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REPORT

OF

DATE: 13 APR 2023

THE AUDITOR-GENERAL

ON

**ENABLE YOUTH KENYA PROGRAM
(ADF LOAN NO.2100150038895)**

**FOR THE YEAR ENDED
30 JUNE, 2022**

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

THE NATIONAL ASSEMBLY

DATE: 13 APR 2023 THURSDAY

TABLED BY: THE LEADER OF THE MAJORITY PARTY (Hon. Kimani Ichung'uwa)

CLERK AT THE TABLE: Joyce Lemerelle





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

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ENABLE YOUTH KENYA

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

PROJECT CREDIT NUMBER: P-Ke-AaZ-014

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022

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1. Project Information and Overall Performance

1.1 Name and registered office

Name:

The project official name is **ENABLE Youth Kenya Program**

Objective:

To support growth of sustainable commercial viable small and medium agribusiness enterprises through development of well-structured agribusiness projects providing financial products market access and networking.

Address:

The project headquarters offices are in Nairobi, Nairobi County, Kenya.

The address of its registered office is:

Kilimo House, Cathedral Road,

P.O Box 30028-00100,

NAIROBI

The project also has offices/branches as follows:

The project has no other Branches.

Contacts: The following are the project contacts

Telephone: (254) (020)271887/09

E-mail: psagriculture@kilimo.go.ke

Website: www.agriculture.go.ke

· **Project information and overall performance (continued)**

1.2 Project Information

Project Start Date:	01-January-2018
Project End Date:	30-June -2023
Project Manager:	Mrs Jacinta Ngwiri
Project Sponsor:	African Development Bank

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Agriculture, Livestock, Fisheries and Cooperatives
Project number	P-KE-AAZ-014
Strategic goals of the project	The strategic goals of the project are as follows: (i) To contribute to job creation, food security and nutrition, income generation and improved low carbon climate resilient livelihoods for youths in both urban and rural areas
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) The ENABLE Youth Kenya Program targets to engage partners to create an enabling environment for youth engagement in agribusiness incubate and train the youth on bankable business ideas and finance their businesses in a sustainable manner. Climate-smart technologies and their adoption will also be incorporated in the incubation process.
Other important background information of the project	The project aims to encourage growth of sustainable commercially viable agribusiness small and medium scale

Enable Youth Kenya Program

Annual Report and Financial Statements for the financial year ended June 30, 2022

	agricultural enterprises (SMAEs) by supporting the development of well –stuctured agribusiness projects, and providing commercial loans and other financial products/services available for investment in a range of agribusiness ventures,market access, capacity development, risk management an networking support.
Current situation that the project was formed to intervene	The project was formed to intervene on the increasing trend of youth unemployment, particulary recent graduates from universities, colleges and other tertially instituions.This is a major concern for the government since nearly 500,000 youth graduates from tertiary institutions and are ready to enter the job market every year.
Project duration	The project started on 1st July 2018 and is expected to run until 31 st December 2022

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

Central Bank of Kenya
 Haile Selassie Avenue
 P.O. Box 60000
 City Square 00200
 Nairobi, Kenya

1.5 Auditors

The project is audited by the Office of the Auditor General

1.6 Roles and Responsibilities

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

Names	Title designation	Key qualification	Responsibilities
Jacinta Ngwiri	Principal Agricultural Officer	Msc. Agriculture & Rural Development	Project Co-ordinator
Alice W. Kinyua	Principal Agricultural Officer	Msc. Agriculture & Rural Development	Agribusiness Officer
Frankline Mwiti	Knowledge Management/ICT Officer	BSc. I.T	Knowledge Management/ICT
John Muteti Kisuna	Principal Agricultural Officer	BSc. Agriculture	Investment Officer
Wambua Muthui	Principal Agricultural Officer	BSc. Agriculture	Monitoring and Evaluation
Mercy Gitu	Senior Accountant	CPAK, MBA	Program Accountant
Joseph Okelo	Supply Chain Officer	Diploma Procurement	Procurement Officer
Alice Machua	Office Assistant	Secretarial Course	Office Manager

***Enable Youth Kenya Program
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Joseph Kabera	Support Staff	C.P.E	Support Staff
Peter Ombaso	Driver	Defensive Driving	Driver
Benson Muthec	Driver	Defensive Driving	Driver

1.7 Funding summary

The Project is for duration of 5 years from 2018 to 2023 with an approved budget of US\$ 36,330,000 equivalent to Kshs 3,751,072,500 as highlighted in the table below:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 June 2022)		Undrawn balance to date	
	Donor currency USD (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency Kshs (A)-(B)	Kshs (A)-(B)
(i) Loan						
AFDB	30,000,000	3,097,500,000	1,275,866	131,534,802.50	28,724,134	2,965,965,198
(ii) Counterpart funds						
Government of Kenya	3,330,000	343,822,500	1,076,930	122,506,736	2,253,070	221,315,764
AFC	3,000,000	309,750,000	0	0	3,000,000	309,750,000
Total	36,330,000	3,751,072,500	2,352,796	254,041,538.50	33,977,204	3,497,030,962

*Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Project information and overall performance (continued)

B. Application of Funds

(i) Loan						
AFDB	1,275,866	131,534,802.50	112,740,662.25	28,811,148	18,088,946	
(ii) Counterpart funds						
Government of Kenya	1,076,930	122,506,736	122,506,736	1,076,930	221,315,764	
AFC	0	0	0	0	0	
Total	2,352,796	254,041,538.50	235,247,398.25	29,888,078	327,838,946	

Project information and overall performance (continued)

1.8 Summary of Overall Project Performance:

- i) The program has had low absorption of the budget in the last financial year and the current year due to the procurement delays and disbursement of youth funds.
- ii) The program has onboarded the first cohort of youths and contracted construction of YABICS and delivery of equipments.
- iii) Onboarding and training of the youths has already commenced.
- iv) Indicate the absorption rate for each year since the commencement of the project.
- v) The challenges include, slow completion of the construction and delivery
There has been meetings to emphasise on the readiness of the YABICS on time and progress has been noted.

1.9 Summary of Project Compliance:

- i) Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,
- ii) Include consequences suffered on account of non-compliance or likely to be suffered.
- iii) Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance.

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 objective of the Program's agreement/plan is to create business opportunities and decent employment for female and male youth along priority agricultural value chains in Kenya through the provision of entrepreneurship skills, funding and business linkages.

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
<p>ENABLE Youth Kenya Program</p>	<p>To create business opportunities and decent employment for female and male youth along priority agricultural value chains in Kenya through the provision of entrepreneurship skills, funding and business linkages</p>	<p>Increased youth employment</p>	<p>No. of skilled and unskilled jobs created (for at least two-thirds of either gender)</p>	<p>8,000 targeted;</p>

3. Environmental and Sustainability reporting

Enable Youth Program 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 top management especially the accounting officer makes reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities in reference to international best practices in achievements and failures of the program.

2. Environmental performance

The Program has an environmental policy guiding in efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

The Program Implementation Unit (PIU) team has key staff including a Coordinator, Procurement officer, M&E officer, an accountant, a Gender and Social Inclusion expert, Agribusiness officer, Knowledge Management & ICT officer, Investment officer (who will play the role of interfacing between the AFC, Loan facilities Fund manager and PIU), all nominated and submitted to the Bank for clearance. Other PIU staff include an Office Manager, support staff and two drivers.

The Program is guided by a Gender Action Plan which provides for one-thirds of either gender in all its implementation activities. There is also an Incubatee Selection Criteria which guides the selection of graduate youth into the incubation programme based on the same gender rule above. These documents have led to acceptable gender balance at the PIU and YABIC management levels as well as for the selected beneficiaries (incubates).

4. Market place practices-

a) **Responsible Supply chain and supplier relations-**

All procurements (for goods, works and services) by the Program are guided by the legal statutes and requirements of both the government and the AfDB. Competitive bidding is encouraged and (technical and financial) evaluations are undertaken to ensure fairness in procurement processes.

b) **Responsible ethical practices**

ENABLE Youth Kenya Program upholds and seeks the necessary approvals from both the Ministry and the AfDB when it comes to procurement matters. Strict adherence to government and Bank's procurement regulations ensure harmony and understanding within the supply chain actors for the Program. The regular fiduciary clinics by the Program funders also address and resolve issues arising on procurements.

C. Regulatory impact assessment

Enable Youth Kenya Program strives to Safeguard Youths citizens and stakeholder's rights.

5. Community Engagements

The Program supports corporate social responsibility through institutions that host its YABICs. Each institution has its CSR principles, which the Program cannot dictate but rather supports where possible.

4. Statement of Project Management responsibilities

The Principal Secretary for the State Department for crop Development and Agricultural Research. and the Project Coordinator for Enable Youth Kenya Program are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2022.

This responsibility includes (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period, (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (vi) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary for the State Department for crop Development and Agricultural Research and the Project Coordinator for Enable Youth Kenya accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.


The Principal Secretary for the State Department for crop Development and Agricultural Research and the Project Coordinator for Project Coordinator for Enable Youth Kenya Program are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2022, and of the Project's financial position as at that date. The Principal Secretary for State Department for crop Development and Agricultural Research and the Project Coordinator for Project Coordinator for Enable Youth Kenya Program further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

***Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022***


The Principal Secretary for the State Department for crop Development and Agricultural Research and the Project Coordinator for Enable Youth Kenya Program confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the Principal Secretary for the State Department for crop Development and Agricultural Research and the Project Coordinator for Enable Youth Kenya Program on 21/11/ 2022 and signed by them.

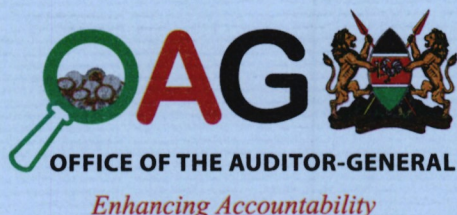

.....
Dr. Francis O. Owino, Phd, CBS
Principal Secretary


.....
Jacinta Ngwiri
Project Coordinator


.....
Mercy Gitu
Project Accountant
ICPAK Member No:20360

REPUBLIC OF KENYA

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Monrovia Street
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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON ENABLE YOUTH KENYA PROGRAM (ADF LOAN NO.2100150038895) FOR THE YEAR ENDED 30 JUNE, 2022 - 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

Opinion

I have audited the accompanying financial statements of Enable Youth Kenya Program set out on pages 1 to 36, which comprise of the statement of the financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and

Report of the Auditor-General on Enable Youth Kenya Program (AFD Loan No.2100150038895) for the Year Ended 30 June, 2022 - State Department for Crop Development and Agricultural Research

the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Enable Youth Kenya Program as at 30 June, 2022 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Loan Agreement No.2100150038895 dated 23 May, 2018 between the Republic of Kenya and the African Development Fund and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Enable Youth Kenya Program's 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 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.

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipt budget and actual on comparable basis of Kshs.947,000,000 and Kshs.118,988,860 respectively resulting in an under funding of Kshs.828,011,140 or 87% of the budget. Similarly, the program expended an amount of Kshs.110,731,840.15 against an approved budget of Kshs.947,000,000 resulting to an under expenditure of Kshs.836,268,159.85 or 88% of the budget.

The under-funding and under-expenditure might have affected the planned activities and negatively impacted on delivery of goods and services to the public.

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. Unsupported Transfers to Other Government Entities

The statement of receipts and payments reflects transfers to other government entities of Kshs.20,000,000 and as disclosed in Note 9 to the financial statements, that was disbursed to Agricultural Information Resource Centre in form of Authority to Incur Expenditure (AIEs). However, no documentary evidence was provided to confirm that the expenditure was incurred on activities of the Program. Further, the amount was not budgeted for.

In the circumstances, the regularity of the transfers to other government entities of Kshs.20,000,000 could not be confirmed.

2. Slow Absorption of Project Funds

As disclosed under Note 1.2 of the Project information, the Program is expected to close on 30 June, 2023. Note 1.7 on funding summary indicates commitment made towards the Program amounting to Kshs.3,751,072,500 (USD 36,330,000). However, actual drawdowns as at 30 June, 2022 amounted to Kshs.254,041,538 (USD 2,352,796) leaving a balance of Kshs.3,497,030,962 (USD 33,977,204) undrawn with one (1) year to the project end date.

Consequently, the Program's slow absorption of the funds may affect the planned activities.

3. Delayed Implementation of Projects

3.1. Review of projects progress reports and contract agreements for ongoing works being implemented by the Program at a total cost of Kshs.69,300,538 revealed overall slow project implementation of seven (7) projects. The contracts were for proposed renovations and rehabilitation of incubation centres for Enable Youth Program at Dairy Training Institute in Naivasha, Eldoret University, Ramogi Institute of Advanced Technology, Kisii University, Regional Pastoral Training Centre in Narok, Kenya School of Agriculture in Nyeri and Pwani University in Kilifi at a contract sum of Kshs.8,977,773, Kshs.8,619,844, Kshs.9,392,601, Kshs.7,946,939, Kshs.8,318,517, Kshs.2,786,206 and Kshs.15,297,348, respectively. All the projects were scheduled to begin in November, 2021 and expected to take 12 weeks to completion by end of February 2022. However, it was noted that projects were behind schedule by 43 weeks at 60%, 40%, 95%, 30%, 30%, 10% and 70% completion respectively. Further, actual i of the sampled projects in the month of October, 2022 revealed the following unsatisfactory matters:

3.2. Ramogi Institute for Advanced Technology - Kisumu

Site visit to the project revealed the overall percentage of works completed stood at 95%. The scope of works undertaken by the contractor included renovation of classrooms, proposed resource center, a poultry unit and a slaughter slab. In addition, review of the

project engineers report disclosed that the resource center and poultry units require additional provisions for construction of drainage works before they can be put to use. The works had not been provided for in the original Bill of Quantities when the works were tendered.

3.3. Regional Pastoral Center - Narok

At the time of the audit inspection, renovation works for classrooms had not yet commenced while the resource center building was done to roofing level only and the internal finishing, electrical works, plumbing works and painting had not been done. In addition, the contract included installation of ground level and elevated water tanks which had not been done and the contractor was not on site at the time of audit inspection.

3.4. Dairy Training Institute - Naivasha

A visit to the project revealed the overall percentage of works completed stood at 60%. The scope of works undertaken by the contractor included; feed formulation unit, zero grazing unit, goat houses, poultry units and slaughter slab. Whereas, renovation and refurbishment work to the classrooms, office and resource center and washrooms had not yet commenced the contractor was not on site at the time of audit.

In the circumstances, the Program risks non-achievement of set objectives due to failure to execute and complete scheduled projects within the set timeframes.

4. Delays in Delivery of Goods by Suppliers

Review of procurement contracts entered between the Program and various suppliers revealed delays in delivery of goods by the suppliers with orders totalling Kshs.107,656,475 as indicated below:

- i. Three (3) contracts for the supply, delivery, installation and training for pig and beef equipment, for fisheries equipment and for mushroom and vegetables equipment at a contract sum of Kshs.3,965,480, Kshs.16,636,225 and Kshs.31,977,170, respectively whose expected date of delivery was 20 November, 2021 had been delayed by eleven (11) months as of October, 2022.
- ii. Two (2) contracts for the supply, delivery, installation and training for dairy value chain equipment and for poultry equipment at a contract sum of Kshs.41,599,600 and Kshs.13,478,000, respectively with an expected delivery date of 20 February, 2022 had been delayed by eight (8) months as of October, 2022.

No explanation was provided for the non-compliance with the contract agreements.

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 standards require 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.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by African Development Fund (ADF), I report based on my audit, that:

- i. The Program's funds have been used in accordance with the conditions of the Loan Agreement with due attention to economy, efficiency and effectiveness, and for the purposes for which they were provided;
- ii. Counterpart funds have been provided and used in accordance with the conditions of the Loan Agreement;
- iii. Goods and services financed have been procured in accordance with the Loan Agreement and the Fund's rules and procedures;
- iv. Necessary supporting documents, records and accounts have been kept in respect of all Program activities; and
- v. Adequate internal control to monitor expenditure and other financial transactions and ensure safe custody of assets exists.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Program's ability to continue 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 Program 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 Program's financial reporting process, reviewing the effectiveness of how the Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation 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 controls 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 controls 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 controls may not prevent or detect misstatements and instances of non-compliance. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the Program's 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 controls.
- 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 Program'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 Program to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Program to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi


02 December, 2022


6. Statement of Receipts and Payments for the year ended 30th June 2022.

Number of entries	2021-2022		2020-2021		Cumulative to date (From inception)
	Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts					
Transfer from Government entities	70,031,068.00		70,031,068	9,686,204.00	97,001,342.00
Loan from external development partners	38,420,672.50	10,537,120.00	48,957,792.50	57,719,300.00	141,366,728.00
Total receipts	108,451,740.50	10,537,120.00	118,988,860.50	67,405,504.00	238,368,070.50
Payments					
Purchase of goods and services	79,319,720.15	10,537,120.00	89,856,840.15	49,305,154.00	181,303,774.00
Acquisition of non-financial assets	875,000	-	875,000	18,100,350.00	18,975,350.00
Transfers to other government entities	20,000,000	-	20,000,000	0	20,000,000
Total payments	100,194,720.15	10,537,120.00	110,731,840.15	67,405,504.00	220,279,124.00
Surplus/ (deficit)	8,257,020.35	-	8,257,020.35	5,609,751.00	18,088,946.35

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


 Dr. Francis O. Owino, Ptd, CBS
 Principal Secretary


 Jacinta Ngwiri
 Project Coordinator


 Mercy Gitu
 Project Accountant
 ICPAK Member No:20360

(IPSAS 2.1.77 encourages an entity to separately disclose third party payments separately on the statement of receipts and payments or as notes to the financial statements. These are payments made by development partners directly on behalf of the entity. In recognising these transactions, the receipts must be equal to the payments made and therefore there is no surplus or deficit.)

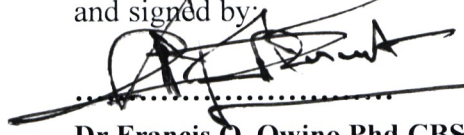
Enable Youth Program

Annual Report and Financial Statements for the financial year ended June 30, 2022

7. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	11.A	18,088,946.25	9,831,926.00
Total Cash and Cash equivalents		18,088,946.25	9,831,926.00
Imprests and Advances	12	0	0
Total Financial Assets		18,088,946.25	9,831,926.00
Financial Liabilities			
Deposits and Retention monies	13	0	0
Net Assets		0	0
Represented By			
Fund Balance B/fwd.	14	9,831,926.00	4,222,175.00
Surplus/(Deficit) for the Year		8,257,020.35	5,609,751.00
Net Financial Position		18,088,946.35	9,831,926.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21/11 2022 and signed by:



Dr. Francis O. Owino, Phd, CBS
Principal Secretary



Jacheta Ngwiri
Project Coordinator



Mercy Gitu
Project Accountant
ICPAK Member No:20360

8. Statement of Cashflow for the year ended 30th June 2022

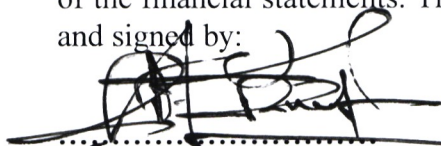
Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	70,031,068.00	9,686,204.00
Proceeds from domestic and foreign grants	2	0.00	0.00
Miscellaneous receipts	4	0.00	0.00
Total receipts		70,031,068.00	9,686,204.00
Payments			
Compensation of employees	5	0.00	0.00
Purchase of goods and services	6	(89,856,840.00)	(58,183,294.00)
Social security benefits	7	0.00	0.00
Transfers to other government entities	9	0.00	0.00
Other grants and transfers	10	(20,000,000.00)	0.00
Total Payments		(109,856,840.00)	(58,183,294.00)
Adjustments during the year			
Prior year adjustments	15	0.00	0.00
Decrease/(increase) in accounts receivable	16	0.00	0.00
Increase/(decrease) in accounts payable:	17	0.00	0.00
Net cash flow from operating activities		(39,825,772.00)	23,710,101
Cashflow from investing activities			
Acquisition of non-financial assets	8	(875,000.00)	(18,100,350.00)
Net cash flows from investing activities		(875,000.00)	(18,100,350.00)
Cash flow from financing activities			
Proceeds from foreign borrowings	3	48,957,792.00	72,207,191.00
Net cash flow from financing activities		48,957,792.00	72,207,191.00

Enable Youth Kenya Program

Annual Report and Financial Statements for the financial year ended June 30, 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Net increase in cash and cash equivalents		8,257,020.00	5,609,751.00
Cash and cash equivalent at beginning of the year	11	9,831,926.00	4,222,175.00
Cash and cash equivalent at end of the year	11	18,088,946.00	9,831,926.00

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 21/11 2022 and signed by:



Dr. Francis O. Owino, Phd, CBS
Principal Secretary



Jacinta Ngwiri
Project Coordinator




Mercy Gitu
Project Accountant
ICPAK Member No:20360


9. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities	150,000,000	0	150,000,000	70,031,068	79,968,932	47%
Loan from External Development Partners	1,000,000,000	203,000,000	797,000,000	48,957,792.50	748042,208	6%
Total Receipts	1,150,000,000	203,000,000	947,000,000	118,988,860.50	828,011,140	13%
Payments						
Purchase of goods and services	328,000,000	0	252,000,000	89,856,840.15	162,143,160	36%
Acquisition of non-financial assets	72,000,000	0	148,000,000	875,000	147,125,000	1%
Transfers to other government entities	750,000,000	(203,000,000)	547,000,000	0	547,000,000	0%
Other grants and transfers	0	0	0	20,000,000	0	
Total Payments	1,150,000,000	203,000,000	947,000,000	110,731,840.15	836,268,160	12%
Surplus				8,257,020.35		

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


 Dr. Francis O. Owino, Phd, CBS
 Principal Secretary


 Mercy Gitu
 Project Accountant
 ICPAK Member No:20360


 Jacinta Ngwiri
 Project Coordinator

10. Significant Accounting Policies

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

10.1 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.

10.2 Reporting entity

The financial statements are for Enable Youth Kenya Program under the State Department for Crop Development and Agricultural Research. The financial statements are for the reporting Enable Youth Kenya Program entity as required by Section 81 of the PFM Act, 2012 .

10.3 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.

10.4 Recognition of receipts

Enable Youth Kenya Program recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing

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

vi) Undrawn external assistance

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

10.5 Recognition of payments

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

i) Compensation to employees

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

Significant Accounting Policies (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) 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.

v) 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.

10.6 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.

Significant Accounting Policies (Continued)

10.7 Cash and cash equivalents

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

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

10.8 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.

10.9 Imprests and Advances

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

10.10 Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:

Significant Accounting Policies (Continued)

- i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Annex 5 of this financial statement is a register of the contingent liabilities in the year.

10.11 Contingent Assets

Enable Youth Kenya Program does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of Enable Youth Kenya Program in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

10.12 Pending bills

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

Significant Accounting Policies (Continued)

10.13 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 annex 14 to these financial statements.*

10.14 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, Kshs10,537,120 million being loan disbursements were received in form of direct payments from third parties.

10.15 Exchange rate differences

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

Significant Accounting Policies (Continued)

10.16 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.

10.17 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, 2022.

10.18 Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). There were no prior year adjustments.

11. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	KShs	KShs	Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry of Agriculture</i>			
State Dept for Crop Development	70,031,068	9,686,204	97,001,302
Total (See Annex 2)	70,031,068	9,686,204	97,001,302
Total	<u>70,031,068</u>	<u>9,686,204</u>	<u>97,001,302</u>

**Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2022, we received grants from donors as detailed in the table below:

Grants Received from Bilateral Donors (Foreign Governments)	-	-	-	-	-	-	-	-
Insert name of foreign Government	-	-	-	-	-	-	-	-
Grants Received from Multilateral Donors (International Organizations)	-	-	-	-	-	-	-	-
Insert name of international organization	-	-	-	-	-	-	-	-
Grants Received from Local Individuals and organizations	-	-	-	-	-	-	-	-
Insert name of individual or local organization	-	-	-	-	-	-	-	-
Total	-	-	-	-	-	-	-	-

(* The direct payment grants represent payments for goods and services done directly by the donor on behalf of the project. Projects should ensure that the adequate documents and support document is requested from the donors to support this grant).

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2022, we received funding from development partners in form of loans negotiated by the National Treasury 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
			Kshs	Kshs	2021-2022
					2020-2021
AFDB	28-Feb-22		1,549,306.80		1,549,306.80
AFDB	16/03/22	293,803	36,871,365.70	-	36,871,365.70
AFDB	01/02/22	-	-	1,637,920	1,637,920
AFDB	23/03/22			8,899,200	8,899,200
Total	-	293,803	38,420,672.50	10,537,120.00	48,957,792.50
					72,207,191

*Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

	Kshs	Kshs	Kshs	Kshs	Kshs
Property income	0	0	0	0	0
Sales of goods and services	0	0	0	0	0
Administrative fees and charges	0	0	0	0	0
Fines, penalties, and forfeitures	0	0	0	0	0
Voluntary transfers other than grants	0	0	0	0	0
Other receipts not classified elsewhere	0	0	0	0	0
Total	0	0	0	0	0

Notes to the Financial Statements (Continued)

5. Compensation to Employees

	2021/2022		2020/2021	
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments date
	Kshs	Kshs	Kshs	Kshs
-	0	0	0	0
Basic salaries of permanent employees	0	0	0	0
Basic wages of temporary employees	0	0	0	0
Personal allowances paid as part of salary	0	0	0	0
Personal allowances paid as reimbursements	0	0	0	0
Personal allowances provided in kind	0	0	0	0
Pension and other social security contributions	0	0	0	0
Compulsory national social security schemes	0	0	0	0
Compulsory national health insurance schemes	0	0	0	0
Social benefit schemes outside government	0	0	0	0
Other personnel payments	0	0	0	0
Total	0	0	0	0

Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities and Supplies services	2,258,996		2,258,996	5,376,750	8,353,990
Communication, supplies and services	1,453,000		1,453,000	610,000	2,063,000
Domestic travel and subsistence	21,222,695		21,222,695	13,157,160	61,866,609
Printing, advertising, and information supplies	2,984,000		2,984,000	-	2,984,000
Training payments	43,854,850		43,854,850	3,990,670	48,691,265
Hospitality supplies and services	1,599,857		1,599,857	377,564	5,471,261
Specialized materials and services	4,190,000	10,537,120	14,727,120	34,242,200	48,969,320
Routine maintenance – vehicles and other transport equipment	1,756,322.15		1,756,322.15	428,950	2,904,329.15
Total	79,319,720.15	10,537,120	89,856,840	58,183,294	181,303,774

Notes to the Financial Statements (Continued)

7. Social Security Benefits

	2021-2022		2020-2021	
	Payments made by the Entity in Cash Kshs	Payments made by third parties Kshs	Total Payments Kshs	Total Payments Kshs
Government pension and retirement benefits	0	0	0	0
Social security benefits in cash and in kind	0	0	0	0
Employer social benefits in cash and in kind	0	0	0	0

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

	Kshs.	Kshs.	Kshs	Kshs	Kshs	Kshs
Purchase of buildings	0	0	0	0	0	0
Construction of buildings	0	0	0	0	0	0
Refurbishment of buildings	0	0	0	810,000	810,000	810,000
Construction of roads	0	0	0	0	0	0
Construction of civil works	0	0	0	0	0	0
Overhaul & refurbishment of construction and civil works	0	0	0	0	0	0
Purchase of vehicles & other transport equipment	0	0	0	14,796,600	14,796,600	14,796,600
Overhaul of vehicles & other transport equipment	0	0	0	0	0	0
Purchase of household furniture & institutional equipment	0	0	0	0	0	0
Purchase of office furniture & general equipment	875,000	-	875,000	2,493,750	2,493,750	2,493,750
Purchase of specialised plant, equipment and machinery	0	0	0	0	0	0
Rehabilitation & renovation of plant, equipment & machinery	0	0	0	0	0	0

	Pagos realizados en 2021-2022		Pagos realizados en 2020-2021		Acumulativo hasta la fecha
	Pagos realizados en efectivo	Pagos realizados por terceros	Total pagos realizados	Total pagos realizados	
Compra de semillas certificadas, cría de animales y aves	0	0	0	0	0
Investigación, estudios, preparación de proyectos y supervisión	0	0	0	0	0
Rehabilitación de obras civiles	0	0	0	0	0
Adquisición de acciones estratégicas	0	0	0	0	0
Adquisición de terrenos	0	0	0	0	0
Adquisición de otros activos intangibles	0	0	0	0	0
Total	875,000	0	875,000	18,100,350	18,100,350

**Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2022, we transferred funds to reporting government entities as shown below:

	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities						
AIRC	20,000,000	0	20,000,000	0	20,000,000	20,000,000
Project XYZ	0	0	0	0	0	0
	0	0	0	0	0	0
Transfers to County Governments	0	0	0	0	0	0
County ABC	0	0	0	0	0	0
County XYZ	0	0	0	0	0	0
	0	0	0	0	0	0
Total	20,000,000	0	20,000,000	0	20,000,000	20,000,000

(We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts. We have attached these duly signed confirmations as annex 8 to the financial statements).

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2022-2021		2020-2021		
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships	0	0	0	0	0
Transfers to lower levels of government e.g. schools	0	0	0	0	0
Miscellaneous payments	0	0	0	0	0
Total	0	0	0	0	0

Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 11)	18,088,946.25	9,831,926
Cash in hand (Note 11)	0	0
Cash equivalents (short-term deposits) (Note 11)	0	0
Total	<u>18,088,946.25</u>	<u>9,831,926</u>

Enable Youth Program has one project accounts spread within the project implementation area and one number of foreign currency designated accounts managed by the National Treasury as listed below:

11. A Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	Kshs	Kshs
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	18,088,946	9,831,926
Kenya Commercial Bank [A/c No.....]	0	0
Co-operative Bank of Kenya [A/c No.....]	0	0

Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022

Others (<i>specify</i>)	0	0
Total local currency balances	<u>18,088,946</u>	<u>9,831,926</u>
Total bank account balances	<u>18,088,946</u>	<u>9,831,926</u>

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2022 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

Description	2021-2022	2020-2021
	Kshs	Kshs
(i) Empowering Novel AGRI-BUSINESS [A/c No100395982]		
Opening balance	1,549,306.80	0
Total amount deposited in the account	36,871,365.70	16,056,934.30
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>38,420,672.50</u>	<u>14,487,891.10</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>0</u>	<u>1,569,043.24</u>
(ii) A/c Name [A/c No.....]		
Opening balance (as per the SDA reconciliation)	0	0
Total amount deposited in the account	0	0
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>0</u>	<u>0</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>0</u>	<u>0</u>

(The Special Deposit Account reconciliation statement has been attached as Appendix IV support these closing balance.

Enable Youth Kenya Program

Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	2021-2022	2020-2021
	KShs	KShs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other locations (<i>specify</i>)	0	0
Total cash in hand balances	<u>0</u>	<u>0</u>

[Provide a cash count certificate for each location above]

11 C Cash equivalents (short-term deposits)

Description	2021-2022	2020-2021
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]	0	0
Co-Operative Bank of Kenya [A/C No.....]	0	0
Others (<i>Specify</i>)	0	0
Total	<u>0</u>	<u>0</u>

12. Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	0	0
Salary advances	0	0
Total	0	0

Notes to the Financial Statements (Continued)

12b: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2022	Balance 2021
	Kshs	Kshs	Kshs	Kshs	Kshs
Officer 1	0	0	0	0	0
Officer 2	0	0	0	0	0
Officer 3	0	0	0	0	0
Officer 4	0	0	0	0	0
Officer 5	0	0	0	0	0
Programme 1	0	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

13. Deposits and Retention Monies

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention	0	0
Deposits	0	0
Total	0	0

14. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	9,831,926	4,222,175
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
Total	9,831,926	4,222,175

Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022

Notes to the Financial Statements (Continued)

15. Prior Year adjustment

Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

16. Changes in Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Opening Receivables as at 1 st July 2021	0	0
Closing account receivables as at 30 th June 2022	0	0
Change in Receivables	0	0

17. Changes in Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2021	0	0
Closing accounts payables as at 30 th June 2022	0	0
Change in payables	0	0

Enable Youth Kenya Program

Annual Report and Financial Statements for the financial year ended June 30, 2022

12. Other Important Disclosures

1. Pending Accounts Payable (See Annex 3a)

Description	Balance b/f FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance e/f FY 2021/2022 Kshs
Construction of buildings	0	0	0	0
Construction of civil works	0	0	0	0
Supply of goods	0	0	0	0
Supply of services	0	1,726,325	0	1,726,325
Total	0	1,726,325	0	1,726,325

2. Pending Staff Payables (See Annex 3b)

Description	Balance b/f FY 2020/20 21 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance e/f FY 2021/2022 Kshs
Senior management	0	0	0	0
Middle management	0	0	0	0
Union employees	0	0	0	0
Others	0	0	0	0
Total	0	0	0	0

Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 3c)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	(0)	0
Amounts due to County Government entities	0	0	(0)	0
Amounts due to third parties	0	0	(0)	0
Total	0	0	(0)	0

4. External Assistance

	2021-2022	2020-2021
Description	Kshs	Kshs
External assistance received as grants	0	0
External assistance received as loans	38,420,672.50	14,487,891
External assistance received in kind- as payment by third parties	10,537,120	57,719,300
Total	48,957,792.50	72,207,191

a). External assistance relating loans and grants

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
External assistance received as loans (AFDB)	48,957,792.50	72,207,191
External assistance received as grants	0	0
Total	48,957,792.50	72,207,191

Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022

Other Important Disclosures (Continued)

b) Undrawn external assistance

Undrawn external assistance - loans		2,965,965,198	3,005,091,064
Undrawn external assistance - grants		0	0
Total		2,965,965,198	3,005,091,064

c) Classes of providers of external assistance

Multilateral donors		0	0
Bilateral donors		0	0
International assistance organization		0	0
NGOs		0	0
National Assistance Organization		0	0
Total		0	0

Other Important Disclosures (Continued)

d. Non-monetary external assistance

Description	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

(This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement).

e Purpose and use of external assistance

Payments made by third parties	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Compensation to employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other Government entities	0	0
Other grants and transfers	0	0
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	0	0

(N/B The above sub-classification should be adopted based on the purpose of the external assistance and how it was used).

Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022

Other Important Disclosures (Continued)

f. External Assistance paid by third parties on behalf of Enable Youth Kenya Program by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of Enable Youth Kenya Program


National government	0	9,686,204
Multilateral donors	48,957,792	72,207,191
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	48,957,792	81,893,395

13. Prior Year Auditor-General's Recommendations


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	The Financial Report was unqualified.			

Guidance Notes:

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



 Dr. Francis O. Owino, PhD, CBS
 Principal Secretary



 Jacinta Ngwiri
 Project Coordinator

*Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022*

14. Annexes

Annex I - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	150,000,000	70,031,068	79,968,932	47%	Lack of exchequer
Loans from external development partners	797,000,000	48,957,792	748,042,208	6%	Delay in works completion
Total Receipts	947,000,000	118,988,860.50	828,011,140	13%	
Payments					
Compensation of employees	0	0	0	0	
Purchase of goods and services	328,000,000	89,856,840.15	162,143,160	36%	Service provider
Social security benefits	0	0	0	0	
Acquisition of non-financial assets	72,000,000	875,000	71,125,000	1%	Delay in works Completion
Transfers to other government entities	547,000,000	0	547,000,000	0%	Delay in framework
Other grants and transfers	-	20,000,000	-	-	
Total payments	947,000,000	110,731,840	836,268,160	12%	

Annex 2: Reconciliation of inter-entity transfers

Project Name: Breakdown of Transfers from the State Department of Crop Development and Agricultural Research			
a. Government Counterpart funding	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
Total		70,031,069	2021/2022
B. Direct payments	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
Total		10,537,120	2021/2022
C. Others	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
Total		38,420,672.50	2021/2022
Total (A+B+C)		118,988,862	

The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department

Project Coordinator
Enable Youth Program



Sign

Head of Accounting Unit
State Department for Crop Development & Agricultural Research



Sign-----

**Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022
Annex 3a - Analysis of Pending Bills**

	a	b	c	d=a-c	
Construction of buildings					
1.	0	0	0	0	0
2.	0		0	0	0
Sub-Total	0	0	0	0	0
Construction of civil works					
3.	0	0	0	0	0
4.	0	0	0	0	0
Sub-Total	0	0	0	0	0
Supply of goods					
5.	0	0	0	0	0
6.	0	0	0	0	0
Sub-Total	0	0	0	0	0
Supply of services					
7.	1,100,000	May 2022	0	1,100,000	Mahogany Limited
8.	626,325	March 2022	0	626,325	Min of information
Sub-Total					
Grand Total	1,726,325			1,726,325	

Annex 3b - Analysis of Pending: Staff Bills

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding g Balance 2020-2021	Outstanding g Balance 2019/20	Comments
Permanent Employees - Management							
1.							
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

Enotei Young Kenya Program
Reports and Financial Statements
For the financial year ended June 30, 2022

Annex 4 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2021/22	Donations in form of assets (KShs) 2021/22	Purchases/ Additions in the Year (KShs) 2021/22	** Disposals in the Year (KShs) 2021/22	Transfers in/(out) Kshs 2021/22	Closing Cost (KShs) 2022
	(a)	(b)	(c)	(d)	(e)	(a)+(b)-(d)+(e)
Land						
Buildings and structures						
Transport equipment	14,796,600					14,796,600
Office equipment, furniture and fittings	1,138,750		875,000			1,138,750
ICT Equipment,	1,355,000					2,230,000
Other Machinery and Equipment						
Heritage and cultural assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
Total	17,290,350		875,000			18,165,350

Notes

* Purchases/Additions in the year reconciled to the amount in Statement of Receipts and Payments

** The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No. 23/2020 of The National Treasury

Enable Youth Kenya Program

Annual Report and Financial Statements for the financial year ended June 30, 2022

Annex 5 – Contingent Liabilities Register

1	2	3	4	5	6
Nature of contingent liability	Payable to	Estimated Amount Kshs	Expected date of payment	Remark	
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

Annex: 6 Reporting of Climate Relevant Expenditures

Name of the Organization
 Telephone Number
 Email Address
 Name of CEO/MD/Head

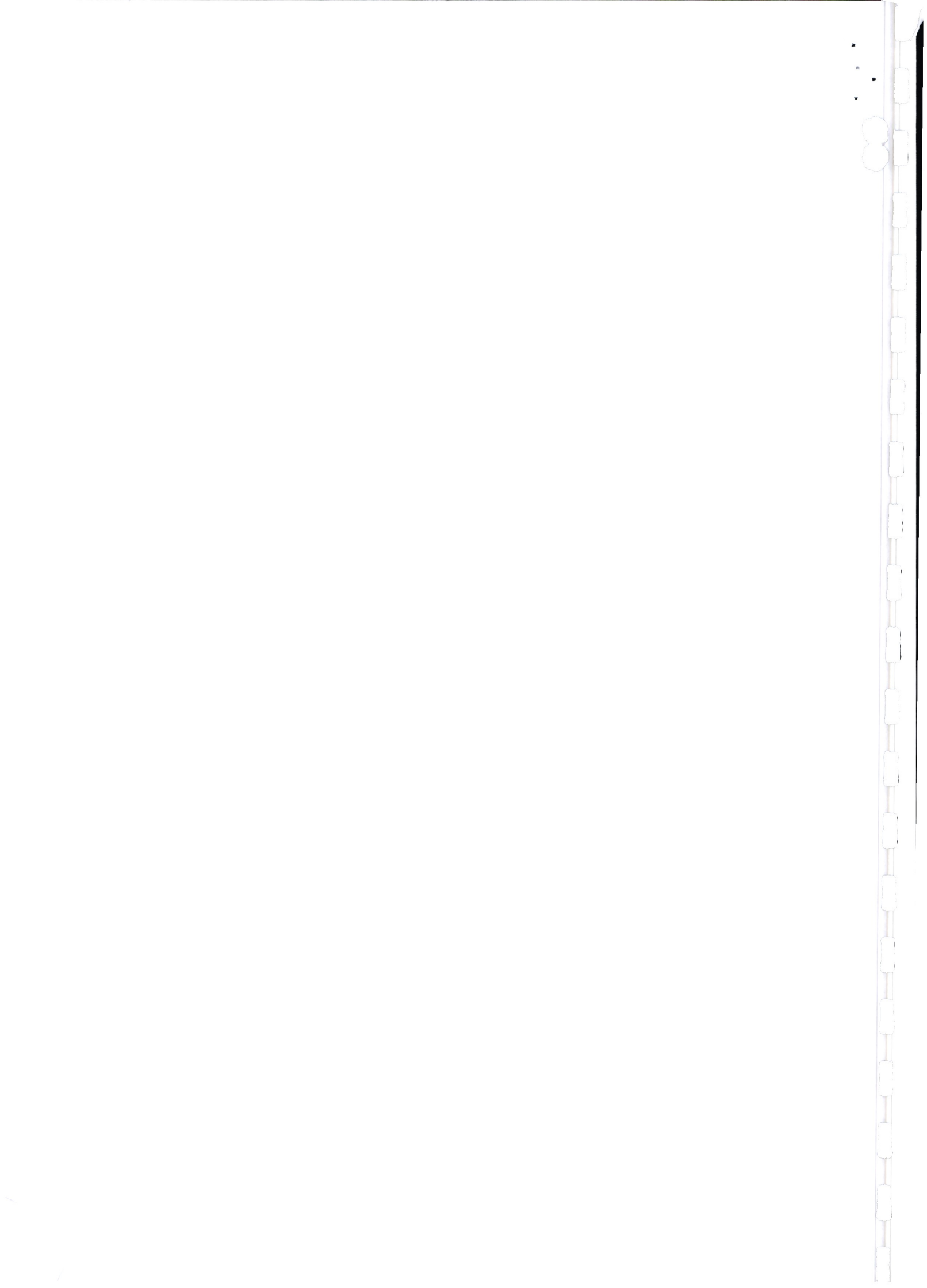
Name and contact details of contact person (in case of any clarifications)

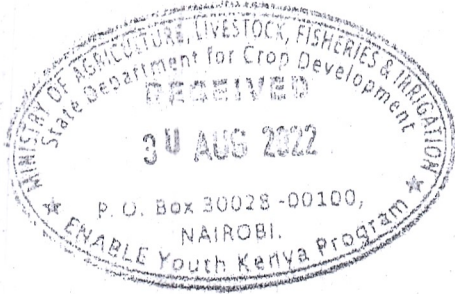
Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds				Implementing Partners
				Q1	Q2	Q3	Q4	

***Enable Youth Kenya Program
Annual Report and Financial Statements for the financial year ended June 30, 2022***

Annex 8: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2022
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance





REPUBLIC OF KENYA

MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES
STATE DEPARTMENT FOR CROPS DEVELOPMENT AND AGRICULTURAL RESEARCH

AGRICULTURAL INFORMATION RESOURCE CENTRE

Telephone: 0792925859
0732713276
agrinfodata@gmail.com

WAIYAKI WAY
P O BOX 66730-00800
WESTLANDS
NAIROBI

30th August 2022

Our REF: AIC/ACC/GEN/VOL.IV/46

THE PROJECT COORDINATOR
ENABLE YOUTH KENYA PROGRAM
P O BOX 30028 – 00100
NAIROBI

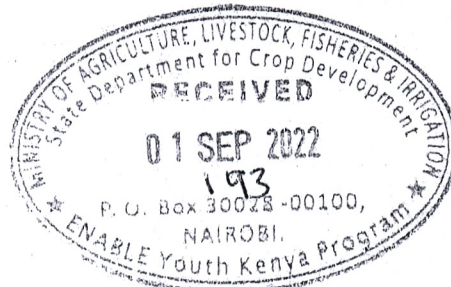
RE: RECEIPT OF 20M KSHS (TWENTY MILLION)

This is to confirm that Agricultural Information Resource Centre (AIRC) received Kes 20m (Twenty million) in two transactions for administrative and operation purposes.

See enclosed copies of bank statements.


Josephine Mbeo
DIRECTOR

ENCL.



file
Noted
2/9/2022
[Signature]



ACCOUNT STATEMENT

Customer:
Account: 1106971817 DIRECTOR AGRICULTURAL INFORMATION C
Product Name: Public Sector
Statement Period: 01 JUL 2022 -
Balance at Period Start: 799,841.15

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUL 2022	BALANCE B/FWD	01 JUL 2022			799,841.15
01 JUL 2022	Transfer Charge Conferencing AC-KES14025000400	01 JUL 2022	-180.00		799,661.15
01 JUL 2022	Direct Credits Conferencing Hotel payment EFT O	01 JUL 2022	-321,300.00		478,361.15
01 JUL 2022	Transfer Charge Conferencing AC-KES14025000400	01 JUL 2022	-180.00		478,181.15
01 JUL 2022	Direct Credits Conferencing Hotel payment EFT O	01 JUL 2022	-321,300.00		156,881.15
01 JUL 2022	Contra Entry 3950602 CPC QUICK PAY WASH ACOUNT	01 JUL 2022	-32,200.00		124,681.15
01 JUL 2022	Contra Entry 21643955 CPC QUICK PAY WASH ACCOUN	01 JUL 2022	-29,800.00		94,881.15
01 JUL 2022	Transfer Charge AC-PL55249 FT22182RGYK5	01 JUL 2022	-20.00		94,861.15
01 JUL 2022	Transfer 1106971817 Service Charge FT22182RGYK	01 JUL 2022	-100.00		94,761.15
01 JUL 2022	Salary Payment C3 CHURCH NAIROBI BANK FT218220	01 JUL 2022		138,000.00	232,761.15
01 JUL 2022	EFT Charge AC-1106971817 FT221822054V	01 JUL 2022	-240.00		232,521.15
01 JUL 2022	Salary Payment C3 CHURCH NAIROBI BANK FT21825P	01 JUL 2022		12,000.00	244,521.15
01 JUL 2022	EFT Charge AC-1106971817 FT221825PV3V	01 JUL 2022	-240.00		244,281.15
01 JUL 2022	Transfer Charge Conferencing AC-KES14025000400	01 JUL 2022		180	244,461.15
01 JUL 2022	Direct Credits Conferencing Hotel payment EFT O	01 JUL 2022		321,300	565,761.15
04 JUL 2022	INHouse CHQ007295 ERICK MURIUKI KABURU FT22185	04 JUL 2022	-70,030.00		495,731.15
04 JUL 2022	INHouse CHQ007294 ERICK MURIUKI KABURU FT22185	04 JUL 2022	-20,000.00		475,731.15
04 JUL 2022	Direct Credits FT22181DQ3TG99999	04 JUL 2022		150,000.00	625,731.15
05 JUL 2022	Inward SWIFT Payment STATE DEPT FOR /REC/0010002781	05 JUL 2022		10,000,000.00	10,625,731.15
05 JUL 2022	Contra Entry 23302303 CPC QUICK PAY WASH ACCOUN	05 JUL 2022	-150,000.00		10,475,731.15
05 JUL 2022	Transfer Charge AC-PL55249 FT22186KDFJ4	05 JUL 2022	-10.00		10,475,721.15
05 JUL 2022	Transfer 1106971817 Service Charge FT22186KDFJ	05 JUL 2022	-50.00		10,475,671.15
06 JUL 2022	Tax Amount Due CHG22187VVRG4	06 JUL 2022	-1,197		10,474,474.15
06 JUL 2022	Interim Stmt Charge CHG22187VVRG4	06 JUL 2022	-5,985		10,468,489.15
13 JUL 2022	Cash Withdrawal CHQ7296 ERIC ONYANGO ADOYO AT-PR	13 JUL 2022	-700,000.00		9,768,489.15
14 JUL 2022	ENERGY PRINTING SERVICES	14 JUL 2022		900,000.00	10,668,489.15

POT: KCB BANK KENYA LTD.
MURUGET
SARIT CENTRE, NAIROBI



23 NOV 2021	MPESA PKN925V11T 25 4722783420 JULI / FT213 274W9S	23 NOV 2021	1,000.00	834,247.55
23 NOV 2021	MPESA PKN62KOF3M 2 54720928052 CARO / FT 21327Y4GJ	23 NOV 2021	5,300.00	839,547.55
23 NOV 2021	MPESA PKM725PNO3 2 54710656848 MIRI / FT2 1327ZSFD	23 NOV 2021	1,000.00	840,547.55
23 NOV 2021	Cash Withdrawal CHQ72 23 ERIC ONYANGO ADO YO AT-NB	23 NOV 2021	-570,000.00	270,547.55
24 NOV 2021	MPESA PKO14IFULN 25 4704777000 PATR / FT2 1328NQNQL	24 NOV 2021	3,500.00	274,047.55
24 NOV 2021	MPESA PKO14TQRAP 2 54721208255 MERC / FT 213285YG4	24 NOV 2021	2,300.00	276,347.55
06 DEC 2021	MPESA PL53OH4KKX 25 4710774477 PAUL / FT21 34010L5	06 DEC 2021	3,200.00	279,547.55
06 DEC 2021	MPESA PL61Q83Y87 25 4708901906 JAME / FT2 1340DMSW	06 DEC 2021	3,200.00	282,747.55
07 DEC 2021	MPESA PL78RK0GDC 2 54710774477 PAUL / FT2 1341SLN6	07 DEC 2021	1,600.00	284,347.55
08 DEC 2021	MPESA PL88TKZPWC 2 54721202565 JUDI / FT2 1342PC07	08 DEC 2021	1,600.00	285,947.55
09 DEC 2021	Salary Payment AT-DPC C3 CHURCH NAIROBI B ANK FT2	09 DEC 2021	6,000.00	291,947.55
09 DEC 2021	EFT Charge AT-DPC AC- 1106971817 FT213435Q RVM	09 DEC 2021	-240.00	291,707.55
09 DEC 2021	Salary Payment AT-DPC C3 CHURCH NAIROBI B ANK FT2	09 DEC 2021	84,000.00	375,707.55
09 DEC 2021	EFT Charge AT-DPC AC- 1106971817 FT213430N RJJ	09 DEC 2021	-240.00	375,467.55
10 DEC 2021	MPESA PL95VR7H49 25 4721202565 JUDI / FT21 344Y7PD	10 DEC 2021	1,600.00	377,067.55
10 DEC 2021	Inward SWIFT Pa-AT-DP C STATE DEPT FOR /RE C/0010	10 DEC 2021	10,000,000.00	10,377,067.55
12 DEC 2021	MPESA PLC11XBFEH 25 4724427746 RODA / FT2 1346751L	12 DEC 2021	1,600.00	10,378,667.55
13 DEC 2021	MPESA PLD63FZ15M 25 4728825032 CHEP / FT2 134782GF	13 DEC 2021	1,600.00	10,380,267.55
14 DEC 2021	MPESA PLD83PWBFB 2 54724427746 RODA / FT 213489NFF	14 DEC 2021	1,600.00	10,381,867.55
16 DEC 2021	MPESA PLG8780Z2G 25 4726971836 DOUG / FT2 13506Z9M	16 DEC 2021	4,800.00	10,386,667.55
17 DEC 2021	INHouse CHQ007227 AT -DPC JOHN PAUL GLASI O ADUOR	17 DEC 2021	-613,850.00	9,772,817.55
17 DEC 2021	Cash Withdrawal CHQ72 25 ERICK ONYANGO AD OYO AT-S	17 DEC 2021	-1,052,650.00	8,720,167.55
17 DEC 2021	Cash Withdrawal CHQ72 29 ERICK ONYANGO AD OYO AT-S	17 DEC 2021	-748,250.00	7,971,917.55
19 DEC 2021	MPESA PLJ5DQEN4P 25 4726626520 KAUT / FT2 1353QX4H	19 DEC 2021	1,600.00	7,973,517.55
20 DEC 2021	Inward Cheque D CHQ72 28 AT-DPC CHQ No. 007 228 KE	20 DEC 2021	-41,677.00	7,931,840.55
21 DEC 2021	Inward Cheque D CHQ72 28 AT-DPC CHQ No. 007 228 KE	21 DEC 2021	-78,300.00	7,853,540.55

Certified True Copy Of The Original
 For: KCB BANK KENYA LTD.
 P. Manager
 SARIT CENTRE, NAIROBI

1	30/06/2021	LUMIQON LIMITED	837,801.00	90				
	30/06/2021	VAT	14,698.00	30				
			852,499.00					

ENCL.

SEE ATTACHED SCHEDULES

CC: THE CONTROLLER & AUDITOR GENERAL

P. O BOX 30084

NAIROBI

THE PRINCIPAL INTERNAL AUDITOR

P. O BOX 30028

NAIROBI

Date 01/7/2022

Report of the Board of Survey on the Cash and Bank Balances of ENABLE YOUTH KENYA PROGRAMME

A/C NO. 1000457759

as at the close of

business on 30TH JUNE 2022

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

PETER KITHUKU - CHAIRMAN
PETER ORANGI - MEMBER
ERICK ADOYO - MEMBER

Assembled at the office of ENABLE YOUTH KENYA OFFICE

at 11.00 A.M. (time) on the 01/07/2022

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>

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 30TH JUNE 2022

Cash on hand	(Shs.	<u>NIL</u>
Bank balance	Shs.	<u>18,088,946.25</u>

The Bank Certificate of Balance showed a sum of Shs. 18,760,546.45
 cts - (shs. _____ cts _____

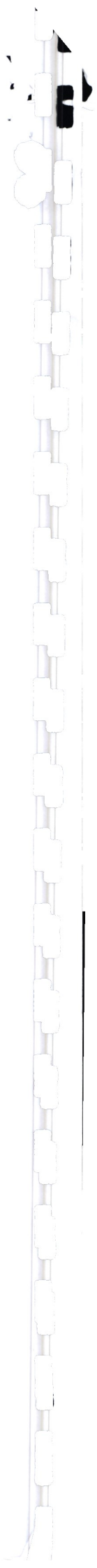
Standing to the credit of the account on 30th June 2022

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.

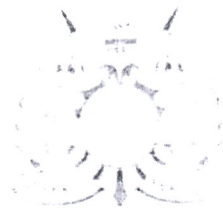
CHAIRMAN

Date 01/07/2022

Members of the Board



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

July 29, 2022

CERTIFICATE OF BALANCES

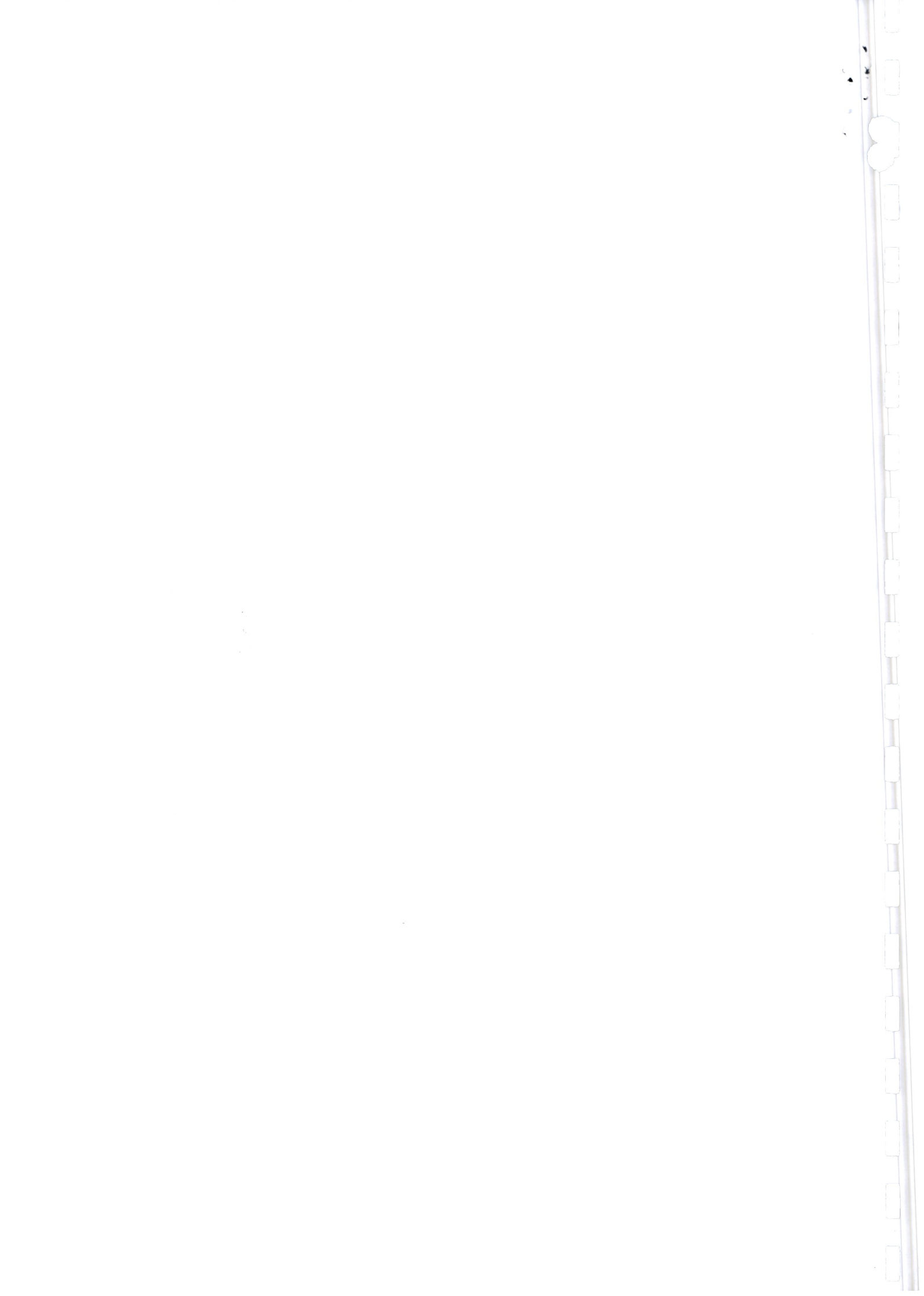
Customer: 145028 STATE DEPT FOR CROP DEV AGRI RESERC

Balance Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000456957	REC-STATE DEPT FOR CROP DEV AGRI RE	KES	7,665,393.40
1000456965	DEV-STATE DEPT FOR CROP DEV AGRI RE	KES	1,559,323,461.35
1000456973	DEP-STATE DEPT FOR CROP DEV AGRI RE	KES	294,856,447.35
1000456981	CBK165-STATE DEPT FOR CROP DEV AGRI	KES	700,000.00
1000457627	FERTILIZER PROCEEDS	KES	0.00
1000457635	STRATEGIC FOOD RESERVE	KES	0.00
1000457643	DROUGHT RESIL SUSTAIN LAND PROJ GOK	KES	0.00
1000457651	FERTILIZER REVENUE COLLECTION ACCOU	KES	0.00
1000457667	DROUGHT RESIL SUSTAINABLE LAND PROJ	KES	5,689,521.20
1000457678	KENYA CLIMATE SMART AGRICULTURE	KES	2,243,400,766.55
1000457686	MULTINATIONAL RURAL LIVI CLIMATE CH	KES	1,171,487.05
1000457694	NATIONAL AGRIC AND RURAL INCL GROWT	KES	67,460,659.14
1000457708	SMALL SCALE IRRIG VAL ADD PROJ GOK	KES	0.00
1000457716	SMALL SCALE IRR VAL ADD PROJ LOAN	KES	76,741.35
1000457724	SMALL SCALE IRR VAL ADD PROJ GRANT	KES	93,867.70
1000457748	MSA AGRI SECT DEV SUPPORT PROGRAMME	KES	0.00
1000457759	ENABLE YOUTH KENYA PROGRAMME	KES	18,760,546.45
1000485566	EMERGENCY LOCUST RESPONSE PROG ELRP	KES	371,918,837.80
1000605499	MAIZE FLOUR SUBSIDY	KES	0.00
1000608064	PROG TO BUILD RESIL FOR FOOD, NUTR S	KES	0.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division



SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2022
Account No.	1000395982
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	EMPOWERING NOVEL AGRI-BUSINESS
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	12,000.00
---	-----------

Add:

Total Amount deposited by World Bank	293,803.00
--------------------------------------	------------

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

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

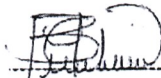
Deduct:

Total amount withdrawn	305,803.00
------------------------	------------

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

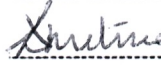
Ending balance on 30th June, 2022	-
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**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:	
------------	---

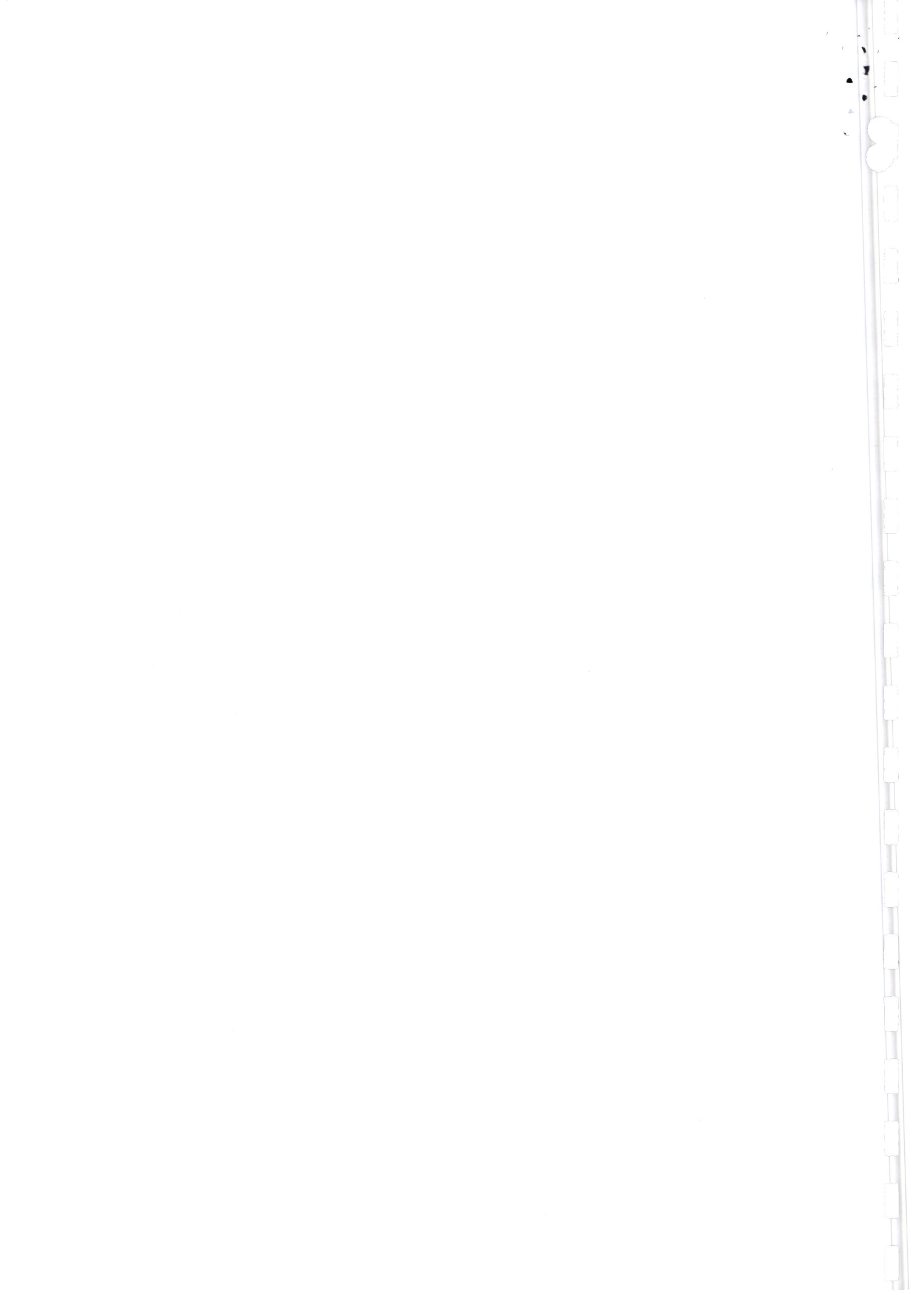
DATE	13-07-2022
------	------------

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:	
------------	---

DATE	01.08.2022
------	------------

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2022 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



Results 1 - 3 of 3

Run Date: 13/07/2022 Run Time: 07:33:31
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000395982

ACCOUNT TITLE : EMPOWERING NOVEL AGRI-BUSINESS
 30/06/2022

STATEMENT PERIOD: From 01/07/2021 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :			12,000.00		
NO.	Value Date	Reference.No	Details	Debit	Credit
1	17/02/2022	FT2204818L9M	PA127809	-12,000.00	0.00
2	25/02/2022	FT220563GK4B	FUNDING	0.00	293,803.00
3	07/03/2022	FT22066BTCT3	PA127838	-293,803.00	0.00
CLOSING BALANCE :				0	

END OF ACCOUNT STATEMENT

Favourites

TAM E STMT OF ACCT EPRM

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

Account

Statement From

Statement To

TAM E STMT OF ACCT EPRM



ENABLE YOUTH KENYA PROGRAM
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
 FOR THE YEAR ENDED 30TH JUNE 2022
 PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 2100150038895

Bank Account No.1000395982 Held with Central Bank of Kenya

	NOTES	AMOUNT	AMOUNT
		EURO	EURO
1 Amount advanced by ADB			595,075.00
Less			
2 Total amount justified to ADB			264,001.87
3 Outstanding amount advanced to Designated Account			331,073.13
Represented by:			
4 Ending Designated Account Balance at 30.06.2022			-
5 Amount claimed but not credited at 30.06.2022			
6 Amount withdrawn and not claimed as at 30.06.2022			331,073.13
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 30.06.2022			331,073.13

Discrepancy between total appearing on lines 3 and 9

-

Notes:

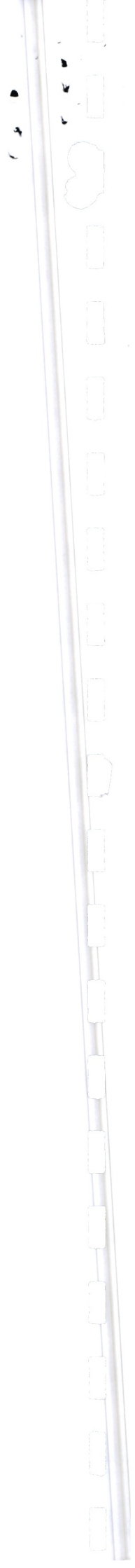
- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by ADB and provide reasons for not claiming the expenditures

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



AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 01 08 2022



African Development Fund

Summary of Revolving Funds By Loan (In Paid Currency)

Public sector As at 30.06.2022
 Loan Number : 2100150038895
 Project ID : P-KE-AA2-014
 Project Title : ENABLER YOUTH KENYA
 Borrower : GOVERNMENT OF KENYA

Printing Date : 30.06.2022
 Page : 1
 System : PRD / 400
 Loan Contract Currency : UAC
 Closing Date : 30.06.2023
 Commitment Capital : 21,277,000.00
 Available Balance : 0.00

LDV Number	Reference	Curr	Amount Approved Approval Currency	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed UAC	Amount Justified UAC	Balance to Justify UAC	% Justified	Disburs. Value Date	Last Just. Date
(A)	(B)		(X)	(Y)	(Z) = (X) - (Y)	(C)	(D)	(E) = (C) - (D)	F = D / C	(G)	(H)
2100150038895											
1 All activitie	RF N00014	EUR	122,850.00	85,626.87	37,223.13	103,309.96	72,007.40	31,302.56	69.70	26.02.2021	23.11.2021
1/KE/2021/85142											
1/KE/2022/02172	RF N00022	EUR	293,850.00	0.00	293,850.00	237,760.03	0.00	237,760.03	0.00	24.02.2022	00.00.0000
Total 2100150038895 All activities											
17 All activitie	Spec RF N00001	EUR	178,375.00	178,375.00	0.00	144,142.58	144,142.58	0.00	100.00	08.04.2019	23.11.2021
1/KE/2019/57187											
Total 2100150038895 All activities											
			595,075	264,001.87	331,073.13	485,212.57	216,149.98	269,062.59	44.55		



ENABLE YOUTH KENYA PROJECT

Trial Balance as at 30th June 2022

	Code	Debit	Credit
Fund Balance			9,831,926.00
Receipts from AFDB 28th Feb 22			1,549,306.80
Receipts from AFDB 16th Mar 22			36,871,365.70
Transfer from GOK			70,031,068.00
Receipts from AFDB as Direct payments			10,537,120.00
Travel Allowances	2210300	21,222,695.00	
Use of goods and services	2211000	2,258,996.00	
Hospitality supplies	2210800	1,599,857.00	
Training expenses	2210700	43,854,850.00	
Routine maintenance	2220200	1,756,322.15	
Advertising	2210500	2,131,500.00	
Specialised Materials	2211311	14,727,120.00	
Transfer to AIRC		20,000,000.00	
Communication ,Supplies and services	2210200	2,328,000.00	
Purchase of ICT Equipments		875,000.00	
Bank Balance		18,088,946.35	
Total		<u>128,843,286.50</u>	<u>128,820,786.50</u>

