshs	
					FY 2020/21	FY 2019/20
		USD	Kshs	Kshs	Kshs	Kshs
Loans Received from Bilateral Donors (Foreign Governments)						
Insert name of foreign Government	-	-	-	-	-	-
Loans Received from Multilateral Donors (International Organizations)						
IFAD	31/08/2021	3,054,608.54	331,272,296.15	0	331,272,296.15	98,696,610.85
IFAD	31/03/2021	495,370.00	54,951,394.10	0	54,951,394.10	168,671,594.15
IFAD	31/03/2021	2,253,780.84	246,879,153.20	0	246,879,153.20	129,059,263.00
IFAD	31/05/2021	1,429,334	153,553,388.10	345,000,000.00	498,553,388.10	174,185,640.00
Total		7,233,093.38	786,656,231.60	345,000,000	1,131,656,231.6	570,613,108.00

4 MISCELLANEOUS RECEIPTS

Particulars	FY 2020/21			FY 2019/20	Cumulative to-Date
	Receipts controlled by the Entity in Cash	Receipts controlled by third parties	Total Receipts		
	KES	KES	KES	KES	KES
Revenue received from sale of tender documents		0	0	0	45,850
Refund by UNOPS for procurement of Motor vehicles		0	0	0	249,326
Reversals/Adjustments of bank charges by bank		0	0	0	132,172

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Erroneous deposit by bank/staff		0	0	0	15,870
Totals		0	0	0	443,218

NOTES TO THE FINANCIAL STATEMENTS (Continued)
CONTRIBUTIONS IN KIND FROM OTHER FINANCIERS

Financier	FY 2020/21	FY 2019/20	Cumulative
	KES	KES	KES
Government of Kenya	0	0	29,746,080
Equity Bank Ltd	0	0	240,469,496
Co-operative Bank	0	153,636,152.60	403,188,866.20
Beneficiary farmers	157,322,075.80	39,481,652.50	374,613,524.30
Totals	157,322,075.8	193,117,805.1	1,018,271,886.5

5. COMPENSATION OF EMPLOYEES

	FY 2020/21			FY 2019/20	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of Contractual employees	104,985,509	0	104,985,509	95,640,897	566,861,328
Basic wages for temporary employees-Casual labor	907,190.90	0	907,190.90	499,336	1,867,513
Compulsory national social security schemes	89,600	0	89,600	76,800	369,000
Compulsory national health insurance schemes	786,000	0	786,000	681,600	2,914,100
Other personnel payments	0	0	0	0	945,000
Total	106,768,299.90	0	106,768,299.90	96,898,633	572,956,941

6. PURCHASE OF GOODS AND SERVICES

	FY 2020/21			FY 2019/20	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to-date
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	4,205,654.00	0	4,205,654.00	1,879,250	30,880,381
Communication supplies and services	3,891,160	0	3,891,160	4,034,638	14,402,223
Internet Services	2,400,971.30	0	2,400,971.30	2,610,312	8,865,795

Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)

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Domestic travel and subsistence	61,644,147.61	0	61,644,147.61	0	388,704,491
Foreign travel and subsistence	0	0	0	0	375,354
Printing, advertising and information supplies & services	7,945,366.50	0	7,945,366.50	2,301,684	30,995,924
Trade shows and exhibitions	12,259,121	0	12,259,121	0	12,602,221
Training expenses	153,683,591.50	0	153,683,591.50	110,375,328	271,745,614
Catering Services (receptions), Accommodation, Gifts, Food and Drinks	8,817,804	0	8,817,804	1,581,379	20,625,076
MV Insurance	3,773,976.30	0	3,773,976.30	668,033	8,030,439
Medical Insurance costs	13,276,495	0	13,276,495	10,878,815	58,736,159
Agricultural Materials, Supplies and Small Equipment	72,603,680	0	72,603,680	25,047,000	97,650,680
Fuel And Lubricants	1,849,780	0	1,849,780	1,604,920	5,565,343
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	59,400	0	59,400	48,200	107,600
Contracted Technical Services	9,547,342.50	0	9,547,342.50	17,114,864	81,952,810
Office and general supplies and services	6,976,414.40	0	6,976,414.40	5,440,001	18,436,316
Supplies and accessories for computers	1,167,087	0	1,167,087	2,454,530	5,238,566
Sanitary and cleaning materials	0	0	0	0	22,122
Other operating expenses	0	0	0	142,948	5,227,648
Routine maintenance – vehicles and other transport equipment	4,015,568.46	0	4,015,568.46	3,032,793	11,827,791
Routine maintenance – others	0	0	0	0	116,620
Total	368,117,559.57		368,117,559.57	189,214,694	1,072,109,173

N/B

Included in the Cumulative total cost for Maintenance of Motor vehicles is Kshs. 200,000 which was transferred to Toyota Kenya ltd in the financial year 2017/2018 as a guarantee for servicing of Programme Motor vehicles in advance before payment.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. SOCIAL SECURITY BENEFITS

	FY 2020/21			FY 2019/20	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to- date
	KShs	KShs	KShs	KShs	KShs
Social security benefits in cash and in kind	0	0	0	0	0
Employer social benefits in cash and in kind	29,595,654.30	0	29,595,654.30	29,924,474	153,824,255
Total	29,595,624.30	0	29,595,624.30	29,924,474	153,824,255

N/B

The expenditure above relates to payment of service gratuity to staff working under the Programme during the year 2020/2021.

8. ACQUISITION OF NON-FINANCIAL ASSETS

	FY 2020/21			FY 2019/20	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to- date
	KShs	KShs	KShs	KShs	KShs
Refurbishment of buildings	68,276,381.60	0	68,276,381.60	14,341,706	89,739,031.20
Purchase of vehicles & other transport equipment	28,224,000	0	28,224,000	50,530,620	88,501,695
Purchase of household furniture & institutional equipment	0	0	0	0	0
Purchase of office furniture and general Equipment	4,753,025.80	0	4,753,025.80	1,916,914	30,059,025
Purchase of specialised plant, equipment and machinery	0	0	0	0	0
Rehabilitation &	0	0	0	0	0

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renovation of plant, equipment & machinery					
Rehabilitation of civil works	49,480,674.30	0	49,480,674.30	0	49,480,674.30
Total	150,734,081.70	0	150,734,081.70	66,789,240	257,780,425.50

9.0 TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2021, the Programme transferred Kshs. 35,546,185 to various Programme implementing Counties as tabulated below;

	FY 2020/21			FY 2019/20	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to-date
	KShs	KShs	KShs	KShs	KShs
Kilifi	3,835,702.00	0	3,835,702.00	1,170,807	12,435,499
Kwale	5,090,133.00	0	5,090,133.00	3,680,900	12,348,876
Taita-Taveta	651,741.00	0	651,741.00	3,196,767	6,042,795
Makueni	6,116,244.00	0	6,116,244.00	6,026,311	16,150,485
Machakos	4,934,275.00	0	4,934,275.00	6,143,469	13,523,358
Embu	5,340,603.00	0	5,340,603.00	5,276,855	13,952,699
Kitui	7,668,969.00	0	7,668,969.00	4,086,271	18,939,300
Tharaka Nithi	1,908,518.00	0	1,908,518.00	3,160,724	8,194,610
Total	<u>35,546,185</u>	<u>0</u>	<u>35,546,185</u>	<u>32,742,104</u>	<u>101,587,622</u>

N/B

The actual expenditures incurred during the year by the Counties have been captured under the respective expenditure categories. The balances of funds in each County have also been included in the Programme cash balance as at 30th June 2021.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.0 OTHER GRANTS AND TRANSFERS AND PAYMENTS

During the financial year, the Programme transferred Kshs.1,114,328,540.30 to various Programme implementing partners as tabulated below;

	FY 2020/21			FY 2019/20	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to-date
	KShs	KShs	KShs	KShs	KShs
EQUITY BANK	459,842,926.00	0	459,842,926.00	295,654,325	1,504,824,337
Equity Group	-	0	-	-	52,291,850
Co-op Bank	175,058,712.60	345,000,000.00	520,058,712.60	359,124,716	1,287,143,503
KALRO	30,329,474.00	0	30,329,474.00	18,476,144	166,108,158
EAGC	49,067,816.70	0	49,067,816.70	47,773,124	178,410,323
CETRAD	17,693,462.00	0	17,693,462.00	10,883,462	66,576,924
KMD	22,214,160.00	0	22,214,160.00	-	51,496,448
AGMARK	5,799,079.00	0	5,799,079.00	19,524,566	60,278,397
ICRAF	9,322,910.00	0	9,322,910.00	5,000,000	22,617,195
NDMA	-	0	0	72,000,000	72,000,000
Total	<u>769,328,540.30</u>	<u>345,000,000</u>	<u>1,114,328,540.30</u>	<u>828,436,337</u>	<u>3,461,747,133</u>

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The balance of funds with the partners as at 30th June 2021 amounted to Kshs. 354,269,987.77 as tabulated below;

Partner	Cumulative Transfer as at 30th June 2021	Cumulative Expenditure as at 30th June 2021	Balance as at 30th June 2021
Equity Bank	1,504,824,337	1,455,431,780.70	49,392,556.30
Equity G. F	52,291,850	38,436,792	13,855,058
Cooperative Bank	1,287,143,503	1,063,643,623	223,499,879.52
AGMARK	60,278,397	57,894,552.60	2,383,844.40
KALRO	166,108,158	154,039,845	12,068,313
EAGC	178,410,323	164,056,984.19	14,353,338.81
CETRAD	66,576,924	60,403,699.60	6,173,224.40
KMD	51,496,448	30,398,567.70	21,097,880.30
ICRAF	22,617,195	17,273,880.50	5,343,314.50
NDMA	72,000,000	65,897,421.46	6,102,578.54
	<u>3,461,747,135</u>	<u>3,107,477,146.75</u>	<u>354,269,987.77</u>

11.0 CASH AND CASH EQUIVALENTS C/FWD

	2020/21	2019/20
	Kshs	Kshs
Bank accounts (Note 11.A)	133,919,260.34	169,811,280
Cash in hand (Note 11.B)	0	-
Cash equivalents (short-term deposits) (Note 11. C)	0	0
Outstanding imprests and advances (Note 12)	21,760	1,036,085
Total	<u>133,941,020.34</u>	<u>170,847,365</u>

The project has 19 of project accounts spread within the project implementation area and 3 of foreign currency designated accounts managed by the National Treasury as listed below:

11. A Bank Accounts

	2020/21	2019/20
<u>Foreign Currency Accounts</u>	<u>USD/EURO</u>	<u>EURO</u>
Central Bank –Ac. No.1000213485	2,000,000	1,933,434.98
Central Bank –Ac. No.1000310316	0	3,054,608.54
Central Bank –Ac. No.1000310324	0	0
<u>Local Currency Accounts</u>	<u>Kshs</u>	<u>Kshs</u>
Equity Bank-Account No.1510263657085	863,736.16	41,866,967.66
Equity Bank-Account No.1510265062080	5,415,899.20	1,947,309.00
Equity Bank-Account No.1510264926255		

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			193,630.90	4,556,687.90
Equity Bank-Account No.1510279192355			6,840,199.00	5,344,934.00
Co-operative Bank of Kenya-Account No. 01141587177900-PCU LOAN			23,610,575.21	3,570,166.26
Co-operative Bank of Kenya-Account No. 01141587177901-PCU ASAP			64,941,368.85	77,422,412.00
Co-operative Bank of Kenya-Account No. 01141587177902-CR-LOAN			4,077,472.50	10,114,519.00
Co-operative Bank of Kenya-Account No. 01141587177903-CR-ASAP			3,089,330.00	2,225,670.00
Co-operative Bank of Kenya-Account No. 01141587177904-ER-LOAN			14,072,247.00	2,025,952.00
Co-operative Bank of Kenya-Account No. 01141587177905-ER-ASAP			393,270.00	2,414,277.00
Co-operative Bank of Kenya-Account No. 01141587177906-WR-LOAN			7,895,312.50	7,105,465.50
Co-operative Bank of Kenya-Account No. 01141779197400-KIF			693,945.60	956,638.00
Co-operative Bank of Kenya-Account No. 01141222797000-TTV			26,597.00	651,741.00
Co-operative Bank of Kenya-Account No. 01141566540500-KWL			986,528.00	6,451.00
Co-operative Bank of Kenya-Account No. 01141302244400-KTI			794,258.52	2,891,566.42
Co-operative Bank of Kenya-Account No. 0114173092800-EMB			12,537.10	20,097.10
Co-operative Bank of Kenya-Account No. 01141572005000-THAK			5,040.00	2,512,643.00
Co-operative Bank of Kenya-Account No. 01141540780500-MKN			6,266.00	3,269,348.71
Co-operative Bank of Kenya-Account No. 01141748922300-MCKS			1,046.80	908,434.00
Total local currency balances			<u>133,919,260.34</u>	<u>169,811,279.55</u>

Annual Reports and Financial Statements for the financial year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 21 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

	2020/21(Euro)	2019/20 (Euro)
(i) A/C Name [A/c No. 1000213485]		
Opening balance	1,933,434.98	0
Total amount deposited in the account	6,593,492	5,951,431.98
Total amount withdrawn (as per Statement of Receipts & Payments)	6,526,926	4,017,997
Closing balance (as per SDA bank account reconciliation attached)	2,000,000	1,933,434.98
(ii) A/c Name [A/c No1000310316]	USD	USD
Opening balance (as per the SDA reconciliation)	3,054,608.54	0
Total amount deposited in the account	4,178,485.18	5,659,548.27
Total amount withdrawn (as per Statement of Receipts & Payments)	7,233,093.72	2,604,939.73
Closing balance (as per SDA bank account reconciliation attached)	0	3,054,608.54
(ii) A/c Name [A/c No1000310324]	USD	USD
Opening balance (as per the SDA reconciliation)	0	0
Total amount deposited in the account	662,438.15	849,318.
Total amount withdrawn (as per Statement of Receipts & Payments)	662,438.15	849,318
Closing balance (as per SDA bank account reconciliation attached)	0	0

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as *Appendix 01* to support these closing balances.

N/B

Amount of Euro. 2,593,492 and Euro. 528,000 equivalent of Kshs. 339,881,535.50 and Kshs. 67,577,505.60 respectively had been withdrawn from the Designated Account No. 1000213485 and was in transit in the Ministry by the Closure of the year. The funds were credited to the Programme Account on 5th and 8th July 2021 respectively.

11. B Cash in Hand

	2020/21	2019/20
	Kshs	Kshs
		0
Total cash balances	0	0

Annual Reports and Financial Statements for the financial year ended 30th June 2021

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. C Cash equivalents (short-term deposits)

	2020/21	2019/20
	Kshs	Kshs
Commercial Bank [A/C No.....]	0	0
Total	0	0

12. ACCOUNTS RECEIVABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Kilifi County	21,760	1,036,085
Total	21,760	1,036,085

12B: BREAKDOWN OF IMPRESTS AND ADVANCES

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2021	Balance 2020
Dancan Karimi-Kilifi County	21,760	30/06/2021	0	21,760	0
Total	21,760			21,760	1,036,085

13. ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Total	0	0

14. FUND BALANCE BROUGHT FORWARD

	2020/21	2019/20
	KShs	KShs
Bank accounts	169,811,280	255,131,715
Cash in hand		32,200
Cash equivalents (short-term deposits)	0	0

Outstanding imprests and advances	1,036,085	536,640
Total	170,847,365	255,700,555

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. PRIOR YEAR ADJUSTMENT

	Balance b/f FY 2020/2021 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			
Total			

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

16. CHANGES IN RECEIVABLE

Description of the error	2020-2021	2019-2020
	KShs	KShs
Opening Receivables as at 1 st July 2021	1,036,085	536,640
Closing account receivables as at 30 th June 2021	21,760	1,036,085
Change in Receivables	1,014,325	(499,455)

17. CHANGES IN ACCOUNTS PAYABLE

Description of the error	2020-2021	2019-2020
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2021	0	0
Closing accounts payables as at 30 th June 2021	0	0
Change in payables	0	0

12. OTHER IMPORTANT DISCLOSURES**1 PENDING ACCOUNTS PAYABLE (See Annex 2A)**

	2020/21	2019/20
	KShs	KShs
Construction of buildings	0	0
Construction of civil works	67,854,048.70	0
Supply of goods	0	96,500
Supply of services	6,461,992.30	2,966,515
	74,316,041	3,063,015

2 PENDING STAFF PAYABLES (See Annex 2B)

	2020/21	2019/20
	KShs	KShs
Permanent employees - management	984,118	0
Permanent employees - others		0
Temporary employees	0	0
Others (<i>specify</i>)	0	0
Total	<u>984,118</u>	<u>0</u>

3 OTHER PENDING PAYABLES (See Annex 2C)

There were no other pending payables as at 30th June 2021.

	2020/21	2019/20
	KShs	KShs
Amounts due to National Government entities	0	0
Amounts due to County Government entities	0	0
Amounts due to third parties	0	0
Others (<i>specify</i>)	0	0
Total	0	0

4. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as grants	590,981,559.70	545,797,079
External assistance received as loans	786,656,231.60	267,368,205
External assistance received in kind- as payment by third parties	345,000,000	303,244,903
Total	1,722,637,791.60	1,116,410,187

OTHER IMPORTANT DISCLOSURES (Continued)

a). External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as Grants	590,981,559.70	545,797,079
External assistance received as Loans	1,131,565,231.60	570,613,108
Total	1,722,546,791.3	1,116,410,187

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans	Programme activities	3,420,475,494	4,552,131,726
Undrawn external assistance - grants	Programme activities	2,117,283,576	2,708,265,136
Total		5,537,759,070	7,260,396,862

c) Classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	1,722,546,791.30	1,116,410,187
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	1,722,546,791.30	1,116,410,187

OTHER IMPORTANT DISCLOSURES (Continued)

d. Non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods		
Services		
Total	0	0

*Annual Reports and Financial Statements for the financial year ended 30th June 2021**e Purpose and use of external assistance*

Payments Made by Third Parties	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Compensation of Employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	345,000,000	303,244,903
Social Security Benefits	0	0
Acquisition of Assets	0	0
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
TOTAL	345,000,000	303,244,903

OTHER IMPORTANT DISCLOSURES (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	0	0
Multilateral donors	345,000,000	303,244,903
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	345,000,000	303,244,903

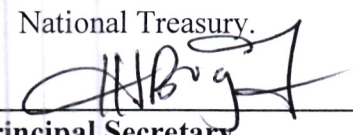
13. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

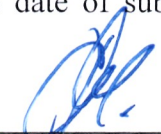
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolve d / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

Guidance Notes:

- (i) Use the same reference numbers as contained in the external audit report;
- (ii) Obtain the “Issue/Observation” and “management comments”, required above, from final external audit report that is signed by Management;
- (iii) Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
- (iv) Indicate the status of “Resolved” or “Not Resolved” by the date of submitting this report to National Treasury.



Principal Secretary


Senior Programme Coordinator

Date

Date

14. ANNEXES

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization	Comments on Variance
	a	b	c=a-b	d=c/a %	
RECEIPTS DURING THE YEAR/PERIOD					
Cash Balance B/F	-	-			
Government of Kenya	10,000,000	10,000,000	0	100%	
Proceeds from Domestic and Foreign Grants	999,000,000	590,981,560	408,018,440	59%	The Covid 19 Grant No. 2000003493 was signed in March 2021 and captured in Supplementary 2 budget estimates. The funds were released by the donor but were credited to the Project Account in July 2021 after closure of the Financial year.
Loan from External Development Partners	1,166,000,000	1,131,663,232	34,336,768	97%	
Miscellaneous receipts	0	0	0	-	
Total receipts	2,175,000,000	1,732,644,792	442,355,208	80%	
PAYMENTS DURING THE YEAR/PERIOD					
Compensation of employees	118,918,000	106,768,299.90	12,149,700.10	90%	Recruitment of staff during the year to fill vacant positions was delayed. Staff reported in January 2021
Purchase of goods and services	403,349,000	368,117,559.57	35,231,440.43	91%	
Social Security benefits	30,000,000	29,595,654	404,346	99%	
Acquisition of non-financial assets	295,947,000	150,734,081.70	145,212,918.30	51%	Outbreak of COVID 19 pandemic affected procurement and delivery of Post-harvest equipment's and completion of contracted civil works
Other grants and transfers and payments	1,326,786,000	1,114,328,540	212,457,459.70	84%	Outbreak of Covid 19 pandemic affected the expenditure and disbursement of funds
Total payments	2,175,000,000	1,769,544,135.17	405,455,864.53	81%	

ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS

PROJECT NAME:		Kenya Cereals Enhancement Programme(KCEP-CRAL)		
Break down of Transfers from the State Department For Crops Development and Agriculture Research				
a.	Government Counterpart Funding			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
	GOK	18/09/2020	10,000,000	2020/2021
		Total	345,000,000	
b.	Direct Payments			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
	IFAD Loan	9 th April 2021	345,000,000	2020/2021
		Total	345,000,000	
c.	Others			
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
	EU GRANT	3/09/2020	249,540,719.10	2020/2021
	EU GRANT	28/12/2020	269,782,200.00	2020/2021
	ASAP GRANT	3/09/2020	6,856,347.00	2020/2021
	ASAP GRANT	23/03/2021	22,241,530.60	2020/2021
	ASAP GRANT	04/06/2021	42,560,763.30	2020/2021
	IFAD Loan	3/09/2021	331,272,296.20	2020/2021
	IFAD Loan	17/03/2021	54,951,394.10	2020/2021
	IFAD Loan	16/03/2021	246,879,153.20	2020/2021
	IFAD Loan	04/06/2021	153,553,388.10	2020/2021
		Total	1,377,637,791.60	
		TOTAL(a+b+c)	1,732,637,791.60	

The above amounts have been communicated to and reconciled with the parent Ministry/ state department

Senior Programme Coordinator
KCEP-CRAL Programme

Head of Accounting Unit
State Department for Crops development and Agriculture Research

Annual Reports and Financial Statements for the financial year ended 30th June 2021

ANNEX 3 A - ANALYSIS OF PENDING BILLS						
Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Bal.	Comments
				2021	2020	
	a	b	c	d=a-c		
Supply of services						
Toyota Kenya Ltd	12,800	30/06/2021	0	12,800	0	Paid in July
MY GOV	551,875	30/06/2021	0	551,875	0	Paid in July
My GOV	259,768.75	30/06/2021	0	259,768.75	0	Paid in July
Liquid Tel. Kenya Ltd	486,910.30	30/06/2021	0	486,910.30	0	Paid in July
SPC	59,414.00	30/06/2021	0	59,414.00	0	Paid in July
COOP/KRA	2,394,065	30/06/2021	0	2,394,065	0	Paid in July
COO/NHIF	65,300	30/06/2021	0	65,300	0	Paid in July
NSSF	7,600	30/06/2021	0	7,600	0	Paid in July
Nat. Trsy Revenue Collection	361,450	30/06/2021	0	361,450	0	Paid in July
Ukulima Sacco	562,542	30/06/2021	0	562,542	0	Paid in July
Hazina Sacco	225,000	30/06/2021	0	225,000	0	Paid in July
Stima sacco	30,000	30/06/2021	0	30,000	0	Paid in July
Afya Sacco	25,000	30/06/2021	0	25,000	0	Paid in July
Shirika sacco	44,950	30/06/2021	0	44,950	0	Paid in July
Mwalimu Sacco	16,600	30/06/2021	0	16,600	0	Paid in July
Nawiti Graphics & Printers	28,000	30/06/2021	0	28,000	0	Paid in July
Toyota Kenya Ltd	29,794	30/06/2021	0	29,794	0	Paid in July
Toyota Kenya Ltd	48,065	30/06/2021	0	48,065	0	Paid in July
Six to Six Enterprises Ltd	740,500	30/06/2021	0	740,500	0	Paid in July
Six to Six Enterprises Ltd	37,025	30/06/2021	0	37,025	0	Paid in July
Trueland Contruction Limited	5,207,701.20	30/06/2021	0	5,207,701.20	0	Paid in July
Trueland Contruction Limited	154,074	30/06/2021	0	154,074	0	Paid in July
Sako Building Construction Co. Limited	3,064,662.90	30/06/2021	0	3,064,662.90	0	Paid in July
Sako Building Construction Co. Limited	90,670.50	30/06/2021	0	90,670.50	0	Paid in July
Kagaki Investments Limited	6,781,908.80	30/06/2021	0	6,781,908.80	0	Paid in July
Kagaki Investments Limited	200,648	30/06/2021	0	200,648	0	Paid in July
Woodroffe Enterprises Ltd	4,186,587.40	30/06/2021	0	4,186,587.40	0	Paid in July

Annual Reports and Financial Statements for the financial year ended 30th June 2021

ANNEX 3 A - ANALYSIS OF PENDING BILLS						
Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Bal.	Comments
				2021	2020	
	a	b	c	d=a-c		
Supply of services						
Woodroffe Enterprises Ltd	123,863.55	30/06/2021	0	123,863.55	0	Paid in July
Woodroffe Enterprises Ltd	2,721,576	30/06/2021	0	2,721,576	0	Paid in July
Woodroffe Enterprises Ltd	80,520	30/06/2021	0	80,520	0	Paid in July
Shansan Logistis Limited	4,074,170.90	30/06/2021	0	4,074,170.90	0	Paid in July
Shansan Logistis Limited	120,537.60	30/06/2021	0	120,537.60	0	Paid in July
Noordin Enterprises Limited	774,696	30/06/2021	0	774,696	0	Paid in July
Noordin Enterprises Limited	22,920	30/06/2021	0	22,920	0	Paid in July
Dina General Supplies Limited	6,513,871.10	30/06/2021	0	6,513,871.10	0	Paid in July
Dina General Supplies Limited	192,718.10	30/06/2021	0	192,718.10	0	Paid in July
Wangalex Ventures Limited	259,018.25	30/06/2021	0	259,018.25	0	Paid in July
Endokway Limited	393,910.80	30/06/2021	0	393,910.80	0	Paid in July
Endokway Limited	468,192.40	30/06/2021	0	468,192.40	0	Paid in July
Endokway Limited	3,510	30/06/2021	0	3,510	0	Paid in July
Felkton Enterprises Ltd	4,274,273.60	30/06/2021	0	4,274,273.60	0	Paid in July
Felkton Enterprises Ltd	126,457.80	30/06/2021	0	126,457.80	0	Paid in July
Property World Limited	22,220,000	30/06/2021	0	22,220,000	0	Paid in July
Shamo Investments Ltd	3,696,000	30/06/2021	0	3,696,000	0	Paid in July
Seurcon Enterprises	1,167,087	30/06/2021	0	1,167,087	0	Paid in July
Lukale Enterprises	934,472.80	30/06/2021	0	934,472.80	0	Paid in July
Gelian Investment	108,250	30/6/2021	0	108,250	0	Paid in July
Eldoret Wagon Hotel	52,000	30/6/2021	0	52,000	0	Paid in July
Nawiri Graphics & Printers	194,500	30/6/2021	0	194,500	0	Paid in July
KRA-Withholding tax –six to six	110,100	30/6/2021	0	110,100	0	Paid in July
KPLC	5,903			5,903		Paid in July
Total	74,311,461			74,311,461	0	

ANNEX 3 B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
		a	b	c	d=a-c		
Permanent Employees - Management							
Sub-Total							
Permanent Employees – Others							
Patrick Musalia	P	4,580	30/6/2021	0	4,580	0	Paid in July
Justin Muriuki	P	200	30/6/2021	0	200	0	Paid in July
Bramwel Songa	N	250	30/6/2021	0	250	0	Paid in July
Alex Mwaniki	P	63,000	30/6/2021	0	63,000	0	Paid in July
Caroline Njue	P	63,000	30/6/2021	0	63,000	0	Paid in July
Bramuel Songa	N	169,200	30/6/2021	0	169,200	0	Paid in July
Peter Kithuku	P	63,000	30/6/2021	0	63,000	0	Paid in July
Bernard Were	N	50,400	30/6/2021	0	50,400	0	Paid in July
Antony Munyuru	N	50,400	30/6/2021	0	50,400	0	Paid in July
Catherine Kimathi	N	50,400	30/6/2021	0	50,400	0	Paid in July
David Sioi	P	123,200	30/6/2021	0	123,200	0	Paid in July
Eng Dishon Mkaya	P	84,000	30/6/2021	0	84,000	0	Paid in July
Eng Nichodemus Mwonga	P	84,000	30/6/2021	0	84,000	0	Paid in July
Christabel Mise	N	67,200	30/6/2021	0	67,200	0	Paid in July
Francis Njuguna	N	39,200	30/6/2021	0	39,200	0	Paid in July
Geoffrey Kimeu	J	63,200	30/6/2021	0	63,200	0	Paid in July
Patrick Musalia	P	8,888	30/6/2021	0	8,888	0	Paid in July
Others							
Sub-Total							
Grand Total		984,118			984,118		

ANNEX 4 – SUMMARY OF FIXED ASSETS REGISTER

SUMMARY OF FIXED ASSETS REGISTER

Asset class	Opening Cost (KShs) 2019/20	Donations in form of assets (KShs) 2020/21	*Purchases/ Additions in the Year (KShs) 2020/21	**Disposals in the Year (KShs) 2020/21	Transfers in/(out) Kshs 2020/21	Closing Cost (KShs) 2020/21
	(a)		(b)	(c)		(d)= (a)+ (b)-(c)
Land	0	0	0	0	0	0
Buildings and structures	21,462,650	0	38,255,391.20	0	0	59,718,040.80
Transport equipment	60,277,695	0	24,528,000	0	0	84,805,695
Office equipment, furniture and fittings	7,023,473	0	2,202,425.80	0	0	9,225,898.80
ICT Equipment, Software and Other ICT Assets	18,282,526	0	2,550,600	0	0	20,833,126
Other Machinery and Equipment	0	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0	0
Road spot improvement	0	0	39,665,172.35	0	0	39,665,172.35
Total	107,046,344	0	107,201,589.35	0	0	214,247,932.95

IFAD REPORTS

Programme Name: Kenya Cereals Enhancement Programme-Climate Resilient Agricultural Livelihoods Window-Plus

Reporting Period: 1st July 2020 to 30th June 2021

Currency: US\$

Report 1. Sources and Use of Funds

	Reporting Period		Cumulative Project Life	
	Funding Currency	US\$	Funding Currency	US\$
Source of Funds				
IFAD Loan-2000001121	US\$. 7,361,925.21	7,361,925.21	US\$.26,383,322.80	26,383,322.80
EU Grants (2000000623, 2000001522)	Euro. 4,00,000	4,920,000	Euro. 21,650,000	26,629,500
ASAP Grant-2000001122	US\$. 662,438.15	662,438.15	Us\$. 3,398,657.46	3,398,657.46
Covi 19 Grant-2000003493	Euro. 2,593,492	3,189,995.16	Euro. 2,593,492	3,189,995.16
GoK Counterpart	Kshs. 10,000,000	92,721.37	Kshs. 230,500,000	2,137,227.63
Financial Institutions	0	0	Kshs. 643,658,362.34	5,968,088.66
Beneficiary farmers	Kshs. 157,322,076.30	1,458,711.88	374,613,524.50	3,473,468.66
Total		17,685,791.77		71,180,260.37
Uses of Funds				
Works		1,020,345.33		1,218,309.39
Equipment's & Materials		962,636.18		2,669,690.38
Consultancies		4,357,884.26		11,774,607.93
Grants & subsidies		8,191,140.63		36,649,224.03
Salaries and Allowances		1,223,066.54		7,888,079.92
Operating Costs		601,427.53		2,126,685.81
Total		16,356,500.47		62,326,597.46
Preparatory activities		958,317.88		3,058,600.20
Capacity building for Climate Resilient		1,703,058.33		6,374,619.48
Post Production Management		2,429,569.29		4,411,304.56
Financial Services		8,824,506.87		36,330,237.55
Programme Management		2,441,048.10		12,151,835.67
Total		16,356,500.47		62,326,597.46

Annual Reports and Financial Statements for the financial year ended 30th June 2021

Report 2. Expenditure by Component per Financier

Component	EU Grant US\$	IFAD Loan US\$	ASAP Grant US\$	Others (GOK, Fin. Inst and Beneficiaries US\$	Total US\$
Preparatory Activities	797,033.15	1,849,362	0	412,205.46	3,058,600
Capacity Building for Climate-Resilient Productivity Enhancement and Nrm	3,714,483.22	0	2,640,583.23	19,552.62	6,374,619.08
Post-harvest Management and Market Linkages	1,033,711.18	3,119,584	0	258,009.19	4,411,304.56
Financial Services	14,649,554.87	12,036,136	0	9,644,547.00	36,330,237.55
Programme Management	4,298,574.34	6,688,806	0	1,164,455.41	12,151,835.67
Total	24,493,356.76	23,693,888	2,640,583.23	11,498,769.68	62,326,596.86

Report 2. Expenditure by Category per Financier

PROGRAMME CATEGORY	EU GRANT (USD)	IFAD LOAN (USD)	ASAP GRANT(USD)	Others(FI and Beneficiaries(U SD))	TOTAL CUMMULATIVE EXP. USD
WORKS	378,453.97	642,648.4	0	197,206.99	1,218,309
EQUIPMENTS & MATERIALS	927,705.02	1,252,418.9	0	489,566.45	2,669,690
CONSULTANCIES	4,930,430.60	6,248,440.0	363,983.77	231,753.55	11,774,608
GRANTS & SUBSIDIES	14,826,102.52	10,249,291.1	1,917,747.32	9,656,083.05	36,649,224
SALARIES & ALLOWANCES	3,189,565.83	4,288,518.8	358,852.00	51,143.26	7,888,080
OPERATING EXPENSES	241,097.11	1,012,572.3	0	873,016.39	2,126,686
TOTALS	378,453.97	23,693,889.6	2,640,583.09	11,498,769.69	62,326,597

SUMMARY OF WITHDRAWAL APPLICATIONS 2020-2021

DONOR	WA NO	PERIOD	AMOUNT
EU Grant	WA 2	July-September 2020	Euro. 1,806,179.22
EU Grant	WA 3	Replenishment	Euro.2,000,000
EU Grant	WA 4	October- Dec 2020	Euro. 611,606.94
EU Grant	WA 5	Jan to March 2021	Euro. 983,460.31
EU Grant	WA 7	Replenishment	Euro. 2,000,000
EU Grant	WA 8	April-June 2021	Euro. 273,681.84
IFAD Loan	WA 20	July-December 2020	USD.2,253,780.84
IFAD Loan	WA 21	Direct Payment	USD. 3,183,440.03
IFAD Loan	WA 22	January-March 2021	USD.1,429,334.34
IFAD Loan	WA 23	April to June 2021	USD.1,308,761.32
ASAP Grant	WA 10	January-March 2021	USD. 396,172.05
ASAP Grant	WA 11	April to June 2021	USD. 241,925.08
EU COVID 19 Grant	WA 1	Initial disbursement	USD.2,593,492
EU COVID 19 Grant	WA 2	Jan-June 2020	USD.1,924,142.58

Annual Reports and Financial Statements for the financial year ended 30th June 2021

ANNEX 6: TRIAL BALANCE FOR THE YEAR ENDED 30TH JUNE 2021

ITEM DESCRIPTION	DR	CR
	Kshs	Kshs
Fund balances B/F		170,847,364.55
Proceeds from domestic and foreign Grants		590,981,560.00
Loans from External development Partners		1,131,566,231.60
Transfer from Government Entities		10,000,000.00
Compensation to employees	106,768,299.90	
Social security benefits	29,595,654.30	
Utilities, supplies and services	4,205,654.00	
Communication, supplies and services	3,891,160.00	
Internet Services	2,400,971.30.00	
Domestic travel and subsistence	61,644,147.61	
Printing, advertising and - information supplies & services	7,945,366.50	
Trade shows and exhibitions	12,259,121	
Training expenses	153,683,591.50	
Hospitality supplies and services	8,817,804	
Motor Vehicle Insurance	3,773,976.30	
Medical Insurance costs	13,276,495.00	
Agricultural Materials, Supplies and Small Equipment	72,603,680	
Fuel and lubricants	1,849,780.00	
Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	59,400.00	
Specialised materials and services	9,547,342.50	
General office supplies	6,976,414.40	
Supplies and accessories for computers	1,167,087	
Routine maintenance - vehicles and other transport Equipment	4,015,568.20	
Acquisition of Fixed assets	150,734,081.70	
Transfer to partners	1,114,328,540.30	
Bank balances as at 30 th June 2021	133,919,260.34	
Imprest advance-Kilifi County	21,760	
TOTALS	1,903,485,155.85	1,903,485,155.85

***KCEP-CRAL Project
Reports and Financial Statements
For the financial year ended June 30, 2021***

90

KENYA CEREAL ENHANCEMENT PROGRAMME (KCEP)
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2021

IFAD/EU GRANT No.2000000623

Bank Account No.1000213485 Held with Central Bank of Kenya

		NOTES	AMOUNT EUR	AMOUNT EUR
1	Amount advanced by IFAD			6,593,492.00
	Less:			
2	Total amount justified			-
3	Outstanding amount advanced to be justified			6,593,492.00
	Represented by:			
4	Ending Designated Account Balance at 30.06.2021			2,000,000.00
5	Amount claimed but not credited at 30.06.2021			-
6	Amount withdrawn and not claimed as at 30.06.2021			4,593,492.00
7	Service charges (if not included in 5 & 6 above)			-
	Less			
8	Interest earning (if included in Designated Account)			-
9	Total advance to Designated Account year ended 30.06.2021			6,593,492.00

Discrepancy between total appearing on lines 3 and 9

-

Notes:

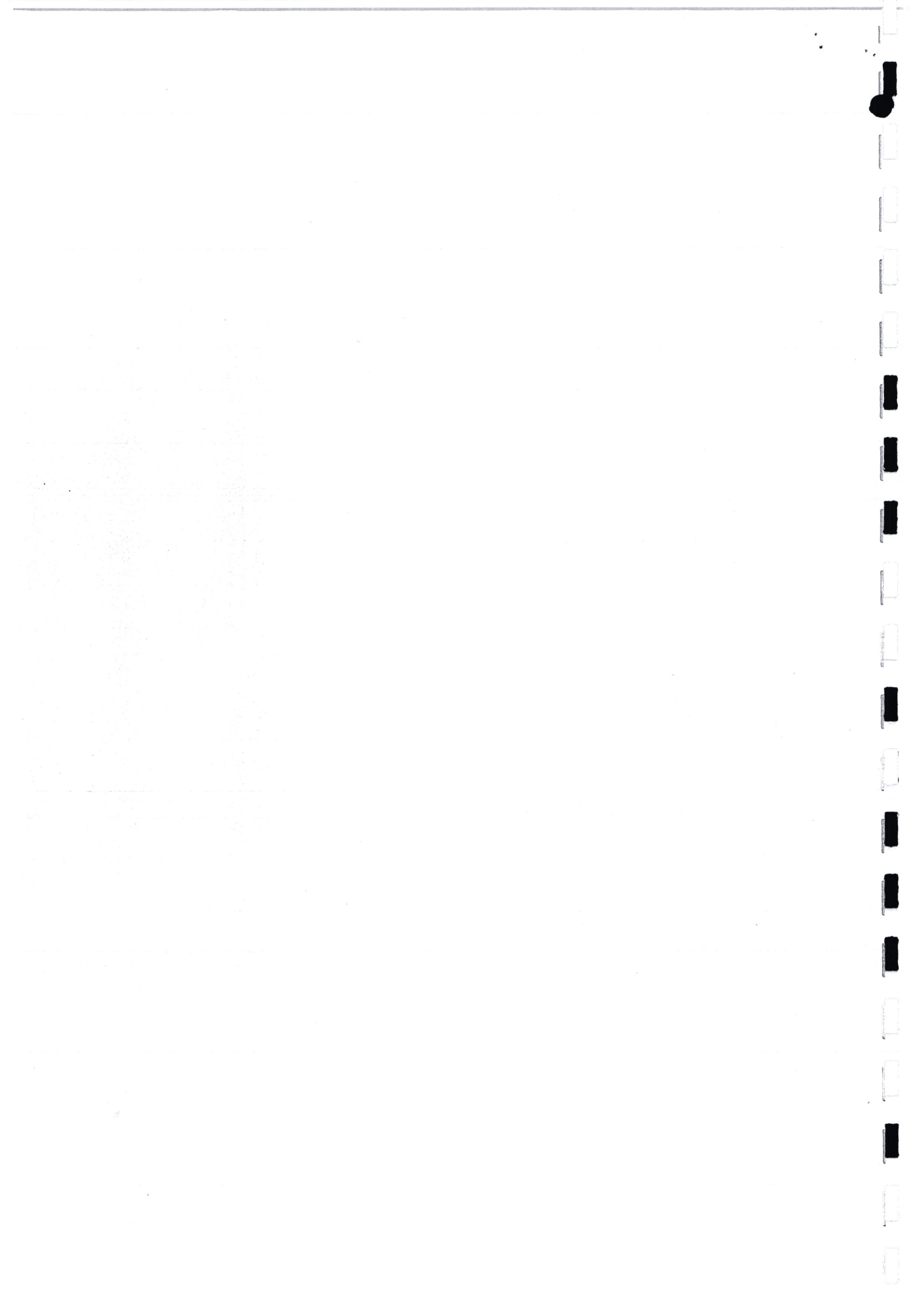
- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IFAD and provide reasons for not claim expenditures

The amount appearing on line 6 is eligible for financing by IFAD and shall be documented in subsequent IFRs

[Signature]

AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT

DATE: 30.07.2021



SPECIAL ACCOUNT STATEMENT

For period ending 30TH JUNE, 2021
 Account No. 1000213485
 Depository Bank CENTRAL BANK OF KENYA
 Address CBK
 Related Loan KENYA CEREAL ENHANCEMENT PROG.
 Credit Agreement
 Currency EUR

Part A - Account Activity

Beginning balance of 1st July, 2020 as per C.B.K. Ledger Account	1,933,434.98
Add:	
Total Amount deposited by ^{IFAD} World Bank	6,593,492.00
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	6,526,926.98
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June, 2021	2,000,000.00

AUTHORISED REPRESENTATIVE
 CENTRAL BANK OF KENYA

SIGNATURE:

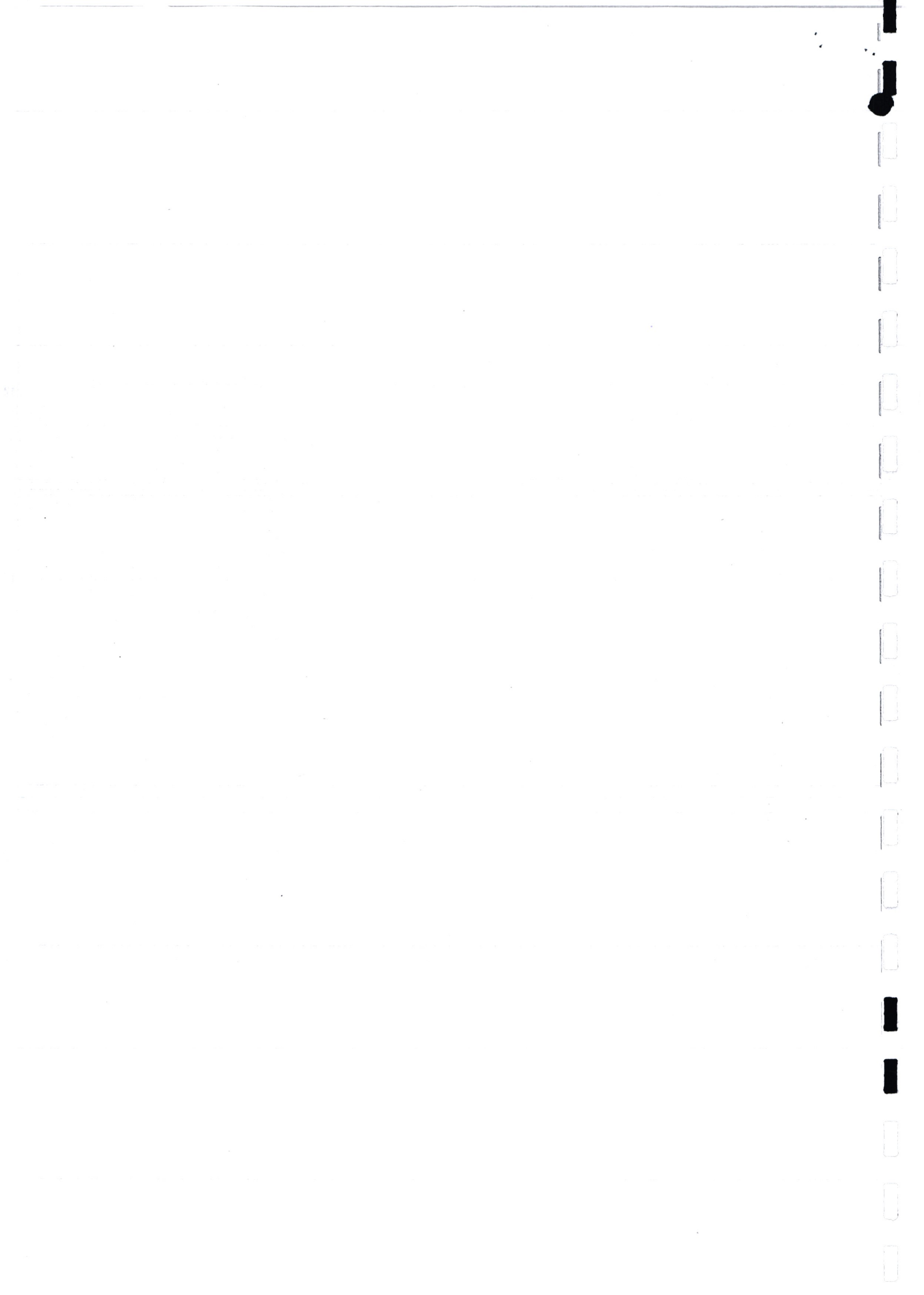
DATE

AUTHORISED REPRESENTATIVE
 EXTERNAL RESOURCES
 DEPARTMENT-TREASURY

SIGNATURE:

DATE

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



Run Date: 19/07/2021 Run Time: 13:52:44
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2020 To 30/06/2021

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER: 1000213485

ACCOUNT TITLE: KENYA CEREAL ENHANCEMENT PROG.

NO.	DATE	REFERENCE NO	DETAILS			DEBIT	CREDIT BALANCE
OPENING BAL :		1,933,434.98					
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance	
1	20/08/2020	FT20233H5YC1	PA124920	-1,933,434.98	0.00	0	
2	23/11/2020	FT20328BVRNV	FUNDING	0.00	2,000,000.00	2000000	
3	10/12/2020	FT203455KXSK	PA 125491	-2,000,000.00	0.00	0	
4	24/05/2021	FT211441CNSB	FUNDING	0.00	2,593,492.00	2593492	
5	25/05/2021	FT211453MQ3L	FUNDING	0.00	2,000,000.00	4593492	
6	28/05/2021	FT21148H2MSK	PA126112	-2,593,492.00	0.00	2000000	

CLOSING BALANCE : 2000000

END OF ACCOUNT STATEMENT

Favourites

TAM E STMT OF ACCT EPRM

[More Options](#)[Clear Selection](#)[Find](#)

Account 1000213485
 Statement From 20200701
 Statement To 20210630

TAM E STMT OF ACCT EPRM

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2021
Account No.	1000310316
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	KCEP-CRAL IFAD LOAN 2000001121
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2020 as per C.B.K. Ledger Account	3,054,608.54
---	--------------

Add:

Total Amount deposited by ^{IFAD} World Bank	4,178,485.18
--	--------------

Total Interest earnings if deposited in account	
---	--

Total amount refunded to cover ineligible expenditure	
--	--

Deduct:

Total amount withdrawn	7,233,093.72
------------------------	--------------

Total service charges if not included above in amount withdrawn	
--	--

Ending balance on 30th June, 2021	0.00
-----------------------------------	------

AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA

SIGNATURE:

DATE

AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY

SIGNATURE:

DATE

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

KENYA CEREAL ENHANCEMENT PROGRAMME
STATEMENT OF SPECIAL (DESIGNATED)
FOR THE YEAR ENDED 30TH JUNE 2021

IFAD Loan No.2000001121-KE

Bank Account No.1000310316 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT USD	USD
1 Amount advanced by IFAD			17,773,342.68
Less:			
2 Total amount justified to IFAD			-
3 Outstanding amount advanced to Designated Account			17,773,342.68
Reprented by:			
4 Ending Designated Account Balance at 30.06.2021			-
5 Amount claimed but not credited at 30.06.2021			
6 Amount withdrawn and not claimed as at 30.06.2021			17,773,342.68
7 Service charges (if not included in 5 & 6 above)			-
Less:			
8 Interest earning (if included in Designated Account)			-
9 Total advance to Designated Account year ended 30.06.2021			17,773,342.68

Descrripancy between total appearing on lines 3 and 9

otes:

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

The amount appearing on line 6 is eligible for financing by IFAD and shall be documented in subsequent IFRs

Xutisia
AUTHORIZED REPRESENTATIVE
RESOURCES MOBILISATION DEPARTMENT

DATE: 30.07.2021



Results 1 - 7 of 7

Run Date: 15/07/2021 Run Time: 14:49:38

STATEMENT OF ACCOUNT

PAGE NO : 1

CENTRAL BANK OF KENYA

ACCOUNT NUMBER : 1000310316

BANKI KUU YA KENYA

P.O.BOX 60000-0200

ACCOUNT TITLE : KCEP-CRAL IFAD LOAN 2000001121

NAIROBI

30/06/2021

STATEMENT PERIOD: From 01/07/2020 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :		3,054,608.54				
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	20/08/2020	FT20233YHRRH	PA124918	-3,054,608.54	0.00	0
2	11/12/2020	FT20346H8C98	FUNDING	0.00	495,370.00	495370
3	22/12/2020	FT20357N1GFM	PA125551	-495,370.00	0.00	0
4	23/02/2021	FT21054DHK24	KCEP-CRAL FUND	0.00	2,253,780.84	2253780.84
5	09/03/2021	FT210681WCK4	PA125596	-2,253,780.84	0.00	0
6	19/05/2021	FT21139Y8LN5	FUNDING	0.00	1,429,334.34	1429334.34
7	28/05/2021	FT21148FXFFV	PA126111	-1,429,334.34	0.00	0
CLOSING BALANCE :				0		

END OF ACCOUNT STATEMENT

Favourites

TAM E STMT OF ACCT EPRM

More Options

Clear Selection

Find

Account equals 1000310316

Statement From equals 20200701

Statement To equals 20210630

TAM E STMT OF ACCT EPRM



KENYA CEREALS ENHANCEMENT PROGRAMME
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2021

IFAD Loan No.2000001122-KE

Bank Account No.1000310324 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IFAD		2,736,219.31
	Less		
2	Total amount justified to IFAD		-
3	Outstanding amount advanced to Designated Account		2,736,219.31
	Represented by:		
4	Ending Designated Account Balance at 30.06.2021		-
5	Amount claimed but not credited at 30.06.2021		-
6	Amount withdrawn and not claimed as at 30.06.2021		2,736,219.31
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
9	Total advance to Designated Account year ended 30.06.2021		2,736,219.31

Discrepancy between total appearing on lines 3 and 9

-

Notes:

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

The amount appearing on line 6 is eligible for financing by IFAD and shall be documented in subsequent IFRs

[Signature]

AUTHORIZED REPRESENTATIVE
RESOURCES MOBILISATION DEPARTMENT

DATE: 30.07.2021

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2021 ✓
Account No.	1000310324
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	KCEP-CRAL IFAD GRANT NO. 2000001122
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2020 as per C.B.K. Ledger Account	0.00
---	------

Add:

Total Amount deposited by World-Bank ^{IFAD}	662,438.15 ✓
--	--------------

Total Interest earnings if deposited in account	
---	--

Total amount refunded to cover ineligible expenditure	
---	--

Deduct:

Total amount withdrawn	662,438.15 ✓
------------------------	--------------

Total service charges if not included above in amount withdrawn	
---	--

Ending balance on 30th June, 2021 ✓	0.00
-------------------------------------	------

AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA

SIGNATURE:

DATE

[Signature]

22.07.2021

AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY

SIGNATURE:

DATE

[Signature]

30.07.2021

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 6 of 6

Run Date: 15/07/2021 Run Time: 14:49:46

STATEMENT OF ACCOUNT

PAGE NO : 1

CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200
NAIROBI

ACCOUNT NUMBER : 1000310324

ACCOUNT TITLE : KCEP-CRAL IFAD GRANT NO. 2000001122
30/06/2021

STATEMENT PERIOD: From 01/07/2020 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :					
			0.00		
NO.	Value Date	Reference.No	Details	Debit	Credit
1	09/07/2020	FT20191QVHR3	FUNDING	0.00	63,221.27
2	20/08/2020	FT20233S7YRY	PA124919	-63,221.27	0.00
3	18/02/2021	FT21049F1VLT	FUNDING	0.00	203,044.83
4	10/03/2021	FT210692RQDK	PA125597	-203,044.83	0.00
5	21/05/2021	FT21141FSNDN	FUNDING	0.00	396,172.05
6	28/05/2021	FT21148L3C5W	PA126110	-396,172.05	0.00

CLOSING BALANCE : 0

END OF ACCOUNT STATEMENT

Favourites	TAM E STMT OF ACCT EPRM	More Options Clear Selection	Find
Account	equals	1000310324	
Statement From	equals	20200701	
Statement To	equals	20210630	
TAM E STMT OF ACCT EPRM			

KCEP-CRAL EU GRANT ACCOUNT
ACCOUNT NO.:1510263657085
BANK RECONCILIATION STATEMENT
AS AT 30TH JUNE 2021

Balance as per Bank Statement

(IN KSHS)

601,976.16

Less:

1) Payments in Cash Book not Recorded in Bank Statement

5,903.00

2) Receipts in Bank Statement not recorded in Cash book

16,900.00

Add:

3) Charges

67,063.00

4) Receipts in Cash book not recorded in Bank Statement

217,500.00

Balance as per Cash book

863,736.16

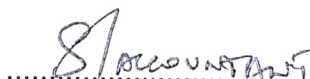
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

SIGNATURE

DESIGNATION

DATE





01/07/2021 S.H.
11/07/2021

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/No	DATE	ITEM	CHQ	AMOUNT	REMARKS
PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)					
S/No.	DATE	ITEM	CHQ	AMOUNT	REMARKS
1	23/6/2021	Kenya Power & Lightning Company Ltd		5,903.00	Unpresented Cheques
2					
3					
TOTAL				5,903.00	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/No.	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1	02/02/2021	Bramwel Songa (Allowance Claim)		1,702.00	Erroneous Payment-Co-op Bank
2	04/03/2021	Caroline Njue	Allowance Claims	16,861.00	Erroneous Payment-Co-op Bank
3	04/03/2021	David Sioi	Allowance Claims	40,100.00	Erroneous Payment-Co-op Bank
4	30/4/2021	Bank Charges - June 2021		8,400.00	Bank Charges
5					
6					
TOTAL				67,063.00	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/No.	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
		Kiprotich Chomboi		16,800.00	Erroneous Banking meant for Co-op Bank
		Kiprotich Chomboi		100.00	Erroneous Banking meant for Co-op Bank
		TOTAL		16,900.00	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

S/No	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
	30/06/2021	David Sioi		208,900.00	Erroneously Applied to IFAD LOAN Claims (Coop Bank)
	30/06/2021	Raymond Chelule		8,600.00	Erroneously Banked @ Equity
		TOTAL		217,500.00	



Account Statement

KENYA CEREAL ENHANCEMENT PROGRAMME

Account number : 1510263657085 (KES)

From Date : 01-06-2021 To 30-06-2021

Report generated on JUL 1, 2021 by MARTHA WAMEDI

Total Search Results: 77

28-06-2021	28-06-2021	EAZZYBIZ TRSF Kiprotich Chepkoros Chomboi BT21	S4964487	8,500.00		1,659,878.16
28-06-2021	28-06-2021	EAZZYBIZ TRSF Dorcus M Kyalo BT21062519866738	S4964521	60.00		1,659,818.16
28-06-2021	28-06-2021	EAZZYBIZ TRSF Benjamin Solomon Oyoda BT2106251986	S4964522	60.00		1,659,758.16
28-06-2021	28-06-2021	EAZZYBIZ TRSF Maurice Wafula Anyango BT2106251986	S4964547	60.00		1,659,698.16
28-06-2021	28-06-2021	EAZZYBIZ TRSF Kiprotich Chepkoros Chomboi BT210	S4964555	60.00		1,659,638.16
28-06-2021	28-06-2021	EAZZYBIZ RTGS Bramuel Songa Eboi	S5073815	600.00		1,659,038.16
28-06-2021	28-06-2021	RTGS: RTOBZN02676771 EAZZYBIZ RTGS Bramuel Songa E	S5073815	28,060.00		1,630,978.16
28-06-2021	28-06-2021	EAZZYBIZ RTGS Justin Pascal Muriuki	S5073840	600.00		1,630,378.16
28-06-2021	28-06-2021	RTGS: RTOBZN02676772 EAZZYBIZ RTGS Justin Pascal M	S5073840	4,950.00		1,625,428.16
28-06-2021	28-06-2021	EAZZYBIZ RTGS Cosmas N Munyeke	S5073844	600.00		1,624,828.16
28-06-2021	28-06-2021	RTGS: RTOBZN02676773 EAZZYBIZ RTGS Cosmas N Munyek	S5073844	25,200.00		1,599,628.16
29-06-2021	29-06-2021	BAMCHEM PHARMACT-BY:/118014255195/29-06-2021 11:32	S6546293		100.00	1,599,728.16
29-06-2021	29-06-2021	LINAH'S FASHIONT-BY:/118013182402/29-06-2021 11:47	S6567465		1,750.00	1,601,478.16
30-06-2021	30-06-2021	ChequeNo.001209 Presented	548439	904,800.00		696,678.16
30-06-2021	30-06-2021	ALCA SYSTEMS LIMITED	5479244	64,600.00		632,078.16
30-06-2021	30-06-2021	EAZZYBIZ TRSF Dorcus M Kyalo BT21063019970896	S8686052	30,042.00		602,036.16
30-06-2021	30-06-2021	EAZZYBIZ TRSF Dorcus M Kyalo BT21063019970896	S8686109	60.00		601,976.16

----- End of Statement -----

Summary

Opening Balance	Total Debits	Total Credits	Closing Balance
1,668,378.16	7,893,152.00	153,140.00	601,976.16

PLEASE NOTE: The information contained in this statement is only intended for your information and personal use only. The statement SHOULD not be copied, distributed or reproduced in whole or in part nor passed to any third party. The same is not intended to provide professional advice and should not therefore be relied upon by any third party in that regard. Any omission or errors in this statement should be promptly advised on E-mail to EazzyBiz@equitybank.co.ke within 30 days from the date of receipt otherwise the account will be presumed to be in order.



ACCOUNT NO.:01141587177900
BANK RECONCILIATION STATEMENT
AS AT 30 JUNE 2021

(IN KSHS)

Balance as per Bank Statement

98,821,180.36

Less:

- | | |
|---|---------------|
| 1) Payments in Cash Book not Recorded in Bank Statement | 75,229,355.15 |
| 2) Receipts in Bank Statement not recorded in Cash book | 8,600.00 |

Add:

- | | |
|---|-----------|
| 3) book-bank Charges | 2,050.00 |
| 4) Receipts in Cash book not recorded in Bank Statement | 25,300.00 |

Balance as per Cash book

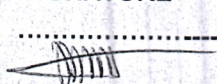
23,610,575.21

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

SIGNATURE

DESIGNATION

DATE

 *Accountant* 01/07/2021

S.H.L.
01/07/2021

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)

S/No	DATE	ITEM	CHQ	AMOUNT	REMARKS
1	08/02/2021	David Sitoi	Staff Allowance	40,100.00	Unpresented cheques
2	08/02/2021	Caroline Njue	Staff Allowance	16,861.00	Unpresented cheques
3	02/02/2021	Bramwel Son	Staff Allowance	1,702.00	Unpresented cheques
4	05/10/2021	Toyota Kenya	Servicing GK	12,800.00	Unpresented cheques
5	31/5/2021	Patrick Musa	Allowance C	4,580.00	Unpresented cheques
6	06/11/2021	EAGC	Programme	0.70	Under-payment by bank
7	06/11/2021	MY GOV	Advertiseme	551,875.00	Unpresented cheques
8	22/6/2021	Justin Muriuk	DSA - Feedba	200.00	Under-payment by bank
9	23/6/2021	Bramwel Son	Allowance C	250.00	Unpresented cheques
10	23/6/2021	My GOV	Advertiseme	259,768.75	Unpresented cheques
11	23/6/2021	Liquid Teleco	Internet Serv	486,910.30	Unpresented cheques
12	23/6/2021	SPC	June Salary -	59,414.00	Unpresented cheques
13	28/6/2021	COOP/KRA	June 2021 N	2,394,065.00	Unpresented cheques
14	28/6/2021	COO/NHIF	June 2021 N	65,300.00	Unpresented cheques
15	28/6/2021	NSSF	June 2021 N	7,600.00	Unpresented cheques
16	28/6/2021	Nat. Trsy Rev	June 2021 St	361,450.00	Unpresented cheques
17	28/6/2021	Ukulima Sacco	June 2021 Sa	562,542.00	Unpresented cheques
18	28/6/2021	Hazina Sacco	June 2021 Sa	225,000.00	Unpresented cheques
19	28/6/2021	Stima sacco	June 2021 Sa	30,000.00	Unpresented cheques
20	28/6/2021	Afya Sacco	June 2021 Sa	25,000.00	Unpresented cheques

21	28/6/2021	Shirika sacco	June 2021 Sa	44,950.00	Unpresented cheques
22	28/6/2021	Mwalimu Sad	June 2021 Sa	16,600.00	Unpresented cheques
23	29/6/2021	Nawiti Graph	Printing, Sup	28,000.00	Unpresented cheques
24	29/6/2021	Toyota Kenya	Service /Mai	29,794.00	Unpresented cheques
25	29/6/2021	Toyota Kenya	Service /Mai	48,065.00	Unpresented cheques
26	29/6/2021	Six to Six Ent	Provision of	740,500.00	Unpresented cheques
27	29/6/2021	Six to Six Ent	5% withholdir	37,025.00	Unpresented cheques
28	29/6/2021	Trueland Contruction Limi		5,207,701.20	Unpresented cheques
29	29/6/2021	Trueland Contruction Limi		154,074.00	Unpresented cheques
30	29/6/2021	Sako Building Construction		3,064,662.90	Unpresented cheques
31	29/6/2021	Sako Building Construction		90,670.50	Unpresented cheques
32	29/6/2021	Kagaki Investments Limite		6,781,908.80	Unpresented cheques
33	29/6/2021	Kagaki Investments Limite		200,648.20	Unpresented cheques
34	29/6/2021	Woodroffe Enterprises Lin		4,186,587.40	Unpresented cheques
35	29/6/2021	Woodroffe Enterprises Lin		123,863.55	Unpresented cheques
36	29/6/2021	Woodroffe Enterprises Lin		2,721,576.00	Unpresented cheques
37	29/6/2021	Woodroffe Enterprises Lin		80,520.00	Unpresented cheques
38	29/6/2021	Shansan Logistis Limited		4,074,170.90	Unpresented cheques
39	29/6/2021	Shansan Logistis Limited		120,537.60	Unpresented cheques
40	29/6/2021	Noordin Enterprises Limite		774,696.00	Unpresented cheques
41	29/6/2021	Noordin Enterprises Limite		22,920.00	Unpresented cheques
42	29/6/2021	Dina General Supplies Lim		6,513,871.10	Unpresented cheques
43	29/6/2021	Dina General Supplies Lim		192,718.10	Unpresented cheques
44	29/6/2021	Wangalex Ventures Limite		259,018.25	Unpresented cheques
45	29/6/2021	Endokway Limited		393,910.80	Unpresented cheques
46	29/6/2021	Endokway Limited		468,192.40	Unpresented cheques
47	29/6/2021	Endokway Limited		3,513.50	Unpresented cheques
48	29/6/2021	Felkton Enterprises Ltd		4,274,273.60	Unpresented cheques
49	29/6/2021	Felkton Enterprises Ltd		126,457.80	Unpresented cheques
50	29/6/2021	Property World Limited		22,220,000.00	Unpresented cheques
51	29/6/2021	Shamo Investments Ltd		3,696,000.00	Unpresented cheques
52	29/6/2021	Seurcon Enterprises		1,167,087.00	Unpresented cheques
53	29/6/2021	Lukale Enterprises		934,472.80	Unpresented cheques
54	29/6/2021	Alex Mwaniki (Allowance C		63,000.00	Unpresented cheques
55	29/6/2021	Caroline Njue (Allowance C		63,000.00	Unpresented cheques
56	29/6/2021	Bramuel Songa (Allowance C		169,200.00	Unpresented cheques
57	29/6/2021	Peter Kithuku (Allowance C		63,000.00	Unpresented cheques
58	29/6/2021	Bernard Were (Allowance C		50,400.00	Unpresented cheques
59	29/6/2021	Antony Munyuru (Allowan		50,400.00	Unpresented cheques
60	29/6/2021	Catherine Kimathi Allowan		50,400.00	Unpresented cheques
61	29/6/2021	David Sitori	Allowance C	123,200.00	Unpresented cheques
62	29/6/2021	Eng Dishon Mkaya (Allowa		84,000.00	Unpresented cheques
63	29/6/2021	Eng Nichodemus Mwonga		84,000.00	Unpresented cheques
64	29/6/2021	Christabel Mise (AllowANC		67,200.00	Unpresented cheques
65	29/6/2021	Francis Njuguna (Allowanc		39,200.00	Unpresented cheques
66	29/6/2021	Geoffrey Kimeu (Allowanc		63,200.00	Unpresented cheques
67	29/6/2021	Gelian Investment Ltd (Cor		108,250.00	Unpresented cheques

68	29/6/2021	Eldoret Wagon Hotel (Con	52,000.00	Unpresented cheques
69	29/6/2021	Nawiri Graphics & Printers	194,500.00	Unpresented cheques
		TOTAL	75,229,355.15	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1	30-Jun-21	Bank Charges		2,050.00	Bank Charges
			TOTAL	2,050.00	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
	08/03/2021	Raymond Chelule		8,600.00	Erroneous Banking- EBL
			TOTAL	8,600.00	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
	20/04/2021	Bramuel Songa		8,400.00	Erroneous Banking- EBL
	29/6/2021	Kiprotich Chomboi		16,900.00	Erroneous Banking- EBL
			TOTAL	25,300.00	



Personal Current Account Statement



CO-OPERATIVE BANK

We are you

Statement Date 01-Jul-21
Statement Period 01-Jun-21 to 01-Jul-21
Page 5 of 8

KENYA CEREAL ENHANCEMENT PROGRAMME

Branch WESTLANDS BRANCH
Branch Code 00011036
Contact Details
Tel

Account No	01141587177900
Account Description	KCEP-CRAL LOAN A/C
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
29-Jun-21	EQBLKENXXX CAROLINE NETIA KAMAU /0480192039024	BPWR	29-Jun-21	102,843.00		100,385,139.36 CR
29-Jun-21	KCBLKENXDM CHRISTABEL CHEPTARUS /1118731336	BPWR	29-Jun-21	102,736.00		100,282,403.36 CR
29-Jun-21	NBKEKENXXX JOSEPH MUINDI KAMUTI /01243011182700	BPWR	29-Jun-21	10,982.00		100,271,421.36 CR
29-Jun-21	KCBLKENXDM JULIUS KIVA MUTUNGA /1106613996	BPWR	29-Jun-21	179,728.00		100,091,693.36 CR
29-Jun-21	SBICKENXXX GITHINJI THIONGO /0100005099638	BPWR	29-Jun-21	163,339.00		99,928,354.36 CR
29-Jun-21	EQBLKENXXX BENJAMIN SOLOMON OYODA /0240190468821	BPWR	29-Jun-21		30,431.00	99,958,785.36 CR
29-Jun-21	EQBLKENXXX RUFUS MWANIKI MAINA /0130190141751	BPWR	29-Jun-21	205,580.00		99,753,205.36 CR
29-Jun-21	EQBLKENXXX LEVISUS GITARI NJERU /1180197771330	BPWR	29-Jun-21	102,736.00		99,650,469.36 CR
29-Jun-21	SCBLKENXXX BONIFACE K NGERU /0100339795300	BPWR	29-Jun-21	199,640.00		99,450,829.36 CR
29-Jun-21	KCBLKENXDM BILDAD K MGHENDI /1143349741	BPWR	29-Jun-21	199,780.00		99,251,049.36 CR
29-Jun-21	EQBLKENXXX LUCY CHRISTINE WAIGUMO /0610194857040	BPWR	29-Jun-21	102,736.00		99,148,313.36 CR
29-Jun-21	SCBLKENXXX KENNETH CHIRCHIR /0100350376200	BPWR	29-Jun-21	102,736.00		99,045,577.36 CR
29-Jun-21	EQBLKENXXX BENJAMIN SOLOMON OYODA /0240190468821	BPWR	29-Jun-21	30,431.00		99,015,146.36 CR

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

Personal Current Account Statement



Statement Date 01-Jul-21
 Statement Period 01-Jun-21 to 01-Jul-21
 Page Page 6 of 8

KENYA CEREAL ENHANCEMENT PROGRAMME

Branch WESTLANDS BRANCH
 Branch Code 00011036
 Contact Details
 Tel

Account No	01141587177900
Account Description	KCEP-CRAL LOAN A/C
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
29-Jun-21	118029114256 Ken;chirchir POSAG033935 CASH DEPOSIT TO ACCOUNT>NAIROBI KE	ATM	29-Jun-21		30,094.00	99,045,240.36 CR
29-Jun-21	CASH DEPOSIT MARTHA	BPWR	29-Jun-21		221,500.00	99,266,740.36 CR
29-Jun-21	CASH DEPOSIT KIMEU	BPWR	29-Jun-21		221,000.00	99,487,740.36 CR
29-Jun-21	CASH DEPOSIT DORCUS	BPWR	29-Jun-21		114,400.00	99,602,140.36 CR
30-Jun-21	CHQ NUMBER 001074	SVR	30-Jun-21	425,000.00		99,177,140.36 CR
30-Jun-21	CHQ NUMBER 001049	SVR	30-Jun-21	361,450.00		98,815,690.36 CR
30-Jun-21	CASH DEPOSIT PAMELA KIMKUNG	BPWR	30-Jun-21		5,490.00	98,821,180.36 CR
01-Jul-21	EQBLKENAXXX KENYA CEREAL ENHANCEMENT /1510263657085	BPWR	01-Jul-21	41,963.00		98,779,217.36 CR
01-Jul-21	KCBLKENXDM ALEX MWANIKI WAMBUA /1102495778	BPWR	01-Jul-21	63,000.00		98,716,217.36 CR
01-Jul-21	EQBLKENAXXX DAVID TELIENY SITO /0480191116013	BPWR	01-Jul-21	123,200.00		98,593,017.36 CR
01-Jul-21	EQBLKENAXXX CAROLINE WAMBUI NJUE /0420290708868	BPWR	01-Jul-21	63,000.00		98,530,017.36 CR
01-Jul-21	KCBLKENXDM CHRISTABEL CHEPTARUS /1118731336	BPWR	01-Jul-21	67,200.00		98,462,817.36 CR
01-Jul-21	BARCKENXTPC BERNARD WERE /0824405883	BPWR	01-Jul-21	50,400.00		98,412,417.36 CR
01-Jul-21	KCBLKENXDM PETER KITHUKU /1104745224	BPWR	01-Jul-21	63,000.00		98,349,417.36 CR
01-Jul-21	EQBLKENAXXX CATHERINE NTUNYARI KIMATH/0140101402033	BPWR	01-Jul-21	50,400.00		98,299,017.36 CR

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

ACCOUNT NO:01141587177901
BANK RECONCILIATION STATEMENT
AS AT 30 JUNE 2021

(IN KSHS)

Balance as per Bank Statement

65,060,356.65

Less:

- 1) Payments in Cash Book not Recorded in Bank Sta 118,988.00
2) book -

Add:

- 3) Cash book-Bank Charges -
4) Receipts in Cash book not recorded in Bank State -

Balance as per Cash book

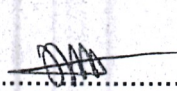
64,941,368.65

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the reconciliation is correct

SIGNATURE

DESIGNATION

DATE



Accountant

11/07/2021



11/7/2021

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/NO	DATE	ITEM	CHQ	AMOUNT	REMARKS
	29/06/2021	Patrick Musalia		Ksh 8,888.00	Unpresented Cheque
	03/06/2021	KRA	5% WHT C	Ksh 110,100.00	Unpresented Cheque
TOTAL				118,988.00	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	HQ NO/RE	AMOUNT	REMARKS
1					
2					
3					
4					
5					
TOTAL				-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	HQ NO/RE	AMOUNT	REMARKS
TOTAL				-	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

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			TOTAL	-	
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Personal Current Account Statement



CO-OPERATIVE BANK

We are you

Statement Date 01-Jul-21
Statement Period 01-Jun-21 to 01-Jul-21
Page Page 1 of 2

KENYA CEREAL ENHANCEMENT PROGRAMME

Branch WESTLANDS BRANCH
Branch Code 00011036
Contact Details
Tel

Account No	01141587177901
Account Description	KCEP - CRAL GRANT A/C
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-21	Brought forward Balance					36,034,843.35 CR
04-Jun-21	STATE DEPT FOR CROP DEV AGRI RESERC/REC/001000132 5~~~ 42560763.3KES FT211557ZRRC	SVR	04-Jun-21		42,560,763.30	78,595,606.65 CR
04-Jun-21	IFCBKENAXXX SIX TO SIX ENTERTAINMENT /0012237301	BPWR	04-Jun-21	2,202,000.00		76,393,606.65 CR
04-Jun-21	EQBLKENAXXX NYAKUNDI MOGERE /1510264130634	BPWR	04-Jun-21	558,600.00		75,835,006.65 CR
04-Jun-21	EQBLKENAXXX RICHARD GISEMBA ASAMBA /0170192688835	BPWR	04-Jun-21	264,600.00		75,570,406.65 CR
04-Jun-21	COMM_32 SWIFT	BPWR	04-Jun-21	500.00		75,569,906.65 CR
04-Jun-21	EXCISE DUTY	BPWR	04-Jun-21	100.00		75,569,806.65 CR
04-Jun-21	EQBLKENAXXX RICHARD GISEMBA ASAMBA /0170192688835	BPWR	04-Jun-21		264,600.00	75,834,406.65 CR
04-Jun-21	EQBLKENAXXX RICHARD GISEMBA ASAMBA /0170192688835	BPWR	04-Jun-21		500.00	75,834,906.65 CR
04-Jun-21	EQBLKENAXXX RICHARD GISEMBA ASAMBA /0170192688835	BPWR	04-Jun-21		100.00	75,835,006.65 CR
04-Jun-21	EQBLKENAXXX RICHARD GISEMBA ASAMBA /0170192688835	BPWR	04-Jun-21	264,600.00		75,570,406.65 CR
04-Jun-21	EQBLKENAXXX DANIEL BUNDI NJAIBU /0240101446368	BPWR	04-Jun-21	589,800.00		74,980,606.65 CR
04-Jun-21	NBKEKENXXXX HANAMEEL MUKASA LIAMBULA /01245048825400	BPWR	04-Jun-21	369,300.00		74,611,306.65 CR
04-Jun-21	EQBLKENAXXX DORCUS M KYALO /0170195538972	BPWR	04-Jun-21	50,000.00		74,561,306.65 CR

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

Personal Current Account Statement



Statement Date 01-Jul-21
 Statement Period 01-Jun-21 to 01-Jul-21
 Page Page 2 of 2

KENYA CEREAL ENHANCEMENT PROGRAMME

Branch WESTLANDS BRANCH
 Branch Code 00011036
 Contact Details
 Tel

Account No	01141587177901
Account Description	KCEP - CRAL GRANT A/C
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
04-Jun-21	TO 01109201011400	BPWR	04-Jun-21	659,650.00		73,901,656.65 CR
04-Jun-21	TO 01116393727000	BPWR	04-Jun-21	176,400.00		73,725,256.65 CR
22-Jun-21	KCBLKENXDM KALRO KCEP CRAL /1252995784	BPWR	22-Jun-21	4,884,900.00		68,840,356.65 CR
24-Jun-21	SCBLKENXXX CETRAD /0102097274904	BPWR	24-Jun-21	3,780,000.00		65,060,356.65 CR
29-Jun-21	KCBLKENXDM JULIUS KIVA MUTUNGA /1106613996	BPWR	29-Jun-21	1,100.00		65,059,256.65 CR
29-Jun-21	KCBLKENXDM JULIUS KIVA MUTUNGA /1106613996	BPWR	29-Jun-21		1,100.00	65,060,356.65 CR
	TOTAL VALUE			13,801,550.00	42,827,063.30	
CLEAR BALANCE AS ON 01-Jul-21						65,060,356.65 CR
BOOK BALANCE AS ON 01-Jul-21						65,060,356.65 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 02-Nov-17

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

KCEP-CRAL EASTERN REGION
EU GRANT ACCOUNT NO 1510265062080
BANK RECONCILIATION STATEMENT
AS AT 30th JUNE 2021

(IN KSHS)

Balance as per Bank Statement

5,431,699.20

Less:

- | | |
|---|-----------|
| 1) Payments in Cash Book not Recorded in Bank Statement | - |
| 2) Receipts in Bank Statement not recorded in Cash book | 15,800.00 |

Add:

- | | |
|--|---|
| 3) Payments in Bank Statement not yet recorded in Cash book- | - |
| 4) Receipts in Cash book not recorded in Bank Statement | - |

Balance as per Cash book

5,415,899.20

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that

SIGNATURE

DESIGNATION

DATE



Accountant

4/7/2021

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

DATE	ITEM	CHQ	AMOUNT	REMARKS
		TOTAL	-	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
		TOTAL	-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
4/6/2019	Angelo Ndwiga		15,800.00	
		TOTAL	15,800.00	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

S/	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL		



HEAD OFFICE: PO.Box : 75104 - 00200 Nairobi, Tel: 020-2262000 Fax: 2737276, Mobile: 0711 026000,0732 112000, Email: info@equitybank.co.ke Website: www.equitybank.co.ke

Account No. : 1510265062080

Customer Name : KENYA CEREAL ENHANCEMENT PROGRAMME-EMBU

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
24-05-2021	24-05-2021	RTGS:RTO01902643441 PATRICK R HINGA	147,000.00		8,531,609.20
24-05-2021	24-05-2021	RTGS:RTO01902643495 JOSEPH KAMUTI	49,300.00		8,482,309.20
24-05-2021	24-05-2021	RTGS:RTO01902643223 JOHN N KANGAI	38,400.00		8,443,909.20
24-05-2021	24-05-2021	RTGS:RTO01902643231 AGNES N MUTISYA	102,400.00		8,341,509.20
24-05-2021	24-05-2021	RTGS:RTO01902643245 JULIUS K KINYWEE	88,000.00		8,253,509.20
24-05-2021	24-05-2021	RTGS:RTO01902643368 SIMON W PETER	49,600.00		8,203,909.20
31-05-2021	31-05-2021	JULIUS MUTUNGA	408,000.00		7,795,909.20
02-06-2021	02-06-2021	RTGS RTO0190210008815 WILLIAM M WANJIKU	56,100.00		7,739,809.20
02-06-2021	02-06-2021	CHARGE RTGS RTO0190210008815	600.00		7,739,209.20
16-06-2021	16-06-2021	ChequeNo.000123 Presented	700,000.00		7,039,209.20
16-06-2021	16-06-2021	ChequeNo.000126 Presented	624,510.00		6,414,699.20
16-06-2021	16-06-2021	ChequeNo.000124 Presented	700,000.00		5,714,699.20
16-06-2021	16-06-2021	ChequeNo.000122 Presented	330,000.00		5,384,699.20
25-06-2021	25-06-2021	WINFRED MUMBUA T- BY:/117613576137/25-06-2021 10:30		47,000.00	5,431,699.20
13-07-2021	13-07-2021	ANGELO NDWIGA T- BY:/915513238233/04-06-2019 REVSD	15,800.00		5,415,899.20
Grand Total			30,277,593.00	33,746,183.00	5,415,899.20

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

END

MC0295320210713034724

KENYA CEREAL ENHANCEMENT PROGRAMME- ER
IFAD LOAN ACCOUNT 01141587177904
BANK RECONCILIATION STATEMENT
AS AT 30th JUNE 2021

(IN KSHS)

Balance as per Bank Statement

14,087,934.00

Less:

- | | |
|---|-----------|
| 1) Payments in Cash Book not Recorded in Bank Statement | 15,687.00 |
| 2) Receipts in Bank Statement not recorded in Cash book | - |

Add:

- | | |
|--|---|
| 3) Payments in Bank Statement not yet recorded in Cash book-Bank | - |
| 4) Receipts in Cash book not recorded in Bank Statement | - |

Balance as per Cash book

14,072,247.00

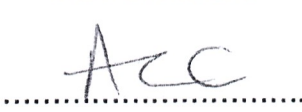
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the

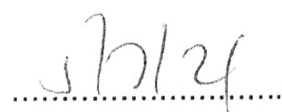
SIGNATURE

DESIGNATION

DATE







PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)

S/N	DATE	ITEM	CHQ	AMOUNT	REMARKS
1	25/6/2021	Toyota (K) Ltd	272	13,100.00	
2	25/6/2021	KPLC	275	2,587.00	
			TOTAL	15,687.00	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/N	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/N	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL	-	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

S/N	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL	-	

Account Statement



CO-OPERATIVE BANK

We are you

Statement Date 01-Jul-21
Statement Period 01-Jun-21 to 30-Jun-21
Page Page 1 of 2

KENYA CEREAL ENHANCEMENT PROGRAMME

Branch WESTLANDS BRANCH
Branch Code 00011036
Contact Details
Tel

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD.
SIKAGO BRANCH
Service Manager

Account No	01141587177904
Account Description	KCEP-CRAL: LOAN ACCOUNT EASTERN REGION
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-21	Brought forward Balance					16,872,707.00 CR
02-Jun-21	EQBLKENAXXX LUCY C WAIGUMO /0610194857040	BPWR	02-Jun-21	42,054.00		16,830,653.00 CR
02-Jun-21	COMM_32 SWIFT	BPWR	02-Jun-21	500.00		16,830,153.00 CR
02-Jun-21	EXCISE DUTY	BPWR	02-Jun-21	100.00		16,830,053.00 CR
05-Jun-21	CHEQUE NO: 263 STAFF ALLOWANCE-5871779 4158717790	BPWR	05-Jun-21	201,800.00		16,628,253.00 CR
05-Jun-21	CHEQUE NO: 264 STAFF ALLOWANCE-5871779 4158717790	BPWR	05-Jun-21	15,500.00		16,612,753.00 CR
14-Jun-21	CHEQUE NO: 265 STAFF ALLOWANCE-5871779 4158717790	BPWR	14-Jun-21	850,685.00		15,762,068.00 CR
14-Jun-21	EQBLKENAXXX JULIUS KIVA MUTUNGA /0480192478982	BPWR	14-Jun-21	168,000.00		15,594,068.00 CR
14-Jun-21	COMM_32 SWIFT	BPWR	14-Jun-21	500.00		15,593,568.00 CR
14-Jun-21	EXCISE DUTY	BPWR	14-Jun-21	100.00		15,593,468.00 CR
14-Jun-21	EQBLKENAXXX DANIEL NJENGA /0190172065016	BPWR	14-Jun-21	866,600.00		14,726,868.00 CR
14-Jun-21	COMM_32 SWIFT	BPWR	14-Jun-21	500.00		14,726,368.00 CR
14-Jun-21	EXCISE DUTY	BPWR	14-Jun-21	100.00		14,726,268.00 CR
18-Jun-21	CHQ NUMBER 000258	SVR	18-Jun-21	18,699.00		14,707,569.00 CR
18-Jun-21	CHQ NUMBER 000257	SVR	18-Jun-21	17,659.00		14,689,910.00 CR
21-Jun-21	EQBLKENAXXX DANIEL NJENGA /0190172065016	BPWR	21-Jun-21	60,000.00		14,629,910.00 CR
21-Jun-21	STAFF ALLOWANCE 5871779	BPWR	21-Jun-21	60,000.00		14,569,910.00 CR
21-Jun-21	STAFF ALLOWANCE 5871779	BPWR	21-Jun-21	72,500.00		14,497,410.00 CR
21-Jun-21	STAFF ALLOWANCE 5871779	BPWR	21-Jun-21	7,500.00		14,489,910.00 CR
21-Jun-21	STAFF ALLOWANCE 5871779	BPWR	21-Jun-21	56,200.00		14,433,710.00 CR
22-Jun-21	CHQ NUMBER 000268	SVR	22-Jun-21	109,090.00		14,324,620.00 CR
22-Jun-21	CHQ NUMBER 000270	SVR	22-Jun-21	26,161.00		14,298,459.00 CR

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

Personal Current Account Statement



Statement Date 01-Jul-21
 Statement Period 01-Jun-21 to 30-Jun-21
 Page Page 2 of 2

KENYA CEREAL ENHANCEMENT PROGRAMME

Branch WESTLANDS BRANCH
 Branch Code 00011036
 Contact Details
 Tel

Account No	01141587177904
Account Description	KCEP-CRAL: LOAN ACCOUNT EASTERN REGION
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
22-Jun-21	CHQ NUMBER 000269	SVR	22-Jun-21	18,699.00		14,279,760.00 CR
22-Jun-21	EQBLKENAXXX DANIEL NJENGA /0190172065016	BPWR	22-Jun-21	72,500.00		14,207,260.00 CR
23-Jun-21	QBLKENA DANIEL NJENGA 21/6/21	BPWR	23-Jun-21		60,000.00	14,267,260.00 CR
25-Jun-21	MISPOSTING REVERSED CHEQUE NO: 273 STAFF ALLOWANC-5871779 4158717790	BPWR	25-Jun-21	142,385.00		14,124,875.00 CR
25-Jun-21	EQBLKENAXXX JULIUS KIVA MUTUNGA /0480192478982	BPWR	25-Jun-21	21,000.00		14,103,875.00 CR
25-Jun-21	COMM_32 SWIFT	BPWR	25-Jun-21	500.00		14,103,375.00 CR
25-Jun-21	EXCISE DUTY	BPWR	25-Jun-21	100.00		14,103,275.00 CR
28-Jun-21	CHEQUE NO: 276 COOP BANK 4158717790	BPWR	28-Jun-21	15,341.00		14,087,934.00 CR
	TOTAL VALUE			2,844,773.00	60,000.00	
CLEAR BALANCE AS ON 01-Jul-21 BOOK BALANCE AS ON 01-Jul-21						14,087,934.00 CR 14,087,934.00 CR "End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit
 Overdraft Review Date

KES

0.00
 09-Feb-18

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.



Current Account Statement



CO-OPERATIVE BANK

We are you

Statement Date 01-Jul-21
Statement Period 01-Jun-21 to 30-Jun-21
Page Page 1 of 1

KENYA CEREAL ENHANCEMET PROGRAMME

Branch WESTLANDS BRANCH
Branch Code 00011036
Contact Details
Tel

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD
SIAKAGO BRANCH
Service Manager

Account No	01141587177905
Account Description	KCEP-CRAL: GRANT ACCOUNT EASTERN
Currency	KES

INS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-21	Brought forward Balance					442,370.00 CR
14-Jun-21	EQBLKENAXXX JULIUS KIVA MUTUNGA /0480192478982	BPWR	14-Jun-21	48,500.00		393,870.00 CR
14-Jun-21	COMM_32 SWIFT	BPWR	14-Jun-21	500.00		393,370.00 CR
14-Jun-21	EXCISE DUTY	BPWR	14-Jun-21	100.00		393,270.00 CR
	TOTAL VALUE			49,100.00		
CLEAR BALANCE AS ON 01-Jul-21						393,270.00 CR
BOOK BALANCE AS ON 01-Jul-21						393,270.00 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
Overdraft Review Date 24-Mar-18

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.



KENYA CEREAL ENHANCEMENT PROGRAMME WESTERN REGION

ACCOUNT NO:1510264926255

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2021

(KSHS)

Balance as per Bank Statement

193,630.90

Less:

- Payments in Cash Book not
- 1) Recorded in Bank Statement
- Receipts in Bank Statement not
- 2) recorded in Cash book

Add:

- Payments in Bank Statement not
- yet recorded in Cash book-Bank
- 3) Charges
- Receipts in Cash book not
- 4) recorded in Bank Statement
- Balance as per Cash book

193,630.90

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.

SIGNATURE

[Signature]

DESIGNATION

ACCOUNTANT

DATE

2ND JULY, 2021

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/NO	DATE	ITEM	CHQ	AMOUNT	REMARKS
------	------	------	-----	--------	---------

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS

=====

$$1.75 \times 10^{-2} \text{ mol/L} \times 0.05 \text{ L} = 8.75 \times 10^{-4} \text{ mol}$$

01-05-2021 To

16-42-100

PLEASE NOTE: The information contained in this statement is intended for your information and personal use only. The statement should not be copied, distributed or reproduced in whole or in part nor passed to any third party. The same is not intended to provide professional advice and should not therefore be relied upon by any third party in that regard. Any omission or errors in this statement should be promptly advised on email to info@equitybank.co.ke within 30 days from the date of receipt otherwise the account will be presumed to be in order.

**KENYA CEREAL ENHANCEMENT PROGRAMME
WESTERN REGION
IFAD LOAN**

ACCOUNT NO: 01141587177906

BANK RECONCILIATION STATEMENT

AS AT 30TH JUNE, 2021

(KSHS)

Balance as per Bank Statement

7,895,312.50

Less:

- Payments in Cash Book not
- 1) Recorded in Bank Statement
- Receipts in Bank Statement not
- 2) recorded in Cash book

Add:

- Payments in Bank Statement not
- yet recorded in Cash book-Bank
- 3) Charges
- Receipts in Cash book not
- 4) recorded in Bank Statement

Balance as per Cash book

7,895,312.50

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.

SIGNATURE



DESIGNATION ACCOUNTANT DATE 2ND JULY 2021

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/NO	DATE	ITEM	CHQ	AMOUNT	REMARKS

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS

RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS

Personal Current Account Statement



Statement Date 01-Jul-21
 Statement Period 01-Jun-21 to 01-Jul-21
 Page Page 3 of 3

KENYA CEREAL ENHANCEMENT PROGRAMME

**Certified True Copy of the Original
 THE CO-OPERATIVE BANK OF KENYA LTD.
 NAKURU BRANCH**

Branch WESTLANDS BRANCH
 Branch Code 00011036
 Contact Details
 Tel

Account No	01141587177906
Account Description	KCEP - CRAL LOAN ACCOUNT NAKURU
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
30-Jun-21	CHEQUE NO: 133 KCEP ALLOWANCES 4158717790	BPWR	30-Jun-21	73,920.00		7,992,632.50 CR
30-Jun-21	KCEP COMMISSIONS 30-06-20	BPWR	30-Jun-21	1,020.00		7,991,612.50 CR
30-Jun-21	CHEQUE NO: 136 KCEP ALLOWANCES 4158717790	BPWR	30-Jun-21	96,000.00		7,895,612.50 CR
30-Jun-21	KCEP ALLOWANCES COMMISSIO	BPWR	30-Jun-21	96,000.00		7,799,612.50 CR
30-Jun-21	CHEQUE NO: 136 KCEP ALLOWANCES 4158717790	BPWR	30-Jun-21		96,000.00	7,895,612.50 CR
30-Jun-21	KCEP ALLOWANCES COMMISSIO	BPWR	30-Jun-21	300.00		7,895,312.50 CR
01-Jul-21	1 BOOK OF 50 LEAVES	SVR	01-Jul-21	750.00		7,894,562.50 CR
01-Jul-21	1 BOOK OF 50 LEAVES	SVR	01-Jul-21	150.00		7,894,412.50 CR
01-Jul-21	1 BOOK OF 50 LEAVES	SVR	01-Jul-21	125.00		7,894,287.50 CR
	TOTAL VALUE			2,595,279.50	207,110.00	
	CLEAR BALANCE AS ON 01-Jul-21					7,894,287.50 CR
	BOOK BALANCE AS ON 01-Jul-21					7,894,287.50 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 05-Mar-20

KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT

COAST REGION

KCEP-CRAL COAST REGION EU ACCOUNT MTWAPA A/C NO. 1510279192355

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2021

		KSHS
Balance as per Bank Statement		8,194,799
Less:		
1) Payments in Cash Book not Recorded in Bank Statement		(1,354,600)
2) Receipts in Bank Statement not recorded in Cash Book		-
Add:		
3) Payments in Bank Statement not yet recorded in Cash Book-Bank		-
4) Receipts in Cash Book not recorded in Bank Statement		-
Balance as per Cash Book		<u>6,840,199</u>

I certify that I have verified the Bank Balance in Cash book with Bank statement and that the above

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	30-06-21
	AGRI-BUSINESS OFFICER	30-06-21

PAYMENTS IN CASH BOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)

S/NO	DATE	ITEM	CHQ NO/RE	AMOUNT	REMARKS
	30-06-21	Unipro Limit	Purchase of	999,000	Unpresented cheque
	30-06-21	Unipro Limit	Purchase of	355,600	Unpresented cheque
TOTAL				1,354,600	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
1					Bank charges
TOTAL				-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
TOTAL				-	

RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
1					
TOTAL				-	



EBKL/151/OPS/07-2020/54309403116

Ref No: MOALF/KCEP-CRAL/H/4/8/Vol.I



Kenya-Cereal Enhancement Programme

P.O. Box 30028-00100

Nairobi, Kenya.

REF: CONFIRMATION OF BANK BALANCE- KENYA CEREAL ENHANCEMENT PROGRAMME

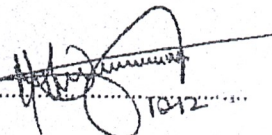
The above subject matter refers.

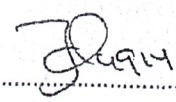
I write to confirm that your account's position as at year ending 30th June 2021 in our books was as given below;

ACCOUNT NAME	ACCOUNT NUMBER	ACCOUNT BALANCE AS AT 30-06-2021
KENYA CEREAL ENHANCEMENT PROGRAMME	1510265062080	Kes 5,431,699.20 Cr
KENYA CEREAL ENHANCEMENT PROGRAMME	1510264926255	Kes 193,630.90 Cr
KENYA CEREAL ENHANCEMENT PROGRAMME	1510263657085	Kes 601,976.16 Cr ✓
KCEP- CRAL COAST REGION EU ACCOUNT MTWAPA	1510279192355	Kes 8,194,799.00 Cr

Yours faithfully,

For and on behalf of Equity Bank (K) Limited

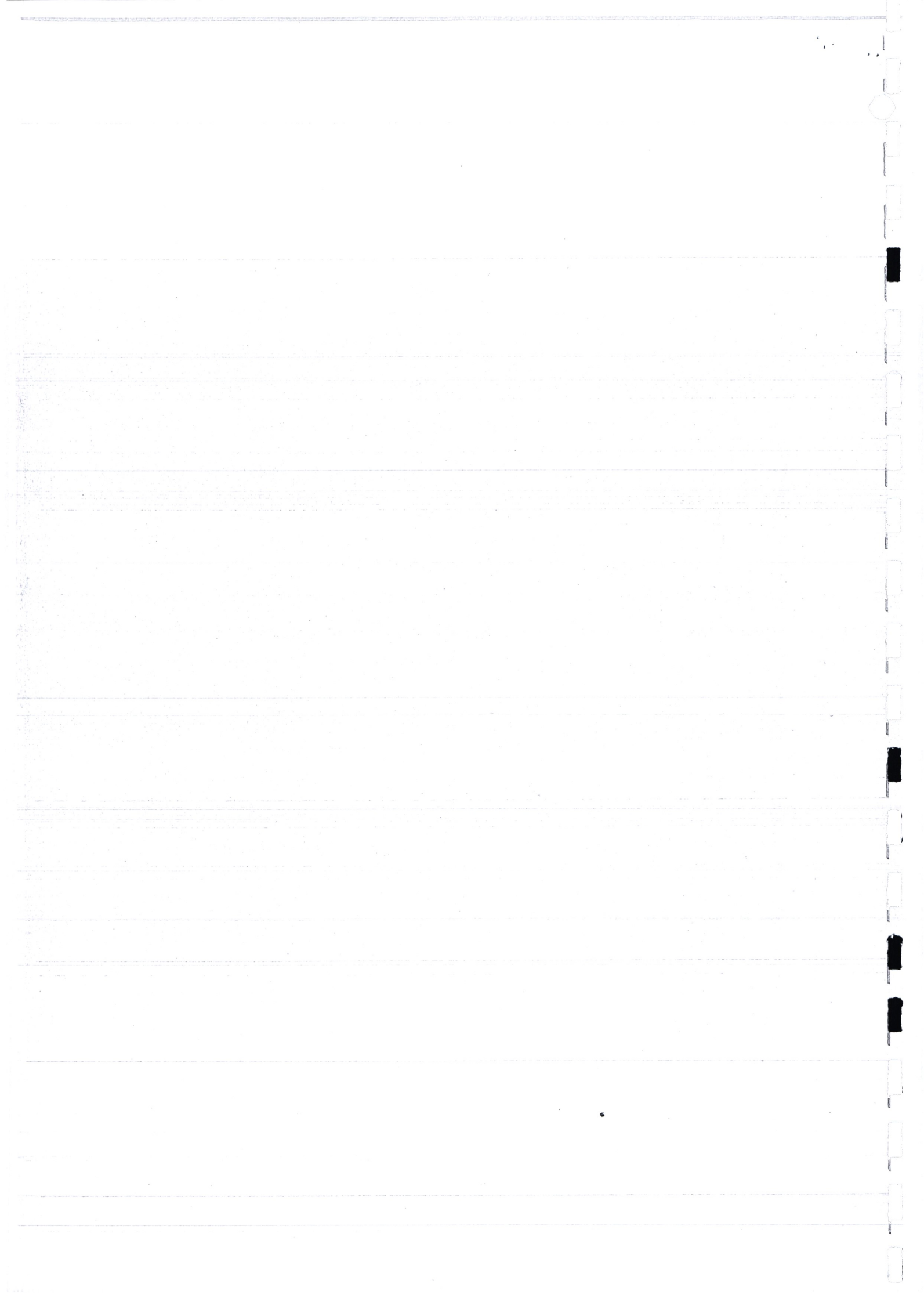
Authorizer 1 

Authorizer 2 

Equity Bank (Kenya) Limited, Equity Centre, Hospital Road, Upper Hill, P.O. Box 75104-00200 Nairobi, +254 763 026 000, +254 763 663 000, info@equitybank.co.ke, www.ke.equitybankgroup.com, @KeEquitybank, @KeEquitybank

Directors: Prof. Isaac Macharia - Non-Executive Chairman, Mr. Gerald Warui - Managing Director, Mrs. Mary Wamae, Mr. Bhartesh Shah, Dr. James Mwangi, Mr. Fredrick Muchoki, Prof. Shem Migot Adholla, Ms. Adama Sangale, Mrs. Jane Ngige

Equity Bank (Kenya) Ltd is regulated by The Central Bank of Kenya



KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT AGRICULTURAL LIVELIHOODS(KCEP-CRAL) WINDOW

COAST REGION IFAD LOAN CO-OPERATIVE BANK A/C NO. 01141587177902

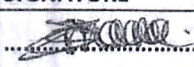
BANK RECONCILIATION STATEMENT

AS AT 30TH JUNE, 2021

KSHS

Balance as per Bank Statement	4,228,672.5
<i>Less:</i>	
1) Payments in Cash Book not Recorded in Bank Statement	(151,200)
2) Receipts in Bank Statement not recorded in Cash Book	-
<i>Add:</i>	
3) Payments in Bank Statement not yet recorded in Cash Book-Bank	-
4) Receipts in Cash Book not recorded in Bank Statement	-
Balance as per Cash Book	<u>4,077,472.5</u>

I certify that I have verified the Bank Balance in Cash book with Bank statement and that the above

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	30-06-21
	AGRI-BUSINESS OFFICER	30-06-21

PAYMENTS IN CASH BOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/NO	DATE	ITEM	CHQ NO/REF	AMOUNT	REMARKS
1	18-05-21	Ndungu Kibera	Conducting field visit	600	Unpaid EFT
2	29-06-21	Beaumont Resort	Assessment of partners	132,000	Unpresented cheque
3	30-06-21	Caroline Dzidza T	Payment of casual wag	12,600	Unpresented cheque
4	30-06-21	Karani Chanzera	Payment of casual wag	6,000	Unpresented cheque
TOTAL				151,200	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

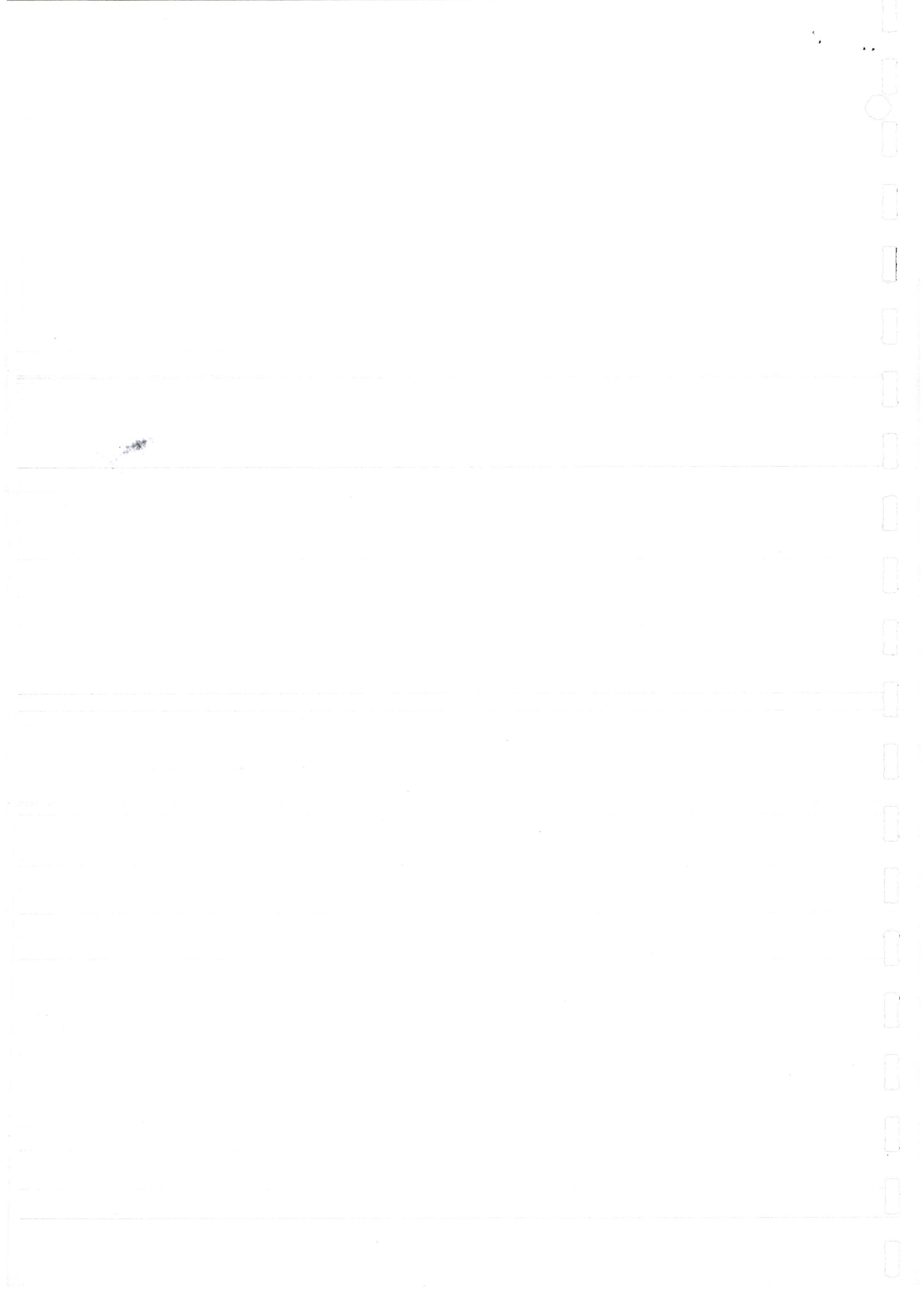
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1	29-08-20	Co-op bank		-	B/Charges reversal
TOTAL				-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1					
TOTAL				-	

RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1					
TOTAL				-	



Account Statement



KENYA CEREAL ENHANCEMENT PROGRAMME

Statement Date 30-Jun-21
Statement Period 30-May-21 to 30-Jun-21
Statement number 86
Page Page 4 of 4
Branch WESTLANDS BRANCH
Branch Code 00011036
Contact Details
Tel

Account No	01141587177802
Account Description	CRAL LOAN-COAST REGION
Currency	KES

TRANS DATE	DETAILS	TRANSACTION AT	VALUE DATE	WITHDRAWAL	DEPOSIT	BOOK BALANCE
	TOTAL VALUE			3,540,328.00	754,782.00	
BOOK BALANCE AS AT 30-Jun-21						4,228,672.50 CR
UNCLEARED BALANCE AS AT 30-Jun-21						0.00 CR
						"End of Statement"

Falling receipt by the Bank within 15 Days from the day of dispatch of this statement with notice of disagreement with any of the entries, will be assumed to be correct. Any communication intimating disagreement with the statement should be addressed to Manager and marked PRIVATE AND CONFIDENTIAL

KILIFI COUNTY
IFAD LOAN CO-OPERATIVE BANK A/C NO. 01141779197400
BANK RECONCILIATION STATEMENT
AS AT 30 JUNE 2021

Balance as per Bank Statement

KSHS

1,531,009.30

Less:

- 1) Payments in Cash Book not Recorded in Bank Statement (840,863.70)
- 2) Receipts in Bank Statement not recorded in Cash Book

Add:

- 3) Payments in Bank Statement not yet recorded in Cash Book-Bank
- 4) Receipts in Cash Book not recorded in Bank Statement 3,800.00

Balance as per Cash Book

693,945.60

693,945.60

I certify that I have verified the Bank Balance in Cash book with Bank statement and that the above reconciliation is correct

SIGNATURE

DESIGNATION

DATE

ACCOUNTANT

CDA

7/7/2021

PAYMENTS IN CASH BOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)

S/NO	DATE	PAYEE	CHQ	AMOUNT	REMARKS
1	6/30/2021	GOMBATO TRADING CO. LTD	123	239,954	
2	6/30/2021	Tiger Communication Ltd	125	204,000	
3	6/30/2021	Toyota Kenya Ltd	126	30,400	
4	6/30/2021	Duncan Karimi	127	30,850	
5	6/30/2021	Kazungu Ngowa	129	103,210	
6	6/30/2021	Kazungu Ngowa	129	57,200	
7	6/30/2021	Kazungu Ngowa	129	15,700	
8	6/30/2021	Kazungu Ngowa	129	100,900	
9	6/30/2021	Mary Murithi	132	30,350	
10	6/30/2021	Gabriel Karisa	133	20,500	
11	6/30/2021	Japhet Kirao	134	7,800	
			TOTAL	840,864	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
1					
2					
3					
			TOTAL	-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
1					
2					
3					
4					
5					
6					
			TOTAL	0	

RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT

Account Statement



CO-OPERATIVE BANK

We are you

KCEP CRAL ACCOUNT KILIFI

Statement Date 01-Aug-21
 Statement Period 01-Jul-21 to 01-Aug-21

Statement number 77
 Page Page 1 of 1

Branch KILIFI BRANCH
 Branch Code 00011108
 Contact Details
 Tel

Account No	01141779197400
Account Description	01141-GOVERNMENT CURRENT ACCO
Currency	KES

TRANS DATE	DETAILS	TRANSACTION AT	VALUE DATE	WITHDRAWAL	DEPOSIT	BOOK BALANCE
01-Jul-21	Brought forward Balance					1,531,009.30 CR
06-Jul-21	CHEQUE NO: 127 DUNCAN KARIMI 4177919740	BPWR	06-Jul-21	30,850.00		1,500,159.30 CR
06-Jul-21	CHEQUE NO: 129 KAZUNGU JONATHAN NGOWA 4177919740	BPWR	06-Jul-21	277,010.00		1,223,149.30 CR
12-Jul-21	CHQ NUMBER 000126 Rsn	SVR	12-Jul-21	30,400.00		1,192,749.30 CR
12-Jul-21	COMM ON UNPD CHQ 000126 Rsn 53	SVR	12-Jul-21	700.00		1,192,049.30 CR
12-Jul-21	EXCISE DUTY CHQ 000126 Rsn 53	SVR	12-Jul-21	140.00		1,191,909.30 CR
12-Jul-21	UNPD CHQ 000126 Rsn 53	SVR	12-Jul-21		30,400.00	1,222,309.30 CR
13-Jul-21	CHQ NUMBER 000125	SVR	13-Jul-21	204,000.00		1,018,309.30 CR
13-Jul-21	CHQ NUMBER 000123	SVR	13-Jul-21	239,953.70		778,355.60 CR
16-Jul-21	CHQ NUMBER 000132	SVR	16-Jul-21	30,350.00		748,005.60 CR
16-Jul-21	CHQ NUMBER 000133	SVR	16-Jul-21	20,500.00		727,505.60 CR
30-Jul-21	CHQ NUMBER 000134	SVR	30-Jul-21	7,800.00		719,705.60 CR
	TOTAL VALUE			841,703.70	30,400.00	
BOOK BALANCE AS AT 01-Aug-21						719,705.60 CR
UNCLEARED BALANCE AS AT 01-Aug-21						0.00 CR
						"End of Statement"

Failing receipt by the Bank within 15 Days from the day of dispatch of this statement with notice of disagreement with any of the entries, will be assumed to be correct. Any communication intimating disagreement with the statement should be addressed to Manager and marked PRIVATE AND CONFIDENTIAL

KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT AGRICULTURAL

TAITA TAVETA

IFAD LOAN CO-OPERATIVE BANK A/C NO.

BANK RECONCILIATION STATEMENT

AS AT 30TH JUNE 2021

Balance as per Bank Statement	KSHS	76,597.00
Less:		
1) Payments in Cash Book not Recorded in Bank Statement		(50,000.00)
2) Receipts in Bank Statement not recorded in Cash Book		-
Add:		
3) Payments in Bank Statement not yet recorded in Cash Book-Bank		-
4) Receipts in Cash Book not recorded in Bank Statement		-
Balance as per Cash Book		26,597.00

I certify that I have verified the Bank Balance in Cash book with Bank statement and that the above reconciliation is correct

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	10-Jul-21
	CCO-AGRICULTURE	30-Jul-21

PAYMENTS IN CASH BOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)

S/NO	PAYEE	DATE	CHQ	AMOUNT	REMARKS
1	Tsavo Auto Point	22-Jun-21	104	50,000	
2					
3					
TOTAL				50,000	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1					Bank charges
2					Bank charges
TOTAL				-	

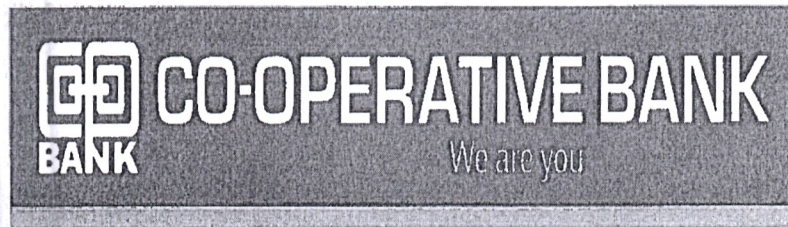
RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
TOTAL				0	

RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
TOTAL				0	

Personal Current Account Statement



Statement Date 24-Jul-21
 Statement Period 01-Jun-21 to 24-Jul-21
 Page Page 1 of 1

KCEP CRAL TAITA TAVETA

Branch VOI BRANCH
 Branch Code 00011059
 Contact Details
 Tel

Account No	01141222797000
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
01-Jun-21	Brought forward Balance					286,259.00 CR
08-Jun-21	FROM 01141587177900	BPWR	08-Jun-21		549,800.00	836,059.00 CR
16-Jun-21	CHEQUE NO: 100 GODFREY KALAGHE-26742934 4122279700	BPWR	16-Jun-21	171,400.00		664,659.00 CR
22-Jun-21	CHQ NUMBER 000101	SVR	22-Jun-21	31,462.00		633,197.00 CR
30-Jun-21	CHEQUE NO: 103 BONIFACE MWAVULA-4628393 4122279700	BPWR	30-Jun-21	241,850.00		391,347.00 CR
30-Jun-21	CHEQUE NO: 102 BONIFACE MWAVULA-4628393 4122279700	BPWR	30-Jun-21	314,750.00		76,597.00 CR
01-Jul-21	CHQ NUMBER 000104	SVR	01-Jul-21	50,000.00		26,597.00 CR
22-Jul-21	CHQ NUMBER 000105	SVR	22-Jul-21	13,100.00		13,497.00 CR
	TOTAL VALUE			822,562.00	549,800.00	
CLEAR BALANCE AS ON 24-Jul-21						13,497.00 CR
BOOK BALANCE AS ON 24-Jul-21						13,497.00 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 07-Feb-19

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed

KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT

KWALE COUNTY

IFAD LOAN CO-OPERATIVE BANK A/C NO. 01411566540500

BANK RECONCILIATION STATEMENT

AS AT 30 Jun 2021

KSHS

Balance as per Bank Statement

986,528.00

Less:

1) Payments in Cash Book not Recorded in Bank Statement -

2) Receipts in Bank Statement not recorded in Cash Book -

Add:

3) Payments in Bank Statement not yet recorded in Cash Book-Bank -

4) Receipts in Cash Book not recorded in Bank Statement -

Balance as per Cash Book

986,528.00

I certify that I have verified the Bank Balance in Cash book with Bank statement and that the above

SIGNATURE

DESIGNATION

DATE

ABU MDZOMBA

ACCOUNTANT

2/7/2021

SAFARI ZIRO

CDA/CO

2/7/2021

PAYMENTS IN CASH BOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)

S/NO	DATE	PAYEE	CHQ	AMOUNT	REMARKS
					unpaid
			TOTAL	-	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
			TOTAL	-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
			TOTAL	0	

RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
			TOTAL	0	

FIN
OAG KENYA
02/07/21
@Bhatia

Account Statement



CO-OPERATIVE BANK

We are you

KCEP CRAL ACCOUNT KWALE

Statement Date 01-Jul-21
 Statement Period 01-Jun-21 to 01-Jul-21
 Statement number 76
 Page Page 1 of 2
 Branch UKUNDA BRANCH
 Branch Code 00011029
 Contact Details
 Tel

Account No	01141566540500
Account Description	01141-GOVERNMENT CURRENT ACCO
Currency	KES

TRANS DATE	DETAILS	TRANSACTION AT	VALUE DATE	WITHDRAWAL	DEPOSIT	BOOK BALANCE
01-Jun-21	Brought forward Balance					1,665,778.00 CR
11-Jun-21	CHQ NUMBER 000170	SVR	11-Jun-21	29,000.00		1,636,778.00 CR
11-Jun-21	CHEQUE NO: 169 MWINYI MWABORA 4156654050	BPWR	11-Jun-21	57,150.00		1,579,628.00 CR
15-Jun-21	CHQ NUMBER 000167	SVR	15-Jun-21	56,000.00		1,523,628.00 CR
16-Jun-21	CHEQUE NO: 168 ALI KONGORIKO 4156654050	BPWR	16-Jun-21	104,000.00		1,419,628.00 CR
29-Jun-21	CHQ NUMBER 000174	SVR	29-Jun-21	180,000.00		1,239,628.00 CR
29-Jun-21	CHQ NUMBER 000173	SVR	29-Jun-21	240,000.00		999,628.00 CR
29-Jun-21	CHEQUE NO: 176 KRA 4156654050	BPWR	29-Jun-21	4,138.00		995,490.00 CR
29-Jun-21	CHEQUE NO: 175 KRA 4156654050	BPWR	29-Jun-21	3,104.00		992,386.00 CR
29-Jun-21	CHEQUE NO: 172 KRA 4156654050	BPWR	29-Jun-21	678.00		991,708.00 CR
30-Jun-21	CHQ NUMBER 000171	SVR	30-Jun-21	12,422.00		979,286.00 CR
30-Jun-21	LUQMAN TOTAL INVESTMENTS LIMITED RETURN OF 2 PERCENT VAT AMOUNT--- 3104KES FT211811J9X4	SVR	30-Jun-21		3,104.00	982,390.00 CR
30-Jun-21	ADLOM GENERAL SUPPLIERS ENTERPRISES/RFB/RETUR N 2 VAT AMOUNT--- 4138KES RTO15802680585	SVR	30-Jun-21		4,138.00	986,528.00 CR

Failing receipt by the Bank within 15 Days from the day of dispatch of this statement with notice of disagreement with any of the entries, will be assumed to be correct. Any communication intimating disagreement with the statement should be addressed to Manager and marked PRIVATE AND CONFIDENTIAL

KENYA CEREAL ENHANCEMENT PROGRAMME- CLIMATE RESILIENCE AGRICULTURAL
LIVELIHOOD (KCEP-CRAL) -KITUI COUNTY
ACCOUNT 01141302244400
BANK RECONCILIATION STATEMENT
AS AT 30TH JUNE 2021

	(IN KSHS)
Balance as per Bank Statement	1,052,918.52
<u>Less:</u>	
1) Payments in Cash Book not Recorded in Bank Statement	258,660.00
2) Receipts in Bank Statement not recorded in Cash book	-
<u>Add:</u>	
3) Payments in Bank Statement not yet recorded in Cash book-Bank Charges	-
4) Receipts in Cash book not recorded in Bank Statement	-
Balance as per Cash book	794,258.52

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.

SIGNATURE

DESIGNATION

DATE _____

05/07/202

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)					
S/NO	DATE	PAYEE	CHQ	AMOUNT	REMARKS
1	30/06/21	Safaricom Ltd	99	31,500.00	
2	30/06/21	Rhojo works	105	177,160.00	
3	30/06/21	Umoja Mwingi	106	50,000.00	
			TOTAL	258,660.00	
PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK					
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL	-	
RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK					
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL		
RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT					
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL	-	





CO-OPERATIVE
BANK OF KENYA

FORM No. A 51

CERTIFICATE OF BALANCE

VOI Branch 08/9/2021 Date

We hereby certify that the balance Standing to the Credit /Debit of

(Title of A/C) KCEP CRAW TAITA TAVEIA

A/C No. 01141222797000

In the books of this Branch as at 30/06/2021

Amount to Kes. 76597

Amount in words: Seventy six thousand five hundred
and ninty seven only.

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.
VOI BRANCH
Branch Manager

Authorised Signatory

EMBU COUNTY GOVERNMENT
KENYA CEREAL ENHANCEMENT PROGRAMME- KCEP
CLIMATE RESILIENCE AGRICULTURAL LIVELIHOOD EMBU COUNTY - CRAL
ACCOUNT 01141730928000
BANK RECONCILIATION STATEMENT
AS AT 30TH JUNE 2021

(IN KSHS)

Balance as per Bank Statement

135,217.10

Less:

- 1) Payments in Cash Book not Recorded in Bank Statement
- 2) Receipts in Bank Statement not recorded in Cash book

122,680.00

Add:

- 3) Payments in Bank Statement not yet recorded in Cash book-Bank
- 4) Receipts in Cash book not recorded in Bank Statement

Balance as per the Cashbook

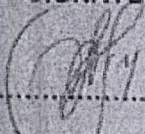
12,537.10

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above

SIGNATURE

DESIGNATION

DATE



Program Accountant

09/07/2021

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/NO	DATE	ITEM	CHQ	AMOUNT	REMARKS
------	------	------	-----	--------	---------

TOTAL

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
	14/6/2021	Paluma-LTD	323	122,680.00	

TOTAL

122,680.00

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
------	------	-------	------------	--------	---------

TOTAL

RECEIPTS II
S/NO

DATE

PAYEE

CHQ NO/REF

AMOUNT

REMARKS

TOTAL



Account Statement



CO-OPERATIVE BANK

We are you

KCEP CRAL EMBU

Statement Date 01-Jul-21
 Statement Period 01-Jun-21 to 01-Jul-21
 Statement number 7
 Page Page 1 of 1
 Branch EMBU BRANCH
 Branch Code 00011023
 Contact Details
 Tel

Account No	01141700028000
Account Description	01141-GOVERNMENT CURRENT ACCO
Currency	KES

TRANS DATE	DETAILS	TRANSACTION AT	VALUE DATE	WITHDRAWAL	DEPOSIT	BOOK BALANCE
01-Jun-21	Brought forward Balance					668,747.10 CR
05-Jun-21	CHEQUE NO: 321 HELLEN WANJA 4173092800	BPWR	05-Jun-21	207,200.00		461,547.10 CR
08-Jun-21	CHQ NUMBER 000319	SVR	08-Jun-21	88,000.00		373,547.10 CR
08-Jun-21	CHQ NUMBER 000318	SVR	08-Jun-21	38,400.00		335,147.10 CR
08-Jun-21	CHEQUE NO 320 PIUS NJERU 4173092800	BPWR	08-Jun-21	93,000.00		242,147.10 CR
14-Jun-21	CHEQUE NO 322 LYDIA NJAGI 4173092800	BPWR	14-Jun-21	18,000.00		224,147.10 CR
23-Jun-21	CHEQUE NO: 325 DAVID MACHARIA GATHIOMI 4173092800	BPWR	23-Jun-21	28,050.00		196,097.10 CR
24-Jun-21	CHQ NUMBER 000327	SVR	24-Jun-21	28,050.00		168,047.10 CR
24-Jun-21	CHQ NUMBER 000328	SVR	24-Jun-21	22,400.00		145,647.10 CR
29-Jun-21	CHQ NUMBER 000324	SVR	29-Jun-21	18,430.00		127,217.10 CR
01-Jul-21	CHQ NUMBER 000323	SVR	01-Jul-21	122,680.00		12,537.10 CR
	TOTAL VALUE			658,210.00		
BOOK BALANCE AS AT 01-Jul-21						12,537.10 CR
UNCLEARED BALANCE AS AT 01-Jul-21						0.00 CR
						"End of Statement"

Failing receipt by the Bank within 15 Days from the day of dispatch of this statement with notice of disagreement with any of the entries, will be assumed to be correct. Any communication intimating disagreement with the statement should be addressed to Manager and marked PRIVATE AND CONFIDENTIAL

ACCOUNT 01141572005000
BANK RECONCILIATION STATEMENT
AS AT 30TH JUNE, 2021

(IN KSHS)

Balance as per Bank Statement

6,953.00 CR

Less:

1) Payments in Cash Book not Recorded in Bank Statement

3,000.00

2) Receipts in Bank Statement not recorded in Cash book

-

Add:

3) Payments in Bank Statement not yet recorded in Cash book-Bank

1,087.00

4) Receipts in Cash book not recorded in Bank Statement

-

Balance as per Cash book

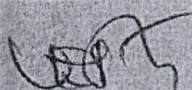
5,040.00

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.

SIGNATURE

DESIGNATION

DATE



ACCOUNTANT

30/6/2021

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/NO	DATE	PAYEE	CHQ	AMOUNT	REMARKS
1	30/06/2021	Thomas Kiria	282	3,000.00	
			TOTAL	3,000.00	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
12	4/12/2020	MUTINDWA	CHEQ 133	1,087.00	
			TOTAL	1,087.00	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL	-	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL	-	



Personal Current Account Statement



Statement Date 05-Jul-21
 Statement Period 31-May-21 to 05-Jul-21
 Page Page 1 of 2

KCEP CRAL THARAKA NITHI COUNTY

Branch CHUKA BRANCH
 Branch Code 00011018
 Contact Details
 Tel

Account No	01141572005000
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
31-May-21	Brought forward Balance					525,126.00 CR
02-Jun-21	CHQ NUMBER 000262	SVR	02-Jun-21	27,000.00		498,126.00 CR
02-Jun-21	CHQ NUMBER 000260	SVR	02-Jun-21	24,000.00		474,126.00 CR
02-Jun-21	CHQ NUMBER 000258	SVR	02-Jun-21	16,700.00		457,426.00 CR
05-Jun-21	CHEQUE NO: 267 JASPER MIVETI 4157200500	BPWR	05-Jun-21	3,050.00		454,376.00 CR
05-Jun-21	CHEQUE NO: 272 DAILY INVESTORS 4157200500	BPWR	05-Jun-21	3,861.00		450,515.00 CR
05-Jun-21	CHEQUE NO: 274 JULIET 4157200500	BPWR	05-Jun-21	2,750.00		447,765.00 CR
08-Jun-21	CHQ NUMBER 000273	SVR	08-Jun-21	197,908.00		249,857.00 CR
08-Jun-21	CHQ NUMBER 000270	SVR	08-Jun-21	24,000.00		225,857.00 CR
08-Jun-21	CHQ NUMBER 000266	SVR	08-Jun-21	20,800.00		205,057.00 CR
09-Jun-21	CHEQUE NO: 278 ESTON MUGO 4157200500	BPWR	09-Jun-21	3,050.00		202,007.00 CR
09-Jun-21	CHEQUE NO: 279 ESTON MUGO 4157200500	BPWR	09-Jun-21	18,400.00		183,607.00 CR
10-Jun-21	CHQ NUMBER 000264	SVR	10-Jun-21	7,000.00		176,607.00 CR
10-Jun-21	CHQ NUMBER 000265	SVR	10-Jun-21	5,900.00		170,707.00 CR
10-Jun-21	CHQ NUMBER 000277	SVR	10-Jun-21	36,000.00		134,707.00 CR
21-Jun-21	CHEQUE NO: 280 ESTON MUGO 4157200500	BPWR	21-Jun-21	122,350.00		12,357.00 CR
22-Jun-21	2020210001568466 P051419305B THARAKANITHI COUNTY	BPWR	22-Jun-21	3,472.00		8,885.00 CR
22-Jun-21	2020210001508173 P051419305B THARAKA NITHI COUNTY	BPWR	22-Jun-21	1,932.00		6,953.00 CR
	TOTAL VALUE			518,173.00		
CLEAR BALANCE AS ON 05-Jul-21						6,953.00 CR
BOOK BALANCE AS ON 05-Jul-21						6,953.00 CR
						"End of Statement"

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

KENYA CEREAL ENHANCEMENT PROGRAMME- MAKUENI COUNTY
ACCOUNT 01141540780500
BANK RECONCILIATION STATEMENT
AS AT 30TH JUNE 2021

(IN KSHS)

Balance as per Bank Statement

6,266.26

Less:

- 1) Payments in Cash Book not Recorded in Bank Statement
- 2) Receipts in Bank Statement not recorded in Cash book

Add:

- 3) Payments in Bank Statement not yet recorded in Cash book-Bank Charges
4) Receipts in Cash book not recorded in Bank Statement

Balance as per Cash book

6,266.26

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.

SIGNATURE

DESIGNATION

DATE _____

same

Project Accountant

5/07/202

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)	
SNO	DATE

S/N/O	DATE	ITEM	CHQ	AMOUNT	REMARKS
			TOTAL	-	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

PATIENTS IN BANK STATEMENT NOT YET IN CASH BOOK					
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
				-	
			TOTAL	-	

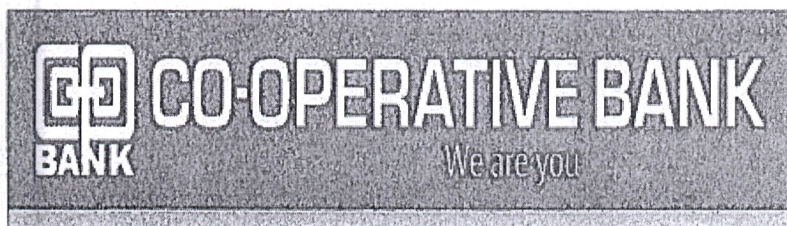
RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
	5/11/2018	Bank			
	25/3/2019	Bank			
			TOTAL	-	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT					
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL	-	

Personal Current Account Statement



Statement Date 22-Jul-21
 Statement Period 01-Jul-20 to 30-Jun-21
 Page Page 6 of 6

MAKUENI KCEP CRAL

Branch WOTE BRANCH
 Branch Code 00011114
 Contact Details
 Tel

Account No	01141540780500
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
28-Jun-21	CHQ NUMBER 000141	SVR	28-Jun-21	17,400.00		491,266.26 CR
29-Jun-21	CHQ NUMBER 000145	SVR	29-Jun-21	210,000.00		281,266.26 CR
	TOTAL VALUE			9,353,826.45	6,365,744.00	
CLEAR BALANCE AS ON 22-Jul-21						6,266.26 CR
BOOK BALANCE AS ON 22-Jul-21						6,266.26 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0 00
 Overdraft Review Date 23-Jan-19

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.

BANK RECONCILIATION STATEMENT
AS AT 30TH JUNE 2021

1,046.80

1999

Payments in Cash
Sole and Recorded
Data Statement

RECEIVED BY BANK
 SUBMITTED BY
 RECEIVED BY CASH
 DATE

Add:

1. Statement of Cash
 2. Statement of Cash
 3. Statement of Cash
 4. Statement of Cash

CHARACTERS

Receipts in Cash
book not recorded
and Bank Statement

1,046.80

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above Reconciliation is Correct.

Name	
Certified by	Enc. Ad.

Designation	Account
-------------	---------

Signature _____

Date _____

27202

1957-1958

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (UNPRESENTED CHEQUES)

[illegible]

RECEIPTS IN BANK STATEMENT NOT YET RECORDED IN CASHBOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
------	------	-------	------------	--------	---------

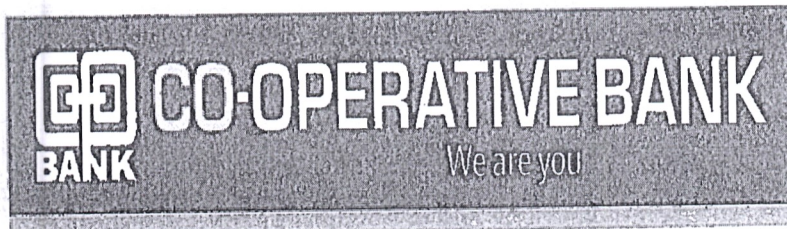
RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK		REMARKS

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT
------	------	-------	------------	--------

S120	RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT
------	--

	DATE	PAYEE	CHQ NO/REF	AMOUNT

Personal Current Account Statement



Statement Date 01-Jul-21
 Statement Period 01-Jul-20 to 01-Jul-21
 Page Page 3 of 3

KCEP CRAL PROJECT

Branch MACHAKOS BRANCH
 Branch Code 00011009
 Contact Details
 Tel

Account No	01141748922300
Account Description	01141-GOVERNMENT CURRENT ACCOUNTS
Currency	KES

TRANS DATE	DETAILS	CHANNEL ID	VALUE DATE	DEBIT	CREDIT	BOOK BALANCE
21-Apr-21	CHEQUE NO: 119 BERNARD YUMBYA 4174892230	BPWR	21-Apr-21	142,500.00		1,360,555.80 CR
21-Apr-21	CHEQUE NO: 121 JOSEPHAT DAVID 4174892230	BPWR	21-Apr-21	174,814.00		1,185,741.80 CR
21-Apr-21	CHEQUE NO: 120 JAPHETH WAMBUA 4174892230	BPWR	21-Apr-21	138,750.00		1,046,991.80 CR
05-May-21	CHEQUE NO: 122 BERNARD YUMBYA 4174892230	BPWR	05-May-21	324,000.00		722,991.80 CR
05-May-21	CHEQUE NO: 122 BERNARD YUMBYA 4174892230	BPWR	05-May-21		324,000.00	1,046,991.80 CR
05-May-21	CHEQUE NO: 122 BERNARD YUMBYA 4174892230	BPWR	05-May-21	324,000.00		722,991.80 CR
05-May-21	CHEQUE NO: 123 JAPHETH WAMBUA 4174892230	BPWR	05-May-21	315,000.00		407,991.80 CR
05-May-21	CHEQUE NO: 124 BIBIANAH M KITIVO 4174892230	BPWR	05-May-21	315,000.00		92,991.80 CR
30-Jun-21	CHQ NUMBER 000125	SVR	30-Jun-21	91,945.00		1,046.80 CR
	TOTAL VALUE			6,382,273.00	5,569,675.00	
CLEAR BALANCE AS ON 01-Jul-21						1,046.80 CR
BOOK BALANCE AS ON 01-Jul-21						1,046.80 CR
						"End of Statement"

OVERDRAFT FACILITY DETAILS :

Overdraft Limit KES 0.00
 Overdraft Review Date 31-Jan-19

Kindly examine this statement immediately. Any discrepancies must be reported to the Bank as soon as possible. Please note that the balance reflected could change if there are transactions that still need to be processed.



EBKL/151/OPS/07-2020/54309403116

Ref No: MOALF/KCEP-CRAL/H/4/8/Vol.I

Kenya-Cereal Enhancement Programme

P.O. Box 30028-00100

Nairobi, Kenya.



REF: CONFIRMATION OF BANK BALANCE- KENYA CEREAL ENHANCEMENT PROGRAMME

The above subject matter refers.

I write to confirm that your account's position as at year ending 30th June 2021 in our books was as given below;

ACCOUNT NAME	ACCOUNT NUMBER	ACCOUNT BALANCE AS AT 30-06-2021
KENYA CEREAL ENHANCEMENT PROGRAMME	1510265062080	Kes 5,431,699.20 Cr
KENYA CEREAL ENHANCEMENT PROGRAMME	1510264926255	Kes 193,630.90 Cr
KENYA CEREAL ENHANCEMENT PROGRAMME	1510263657085	Kes 601,976.16 Cr ✓
KCEP-CRAL COAST REGION EU ACCOUNT MTWAPA	1510279192355	Kes 8,194,799.00 Cr

Yours faithfully,

For and on behalf of Equity Bank (K) Limited

Authorizer 1

Authorizer 2

Equity Bank (Kenya) Limited, Equity Centre, Hospital Road, Upper Hill, P.O. Box 75104-00200 Nairobi, +254 763 026 000, +254 763 063 000, info@equitybank.co.ke, www.ke.equitybankgroup.com, @KeEquitybank, @KeEquitybank

Directors: Prof. Isaac Macharia - Non-Executive Chairman, Mr. Gerald Warui - Managing Director, Mrs. Mary Wamari, Mr. Bhartesh Shah, Dr. James Mwangi, Mr. Fredrick Muchoki, Prof. Shem Migot Adholla, Ms. Adama Sangale, Mrs. Jane Ng'ige

Equity Bank (Kenya) Ltd is regulated by The Central Bank of Kenya





CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited
Westlands Branch
P.O.Box 66589-00800, Nairobi
Tel: 020-2664328/ 2664329
Mobile: 0713 600993, 0735 600528
Fax: 020-2603635
Nairobi
Email: westlandsbr@co-opbank.co.ke

Your Ref: MOALF/KCEP-CRAL/H/4/8/Vol.1

07 July 2021

KCEP - CRAL

P.O. BOX 30028

NAIROBI

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCE AS AT 30TH JUNE 2021

We acknowledge receipt of your letter dated 5th July 2021 and wish to confirm the current account balance as at 30th June 2021 is as follows;

S/NO	ACCOUNT NAME	ACCOUNT NUMBER	BALANCE
1	KCEP - CRAL LOAN ACCOUNT	01141587177900	98,821,180.36
2	KCEP - CRAL GRANT ACCOUNT	01141587177901	65,060,356.65
3	KCEP - CRAL LOAN ACCOUNT	01141587177902	4,228,672.50
4	KCEP - CRAL GRANT ACCOUNT	01141587177903	3,089,330.00
5	KCEP - CRAL LOAN ACCOUNT	01141587177904	14,087,934.00
6	KCEP - CRAL GRANT ACCOUNT	01141587177905	393,270.00
7	KCEP - CRAL LOAN ACCOUNT	01141587177906	7,895,312.50

Yours Faithfully,

DICK-DENIS MUNENE
BRANCH MANAGER

Directors: John Murugu (Chairman), Dr. Gideon Muriuki (Group Managing Director & CEO), M. Malonza (Vice Chairman), J. Sitienei, B. Simiyu, P. Githendu, W. Ongoro, R. Kimanthi, W. Mwambia, W. Welton (Mrs), M. Karangatha (Mrs), L. Karissa, G. Mburia.



CO-OPERATIVE
BANK OF KENYA

FORM No. A 51

CERTIFICATE OF BALANCE

VOI Branch 08/9/2021 Date

We hereby certify that the balance Standing to the Credit /Debit of

(Title of A/C) KCEP CRAI TATA TAVEIA

A/C No. 01141222797000

In the books of this Branch as at 30/06/2021

Amount to Kes. 76597

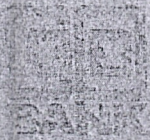
Amount in words: Seventy six thousand five hundred
and ninety seven only.

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.
VOI BRANCH
Branch Manager

Authorised Signatory



FORM NO. A 51



CO-OPERATIVE
BANK OF KENYA

CERTIFICATE OF BALANCE

Branch KILIFI BRANCH Date 9 September 2021

We hereby certify that the balance Standing to the Credit / Debit of

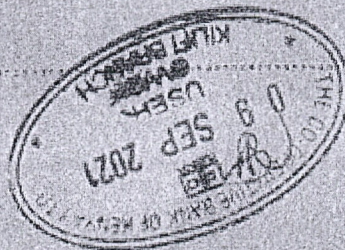
(Name of AC) KCEP CRAL ACCOUNT KILIFI

Amount 0 1 1 4 1 7 7 9 1 9 7 4 0 0

As at the close of this Branch as at 30 June 2021

Amount in Words 1,531,009.33

Amount in Words One Million, Five Hundred & thirty One
Thousand and nine, Cents Thirty



Authorized Signatory

Co-op Bank (K) Ltd 11/10/20



CO-OPERATIVE BANK

INCORPORATED IN U.K.

FORM NO. 1

CERTIFICATE OF BALANCE

Customer W. K. W. D. G.

Date 21/11/1964

We hereby certify that the balance Standing to the Credit of
the W. K. W. D. G. Current Account is

AC No.

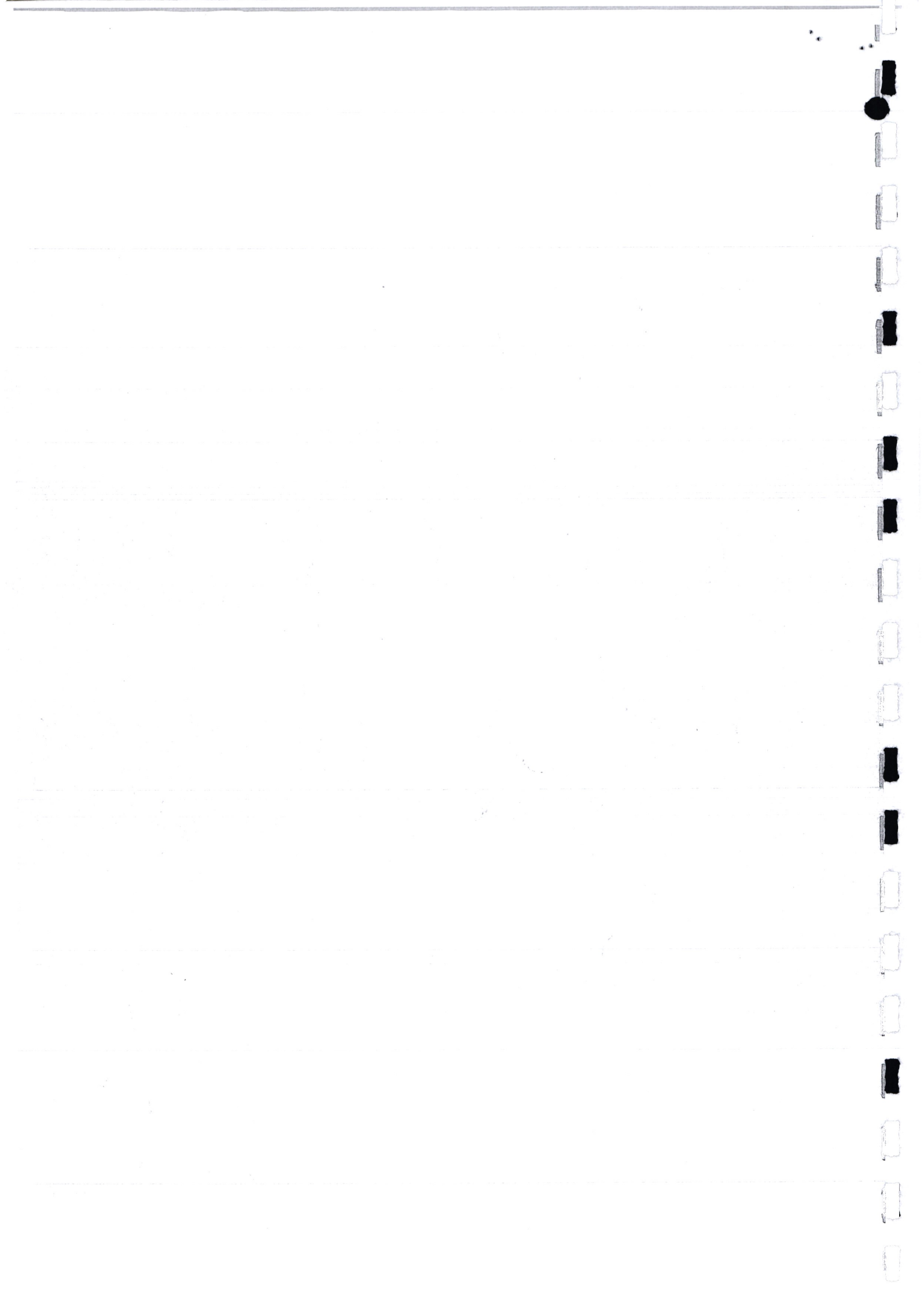
0	1	1	4	6	4	0	5	0
---	---	---	---	---	---	---	---	---

at the date of this Certificate is £ 0 / 0 / 0

and is subject to the usual conditions of the Bank

and is subject to the usual conditions of the Bank

Authorised Signatory





CO-OPERATIVE BANK
We are you

FORM No. A 51

CERTIFICATE OF BALANCE

Branch.....KITU..... Date.....16/8/2021.....

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C).....KOOP COAL KITU.....

A/C No.

0	1	1	4	1	3	0	2	2	4	4	4	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at.....30TH JUNE 2021.....

Amount to Kshs1,052,918/52.....

Amount in words.....ONE MILLION FIFTY TWO THOUSAND.....

ONE HUNDRED AND SIXTYEEN SHILLINGS CENTS

FIFTY TWO ONLY.

Let P.O. THE CO-OPERATIVE BANK OF KENYA LTD.
KITU BRANCH

Chim B. 31296

Service Manager

Authorised Signatory



CO-OPERATIVE BANK

We are you

FORM No. A 51

CERTIFICATE OF BALANCE

Branch..... Embu Date..... 30-07-2021

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) KCED CRAH Embu

A/C No.

0	1	4	1	7	3	0	9	2	8	0	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30th JUNE 2021

Amount to Kshs..... 135 217.10

Amount in words: One hundred and thirty five thousand and
two hundred and seventeen and ten cents

THE CO-OPERATIVE BANK OF KENYA LTD.

EMBU BRANCH

[Signature]

Manager

Operations Manager

Authorised Signatory



CO-OPERATIVE BANK
We are you

CERTIFICATE OF BALANCE

Branch Name: CHUKA

DATE: 12/7/2021.

We hereby certify that the balance standing to the Credit/Debit of.

(Title of Account): KCEP CRAL THARAKA NITHI COUNTY

Account Number: 01141572005000.

In the books of this Branch as at 30TH JUNE 2021.

Amount to Kshs: 6,953.00 CR

Amount in words- SIX THOUSAND NINE HUNDRED FIFTY THREE SHILLINGS ONLY.

Authorized Signatory..... *Anna*







CO-OPERATIVE BANK

We are you

CERTIFICATE OF BALANCE

Branch..... WOTE Date 24-08-2021

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) MAKUENI KEEPCRAL

A/C No.

0	1	1	4	1	5	4	0	7	8	0	5	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30TH June 2021

Amount to Kshs..... 6,266.26

Amount in words: Six Thousand Two Hundred

Sixty Six Cents twenty six only

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.
 WOTE
 Authorised Signatory





CO-OPERATIVE BANK
We are you

FORM No. A 51

CERTIFICATE OF BALANCE

Branch MACHAKOS Date 05/07/2021

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) KCEP CRAL PROJECT

A/C No.

0	1	1	4	1	7	4	8	9	2	2	3	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30/06/2021

Amount to Kshs 1,046.80

Amount in words ONE THOUSAND AND FORTY
SIX SHILLINGS CENTS EIGHTY ONLY

Per PTO, THE CO-OPERATIVE BANK OF KENYA LTD.
MACHAKOS BRANCH

M. J. J. J. Account Services Officer

Authorised Signatory



REPUBLIC OF KENYA

Date 1/07/2021

Report of the Board of Survey on the Cash and Bank Balances of KENYA CEREALS ENHANCEMENT
PROJECT – IFAD LOAN A/C 01141587177900 – Cooperative
Bank as at the close of

business on 30/06/2021

The Board, consisting of- (Names and Official titles)

BENSON NYARIARO - CHAIR

BASHIR NUNOW - MEMBER

PETER ORANGI - MEMBER

Assembled at the office of KENYA CEREALS ENHANCEMENT PROJECT - CRAL - NAKURU

at 11.00 A.M. (time) on the 1st JULY, 2021

Notes	(Shs.	<u>NIL</u>
Silver	Shs.	<u>NIL</u>
copper	Shs.	<u>NIL</u>
Cheques (as per details on reverse)	Shs.	<u>NIL</u>
		<u>NIL</u>

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30/06/2021

Cash on hand	(Shs.	
Bank balance	Shs.	<u>23,359,715.71</u>

The Bank Certificate of Balance showed a sum of Shs.
cts (shs. cts

Standing to the credit of the account on 30/06/2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date ...1/07/2021

1

A vertical strip of 15 small, square images showing various stages of a plant's growth, from a seedling to a mature plant. The images are arranged in a single column, with the first image at the top showing a small seedling and the last image at the bottom showing a mature plant with large leaves. The images are arranged in a single column, with the first image at the top showing a small seedling and the last image at the bottom showing a mature plant with large leaves.

REPUBLIC OF KENYA

Date 1/07/2021

Report of the Board of Survey on the Cash and Bank Balances of KENYA CEREALS ENHANCEMENT PROJECT – ASAP GRANT A/C 01141587177901 - Cooperative Bank as at the close of

business on 30/06/2021

The Board, consisting of- (Names and Official titles)

BENSON NYARIARO - CHAIR

BASHIR NUNOW - MEMBER

PETER ORANGI - MEMBER

Assembled at the office of KENYA CEREALS ENHANCEMENT PROJECT - CRAL - NRB HQS

at 11.00 A.M. (time) on the 1st JULY, 2021

Notes	(Shs.	<u>NIL</u>
Silver	Shs.	<u>NIL</u>
copper	Shs.	<u>NIL</u>
Cheques (as per details on reverse)	Shs.	<u>NIL</u>
		<u>NIL</u>

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30/06/2021

Cash on hand	(Shs.	<u>64,941,368.65</u>
Bank balance	Shs.	<u>64,941,368.65</u>

The Bank Certificate of Balance showed a sum of Shs.
cts (shs. cts

Standing to the credit of the account on 30/06/2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date ...1/07/2021

[illegible]

Date 7/07/2021

Report of the Board of Survey on the Cash and Bank Balances of KENYA CEREALS ENHANCEMENT

PROJECT - IFAD LOAN - A/C 01141587177902 as at the close of
business on 30/06/2021

The Board, consisting of (Names and Official titles)

BENSON NYARIARO - CHAIR

BASHIR NONOW - MEMBER

PETER ORANGI - MEMBER

Assembled at the office of KENYA CEREALS ENHANCEMENT PROJECT - CRAL - COAST
REGIONat 11.00 A.M. (time) on the 7TH JULY, 2021

Notes	(Shs.	NIL
Silver	Shs.	NIL
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		NIL

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30/06/2021

Cash on hand	NIL	(Shs.
Bank balance		Shs. 4,228,672.50

The Bank Certificate of Balance showed a sum of Shs.

cts (shs. cts

Standing to the credit of the account on 30/06/2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank
Reconciliation Statement (F.O. 30) attached.

Date 7/07/2021

Members of the E

REPUBLIC OF KENYA

Date 7/07/2021

Report of the Board of Survey on the Cash and Bank Balances of KENYA CEREALS ENHANCEMENT PROJECT - ASAP GRANT - COOPERATIVE BANK A/C as at the close of 01141587177903

business on 30/06/2021

The Board, consisting of- (Names and Official titles)

BENSON NYARIARO - CHAIR

BASHIR NONOW - MEMBER

PETER ORANGI - MEMBER

Assembled at the office of KENYA CEREALS ENHANCEMENT PROJECT - CRAL - COAST REGION, MTWAPA

at 11.00 A.M. (time) on the 7TH JULY, 2021

Notes	(Shs.	<u>NIL</u>
Silver	Shs.	<u>NIL</u>
copper	Shs.	<u>NIL</u>
Cheques (as per details on reverse)	Shs.	<u>NIL</u>

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30/06/2021

Cash on hand	(Shs.	<u> </u>
Bank balance	Shs.	<u>3,089,330</u>

The Bank Certificate of Balance showed a sum of Shs.
 cts (shs. cts

Standing to the credit of the account on 30/06/2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date 7/07/2021

Members of the Board

Date 7/07/2021

Report of the Board of Survey on the Cash and Bank Balances of **KENYA CEREALS ENHANCEMENT PROJECT - IFAD LOAN A/C 01141587177904** as at the close of business on **30/06/2021**

The Board, consisting of- (Names and Official titles)

BENSON NYARIARO

- CHAIR

BASHIR NONOW

- MEMBER

PETER ORANGI

- MEMBER

Assembled at the office of **KENYA CEREALS ENHANCEMENT PROJECT - CRAL - SIAKAGO** at **11.00 A.M.** (time) on the **7TH JULY, 2021**

Notes	(Shs.	NIL
Silver	Shs.	NIL
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL

It was observed that cheques amounting to **Shs. NIL** had been on hand for more than 14 days prior to the date of the survey. The cash consists of East African currency and does not contain any demonetized coin or notes.

The Cash Book reflected the following balances as at the close of business on the **30/06/2021**

Cash on hand	(Shs.	
Bank balance	Shs.	14,072,247

The Bank Certificate of Balance showed a sum of **Shs.** cts (shs. cts)

standing to the credit of the account on **30/06/2021**

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Members of the Board

Date 7/07/2021

Report of the Board of Survey on the Cash and Bank Balances of

KENYA CEREALS ENHANCEMENT

PROJECT - IFAD LOAN A/C 01141587177905

as at the close of

business on 30/06/2021

The Board, consisting of: (Names and Official titles)

BENSON NYARIARO

- CHAIR

BASHIR NONOW

- MEMBER

PETER ORANGI

- MEMBER

Assembled at the office of

KENYA CEREALS ENHANCEMENT PROJECT - CRAL, - SIAKAGO

at 11.00 A.M.

(time) on the

7TH JULY, 2021

Notes (Shs. NIL

Silver Shs. NIL

copper Shs. NIL

Cheques (as per details on reverse) Shs. NIL

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30/06/2021

Cash on hand (Shs.

Bank balance Shs. 393,270

The Bank Certificate of Balance showed a sum of Shs.

cts (shs. cts

standing to the credit of the account on 30/06/2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date 7/07/2021

Members of the E

REPUBLIC OF KENYA

Date 1/07/2021

Report of the Board of Survey on the Cash and Bank Balances of **KENYA CEREALS ENHANCEMENT PROJECT – IFAD LOAN A/C 01141587177906 – Cooperative Bank** as at the close of

business on **30/06/2021**

The Board, consisting of- (Names and Official titles)

BENSON NYARIARO - **CHAIR**

BASHIR NUNOW - **MEMBER**

PETER ORANGI - **MEMBER**

Assembled at the office of **KENYA CEREALS ENHANCEMENT PROJECT - CRAL - NAKURU**

at **11.00 A.M.** (time) on the **1st JULY, 2021**

Notes	(Shs.	NIL
Silver	Shs.	NIL
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
	NIL	

It was observed that cheques amounting to **Shs. NIL** cts **NIL**

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the **30/06/2021**

Cash on hand	(Shs.	
Bank balance	Shs.	7,895,312.50

The Bank Certificate of Balance showed a sum of Shs. _____ cts _____ (shs. _____ cts _____)

Standing to the credit of the account on **30/06/2021**

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date **1/07/2021** _____
Members of the Board

AMOUNT

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REPUBLIC OF KENYA

Date 1/07/2021

Report of the Board of Survey on the Cash and Bank Balances of **KENYA CEREALS ENHANCEMENT****PROJECT – EU GRANT A/C 1510263657085 – Equity Bank**

as at the close of

business on **30/06/2021**

The Board, consisting of- (Names and Official titles)

BENSON NYARIARO - CHAIR**BASHIR NUNOW - MEMBER****PETER ORANGI - MEMBER**Assembled at the office of **KENYA CEREALS ENHANCEMENT PROJECT - CRAL - NRB HQS**at **11.00 A.M.** (time) on the **1st JULY, 2021**

Notes	(Shs.	NIL
Silver	Shs.	NIL
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	NIL
		NIL

It was observed that cheques amounting to **Shs. NIL** cts **NIL**

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the **30/06/2021**

Cash on hand	(Shs.	
Bank balance	Shs.	863,736.16

The Bank Certificate of Balance showed a sum of Shs. _____

cts _____ (shs. _____ cts _____)

Standing to the credit of the account on **30/06/2021**

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date **1/07/2021**

Members of the Board

AMOUNT

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Date 7/07/2021

Report of the Board of Survey on the Cash and Bank Balances of KENYA CEREALS ENHANCEMENT PROJECT - EU GRANT A/C 1510265062080 as at the close of business on 30/06/2021

The Board, consisting of (Names and Official titles)

BENSON NYARIARO

- CHAIR

BASHIR NONOW

- MEMBER

PETER ORANGI

- MEMBER

Assembled at the office of KENYA CEREALS ENHANCEMENT PROJECT - CRAL, - SIAKAGO at 11.00 A.M. (time) on the 7TH JULY, 2021

Notes	(Shs.	<u>NIL</u>
Silver	Shs.	<u>NIL</u>
copper	Shs.	<u>NIL</u>
Cheques (as per details on reverse)	Shs.	<u>NIL</u>
	<u>NIL</u>	

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30/06/2021

Cash on hand	(Shs.	
Bank balance	Shs.	<u>5,415,899.20</u>

The Bank Certificate of Balance showed a sum of Shs.

cts

(shs.

cts

Standing to the credit of the account on 30/06/2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date 7/07/2021

Members of the B

REPUBLIC OF KENYA

Date 1/07/2021

Report of the Board of Survey on the Cash and Bank Balances of KENYA CEREALS ENHANCEMENTPROJECT – EU GRANT A/C 1510264926255 – Equity Bank

as at the close of

business on 30/06/2021

The Board, consisting of- (Names and Official titles)

BENSON NYARIARO - CHAIRBASHIR NUNOW - MEMBERPETER ORANGI - MEMBERAssembled at the office of KENYA CEREALS ENHANCEMENT PROJECT - CRAL - NAKURUat 11.00 A.M. (time) on the 1st JULY, 2021

Notes	(Shs.	<u>NIL</u>
Silver	Shs.	<u>NIL</u>
copper	Shs.	<u>NIL</u>
Cheques (as per details on reverse)	Shs.	<u>NIL</u>
	<u>NIL</u>	

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30/06/2021

Cash on hand	(Shs.	
Bank balance	Shs.	<u>193,630.90</u>

The Bank Certificate of Balance showed a sum of Shs.

cts (shs. cts

Standing to the credit of the account on 30/06/2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

[Signature]

[Stamp]

Date ...1/07/2021

Date 7/07/2021

Report of the Board of Survey on the Cash and Bank Balances of **KENYA CEREALS ENHANCEMENT PROJECT - EU GRANT - EQUITY BANK A/C** as at the close of **1510279192355**

business on 30/06/2021

The Board, consisting of (Names and Official titles)

BENSON NYARIARO - CHAIR

BASHIR NONOW - MEMBER

PETER ORANGI - MEMBER

Assembled at the office of **KENYA CEREALS ENHANCEMENT PROJECT - CRAL - COAST REGION, MTWAPA**

at 11.00 A.M. (time) on the 7TH JULY, 2021

Notes	(Shs. NIL
Silver	Shs. NIL
copper	Shs. NIL
Cheques (as per details on reverse)	Shs. NIL

It was observed that cheques amounting to Shs. NIL cts NIL

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the 30/06/2021

Cash on hand	(Shs.
Bank balance	Shs. 8,194,799.00

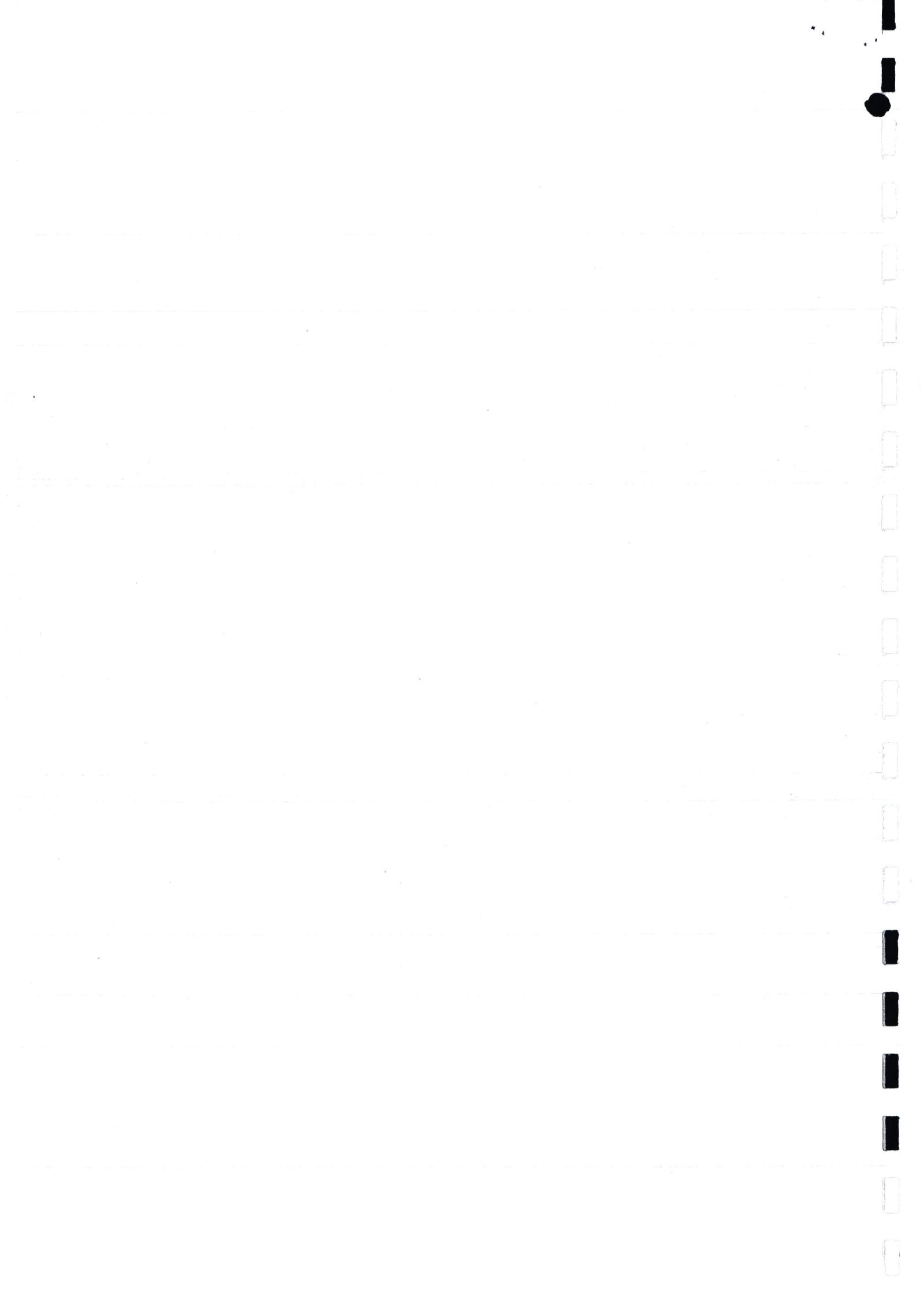
The Bank Certificate of Balance showed a sum of Shs.

Standing to the credit of the account on 30/06/2021

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Date 7/07/2021

Members of the Board





HEAD OFFICE: PO Box : 75104 - 00200 Nairobi, Tel: 020-2262000 Fax: 2737276, Mobile: 0711 026000,0732 112000, Email: info@equitybank.co.ke, Website: www.equitybank.co.ke

To,

**KCEP-CRAL EQUITY BANK E-VOUCHER
FUND ACCOUNT
P.O.BOX 30028
NAIROBI
KE
00100**

Branch ID : 151
Customer Name : KCEP-CRAL EQUITY BANK E-VOUCHER
FUND ACCOUNT
Product Name : CAA
Currency : KES

Account Statement 1510278684556
Statement Period (From 18-03-2019 To 30-06-2021)

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
25-03-2019	25-03-2019	KENYA CEREAL ENHANCEMENT PROGRAMME			27,124,754.70	27,124,754.70
29-03-2019	29-03-2019	KCEP-CRAL E-VOUCHER BENEFICIARIES WESTERN REGION		23,051,958.00		4,072,796.70
18-04-2019	18-04-2019	KCEP E VOUCHER FUNDS BALANCE TRANSFER			4,647,198.30	8,719,995.00
18-04-2019	18-04-2019	TRANSFER TO CREDIT KCEP- CRAL E VOUCHER FARMERS		7,970,304.00		749,691.00
09-05-2019	09-05-2019	FUNDS TFR FROM KCEP			2,124,030.00	2,873,721.00
17-05-2019	17-05-2019	E-VOUCHER FARMERS IN WESTERN REGION		2,124,030.00		749,691.00
23-05-2019	23-05-2019	RTGS/RMT KENYA CEREAL ENHANCEM			24,807,630.00	25,557,321.00
19-09-2019	19-09-2019	TRANSFER			150,000,000.00	175,557,321.00
23-09-2019	23-09-2019	KCEP-CRALE - VOUCHER FARMERS		81,312,912.00		94,244,409.00
04-10-2019	04-10-2019	TRANSFER			30,000,000.00	124,244,409.00
16-10-2019	16-10-2019	KCEP-CRALE - VOUCHER FARMERS 9/10/2019		76,977,603.00		47,266,806.00
18-10-2019	18-10-2019	RTGS FRM KENYA CEREAL ENHANCEMET PROGRA P.O BOX 45			30,000,000.00	77,266,806.00

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

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Account No. : 1510278684556

Customer Name : KCEP-CRAL EQUITY BANK E-VOUCHER FUND ACCOUNT

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
24-10-2019	24-10-2019	KCEP -CRAL E- VOUCHER FARMERS		50,374,785.00		26,892,021.00
26-11-2019	26-11-2019	RTGS/RMT KENYA CEREAL ENHANCEM			11,638,743.00	38,530,764.00
27-11-2019	27-11-2019	KCEP-CRAL E-E VOUCHER FARMERS EASTERN REGION		12,989,658.00		25,541,106.00
13-02-2020	13-02-2020	TRANSFER			95,665,500.00	121,206,606.00
14-02-2020	14-02-2020	KCEP CRAL E VOUCHERS - EASTERN REGION		95,625,000.00		25,581,606.00
18-03-2020	18-03-2020	TSFR TO KCEP-CRAL EQUITY BANK E-VOUCHER FUND A/C		3,350,082.00		22,231,524.00
06-04-2020	06-04-2020	KCEP-CRAL 2ND PAYROLL FOR PHES FOR 808 FARMERS		5,356,380.00		16,875,144.00
06-05-2020	06-05-2020	KENYA CEREAL ENHANCEMENT PROGRAMME			3,350,082.00	20,225,226.00
03-06-2020	03-06-2020	FUNDS TRANSFER			5,000,000.00	25,225,226.00
15-09-2020	15-09-2020	KENYA CEREAL ENHANCEMENT PROGRAMME			7,318,080.00	32,543,306.00
07-10-2020	07-10-2020	KENYA CEREAL ENHANCEMENT PROGRAMME			39,200,609.00	71,743,915.00
12-10-2020	12-10-2020	TRANSFER TO KCEP-CRAL FOR PAYROLL OCT 2020		37,536,243.00		34,207,672.00
21-10-2020	21-10-2020	KENYA CEREAL ENHANCEMENT PROGRAMME			100,000,000.00	134,207,672.00
22-10-2020	22-10-2020	KCEP-CRAL VOUCHER FARMERS' PAYROLL 21.10.2020		67,266,057.00		66,941,615.00
30-10-2020	30-10-2020	KCEP-CRAL VOUCHER FARMER PAYROLL OCT 2020		32,828,929.00		34,112,686.00
25-11-2020	25-11-2020	RTGS KENYA CEREAL ENHANCEMET PROGRA			16,333,812.00	50,446,498.00

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EN036132021091011113



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Account No. : 1510278684556

Customer Name : KCEP-CRAL EQUITY BANK E-VOUCHER FUND ACCOUNT

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
01-12-2020	01-12-2020	KCEP-CRAL 5TH FAMERS PAYROLL		16,333,812.00		34,112,686.00
07-12-2020	07-12-2020	RTGS KENYA CEREAL ENHANCEMET PROGRA			9,954,447.00	44,067,133.00
16-12-2020	16-12-2020	KCEP-CRAL TO FUND E-VOUCHER PAYROLL DEC 2020		9,954,447.00		34,112,686.00
14-01-2021	14-01-2021	11070 BENEFICIARY FARMERS FOR PHES OND SEASON			49,815,000.00	83,927,686.00
26-01-2021	26-01-2021	KCEP-CRAL VOUCHER FAMERS JAN 2021		49,815,000.00		34,112,686.00
23-02-2021	23-02-2021	KENYA CEREAL ENHANCEMENT PROGRAMME			1,415,809.00	35,528,495.00
24-02-2021	24-02-2021	UNACCESSED SEED,CA & FERT ER &			61,997,524.20	97,526,019.20
05-03-2021	05-03-2021	KCEP-CRAL EQUITY BANK E-VOUCHER FUND		6,082,074.00		91,443,945.20
18-03-2021	18-03-2021	EAZZYBIZ TRSF TO 1510278684556 BT21031718452842			11,623,760.00	103,067,705.20
22-03-2021	22-03-2021	KCEP-FARMERS PAYROLL 2 -2021		1,515,933.00		101,551,772.20
31-03-2021	31-03-2021	KCEP- FARMERS PAYROLL 3		1,699,326.00		99,852,446.20
06-04-2021	06-04-2021	KCEP-PAYROLL 1. POTATOES E-2021 MAR/ARIL		25,987,630.00		73,864,816.20
09-04-2021	09-04-2021	RTGS KENYA CEREAL ENHANCEMET PROGRA			60,000,878.00	133,865,694.20
12-04-2021	12-04-2021	PAYROLL NO 1 FOR 5,232 MAIZE/BEANS E-VOUCHE		90,835,694.00		43,030,000.20
19-04-2021	19-04-2021	RTGS KENYA CEREAL ENHANCEMET PROGRA			118,304,683.00	161,334,683.20
20-04-2021	20-04-2021	PAYROLL MAIZE/BEANS: KCEP-CRAL PLUS		118,304,683.00		43,030,000.20

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

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Account No. : 1510278684556

Customer Name : KCEP-CRAL EQUITY BANK E-VOUCHER FUND ACCOUNT

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
06-05-2021	06-05-2021	RTGS KENYA CEREAL ENHANCEMET PROGRA			16,516,900.00	59,546,900.20
10-05-2021	10-05-2021	PAYROLL NO 2 FOR 448 IRISH POTATOES E-KCEP		16,516,900.00		43,030,000.20
21-05-2021	21-05-2021	UNACCESSED PHE FUNDS			11,536,316.10	54,566,316.30
02-06-2021	02-06-2021	KCEP-CRAL/FARMERS ENROLLMENT/AGRO DEALERS TRAINING		8,450,000.00		46,116,316.30
03-06-2021	03-06-2021	REIMBURSEMENT OF COST INCURRED TO PROCURE EQUITEL		2,644,800.00		43,471,516.30
15-06-2021	15-06-2021	RTGS KENYA CEREAL ENHANCEMET PROGRA			8,565,840.00	52,037,356.30
17-06-2021	17-06-2021	Procurement-Equitel Sim-KCEP C		2,644,800.00		49,392,556.30
Grand Total				847,549,040.00	896,941,596.30	49,392,556.30

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

END

EN0361320210910111113



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To,

KCEP-CRAL EQUITY BANK CAPACITY
BUILDING FUND ACCOUNT
P.O.BOX 30028
NAIROBI
KE
00100

Branch ID : 151
Customer Name : KCEP-CRAL EQUITY BANK CAPACITY
BUILDING FUND ACCOUNT
Product Name : CAA
Currency : KES

Account Statement 1510278684564
Statement Period (From 18-03-2019 To 30-06-2021)

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
23-05-2019	23-05-2019	RTGS/RMT KENYA CEREAL ENHANCEM			10,699,500.00	10,699,500.00
28-06-2019	28-06-2019	TRANSFER			25,600,088.00	36,299,588.00
09-07-2019	09-07-2019	KCEP PROJECT FEBRUARY 2018 TO DATE		5,846,706.00		30,452,882.00
20-11-2019	20-11-2019	FAMERS' TRAINING COST- KCEP FINANCIAL EDUCATION		3,538,149.00		26,914,733.00
02-01-2020	02-01-2020	REIMBURSEMENT TO 081- KCEP CRAL		722,945.00		26,191,788.00
27-01-2020	27-01-2020	KCEP- TRAINING REIMBURSEMENT		2,127,037.00		24,064,751.00
20-03-2020	20-03-2020	REIMBURSEMENT-TRAINING FARMERS ON FINANCIAL EDUCATI		155,270.00		23,909,481.00
04-05-2020	04-05-2020	REIMBURSEMENT OF COST INCURRED DURING TRAINING		67,880.00		23,841,601.00
06-10-2020	06-10-2020	TSFR TO KCEP CAPACITY BUILDING		963,227.00		22,878,374.00
04-12-2020	04-12-2020	REIMBURSEMENT OF COST FOR TRAINING FAMERS ON F.E		1,366,850.00		21,511,524.00
30-12-2020	30-12-2020	KCEPCRAL FARMERS TRAINING COST		881,098.00		20,630,426.00
31-12-2020	31-12-2020	FE TRAINING- KCEP		1,557,364.00		19,073,062.00

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

EN036132021091011251



HEAD OFFICE: PO Box : 75104 - 00200 Nairobi, Tel: 020-2262000 Fax: 2737276, Mobile: 0711 026000, 0732 112000, Email: info@equitybank.co.ke, Website: www.equitybank.co.ke

Account No. : 1510278684564

Customer Name : KCEP-CRAL EQUITY BANK CAPACITY BUILDING FUND ACCOUNT

Tran Date	Value Date	Tran Particulars	Instrument Id	Debit	Credit	Balance
31-12-2020	31-12-2020	EE MENTORSHIP-KCEP		127,764.00		18,945,298.00
19-02-2021	19-02-2021	FE TRAINING-KCEP CRAL		581,374.00		18,363,924.00
19-02-2021	19-02-2021	EE MENTORSHIP-KCEP CRAL		131,495.00		18,232,429.00
22-03-2021	22-03-2021	FE TRAINING -KCEP CRAL JAN 2021		581,374.00		17,651,055.00
22-03-2021	22-03-2021	EE MENTORSHIP -KCEP CRAL JAN 2021		131,495.00		17,519,560.00
22-03-2021	22-03-2021	REV FE TRAINING -KCEP CRAL			581,374.00	18,100,934.00
22-03-2021	22-03-2021	REV EE MENTORSHIP -KCEP CRAL			131,495.00	18,232,429.00
22-03-2021	22-03-2021	FE Training -KCEP CRAL		1,296,664.00		16,935,765.00
22-03-2021	22-03-2021	EE Mentorship -KCEP CRAL		512,538.00		16,423,227.00
09-04-2021	09-04-2021	KCEP-FE Training		1,923,489.00		14,499,738.00
09-04-2021	09-04-2021	KCEP-EE Mentorship		38,750.00		14,460,988.00
05-05-2021	05-05-2021	FE Training -KCEP CRAL		486,350.00		13,974,638.00
05-05-2021	05-05-2021	EE Mentorship KCEP-CRAL		119,580.00		13,855,058.00
Grand Total				23,157,399.00	37,012,457.00	13,855,058.00

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

END

EN0361320210910111251



CO-OPERATIVE BANK

We are you

VOUCHER ACCOUNT STATEMENT

ACCOUNT NO	AMOUNT	DESCRIPTION	POSTING DATE	VALUED DATE	CURRENT BALANCE
012400000236118	-180,000.00	CONTRIBUTION FOR KCEP CRAL E-VOUCHER	7/15/2021 4:59:01 PM	7/15/2021 4:41:34 PM	175,687,379.52
012400000236118	-47,632,500.00	CONTRIBUTION FOR KCEP CRAL E-VOUCHER	7/15/2021 4:59:01 PM	7/15/2021 4:40:53 PM	175,667,379.52
012400000236118	-161,486.10	30% KCEP CRAL PROGRAMME CONTRIBUTION	6/3/2021 4:57:07 PM	6/3/2021 4:53:13 PM	223,499,879.52
012400000236118	-2,709,322.60	60% KCEP CRAL PROGRAMME CONTRIBUTION	6/3/2021 4:57:07 PM	6/3/2021 4:52:24 PM	223,661,165.67
012400000236118	-21,627,451.60	90% KCEP CRAL PROGRAMME CONTRIBUTION	6/3/2021 4:57:07 PM	6/3/2021 4:50:36 PM	226,379,688.47
012400000236118	-9,220.50	30% KCEP CRAL E-VOUCHER FUND ACCOUNT	5/26/2021 2:44:08 PM	5/26/2021 2:22:47 PM	247,998,140.22
012400000236118	-677,745.00	60% KCEP CRAL E-VOUCHER FUND ACCOUNT	5/26/2021 2:44:08 PM	5/26/2021 2:21:59 PM	248,007,360.72
012400000236118	-1,871,631.00	90% KCEP CRAL E-VOUCHER FUND ACCOUNT	5/26/2021 2:44:08 PM	5/26/2021 2:20:32 PM	248,685,105.72
012400000236118	-58,396.50	30% KCEP CRAL PROGRAMME CONTRIBUTION	5/20/2021 1:02:00 PM	5/20/2021 12:57:06 PM	250,856,746.72
012400000236118	-3,037,785.00	60% KCEP CRAL PROGRAMME CONTRIBUTION	5/20/2021 1:02:00 PM	5/20/2021 12:52:35 PM	250,615,133.22
012400000236118	-7,120,143.00	90% KCEP CRAL PROGRAMME CONTRIBUTION	5/20/2021 1:02:00 PM	5/20/2021 12:28:26 PM	253,652,918.22
012400000236118	-21,514.50	30% KCEP CRAL PROGRAMME CONTRIBUTION	5/12/2021 3:45:15 PM	5/12/2021 3:35:46 PM	260,773,061.22
012400000236118	-943,995.00	60% KCEP CRAL PROGRAMME CONTRIBUTION	5/12/2021 3:45:15 PM	5/12/2021 3:35:18 PM	260,764,575.72
012400000236118	-2,569,585.50	90% KCEP CRAL PROGRAMME CONTRIBUTION	5/12/2021 3:45:15 PM	5/12/2021 3:34:35 PM	261,778,570.72
012400000236118	-24,588.00	30% KCEP CRAL PROGRAMME CONTRIBUTION	5/10/2021 5:48:07 PM	5/10/2021 3:14:46 PM	264,308,156.22
012400000236118	-701,832.00	60% KCEP CRAL PROGRAMME CONTRIBUTION	5/10/2021 5:48:07 PM	5/10/2021 3:14:06 PM	264,332,744.22
012400000236118	-3,583,376.50	90% KCEP CRAL PROGRAMME CONTRIBUTION	5/10/2021 5:48:07 PM	5/10/2021 3:13:06 PM	265,034,576.22
012400000236118	-86,736.00	30% KCEP CRAL PROGRAMME CONTRIBUTION	5/4/2021 8:56:05 AM	5/4/2021 8:47:06 AM	269,621,957.72
012400000236118	-1,535,772.00	60% KCEP CRAL PROGRAMME CONTRIBUTION	5/4/2021 8:56:05 AM	5/4/2021 8:46:41 AM	269,708,588.72
012400000236118	-10,047,033.00	90% KCEP CRAL PROGRAMME CONTRIBUTION	5/4/2021 8:56:05 AM	5/4/2021 8:45:16 AM	271,244,360.72
012400000236118	-17,996.85	MAM 2020 INSURANCE FUND	5/3/2021 4:57:10 PM	5/3/2021 4:52:38 PM	281,791,411.22
012400000236118	-1,176,000.00	30% KCEP CRAL PROGRAMME CONTRIBUTION	4/28/2021 10:11:51 AM	4/28/2021 10:08:14 AM	281,271,411.22
012400000236118	-778,000.00	60% KCEP CRAL PROGRAMME CONTRIBUTION	4/28/2021 10:11:51 AM	4/28/2021 10:07:43 AM	281,744,411.22
012400000236118	-6,764,000.00	90% KCEP CRAL PROGRAMME CONTRIBUTION	4/28/2021 10:11:51 AM	4/28/2021 10:06:01 AM	282,095,411.22
012400000236118	-1,000,000.00	ERRONEOUS REVERSAL FROM TRANSFER	4/20/2021 4:21:58 PM	4/20/2021 4:17:41 PM	288,851,427.87
012400000236118	-5,114,400.00	30% KCEP CRAL PROGRAMME CONTRIBUTION	4/16/2021 5:07:23 PM	4/16/2021 5:07:47 PM	289,232,377.87
012400000236118	-772,821.00	60% KCEP CRAL PROGRAMME CONTRIBUTION	4/16/2021 5:07:23 PM	4/16/2021 5:07:14 PM	289,935,627.87
012400000236118	-5,617,360.00	90% KCEP CRAL PROGRAMME CONTRIBUTION	4/16/2021 5:07:23 PM	4/16/2021 4:59:11 PM	290,094,430.87
012400000236118	-2,497,180.00	CROP INSURANCE MAM 2020 SEASON C	4/16/2021 3:54:35 PM	4/16/2021 3:50:44 PM	295,702,313.87
012400000236118	-17,391,161.15	10% KCEP LOAN ACCOUNT 011415477790	4/15/2021 5:28:20 PM	4/15/2021 4:48:35 PM	298,194,494.25
012400000236118	-116,793.00	30% KCEP CRAL PROGRAMME CONTRIBUTION	4/9/2021 4:03:13 PM	4/9/2021 3:31:08 PM	335,502,653.00
012400000236118	-1,445,688.00	60% KCEP CRAL PROGRAMME CONTRIBUTION	4/9/2021 4:03:13 PM	4/9/2021 3:32:18 PM	335,619,448.00
012400000236118	-10,411,044.00	90% KCEP CRAL PROGRAMME CONTRIBUTION	4/9/2021 4:03:13 PM	4/9/2021 3:30:12 PM	337,065,136.00
012400000236118	345,000,000.00	BANKA POPULARITEI SONDRI RIB 200	4/9/2021 11:20:50 AM	4/9/2021 12:00:00 AM	347,479,180.00
012400000236118	-142,596.00	30% KCEP CRAL PROGRAMME CONTRIBUTION	4/8/2021 11:45:38 AM	4/8/2021 11:37:37 AM	2,479,180.00
012400000236118	-1,444,629.00	60% KCEP CRAL PROGRAMME CONTRIBUTION	4/8/2021 11:45:38 AM	4/8/2021 11:37:13 AM	1,621,776.00
012400000236118	-13,589,115.00	90% KCEP CRAL PROGRAMME CONTRIBUTION	4/8/2021 11:45:38 AM	4/8/2021 11:36:25 AM	4,068,405.00
012400000236118	-233,856.50	30% KCEP CRAL PROGRAMME CONTRIBUTION	4/8/2021 11:45:38 AM	4/8/2021 11:32:09 AM	17,958,520.00
012400000236118	-2,226,922.00	60% KCEP CRAL PROGRAMME CONTRIBUTION	4/8/2021 11:45:38 AM	4/8/2021 11:31:38 AM	17,189,386.50
012400000236118	-45,254,370.00	90% KCEP CRAL PROGRAMME CONTRIBUTION	4/8/2021 11:45:38 AM	4/8/2021 11:29:28 AM	20,413,308.50
012400000236118	37,301,161.15	FROM KCEP	4/8/2021 10:38:50 AM	4/8/2021 10:38:50 AM	65,673,778.50
012400000236118	2,479,180.00	APR INSURANCE IV 1-1	3/19/2021 1:10:20 PM	3/19/2021 1:06:30 PM	28,369,877.55
012400000236118	2,589,775.38	MAM 2020 BAI RVSL	3/16/2021 3:40:41 PM	3/16/2021 3:39:06 PM	25,800,397.55
012400000236118	18,077,473.08	MAM 2020 BAI RVSL	3/16/2021 3:39:04 PM	3/16/2021 3:37:46 PM	21,509,421.97
012400000236118	7,160.00	MSA R CORROND 2020 Co-Operative Bank	2/26/2021 5:19:33 PM	2/26/2021 12:00:00 AM	5,423,149.80
012400000236118	472.00	EXCESS RVSL 0113020 EXCESS RVSL	2/11/2021 4:39:35 PM	2/11/2021 4:38:43 PM	5,418,988.00
012400000236118	-44,091,000.00	90% KCEP CRAL PROGRAMME CONTRIBUTION	1/20/2021 5:08:41 PM	1/20/2021 5:04:48 PM	5,415,516.00
012400000236118	44,091,000.00	KENYA CEREAL FINANCEMENT PROGR	1/14/2021 4:07:55 PM	1/14/2021 12:00:00 AM	49,506,216.00

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD.

 Manager, Government & Public Sector Banking Dept.



Account Statement

Date: 09/08/2021 10:57:08

Account: 1246371294

Account Name: KCEP-CRAL AGMARK PROGRAMME AC

Available Balance: KES 1,904,939.40

Period: 01/06/2021 - 30/06/2021

Balance At Period Start: 3,301,823.40

Balance At Period End: 2,383,844.40

Total Money In: 0.00

Total Money Out: -917,979.00

bc = 1020

Transaction Date	Value Date	Transaction Details	Money Out	Money In	Ledger Balance	Bank Reference Number
01.06.2021	01.06.2021	BALANCE B/FWD	0	0	3,301,823.40	
04.06.2021	04.06.2021	Transfer Charge AT-KD196 00461 AC-KES1402500040	-180.00	0.00	3,301,643.40	FT2115548N5F
04.06.2021	04.06.2021	Direct Credits AT-KD196 00461 Travel Advance EFT	-48,000.00	0.00	3,253,643.40	FT2115548N5F
04.06.2021	04.06.2021	Transfer Charge AT-KD196 AC-1145085091 FT21155H	-60.00	0.00	3,253,583.40	FT21155HLYY0
04.06.2021	04.06.2021	Transfer AT-KD196 Agrodealer follow ups Kitui ma	-48,000.00	0.00	3,205,583.40	FT21155HLYY0

04.06.2021	04.06.2021	Transfer Charge AT-KD196 AC-1252156243 FT21155L	-60.00	0.00	3,205,523.40	FT21155L7VVK
04.06.2021	04.06.2021	Transfer AT-KD196 TA Kitui youth training SAMUEL	KC -48,000.00	0.00	3,157,523.40	FT21155L7VVK
04.06.2021	04.06.2021	Transfer Charge AT-KD196 AC-1137611480 FT21155P	-60.00	0.00	3,157,463.40	FT21155PMXD2
04.06.2021	04.06.2021	Transfer AT-KD196 Training float Kitui youth FAI	KC-142,860.00	0.00	3,014,603.40	FT21155PMXD2
07.06.2021	07.06.2021	Transfer Charge AT-KD196 AC-1137611480 FT211588	-60.00	0.00	3,014,543.40	FT211588457G
07.06.2021	07.06.2021	Transfer AT-KD196 TA Car hire Kitui youth traini	KC-98,000.00	0.00	2,916,543.40	FT211588457G
07.06.2021	07.06.2021	Transfer Charge AT-KD196 0462 AC-KES14025000400	-180.00	0.00	2,916,363.40	FT21158G00S3
07.06.2021	07.06.2021	Direct Credits AT-KD196 0462 Travel Advance EFT	KC-48,000.00	0.00	2,868,363.40	FT21158G00S3
18.06.2021	18.06.2021	Transfer Charge AT-KD196 00448 AC-KES1402500040	-180.00	0.00	2,868,183.40	FT21169G6NK1
18.06.2021	18.06.2021	Direct Credits AT-KD196 00448 printing of KCEP C	KC-24,099.00	0.00	2,844,084.40	FT21169G6NK1
18.06.2021	18.06.2021	Transfer Charge AT-KD196 00446 AC-KES1402500040	-180.00	0.00	2,843,904.40	FT21169HV17B
18.06.2021	18.06.2021	Direct Credits AT-KD196 00446 Travel advance EFT	KC -230,000.00	0.00	2,613,904.40	FT21169HV17B
19.06.2021	19.06.2021	Transfer Charge AT-KD196 AC-1123940150 FT21170D	-60.00	0.00	2,613,844.40	FT21170D2YT3
19.06.2021	19.06.2021	Transfer AT-KD196 TA Western Covid19 assessment	KC -230,000.00	0.00	2,383,844.40	FT21170D2YT3



KCB BANK KENYA LTD

KCB KICC - 4005 P.O BOX 46950 - 00100
NAIROBIKALRO
P.O BOX 220 OR BOX 57811 00200 NRB
THIKAAccount Number : 1252995784
Account Name : KALRO
Currency : KES
Statement Period : 20160601 - 20210906
Statement Printed : 2021/09/06 16:04:23

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Date	Transaction Details	Value Date	Money Out	Money In	Ledger Bal
21/06/2021	Contra Entry AT-DPC CONTRA ENTRY CPC QUICK PAY WASH ACCOUNTCONTRA ENTRY-CONTRA ENTRY	21/06/2021	-89,600.00		1,340,040.20
21/06/2021	Contra Entry AT-DPC CONTRA ENTRY CPC QUICK PAY WASH ACCOUNTCONTRA ENTRY-CONTRA ENTRY	21/06/2021	-8,400.00		1,331,640.20
21/06/2021	Transfer Charge AT-DPC AC- PL552491252995784 Service Charge-1252995784 Service Charge	21/06/2021	-20.00		1,331,620.20
21/06/2021	Transfer AT-DPC 1252995784 Service Charge1252995784 Service Charge-1252995784 Service Charge	21/06/2021	-100.00		1,331,520.20
21/06/2021	Transfer Charge AT-DPC AC- PL552491252995784 Service Charge-1252995784 Service Charge	21/06/2021	-20.00		1,331,500.20
21/06/2021	Transfer AT-DPC 1252995784 Service Charge1252995784 Service Charge-1252995784 Service Charge	21/06/2021	-100.00		1,331,400.20
23/06/2021	Inward SWIFT Pa AT-DPC KENYA CEREAL EN P.O BOX 351 KENYA CEREAL ENHANCEMET PROGRA-KCOOKENAXXX.36T0468801	23/06/2021		4,884,900.00	6,216,300.20
23/06/2021	Inward SWIFT Pa AT-DPC KENYA CEREAL EN P.O BOX 351 KENYA CEREAL ENHANCEMET PROGRA-KCOOKENAXXX.36T0471201	23/06/2021		6,365,879.00	12,582,179.20
24/06/2021	Contra Entry AT-DPC CONTRA ENTRY CPC QUICK PAY WASH ACCOUNTCONTRA ENTRY-CONTRA ENTRY	24/06/2021	-59,021.20		12,523,158.00
24/06/2021	Transfer Charge AT-DPC AC- PL552491252995784 Service Charge-1252995784 Service Charge	24/06/2021	-20.00		12,523,138.00
24/06/2021	Transfer AT-DPC 1252995784 Service Charge1252995784 Service Charge-1252995784 Service Charge	24/06/2021	-100.00		12,523,038.00
25/06/2021	Bankers Cheque AT-KICC AC- KES1404630650001-	25/06/2021	-240.00		12,522,798.00
25/06/2021	Banker's Chq Is AT-KICC BANKERS CHEQUES - KES-	25/06/2021	-400.00		12,522,398.00
28/06/2021	Contra Entry AT-DPC CONTRA ENTRY CPC QUICK PAY WASH ACCOUNTCONTRA ENTRY-CONTRA ENTRY	28/06/2021	-454,150.00		12,068,248.00
28/06/2021	Transfer Charge AT-DPC AC- PL552491252995784 Service Charge-1252995784 Service Charge	28/06/2021	-20.00		12,068,228.00
28/06/2021	Transfer AT-DPC 1252995784 Service Charge1252995784 Service Charge-1252995784 Service Charge	28/06/2021	-100.00		12,068,128.00
28/06/2021	Transfer AT-DPC VOOMA8FSI2G2SMI 999999VOOMA8FSI2G2SMI-DUSAXHBRAEC	28/06/2021		185.00	12,068,313.00
01/07/2021	Certificate Of Balance Charge AT-DPC CERT2118267543 -CERT2118267543	01/07/2021	-1,065.00		12,067,248.00
10/07/2021	TaxPmt AT-SARIT P051518842N 2020210001979878-The Kenya Agricultur KRA COLLECTIONS ACCOUNT2020210001979878-The Kenya Agricultur-P051518842N	10/07/2021	-37,726.00		12,029,522.00

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Account Statement

EASTERN AFRICA GRAIN COUNCIL -KCEP-CRAL PROGRAMME
FUND ACCOUNT

Account number : 1410271516058 (KES)

From Date : 01-06-2021 To 30-06-2021

Report generated on AUG 18, 2021 by WINNIE
MOMANYI

Total Search Results: 322

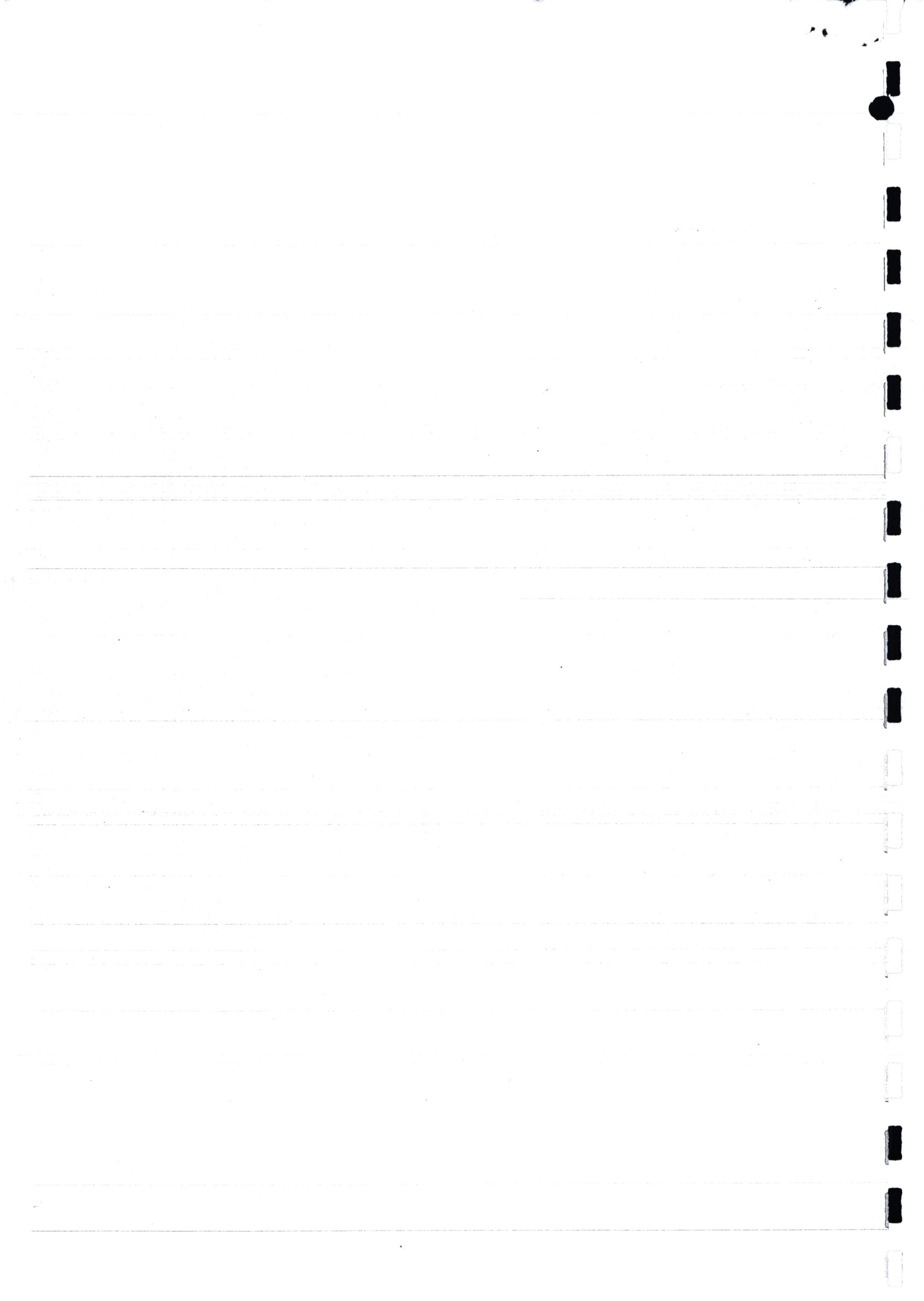
28-06-2021	28-06-2021	0729176792 EAZZYBIZ TRSF MPESA	S5498855	38.00		14,388,730.81
28-06-2021	28-06-2021	0726108380 EAZZYBIZ TRSF MPESA	S5498828	38.00		14,388,692.81
28-06-2021	28-06-2021	0725591609 EAZZYBIZ TRSF MPESA	S5498873	46.00		14,388,646.81
28-06-2021	28-06-2021	0725567910 EAZZYBIZ TRSF MPESA	S5498879	36.00		14,388,610.81
28-06-2021	28-06-2021	0725053538 EAZZYBIZ TRSF MPESA	S5498990	38.00		14,388,572.81
28-06-2021	28-06-2021	0724658873 EAZZYBIZ TRSF MPESA	S5499012	51.00		14,388,521.81
28-06-2021	28-06-2021	0724433366 EAZZYBIZ TRSF MPESA	S5499020	44.00		14,388,477.81
28-06-2021	28-06-2021	0724014506 EAZZYBIZ TRSF MPESA	S5499050	38.00		14,388,439.81
28-06-2021	28-06-2021	0723726286 EAZZYBIZ TRSF MPESA	S5499058	40.00		14,388,399.81
28-06-2021	28-06-2021	0722795249 EAZZYBIZ TRSF MPESA	S5499101	36.00		14,388,363.81
28-06-2021	28-06-2021	0720343443 EAZZYBIZ TRSF MPESA	S5499170	51.00		14,388,312.81
28-06-2021	28-06-2021	0720006123 EAZZYBIZ TRSF MPESA	S5499209	46.00		14,388,266.81
28-06-2021	28-06-2021	0717425469 EAZZYBIZ TRSF MPESA	S5499220	36.00		14,388,230.81
28-06-2021	28-06-2021	0716963672 EAZZYBIZ TRSF MPESA	S5499239	40.00		14,388,190.81
28-06-2021	28-06-2021	0716588079 EAZZYBIZ TRSF MPESA	S5499276	51.00		14,388,139.81
28-06-2021	28-06-2021	0706399029 EAZZYBIZ TRSF MPESA	S5499370	51.00		14,388,088.81
28-06-2021	28-06-2021	0716766449 EAZZYBIZ TRSF MPESA	S5499256	38.00		14,388,050.81
28-06-2021	28-06-2021	0703243780 EAZZYBIZ TRSF MPESA	S5499398	38.00		14,388,012.81
28-06-2021	28-06-2021	0702479865 EAZZYBIZ TRSF MPESA	S5499426	36.00		14,387,976.81
28-06-2021	28-06-2021	0702427765 EAZZYBIZ TRSF MPESA	S5499465	38.00		14,387,938.81
29-06-2021	29-06-2021	EAZZYBIZ EFT THE ALPS HOTEL NAKURU LTD	S6120751	240.00		14,387,698.81
29-06-2021	29-06-2021	EAZZYBIZ EFT THE ALPS HOTEL NAKURU LTD	S6120751	26,000.00		14,361,698.81
29-06-2021	29-06-2021	EAZZYBIZ EFT PRIDE DRIVE LIMITED	S6120805	240.00		14,361,458.81
29-06-2021	29-06-2021	EAZZYBIZ EFT PRIDE DRIVE LIMITED	S6120805	8,120.00		14,353,338.81

----- End of Statement -----

Summary

Opening Balance	Total Debits	Total Credits	Closing Balance
14,361,698.81	7,383,542.86	19,831,731.00	14,353,338.81

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Statement of Account

Standard
Chartered

CETRAD	Branch :
PO BOX 144-10400 NANYUKI	Account Type : CA
	Account Number : 0102097274916
	Currency : KES
	Statement Date : 01Jun2021 to 30Jun2021

Date	Description	Withdrawal	Deposit	Balance
19JUN21	BALANCE BROUGHT FORWARD			6,669,244.4
19JUN21	0000000061 CASH WITHDRAWAL JACINTA MUCHUGU FIELD WORK COAST REGION 2021-06-190310015049430016	500,000	0	6,169,244.4
24JUN21	CASH DEP AT 3131 11:27:19 24062021 20820726 MONICAH REFUND 1212120000000000/0505 4043100313105052021-06-2411:27:19	0	5,000	6,174,244.4
30JUN21	MONTHLY SERVICE FEE MONTHLY SERVICE FEE T2005/003	850	0	6,173,394.4
30JUN21	EXCISE DUTY EXCISE DUTY T2005/003	170	0	6,173,224.4
30JUN21	Closing Balance			6,173,224.4

Centre for Training and
Research for MAL Bank
P. O. Box 144 - 10400
NANYUKI, KENYA

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