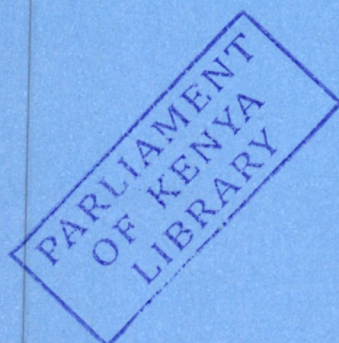


REPUBLIC OF KENYA



THE NATIONAL ASSEMBLY	
REPORT	
DATE: 23 NOV 2023	DAY: Thurs
TABLED BY: OF	FIRST CHAIRPERSON OF COMMITTEES (HON. MARTHA WANGARI, MP)
CLERK AT THE TABLE:	A. Shubuko



THE AUDITOR-GENERAL

ON

**SMALL-SCALE IRRIGATION AND
VALUE ADDITION PROJECT- ADF LOAN
NO. 2000130014530 AND GRANT
NO. 5570155000751**

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

**STATE DEPARTMENT FOR CROP
DEVELOPMENT**



**PROJECT NAME: SMALL SCALE IRRIGATION AND VALUE ADDITION
PROJECT (SIVAP)**

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR CROP DEVELOPMENT

PROJECT GRANT/CREDIT NUMBER: 5570155000751/2000130014530

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2023

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

(Leave this page blank)

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Table Contents

Page

1. Acronyms and Glossary of Terms	ii
2. Project Information and Overall Performance	iii
3. Statement of Performance against Project's Predetermined Objectives	xviii
4. Environmental and Sustainability reporting	xxi
5. Statement of Project Management responsibilities	xxii
6. Report of the Independent Auditor on Financial Statements for Small Scale Irrigation and Value Addition Project (SIVAP)	xxiv
7. Statement of Receipts and Payments for the year ended 30th June 2023.	1
8. Statement of Financial Assets as at 30 th June 2023	3
9. Statement of Cashflow for the year ended 30 th June 2023	4
10. Statement of Comparison of Budget and Actual amounts for year ended 30 th June 2023	6
11. Significant Accounting Policies	7
12. Notes to the Financial Statements	14
13. Annexes	38

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

1. Acronyms and Glossary of Terms

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.
GoK	Government of Kenya
AfDB	African Development Bank
GAfSP	Global Agriculture and Food Security Program

2. Project Information and Overall Performance

2.1 Name and Registered office

Name: The project's official name is **SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)**,

Objective: The key objective of the project is **To contribute to poverty reduction by ensuring increased agricultural productivity and incomes; and food security among beneficiaries in eleven counties by June 2023**

Address: The project headquarters offices are Located in **HILL PLAZA BUILDING, 9th Floor, Opposite Milimani Law Courts, Ngong Road, P.O. Box 30028-00100, NAIROBI, Kenya.**

The address of its registered office is: P.O. Box 30028-00100, NAIROBI, Kenya.

The project also has offices/branches as follows:

- County Headquarters, Machakos County
- County Headquarters, Makueni County
- County Headquarters, Kitui County
- County Headquarters, Kajiado County
- County Headquarters, Muranga County
- County Headquarters, Nyeri County
- County Headquarters, Bomet County
- County Headquarters, Meru County
- County Headquarters, Tharaka Nithi County
- County Headquarters, Nyandarua County
- County Headquarters, Tana River County

Contacts: The following are the project contacts

P.O Box 30028-00100, Nairobi, Kenya

Telephone: (254) 722 827 425/ 0722 886 584

E-mail npcsivap@gmail.com

Website: www.kilimo.go.ke

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	1st July 2016
Project End Date:	30th June 2023
Project Manager:	Eng. Kennedy Wandera Makudih, CE, FIEK
Project Sponsor:	The project sponsor is the Government of Kenya (GoK), The African Development Bank (AfDB) and Global Agriculture & Food Security Programme (GAFSP)

2.3 Project Overview

Line Ministry/State Department of the project	The Project is being implemented and Supervised by the State Department for Crops Development in the Ministry of Agriculture and Livestock Development.
Project number	ADB Loan 2000130014530 & GAFSP Grant 5570155000751
Strategic goals of the project	The strategic goals of the project are as follows: (i) Enhancing Irrigation Infrastructure and Water Resources Development; (ii) Improved Access to Markets and Strengthening Value Chain; (iii) Institutional Strengthening and Capacity Development;
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Investment and Provision of Water Infrastructure (Dams, Water pans, Boreholes, Shallow wells, Earth

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

	Dams) (ii) Investment in Irrigation Schemes and Micro Irrigation Schemes (iii) Improved Crop Production in the Irrigation schemes and the other water structures provided (iv) Improved Crop Marketing and Management (v) Improve Livestock Production and Marketing
Other important background information of the project	The project aims at improving communities' resilience to drought and hence improve their livelihoods in a sustainable way.
Areas that the project was formed to intervene	The project was formed to intervene in the following problems/gaps: (i) Enhancing irrigation infrastructure and water resources development; (ii) Improved access to markets and strengthening value chain (iii) Institutional strengthening and capacity development;
Project duration	The project started on 1st July 2016 and is expected to run until 30th June, 2023 .

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

- (i) **Central Bank of Kenya (C.B.K) A/C No. 1000457716-Loan**
- (ii) **Central Bank of Kenya (C.B.K) A/C No. 1000457724-Grant**
- (iii) **Central Bank of Kenya (C.B.K) A/C No. 1000297239- Special Account-Grant**
- (iv) **Central Bank of Kenya (C.B.K) A/C No. 1000289918- Special Account- Loan**
- (v) **Central Bank of Kenya (C.B.K) A/C No. 1000457708- GOK**

2.5 Independent Auditor

The project is audited by the **Office of the Auditor General (OAG)**.

2.6 Roles and Responsibilities

List the different people who are 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	Contacts
Eng. Kennedy Makudih	Senior Principal Superintendent Engineer	Msc. Agricultural Engineering	Project Co-ordinator	0722 827 425
Jonah Kebeney	Superintendent Engineer	Bsc. Agricultural Engineering	Deputy Project Co-ordinator/Component Manager	0722 886 584
Emmy Wanjohi	Assistant Director of Agriculture	Msc. Gender and community development	Gender and Community Mobilization Officer	0721 843 001
Gerald K. Kurema	Principal Accountant	C.P.A (K) B.Com	Project Accountant	0716 891 735
Hillary Ngeno	Principal Agricultural Officer	Bsc. Agribusiness	M&E	0725 805 810
Jackson	Supply Chain	Bachelor of	Project Procurement	0724 455 525

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Magembe	Management Officer I	Commerce-Procurement and Supply Chain Management	Specialist	
Catherine Mirugi	Chief Supply Chain Officer	Bachelor of Agribusiness & Supply Chain Management	Project Procurement Specialist	0722 274 656
Elizabeth Mwanza	Procurement Assistant	Diploma in Supply Chain Management	Project Procurement Assistant	0724 013 674
James Juma Omondi	Agriculture Engineer	Bsc. Agricultural Engineering	Project Engineer	0708 267 367
Josephat Omari	Agriculture Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 349 322
William Ndeka	Principal Agricultural Officer	Bsc. Horticulture	Horticulture Specialist	0722 212 235
Janet Oyuke	Principal Agricultural officer	Msc. Environmental science	Environment and Social safeguard specialist	0726 657 238
Samuel Juma Okati	Principal Livestock Principal Officer	Msc. Agri. Resource Mgt	Livestock Specialist	0722 932 666

2.7 Funding summary

The Project is for duration of seven (7) years from 2016 to 2023 with an approved budget of US\$ 69,484,000.00 equivalent to Kshs 6,833,462,641.32 as highlighted in the table below:

(1 USD = 96.67623 Ksh, 1 UA = 1.40639 USD, 1 UA = 135.96448 Ksh..... Currency Rates as at July 2015 during project appraisal)

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 th June 2023)		Undrawn balance to date	
	Donor currency USD (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A')-(B')
(i) Grant						
Global Agriculture and Food Security Programme	22,800,000	2,204,218,044	16,416,000	1,587,036,991.68	6,384,000.00	617,181,052.32
(ii) Loan						
African Development Bank	39,546,000	3,823,158,191.58	28,514,746.04	2,756,520,499.78	11,031,253.96	1,066,637,691.80
(iii) Counterpart funds						
Government of Kenya	7,138,000	690,074,929.74	1,287,301.59	124,443,421	5,850,698.41	565,631,508.74
Total	69,484,000.00	6,717,451,165.32	46,218,047.63	4,468,000,912.46	23,265,952.37	2,249,450,252.86

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2023)		Unutilised balance to date (30 th June 2023)	
	Donor currency USD (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A')-(B')
(i) Grant						
Global Agriculture and Food Security Programme	16,416,000.00	1,587,036,991.68	16,378,141.44	1,583,377,204.23	37,858.56	3,659,787.45
(ii) Loan						
African Development Bank	28,514,746.04	2,756,520,499.78	28,423,476.07	2,747,697,431.43	91,269.97	8,823,068.35
(iii) Counterpart funds						
Government of Kenya	1,287,301.59	124,443,421	1,287,301.59	124,443,421	0	0
Total	46,218,047.63	4,468,000,912.46	46,088,919.10	4,455,518,056.66	129,128.53	12,482,855.80

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

- i) Budget performance against actual amounts for current year and for cumulative to-date,

Budget Item/Category	Printed Estimates	Revised Printed Estimates	Actual Expenditure Current Financial Year	% Absorption
	(Kshs)	(Kshs)	(Kshs)	
GOK	100,000,000	60,000,000	51,592,677	85.98
GRAND REVENUE	124,999,999	124,999,999	107,039,015	85.63
GRANT A.I.A	665,000,000	1,065,000,000	1,357,648,308	127.47
LOAN REVENUE	110,000,000	110,000,000	100,479,673	91.34
LOAN A.I.A	470,714,309	655,714,309	516,028,359	78.69
TOTAL	1,470,714,308	2,015,714,308	2,132,788,031	105.80

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

ii) Physical progress based on outputs, outcomes, and impacts since project commencement,

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Output Indicators (as specified in the RLF, add/delete rows as needed)	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (% realized)	Progress towards end target (% realized)	Assessment (on whether output indicator is on track to reach annual and end targets. If not on track, please justify)
Component 1 : Enhanced Water Infrastructure Development						
Subcomponent 1: Irrigation infrastructure developed and rehabilitated						
1. Area with new irrigation and drainage services Developed (ha)	1,199	882	1,599	135.94%	75.0%	On track (target revised)
2. Area with improved/ rehabilitated irrigation and drainage services (ha)	894.56	300	957	298%	93.47 %	On track (target revised)
3. Rain fed area brought (catchments - Micro irrigation) under Irrigation (Ha)	235	120	300	196%	78%	On track (target revised)
4. Beneficiaries Benefitted (farmers HH Directly & Indirectly). 58% women	179,349	253,000	228,742	70.9%	78.4%	On track
5.Scheme management entities formed & strengthened (Nos of IWUAs)	31	20	32	95	96.87	On track (target revised to include micro irrigation schemes)
Subcomponent 2: Water Harvesting and storage infrastructure						
1.Catchment /Structures management entities formed & Strenthened (Nos CDCs)	4	4	4	100%	100%	On track
2.Design capacity (M3) of Water harvesting structures (Water Pans (WP), Subsurface Dams (SSD) & Earth Dams (ED)	832,720	200,000	250,000	416%	333%	On track (Target revised at MTR
3. No. of Erosion control infrastructure	274	280	300	98%	91.33%	On track
4.No of operational (BH& SW)	41	25	60	164%	68.33%	This indicator was reviewed to capture no. of operational Bore Holes (BH)/ Shallow wells (SW).
5. Ha. of Watershed catchment area protected (Denuded lands)	18,650	2,000	15,000	1072%	124.33%	On track
6.Area (ha) under soil and water conservation technologies and practices	18,650	2,000	15,000	1072%	124.33%	On track

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Output Indicators (as specified in the RLF, add/delete rows as needed)	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (% realized)	Progress towards end target (% realized)	Assessment (on whether output indicator is on track to reach annual and end targets. If not on track, please justify)
Component 2: Improved access to markets and strengthening value chains						
1. Km of rural access roads infrastructure Developed	419	250	300	144%	140%	On track
2. No. of post harvest handling facilities (Grading sheds and storage facilities) Constructed	13	6	16	92%	81.25%	On track
3. No. of Agro - market Centres Constructed	13	6	16	92%	81.25%	On track
4. No. of Marketable Commodities	12	6	16	83%	75%	On track
5. No. of livestock Market access infrastructure constructed and rehabilitated	7	6	11	83%	63.63%	On track
Component 3: Support to the formation and strengthening of farmer institutions (farmers groups, producer associations, CBOs, Cooperatives)						
1. Group dynamics & community sensitization sessions to farmer associations and Women Associations	128	80	96	160%	133.33%	On track
2. No. of ToTs in Various topics - Irrigation Agronomy, GAPs and Animal Husbandry practices ToTs module 2s) in 16 Sites (Total 1,267 Staff)	1,267	400	1,063	316.5%	119%	On track
3. No. of Farmer institutions (IWUAs, WUAs, LMCs) formed in each Site (Total 16)	35	36	36	97.22%	97.22%	On track (Target revised to include additional 20 micro irrigation schemes)
4. No of Products Developed/ supported in packaging & branding in 16 sites (Total 16)	12	6	16	200%	75%	On track
5. No of market linkages and collective marketing platforms enhanced/ strengthened in 16 sites (16 COBLINKS Forums Twice per Year form Yr 3)	74	60	96	123%	77%	On track

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Output Indicators (as specified in the R.F. add/delete rows as needed)	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (% realized)	Progress towards end target (% realized)	Assessment (on whether output indicator is on track to reach annual and end targets. If not on track, please justify)
6. Number of Beneficiaries trained in various topics, demonstrations, Field days & Excursions (At least 100/ site from year 3)	101,640	6500	18,510	1563%	549%	On track
7. Number of Staff trained on technical Short Course (PCU & CCUs) including Exchange Visits	48	20	40	240%	120%	On track
8. Number of Staff involved in Exchange Visits (PCU & CCUs. 15 per year from year 3)	37	45	60	82.22%	61.66%	On track- recent the PCU staff had a exchange training in Arusha TZ on M&E.
9. Number of farmers Enterprise Development training (30% Women) (5 per site from yr 4)	125	20	80	625%	156.25%	On track
Promote nutrition security in the target communities (Home-economic units - Public health, Kitchen gardens etc)						
1. TOT on Nutrition for County Agriculture, Health & Education staff (33)	66	33	33	200%	200%	On track
2. No of demonstrations on improved foods and nutrition (Both Productions & Utilization ie Home gardens, School gardens & Dispensaries gardens in the schemes, Catchments and surrounding schools/ Dispensaries	2450	120	240	2116%	1058%	On track
3. No of farmers trained on Good Nutritional Practices at least one in 16 Sites (At least 15 per site)	680	120	240	567%	283%	On track
4. No. of County staff trained from 16 sites on Good Nutritional Practices - at least one per site	99	33	33	300%	300%	On track
6. Implementation of Food and Nutrition Security Policy	11	11	11	100%	100%	On track
Component 4. Project Management & Coordination						
1. PCU Established and /or Expanded	1	1	1	100%	100%	On track
2. Formation &	11	11	11	100%	100%	On track

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Strengthening operational and technical capacity of county coordination Units/Committees						
Output Indicators (as specified in the RLF, add/delete rows as needed)	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (%) realized)	Progress towards end target (%) realized)	Assessment (on whether output indicator is on track to reach annual and end targets. If not on track, please justify)
3. Formation & Strengthening operational and technical capacity of Sub County coordination Units/Committees	16	16	16	100%	100%	On track
4. Number of Project steering meetings held (At least 1 Meeting & 1 field visit)	15	10	12	150%	125%	On track
5. Number of Mission visits (At least 2/year)	10	5	12	50%	83.33%	On track
6. Strengthening operational and technical capacity of PCU (ToTs)	12	6	12	200%	100%	on track
7. Engage External Support to monitoring and evaluation of the programme	1	1	1	100%	100%	On track
8. Studies- Baseline Study	1	1	1	100%	100%	On track
9. Studies - Gender and anthropological study	1	1	1	100%	100%	On track
10. Studies -Mid-Term Review (MTR)	1	1	1	100%	100%	Completed in July 2019.
11. Studies - Project Impact study	0	0	0	0%	0%	Planned Q2
Technical Services (As per PAR)						
1. External M&E Support	2	1	6	200%	33.33%	Staff have been trained on M&E by FAO and a workshop for the development of M&E external systemt done.
2. ESAs and Audits	153	150	407	102%	38%	To be fast tracked
3. Functional M&E system	1	1	1	100%	100%	On track
4. No. of analytical reports produced	8	6	14	133%	57.14%	Not on track, to be fast tracked.

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

OUTCOME REPORTING

Outcome Indicators (as specified in the RLF add/delete rows as needed)	Baseline Value	Most recent value	End Target (expected value at project completion)	Progress towards end target (% realized)	Assessment (on whether outcome indicator is on track to reach annual and end targets. . If not on track, please justify)
Outcome 1: Increased agricultural productivity					
Increased Crop production					
Green Maize	2.5	14.2	15	94.66%	On Track
Bananas	4	9.7	10	97%	On Track
French beans	0.27	9.8	11	89.09%	On Track
Water melon	5	23.4	25	93.6%	On Track
Tomatoes	2.5	22.4	25	89.6%	On Track
Increased Quantities of livestock product					
Indigenous chicken meat	7,297.0	10,220	10,684	95.65%	On Track
Milk (litres)	133,553	182,638	195,535	93.4	On track
Goat Meat	3,355	5,671	4,913	115.4	On track
Honey	1,290	1,856	1,889	98.25	On track
Beef	800	872	878	99.31	On track
Out come 2 Post-Harvest Loss reduction in crops produced (%)	40	35	20	175.0	On track

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

ii) *Indicate the absorption rate for each year since the commencement of the project.*

Financing Source	Total Approved (USD)	Absorption as at 30 th June 2017	Absorption as at 30 th June 2018	Absorption as at 30 th June 2019	Absorption as at 30 th June 2020	Absorption as at 30 th June 2021	Absorption as at 30 th June 2022	Absorption as at 30 th June 2023
Loan	39,546,000	1.41%	12.35%	21.6%	26%	39.35%	54%	63%
Grant	22,800,000	0.11%	1.82%	7.02%	8%	14.6%	42%	72.5%
GoK	7,138,000	3.88%	6.23%	11.20%	19.7%	19.71%	25%	58%
Total	69,484,000	1.8%	8.16%	15.75%	19.25%	33%	46%	66.19%

iii) *List the implementation challenges and recommended next steps.*

Implementation Challenge	Way Forward
Feasibility studies, survey and designs of structures take long to conclude.	Use of internal government specialist personnel rather than go for consultancies.
Dishonest, slow and problematic contractors.	Carrying out due diligence before award of contracts. Blacklisting of problematic contractors.
Slow disbursement progress of project funds.	Project managers called to draw action plans to improve disbursements for the projects they manage.

2.9 Summary of Project Compliance:

(i) The Project thus far has had no cases of Non-Compliance to applicable laws and regulations during project implementation.

and

(ii) Therefore, has not suffered consequences on account of non-compliance or likely to be suffered.

(iii) The Measures the Project has taken to mitigate or plan to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance is by always sticking to the laid down applicable laws and regulations like the PFM Act and procurement laws and regulations.

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

3. Statement of Performance against Project's Predetermined Objectives

Introduction

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

Project Goal/Purpose

The project will contribute to activities that are required to be implemented within the period of the Medium-Term Plan (MTP-II 2013-17 and MTP-III 2018-21) that is intended not only to modernize agriculture in Kenya but also offer improved household welfare and increased income levels.

The broad objective of SIVAP is to contribute to poverty reduction by enhancing agricultural productivity and income, and food security among beneficiaries of these 11 counties. The direct and indirect beneficiaries include 104,000 farming households, (54,000 are direct beneficiaries while over 50,000 are indirect beneficiaries) making a total of 520,000 persons – of which 58% are women and youths in eleven counties of the country. The indicators to measure success of the project will include Rural Poverty Index (% age of Population living below USD1.25, Percentage of stunting in under-5 children (%), Global hunger index, Average crop yields (mt/ha) and Average livestock production. Information on these indicators will be obtained from; Kenya Bureau of Statistics, Household survey, MoALF's Crop forecasting surveys, M & E Studies, Project Impact study, Health survey reports, Rural Poverty Index for Kenya reports and farmer interviews

Project Objectives

The specific project objectives are:

- Enhancing Irrigation Infrastructure and Water Resources Development;
 - Outcome: Enhanced Irrigation Infrastructure (12 schemes) and Water Resources Development (60 micro-irrigation schemes) by 2023
- Improved Access to Markets and Strengthening Value Chain;

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

- Outcome: improved livestock infrastructure and market access by constructing/upgrading of 11 crop and livestock marketing facilities by 2023
- Institutional Strengthening and Capacity Development;
 - Outcome: Give capacity to 412 TOTs in 7 thematic areas to support formation and strengthening of farmer institutions by 2023
- Project Coordination and Management;
 - Outcome: Well developed and functional coordination structures (PSC, PCU, and 11 CCUs) by 2023

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
Small Scale Irrigation and Value Addition Project (SIVAP)	Enhancing Irrigation Infrastructure and Water Resources Development;	Enhanced Irrigation Infrastructure (12 schemes) and Water Resources Development (60 micro-irrigation schemes) by 2023	Area with improved/rehabilitated/new irrigation and drainage services (ha)	82% (2,093 Ha) of end project target of 2556ha under improved irrigation and drainage services as at 30 th June 2023
	Improved Access to Markets and Strengthening Value Chain	Improved livestock infrastructure and market access by constructing/upgrading of 11 livestock marketing facilities by 2023	No of market access facilities constructed	7 livestock markets constructed and Handed over for use. 4 Livestock Markets advertised and construction to start and be complete by April 2024.
	Institutional Strengthening and Capacity Development	Give capacity to 519 TOTs in 7 thematic areas to support formation and strengthening of farmer institutions by 2023	No of TOTs Trained	1,325 staff trained surpassing the end of project target hence 255.3% achievement
	Project Coordination and Management	Well-developed and functional coordination structures (PSC, PCU, and 11 CCUs) by 2023	No of PSC, PCU, and CCUs by 2018	PSC, PCU, and 11 CCUs were in place by 2018 hence 100% achievement

4. Environmental and Sustainability reporting

SIVAP exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on putting the customer/ Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements.

1. Sustainability strategy and profile

From the inception of the project community participation was given prominence, where communities participated in joint site identification. This was done with the communities for success in the project, ownership and sustainability

2. Environmental performance

The project has continuously conducted ESMP monitoring for all its projects during the site management meetings till completion of the projects.

3. Employee welfare

The Ministry has in place Human Resource Management and Human Resource Development policies that require gender parity in employment, work plan activity implementation trainings etc.

1. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

The project treats its suppliers well by paying them within the contracts periods and in the agreed contracts amounts.

b) Responsible ethical practises-

The project maintains ethical practises throughout its project cycle.

c) Regulatory impact assessment-

The project systematically and critically assesses the positive and negative effects of proposed and existing regulations and non-regulatory alternatives

2. Community Engagements

From the inception of the project community participation was given prominence, where communities participated in joint site identification. This was done with the communities for success in the project, ownership and sustainability

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

5. Statement of Project Management responsibilities

The Principal Secretary for the ***State Department for Crop Development*** and the ***Project Coordinator*** for ***Small scale Irrigation and Value Addition Project (SIVAP)*** 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, 2023.

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

The Principal Secretary for the ***State Department for Crop Development*** and the ***Project Coordinator*** for ***Small scale Irrigation and Value Addition Project (SIVAP)*** 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.

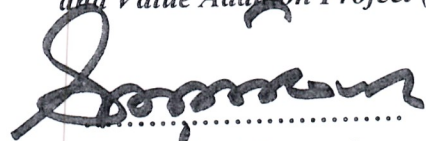
The Principal Secretary for the ***State Department for Crop Development*** and the ***Project Coordinator*** for ***Small scale Irrigation and Value Addition Project (SIVAP)*** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2023, and of the Project's financial position as at that date. ***The Principal Secretary*** for ***State Department for Crop Development*** and the ***Project Coordinator*** for ***Small scale Irrigation and Value Addition Project (SIVAP)*** 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.

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

The *Principal Secretary* for the *State Department for Crop Development* and the *Project Coordinator* for *Small scale Irrigation and Value Addition Project (SIVAP)* 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 under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

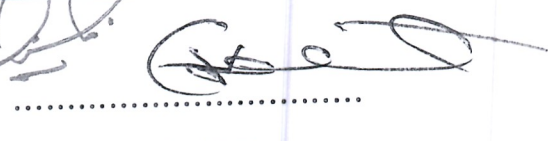
The Project financial statements were approved by the *Principal Secretary* for the *State Department for Crop Development* and the *Project Coordinator* for *Small scale Irrigation and Value Addition Project (SIVAP)* on 19/10 2023 and signed by:



Name: **Dr. Kipronoh
Ronoh P.**
Principal Secretary



Name **Eng Kennedy W.
Makudih**
Project Coordinator



Name **Gerald K Kurema**
Project Accountant
ICPAK Member No:8980

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
E-mail: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



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

REPORT OF THE AUDITOR-GENERAL ON SMALL-SCALE IRRIGATION AND VALUE ADDITION PROJECT - ADF LOAN NO. 2000130014530 AND GRANT NO. 5570155000751 FOR THE YEAR ENDED 30 JUNE, 2023 - STATE DEPARTMENT FOR CROP DEVELOPMENT

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations, 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 Small-Scale Irrigation and Value Addition Project (SIVAP) set out on pages 1 to 41, which comprise of the statement of

Report of the Auditor-General on Small-Scale Irrigation and Value Addition Project (ADF Loan No. 2000130014530 and Grant No. 5570155000751) for the year ended 30 June, 2023 - State Department for Crop Development

financial assets as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Small-scale Irrigation and Value Addition Project (SIVAP) as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Section 5.03 of the Loan Agreement No. 2000130014530 and Protocol Agreement Grant No.5570155000751 between the Republic of Kenya and the African Development Bank signed on 4 February, 2016 and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Delay in Overall Project Completion

The Government of Kenya entered in to the agreement with the African Development Bank for the implementation of the Small-Scale Irrigation and Value Addition Project (SIVAP) which commenced on 1 July, 2016 with the closing date expected to be on 30 June, 2022. The Project Management sought for a one year no-cost extension to 30 June, 2023 for which a no objection was granted. However, as at the time of audit in the month of September, 2023, several projects had not been concluded and about 35% of the Loan amount had not been absorbed.

The delay in completion and the slow rate of absorption of funds implies that some activities may not be implemented, and this will negatively impact on achievement of the goals of the project.

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. Terminated and Abandoned Projects

Examination of contracts and payment records revealed that the project management had awarded multiple contracts for various civil works. However, review of the projects' status reports and physical inspection of the works in the month of September, 2023 revealed that seventeen (17) contracts with combined contract sums totalling Kshs.391,072,333 out of which Kshs.263,651,215 had been paid as at 30 June, 2023, had been terminated and some abandoned for various reasons. Although, the Project Management has explained that some of the works have been re-advertised and new sites identified to replace the dried-up boreholes and shallow wells in Tana River region with the intention of ensuring that the beneficiary communities received value for the investments, the costs incurred did not translate to benefits to the public.

In the circumstances, value for money obtained on the Kshs.263,651,215 incurred on the terminated and abandoned projects could not be confirmed.

2. Delay in the Implementation of Rubiru Irrigation Scheme

The Project Management awarded a contract for the construction of Rubiru Irrigation Scheme in Murang'a County on 4 January, 2022 at a contract sum of Kshs.538,793,797. The contract was for an initial contract period of one year which was extended to 30 June, 2023. However, review of records and physical inspection of the project in the month of September, 2023 revealed that the project was incomplete and was at an estimated 80% level of completion and a total of Kshs.284,775,327 had been paid. Although, Management explained that the delay was occasioned by denied wayleave for water pipes, the correspondences provided indicate that the wayleaves were sought by the project management on 30 October, 2023 long after the commencement of the works and expiry of the contract period and evidence that the intended recipient received the request was not provided for audit verification.

In the circumstances, stakeholders may not obtain value for money on the expenditure incurred on the project.

3. Incomplete Works in the Rehabilitation of Access Roads

The Project Management team entered into a four-months contract with a firm for the rehabilitation of the Kindaruma-Kwa Kyumbo-Kithyoko road in Machakos County on 11 August 2022, at a tender sum of Kshs.19,657,223. The contract included the

rehabilitation of Kangonde- Kyondoni catchment rural access roads and rehabilitation of Kasuongove-Mikuyuni-Ngungi (5.3km) access road. According to the project status report as at 30 June, 2023, the project was marked complete and a total of Kshs.19,655,957 had already been disbursed for it. However, physical verification of works revealed that the excavation and filling of gabion boxes, culverts and drainage works along the Kangonde-Kyondoni catchment rural access roads had not been carried out, while the grading of the existing carriage way to camber was only partially executed, covering the stretch from Kindaruma to Kawuongo seasonal river, instead of the 8km road length provided for in the bill of quantities.

Further, excavation and refilling of gabion boxes and culverts and drainage works along the Kasuongove-Mikuyuni-Ngungi (5.3km) access road were not completed as specified in the bills of quantities.

In the circumstances, stake holders may not obtain value for money from these projects.

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by African Development Bank and African Development Fund, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I report based on my audit, that:

- i. The Project's funds have been used in accordance with the conditions of the loan and Protocol of Grant Agreement with due attention to economy, efficiency and effectiveness for the purposes for which they were provided;

- ii. Goods and services financed have been procured in accordance with the loan and Protocol of Grant Agreement and the Bank's and Fund's rules and procedures;
- iii. Necessary supporting documents, records and accounts have been kept in respect of all Project activities;
- iv. Adequate internal control to monitor expenditure and other financial transactions and ensure safe custody of assets exist;
- v. Ledgers and fixed assets register for the Project's assets are maintained as required.
- vi. 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;
- vii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and,
- viii. The Project financial statements are in agreement with the accounting records and returns.

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 Project's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Project or 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 Project's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to 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 controls 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 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 Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

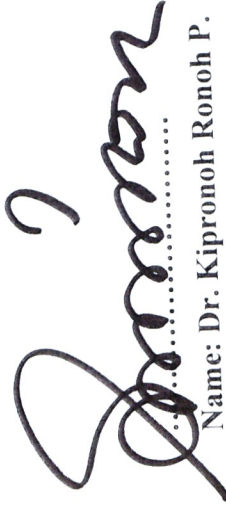
10 November, 2023

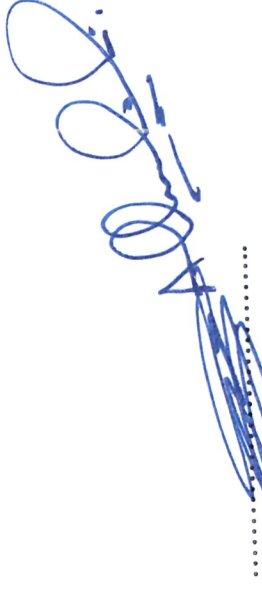
7. Statement of Receipts and Payments for the year ended 30th June 2023.

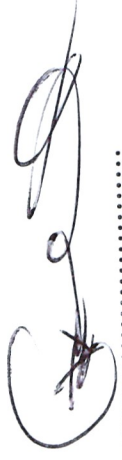
Statement of Financial Position for the year ended 30th June 2023.									
	No	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)	
		2022/2023			2021/2022				
Receipts		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Transfer from Government entities	1	51,592,677	0	51,592,677	27,314,999	0	27,314,999	124,443,421	
Proceeds from domestic and foreign grants	2	110,604,934	1,357,648,308	1,468,253,243	12,214,711	652,360,685	664,575,396	1,587,036,992	
Loan from external development partners	3	109,076,000	516,028,359	625,104,359	0	585,110,794	585,110,794	2,756,520,500	
Miscellaneous receipts	4	150,000	0	150,000	0	0	0	150,000	
Total receipts		271,423,611	1,873,676,667	2,145,100,278	39,529,710	1,237,471,479	1,277,001,189	4,468,000,913	
Payments									
Compensation to employees	5	9,210,000	0	9,210,000	12,490,000	0	12,490,000	37,680,500	
Purchase of goods and services	6	113,326,480	0	113,326,480	19,792,762	0	19,792,762	545,312,852	
Social security benefits	7	0	0	0	0	0	0	0	
Acquisition of non-financial assets	8	136,574,885	1,873,676,667	2,010,251,552	7,841,550	1,237,471,479	1,245,313,029	3,872,524,705	
Transfers to other government entities	9	0	0	0	0	0	0	0	
Other grants and transfers /payments	10	0	0	0	0	0	0	0	
Total payments		259,111,365	1,873,676,667	2,132,788,032	40,124,312	1,237,471,479	1,277,597,791	4,455,518,057	
Surplus/ (deficit)		12,312,246	0	12,312,246	(594,602)	0	(594,602)	12,482,856	

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

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


.....
Name: Dr. Kipronoh Ronoh P.
Principal Secretary

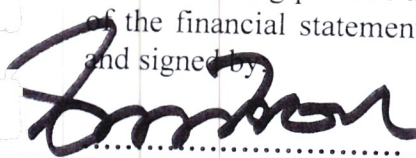

.....
Name: Eng. Kennedy W. Makudiuh
Project Co-ordinator

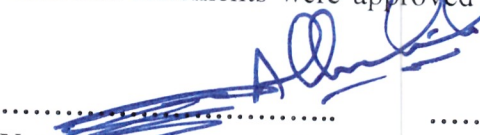

.....
Name Gerald K Kurema
Project Accountant
ICPAK Member No: 8980

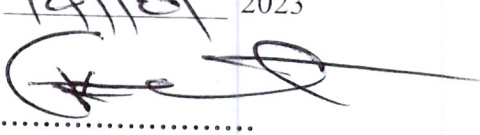
8. Statement of Financial Assets as at 30th June 2023

Description	Note	2022 /2023 Kshs	2021/2022 Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	11.A	12,482,856	170,609
Cash Balances	11. B	0	0
Cash equivalents (Short-term deposits)	11.C	0	0
Total Cash and Cash equivalents		12,482,856	170,609
Imprests and Advances	12	0	0
Total Financial Assets		12,482,856	170,609
Financial Liabilities			
Third party Deposits and Retention	13	0	0
Net Assets		12,482,856	170,609
Represented By			
Fund Balance B/fwd.	14	170,609	765,211
Prior Year adjustments	15	0	0
Surplus/(Deficit) for the Year		12,312,247	(594,602)
Net Financial Position		12,482,856	170,609

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 19/10/2023 and signed by:


 Name: Dr. Kipronoh Ronoh P.
 Principal Secretary


 Name Eng. Kennedy W. Makudiuh
 Project Coordinator


 Name Gerald K Kurema
 Project Accountant
 ICPAK Member No:8980

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

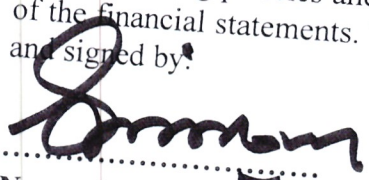
9. Statement of Cashflow for the year ended 30th June 2023

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	51,592,677	27,314,999
Proceeds from domestic and foreign grants	2	1,468,253,243	664,575,396
Miscellaneous receipts	4	150,000	0
Total receipts		1,519,995,920	691,890,395
Payments			
Compensation of employees	5	9,210,000	12,490,000
Purchase of goods and services	6	113,326,480	19,792,762
Social security benefits	7	0	0
Transfers to other government entities	9	0	0
Other grants and transfers	10	0	0
Total Payments		122,536,480	32,282,762
Net receipts/(payments)		1,397,459,440	659,607,632
Adjustments during the year			
Prior year adjustments	15	0	0
Decrease/(increase) in accounts receivable	16	0	0
Increase/(decrease) in accounts payable:	17	0	0
Net cash flow from operating activities		1,397,459,440	659,607,632
Cashflow from investing activities			
Acquisition of non-financial assets	8	(2,010,251,552)	(1,245,313,029)
Net cash flows from investing activities		(2,010,251,552)	(1,245,313,029)
Cash flow from financing activities			
Proceeds from foreign borrowings	3	625,104,359	585,110,794

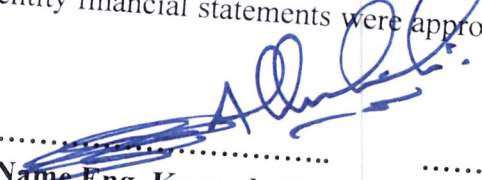
SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Net cash flow from financing activities		625,104,359	585,110,794
Net increase in cash and cash equivalents		12,312,246	(594,602)
Cash and cash equivalent at beginning of the year	11	170,609	765,211
Cash and cash equivalent at end of the year	11	12,482,856	170,609

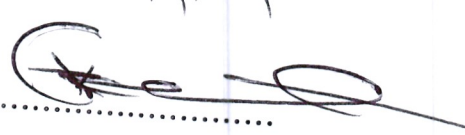
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 19/10/2023 and signed by:



 Name: Dr. Kipronoh Ronoh
 P.
 Principal Secretary



 Name Eng. Kennedy W.
 Makudiuh
 Project Coordinator



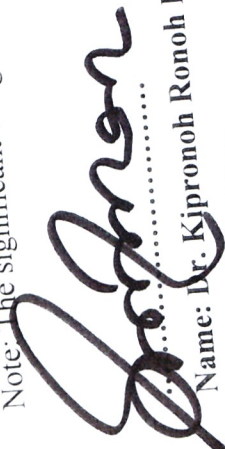
 Name Gerald K Kurema
 Project Accountant
 ICPAK Member No:8980

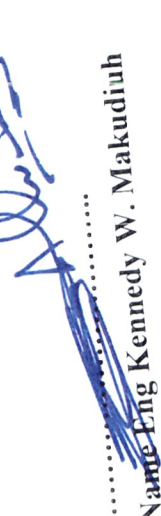
**SMALL SCALE INVESTIGATION AND VALUE ADDITION PROJECT (SIVAF)
Annual Report and Financial Statements for the financial year ended June 30, 2023**

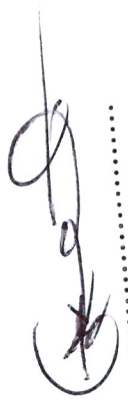
10. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2023

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities	100,000,000	(40,000,000)	60,000,000	51,592,677	8,407,323	85.98
Proceeds from domestic and foreign grants	789,999,999	400,000,000	1,189,999,999	1,468,253,243	(278,253,244)	123.38
Proceeds from borrowings	580,714,309	185,000,000	765,714,309	625,104,359	140,609,950	81.00
Miscellaneous receipts	0	0	0	150,000	(150,000)	
Total Receipts	1,470,714,308	545,000,000	2,015,714,308	2,145,100,278		
Payments						
Compensation to employees	17,500,000	(2,000,000)	15,500,000	9,210,000	6,290,000	59.42
Purchase of goods and services	362,315,653	(38,000,000)	324,315,653	113,326,480	210,989,173	34.94
Social security benefits	0	0	0	0	0	0
Acquisition of non-financial assets	1,090,898,655	585,000,000	1,675,898,655	2,010,251,552	(334,352,897)	119.95
Transfers to other government entities	0	0	0	0	0	0
Other grants and transfers	1,470,714,308	545,000,000	2,015,714,308	2,132,788,031		
Total Payments	0	0	0	12,312,246		
Surplus or Deficit						

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


Name: Dr. Kipronoh Ronoh P.
Principal Secretary


Name: Eng Kennedy W. Makudiuh
Project Coordinator


Name: Gerald K Kurema
Project Accountant
ICPAK Member No:8980

11. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

The financial statements are for *Small Scale Irrigation and value addition project (SIVAP)* under the **State Department for crops development**. The financial statements are for the reporting entity Small Scale Irrigation and Value Addition Project (SIVAP) as required by Section 81 of the PFM Act, 2012 .

c) Reporting currency

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

d) Recognition of receipts

Small Scale Irrigation and Value Addition Project (SIVAP) recognises all receipts from the various sources when the event occurs, and the related cash has been received.

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

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.

Significant Accounting Policies (continued)

ii) External Assistance

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

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.

Significant Accounting Policies (continued)

e) Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

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.

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Significant Accounting Policies (continued)

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.

f) 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.

g) Cash and cash equivalents

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

Significant Accounting Policies (Continued)

h) 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.

i) 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.

j) 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:
 - 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

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

resources embodying economic benefits or service potential is remote. **Annex 6** of this financial statement is a register of the contingent liabilities in the year.

Significant Accounting Policies (Continued)

k) Contingent Assets

Small Scale Irrigation and Value Addition Project 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 *Small-Scale Irrigation and Value Addition Project (SIVAP)* 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.

l) 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.

m) 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

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

Significant Accounting Policies (Continued)

n) 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.

o) 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.

p) 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.

q) Subsequent events

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

r) Prior period adjustments

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented in note 15 of these financial statements.

Notes to the Financial Statements

1. Transfers from Government entities

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

Description	2022/2023	2021/2022	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through Ministry of Agriculture, Livestock, Fisheries and Cooperatives</i>			
Counterpart funds Quarter 1	0	5,928,000	
Counterpart funds Quarter 2	18,499,070	1,111,906	
Counterpart funds Quarter 3	16,218,566	12,418,200	
Counterpart funds Quarter 4	16,875,041	7,856,893	
Total (See Annex 3)	<u>51,592,677</u>	<u>27,314,999</u>	<u>124,443,445</u>
<i>Other transfers from government entities</i>			
Ministry	0	0	0
Project	0	0	0
Agency	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>
Appropriations-in-Aid	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

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

Name of Donor	2022/2023						2021/2022	Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
Grants Received from Multilateral Donors (International Organizations)								
Global Agriculture and Food Security Programme	19/01/2023	892,335.09	110,604,934.40	1,357,648,308.15	0	1,468,253,242.55	664,575,395.70	
Total		892,335.09	110,604,934.40	1,357,648,308.15	0	1,468,253,242.55	664,575,395.70	

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2023, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Description	Date received	2022/2023			2021/2022		Cumulative to date
		Amount in loan currency	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	
		USD	Kshs	Kshs	Kshs	Kshs	Kshs
Loans received from Multilateral Donors (International Organizations)							
African Development Bank	19/01/2023	880,000	109,076,000	516,028,358.55	625,104,358.55	585,110,794.41	
Total		880,000	109,076,000	516,028,358.55	625,104,358.55	585,110,794.41	

Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

Description	2022/2023			2021/2022		Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Property income	0	0	0	0	0	0
Sales of goods and services	0	0	0	0	0	0
Administrative fees and charges	0	0	0	0	0	0
Fines, penalties, and forfeitures	0	0	0	0	0	0
Voluntary transfers other than grants	0	0	0	0	0	0
Other receipts not classified elsewhere*	150,000	0	150,000	0	0	0
Total	150,000	0	150,000	0	0	150,000

*[The project sends AIEs to the County Desk Officers to assist with project activities. The funds were not utilized, and thus refunded to the project account.]

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	2022/2023		Total payments	2021/2022	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties			
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	0	0	0	0	0
Basic wages of temporary employees	0	0	0	0	0
Personal allowances paid as part of salary	9,210,000	0	9,210,000	12,490,000	37,680,500
Personal allowances paid as reimbursements	0	0	0	0	0
Personal allowances provided in kind	0	0	0	0	0
Pension and other social security contributions	0	0	0	0	0
Compulsory national social security schemes	0	0	0	0	0
Compulsory national health insurance schemes	0	0	0	0	0
Social benefit schemes outside government	0	0	0	0	0
Other personnel payments	0	0	0	0	0
Total	9,210,000	9,210,000	9,210,000	12,490,000	37,680,500

Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	0	0	0	0	0	1,003,008
Communication, supplies and services-	0	0	0	0	0	7,751,679
Domestic travel and subsistence	7,806,740	0	7,806,740	1,486,405		376,534,735
General Expenses	18,841,500	0	18,841,500	5,261,207		31,048,113
Printing, advertising, and information supplies	0	0	0	292,106		4,585,499
Subscription to newspaper, magazines	0	0	0	0	0	240,000
Training payments	15,185,687	0	15,185,687	6,485,752		108,592,037
Advertising, awareness and publicity	1,919,651	0	1,919,651	0		2,589,181
Hospitality supplies and services	0	0	0	0	0	2,815,966
Specialized materials and services-Supply for production	5,500,000	0	5,500,000	0		17,855,189
Contracted Technical Services	7,734,000	0	7,734,000	0		7,734,000
Agricultural materials	7,325,000	0	7,325,000	0		42,251,875
Other operating payments-Bank Charges	45,000	0	45,000	0		2,779,261
Fuel, Oil and Lubricants	14,686,000	0	14,686,000	2,735,000		36,101,000
Routine maintenance – vehicles and other transport equipment	12,629,675	0	12,629,675	2,479,650		22,640,820
Routine maintenance- other assets	0	0	0	0	0	69,087

Description	2022/2023			2021/2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments		
Exchange rate losses/gains (net)	75,280	0	75,280	588,641	663,921
Computer accessories	17,245,600	0	17,245,600	0	24,235,912
Production and training materials	1,875,000	0	1,875,000	0	5,015,309
Internet Connections	130,886	0	130,886	130,886	130,886
Telephone, Telefax	2,326,460	0	2,326,460	464,001	7,055,804
Total	113,326,480	0	113,326,480	19,792,762	701,693,283

Notes to the Financial Statements (Continued)

7. Social Security Benefits

Description	2022/2023			2021/2022	Cumulative to-date
	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	0
Social security benefits in cash and in kind	0	0	0	0	0
Employer social benefits in cash and in kind	0	0	0	0	0
Total	0	0	0	0	0

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs.	Kshs.	Kshs	Kshs		Kshs
Purchase of buildings	0	0	0	0	0	0
Construction of buildings	0	0	0	0	0	0
Refurbishment of buildings	0	0	0	0	0	0
Construction of roads	0	0	0	0	0	0
Construction of civil works	0	1,802,502,196	1,802,502,196	1,237,471,479	4,595,087,841	
Overhaul & refurbishment of construction and civil works	0	0	0	0	0	0
Purchase of vehicles & other transport equipment	0	18,344,827	18,344,827	0	18,344,827	
Overhaul of vehicles & other transport equipment	0	0	0	0	0	0
Purchase of Computers, Printers and other IT equipment	0	52,829,644	52,829,644	0	52,829,644	
Purchase of office furniture & general equipment	0	0	0	0	0	0
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

Description	2022/2023			2021/2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Purchase of certified seeds, breeding stock and live animals	0	0	0	0	0
Research, studies, project preparation, design & supervision	136,574,885	0	136,574,885	7,841,550.00	144,416,435
Rehabilitation of civil works	0	0	0	0	0
Acquisition of strategic stocks	0	0	0	0	0
Acquisition of land	0	0	0	0	0
Acquisition of other intangible assets	0	0	0	0	0
Total	136,574,885	1,873,676,667	2,010,251,552	1,245,313,029	4,831,758,748

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2023, we transferred funds to reporting government entities as shown below:

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities						
Ministry	0	0	0	0	0	0
Project	0	0	0	0	0	0
	0	0	0	0	0	0
Transfers to County Governments						
County	0	0	0	0	0	0
Total	0	0	0	0	0	0

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

Description	2022/2023			2021/2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
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

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts (Note 11A)	12,482,855.80	170,609.05
Cash in hand (Note 11B)	0	0
Cash equivalents (short-term deposits) (Note 11C)	0	0
Total	<u>12,482,855.80</u>	<u>170,609.05</u>

Small Scale Irrigation and Value Addition Project has 1 number of project account spread within the project implementation area and 1 number of foreign currency designated accounts managed by the National Treasury as listed below:

11. A Bank Accounts

Project Bank Accounts

Details	2022/2023	2021/2022
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000289918]		
Others (<i>specify</i>)		
Total Foreign Currency balances		
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000457724]	3,659,787.45	93,867.70
Central Bank of Kenya [A/c No 1000457716]	8,823,068.35	76,741.35
Central Bank of Kenya [A/c No 1000457708]	0	0
Total local currency balances	<u>12,482,855.80</u>	<u>170,609.05</u>
Total bank account balances	<u>12,482,855.80</u>	<u>170,609.05</u>

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements (Continued)

Special Deposit Accounts

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

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

Special Deposit Accounts Movement Schedule

Description	2022/2023	2021/2022
	USD	USD
(i) A/c Name [A/c No 1000297239]		
Opening balance	0.00	107,400.96
Total amount deposited in the account	892,335.09	0.00
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>892,335.09</u>	<u>107,400.96</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>0.00</u>	<u>0.00</u>
(ii) A/c Name [A/c No 1000289918]		
Opening balance (as per the SDA reconciliation)	0.00	0.00
Total amount deposited in the account	952,694.87	0.00
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>880,000</u>	<u>0.00</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>72,694.87</u>	<u>0.00</u>

(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix 9: iv support these closing balance.

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	2022/2023	2021/2022
	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>

11 C Cash equivalents (short-term deposits)

Description	2022/2023	2021/2022
	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	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests	0	0
Salary advances	0	0
Total	0	0

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements (Continued)

12A: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2022/2023	Balance 2021/2022
	Kshs	Kshs	Kshs	Kshs	Kshs
Officer 1	0		0	0	0
Officer 2	0		0	0	0
Officer 3	0		0	0	0
Officer 4	0		0	0	0
Officer 5	0		0	0	0
Programme 1	0		0	0	0
Total	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

13. Deposits and Retention Monies

Description	2022/2023		2021/2022	
	Kshs		Kshs	
Retention		0		0
Deposits		0		0
Total		0		0
Ageing analysis:	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
Total	0	%	0	%

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

14. Fund Balance Brought Forward

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts	170,609.05	765,211.15
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
Deposits and retention	(0)	(0)
Total	170,609.05	765,211.15

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Notes to the Financial Statements (Continued)

15. Prior Year adjustment

	Balance b/f 2021/2022 (Audited financial statements)	Adjustments	Adjusted balance b/f 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Imprests and advances	0	0	0
Deposits and retentions	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

16. Changes in Imprests and Advances

Description	2022/2023	2021/2022
	Kshs	Kshs
Opening Receivables as at 1 st July 2022	0	0
Closing account receivables as at 30 th June 2023	0	0
Change in Imprests and advances	0	0

17. Changes in Accounts Deposits and Retention

Description	2022/2023	2021/2022
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2022	0	0
Closing accounts payables as at 30 th June 2023	0	0
Changes in deposit and retention	0	0

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Other Important Disclosures

1. Pending Accounts Payable (See Annex 4a)

	Balance b/f from 2021/2022	Additions for the year	Paid during the year	Balance c/f For 2022/2023
Description	Kshs	Kshs	Kshs	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	0	0	0
Total	0	0	0	0

2. Pending Staff Payables (See Annex 4b)

	Balance b/f from 2021/2022 2	Additions for the year	Paid during the year	Balance c/f for 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Union employees				
Others				
Total	0	0	0	0

3. Other Pending Payables (See Annex 4c)

	Balance b/f from 2021/2022	Additions for the year	Paid during the year	Balance c/f for 2022/2023
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total	0	0	0	0

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Other Important Disclosures (Continued)

4. External Assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
External assistance received as grants		
External assistance received as loans		
External assistance received in kind- as payment by third parties		
Total	0	0

a). External assistance relating loans and grants

	2022/2023	2021/2022
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total	0	0

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2022/2023	2021/2022
Description		Kshs	Kshs
Undrawn external assistance - loans			
Undrawn external assistance - grants			
Total		0	0

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)**Reports and financial Statements****Annual Report and Financial Statements for the financial year ended June 30, 2023****Other Important Disclosures (Continued)****c) Classes of providers of external assistance**

	2022/2023	2021/2022
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total	0	0

d. non-monetary external assistance

	2022/2023	2021/2022
Description	Kshs	Kshs
Goods		
Services		
Total	0	0

(This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a project 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 The totals here tie with line 4 of note 2.)).

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Other Important Disclosures (Continued)

e Purpose and use of external assistance

Payments made by third parties	2022/2023	2021/2022
Description	Kshs	Kshs
Compensation to employees		
Use of goods and services		
Subsidies		
Transfers to other Government entities		
Other grants and transfers		
Social Security benefits		
Acquisition of assets		
Finance Costs including loan interest		
Repayment of principal on domestic and foreign borrowing		
Other payments		
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).

f. External Assistance paid by third parties on behalf of Small-Scale Irrigation and Value Addition Project (SIVAP) by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of **Small-Scale Irrigation and Value Addition Project (SIVAP)** This note should tie to line 3 of note 4 on external assistance)).

	2022/2023	2021/2022
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total	0	0

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)**Reports and financial Statements****Annual Report and Financial Statements for the financial year ended June 30, 2023****Other Important Disclosures (Continued)****5. Payments By Third Party on Behalf of The Project**

This relates to payments done directly to supplier on behalf of the project such as; national government may fund the operation of health or education program; a donor may pay directly for construction of a given activity

5.1 Classification by Source

	2022/2023	2021/2022
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total	0	0

(Third party payments may be done by other entities that are not providers of external assistance)

5.2 Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	2022/2023	2021/2022
Description	Kshs	Kshs
Compensation of employees		
Use of goods and services		
Subsidies		
Transfers to other government units		
Other grants and transfers		
Social security benefits		
Acquisition of assets		
Finance costs, including loan interest		
Other payments		
Total	0	0

N/B The above subclassification will be adopted based on the appropriate project's operations.

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Other Important Disclosures (Continued)

Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The comprise of related parties to the Project

- i) The implementing entity department – State Department for Crop Development
- ii) The National Treasury – Signs Grant and Loan Agreement on behalf of the Project

Related party transactions:

	2022/2023	2021/2022
	Kshs	Kshs
Compensation to Key Management		
Compensation to the program manager/ director		
Key Management Compensation others (specify)		
Total Compensation to Key Management	0	0
Transfers to related parties		
Transfers to other government entities		
Total Transfers to related parties	0	0
Transfers from related parties		
Transfers from the Ministry/ department		
Payments made on behalf of the project by other govt. entities		
(Insert any other transfers received)		
Total Transfers from related parties	0	0

7. Contingent Liabilities

Contingent liabilities	2022/2023	2021/2022
	Kshs	Kshs
Court case non against the project	0	0
Bank guarantees in favour of other govt. entities	0	0
Contingent liabilities arising from PPPs/ donor agreements	0	0
Total	0	0

(Give details- Update ANNEX 8 Contingent liabilities register)

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

13. Annexes

Annex 1: 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)
2021/2022	Slow rate of Funds Absorption	The Management wishes to confirm that as at 30th June 2022, the grant absorption was at 37.63% while the loan absorption was at 52.45% while as at today (2nd November 2022) the grant absorption is at 44.79% while the loan absorption is at 54.51% against a commitment of 91% for the grant and 78% for the Loan. This increase in absorption is because the management has instituted measures to fast-track project implementation and funds absorption before project closure.	Resolved	
2021/2022	Stalled and Delayed Completion of Projects	The Management has put in place measures to ensure that the contracts are completed so that the beneficiaries start using them as had been envisaged.	Resolved	
2021/2022	Abandoned Projects	The Management has put in place measures to ensure that the contracts are	Resolved	

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

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)
		completed so that the beneficiaries start using them as had been envisaged.		
2021/2022	Stalled Construction of Kabason Irrigation Scheme in Bomet County	The Management confirms that the implementation of the project works at Kabason Irrigation scheme in Bomet County started on 5th September, 2017. The contract has been implemented with occasional lapse of time due to either conditions beyond control of the parties which entered into contract or the contractor not providing materials for work on time. The contractor stopped works on 3rd October, 2021. The Management provided a way forward on the project by initiating termination of the contract so that another contractor could be procured to finalize the remaining works (see attached copy). The termination process is on-going and will be	Resolved	

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)

Reports and financial Statements

Annual Report and Financial Statements for the financial year ended June 30, 2023

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)
		completed as soon as possible in order to facilitate finalization of the works after re-advertisement of the remaining works.		
2021/2022	Omitted Works in Makanyanga Irrigation Scheme Access Roads Project	The Management confirms that the construction of the roads had affected by the April- May 2022 rains and the electioneering period and therefore moved slowly. During implementation of the roads, the community expressed requests for more culvert crossings which could not be supported by the contract sum provided. As a result, an assessment was done to establish the culverts that could be fitted within the available funds (report attached) and the contractor has been instructed (instruction attached) to proceed with the works. During construction of the works, all signboards will be fixed as required.	Resolved	

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)

Reports and financial Statements

Annual Report and Financial Statements for the financial year ended June 30, 2023

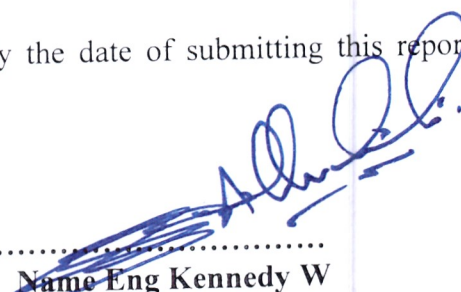
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

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.



Name: Dr. Kipronoh Ronoh P.
Principal Secretary



Name Eng Kennedy W
Makudih
Project Coordinator

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

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

	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	60,000,000	51,592,677	8,407,299	85.99	Delays in exchequer
Proceeds from domestic and foreign grants	1,189,999,999	1,468,253,243	(278,253,244)	123.38	
Proceeds from borrowings	765,714,309	625,104,359	140,609,950	81.00	
Miscellaneous receipts	0	150,000	(150,000)	0	
Total Receipts	2,015,714,308	2,145,100,278			
Payments					
Compensation of employees	15,500,000	9,210,000	6,290,000	59.42	Delays in exchequer
Purchase of goods and services	324,315,653	113,326,480	210,989,173	34.94	Delays in exchequer
Social security benefits	0	0	0	0	
Acquisition of non-financial assets	1,675,898,655	2,010,251,552	(334,352,897)	119.95	
Transfers to other government entities	0	0	0	0	
Other grants and transfers	0	0	0	0	
Total payments	2,015,714,308	2,132,788,031			

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 3: Reconciliation of inter-entity transfers

Project Name: Break down of transfers from the State Department for Crop Development			
a. Government Counterpart funding	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
Total		51,592,677	
B. Direct payments	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
Total		0	
C. Others	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
Total		0	
Total (A+B+C)		51,592,677	

The above amounts have been communicated to and reconciled with the State Department for Crop Development

Project Coordinator
Small Scale Irrigation and Value Addition Project

Head of Accounting Unit
State Department for Crop Development

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Sign -----

Sign-----



Annex 4a: Analysis of Pending Bills

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance 2022/2023 c=a-b	Outstanding Balance 2021/2022	Comments
Construction of buildings		a	b			
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
Sub-Total						
Grand Total						

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 4b: Analysis of Pending: Staff Bills

Name of Staff	Job Group	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	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							

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 4c: Analysis of other Pending Payables

Name	Brief Description	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance 2022/2023	Outstanding Balance 2021/2022	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (<i>specify</i>)							
7.							
8.							
Sub-Total							
Grand Total							

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2022/23	Donations in form of assets (KShs) 2022/23	*Purchases/ Additions in the Year (KShs) 2022/23	**Disposals in the Year (KShs) 2022/23	Transfers in/(out) Kshs 2022/23	Closing Cost (KShs) 2023 (e)=(a)+ (b)+c)- (d)+(-)d
	(a)	(b)	(c)	(d)	(d)	
Land	0	0	0	0	0	0
Buildings and structures	0	0	0	0	0	0
Transport equipment	68,350,372.60	0	18,344,827.00	0	0	86,695,199.60
Office equipment, furniture and fittings	2,863,000.00	0	0	0	0	2,863,000.00
ICT Equipment,	0	0	52,829,643.97	0	0	52,829,643.97
Other Machinery and Equipment	0	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0	0
Biological assets	0	0	0	0	0	0
Infrastructure assets roads, rails	0	0	0	0	0	0
Intangible assets	0	0	0	0	0	0
Work in Progress	0	0	0	0	0	0
Total	71,213,372.60	0	71,174,470.97	0	0	142,387,843.57

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)

Reports and financial Statements

Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 6: Contingent Liabilities Register

	Nature of contingent liability	Remarks
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 7: Reporting of Climate Relevant Expenditures

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

Annex 8: Reporting Disaster Management Expenditure

Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Reports and financial Statements
Annual Report and Financial Statements for the financial year ended June 30, 2023

Annex 9: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2023 (Attached)
- iii. Board of Survey Report (Attached)
- iv. Special Deposit Account(s) reconciliation statements (Attached)
- v. GOK IFMIS comparison Trial Balance (Attached)

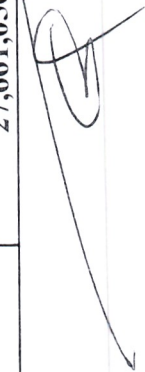
MINISTRY OF AGRICULTURE ,LIVESTOCK , FISHERIES AND COOPERATIVES
SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT

AFDB LOAN NO. 2000130014530

BANK RECONCILIATION AS AT 30TH JUNE 2023

PAYMENT IN CB NOT BANK STATEMENT AT 30 TH JUNE 2023

DATE	PAYEE	AMOUNT (KSHS)	DATE OF PAYMENT
30.06.2023	ELIZABETH MWANZA	686,000.00	03.07.2023
30.06.2023	JOSEPHINE MBEO	3,412,200.00	03.07.2023
30.06.2023	PROEP ICT SOLUTIONS LTD	1,344,000.00	03.07.2023
30.06.2023	MOTAROKI GENERALS ENTERPRISES	1,537,600.00	03.07.2023
30.06.2023	JOHNPAUL ADUORD	1,984,300.00	05.07.2023
30.06.2023	EZEKIEL MARIDANY	1,989,000.00	05.07.2023
30.06.2023	THE AMOIT ADDRESS LTD	3,819,150.00	05.07.2023
30.06.2023	VOSNYA GENERALS MERCHANTS	5,030,000.00	05.07.2023
30.06.2023	LABAN KIPLANGAT	106,800.00	05.07.2023
30.06.2023	RYKER GENERALS MERCHANTS	1,552,000.00	10.07.2023
30.06.2023	JKUAT ENTERPRISES LTD	6,200,000.00	10.07.2023
	TOTAL	27,661,050.00	

 15/07/2023

MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES
SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT

AFDB LOAN NO. 2000130014530

BANK RECONCILIATION AS AT 30TH JUNE 2023

Balance as per Bank Statement

- Less- 1. Payments in the cash book not appearing on bank statement
2. Receipts in Bank statement not posted in Cash Book

- Add- 3. Payments in Bank Statement not recorded in the Cash Book
4. Receipts in Cash Book not yet banked

Bank Balance as per Cash Book

Kshs	Kshs	Kshs
		36,484,118.35
27,661,050.00		
-		-
27,661,050.00	27,661,050.00	
-		
-		
	27,661,050.00	27,661,050.00
		8,823,068.35

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

PREPARED BY
PRINCIPAL ACCOUNTANT
Designation

10/07/2023
Date



CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2023 TO 30/06/2023

Rundate : 11/07/2023

Runtime : 10:40:59

Customer Number : 145028

Account Number : 1000457716

Account Name : SMALL SCALE IRR VAL ADD PROJ LOAN(KES)

Opening Balance : 39054053.35

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	07/06/2023	07/06/2023	FT231580ZTZB	Outward RTGS Payment MT 103	2,300,000.00	0.00	36,754,053.35
				0060000093			
				STATE DEPT FOR CROP DEV AGRI RESERC:999999			
				R H DEVANI LIMITED			
				0060000093			

				PVS0208///			
2	30/06/2023	30/06/2023	FT23181SBWCD	Outward RTGS Payment MT 103	269,935.00	0.00	36,484,118.35
				0060000094			
				STATE DEPT FOR CROP DEV AGRI RESERC.999999			
				RISPER NYABOKE OGWANGI			
				0060000094			
				IMP4703477			
Totals					2,569,935.00	0.00	
Closing Balance							36,484,118.35



CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/07/2023 TO 11/07/2023

Rundate : 11/07/2023

Runtime : 10:43:25

Customer Number : 145028

Account Number : 1000457716

Account Name : SMALL SCALE IRR VAL ADD PROJ LOAN(KES)

Opening Balance : 36484118.35

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	03/07/2023	03/07/2023	FT231843TQDX	Outward RTGS Payment MT 103	686,000.00	0.00	35,798,118.35
				0060000095			
				STATE DEPT FOR CROP DEV AGRI RESERC:999999			
				ELIZABETH KAMENE MWANZA			
				0060000095			

				IMP4703485			
2	03/07/2023	03/07/2023	FT23184TYN7N	Outward RTGS Payment MT 103	3,412,200.00	0.00	32,385,918.35
				0060000096			
				STATE DEPT FOR CROP DEV AGRI RESERC.999999			
				JOSEPHINE ANYANGO MBEO			
				0060000096			
				IMP4703486			
3	05/07/2023	05/07/2023	FT23186NN5K4	Outward RTGS Payment MT 103	1,344,000.00	0.00	31,041,918.35
				0060000100			
				STATE DEPT FOR CROP DEV AGRI RESERC.999999			
				PROERP ICT SOLUTIONS LTD			
				0060000100			
				PVS0241			
4	05/07/2023	05/07/2023	FT23186GZRKD	Outward RTGS Payment MT 102	1,537,600.00	0.00	29,504,318.35
				0060000102			
				STATE DEPT FOR CROP DEV AGRI RESERC.CBK			
				MOTAROKI GENERAL ENTERPRISES			

					/REC/00600000102							
					PVS0230							
5	05/07/2023	05/07/2023	FT231864LP2K		Outward RTGS Payment MT 103	1,984,300.00	0.00	27,520,018.35				
					0060000098							
					STATE DEPT FOR CROP DEV AGRI RESERC:999999							
					JOHN PAUL GLASIO ADUORD							
					0060000098							
					IMP4703492							
6	05/07/2023	05/07/2023	FT23186K0205		Outward RTGS Payment MT 103	1,989,000.00	0.00	25,531,018.35				
					0060000097							
					STATE DEPT FOR CROP DEV AGRI RESERC:999999							
					EZEKIEL KIPYEGON MARINDANY							
					0060000097							
					IMP4703493							
7	05/07/2023	05/07/2023	FT23186K3X39		Outward RTGS Payment MT 103	3,819,150.00	0.00	21,711,868.35				
					0060000099							
					STATE DEPT FOR CROP DEV AGRI RESERC:999999							

				The Amoit Address Limited				
				0060000099				
				PVS0231/5				
8	05/07/2023	05/07/2023	FT23186NFRN7	Outward RTGS Payment MT 102	5,030,000.00		0.00	16,681,868.35
				0060000101				
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK				
				VOSNYA GENERAL SUPPLIES				
				/REC/0060000101				
				PVS0236				
9	10/07/2023	10/07/2023	FT231914ZN3V	Outward RTGS Payment MT 103	106,800.00		0.00	16,575,068.35
				0060000104				
				STATE DEPT FOR CROP DEV AGRI RESERC:999999				
				LABAN KIPKORIR KIPLAGAT				
				0060000104				
				PVS0261				
10	10/07/2023	10/07/2023	FT23191VWZ1F	Outward RTGS Payment MT 103	1,552,000.00		0.00	15,023,068.35
				0060000103				

					STATE DEPT FOR CROP DEV AGRI RESERC-999999					
					RYKER GENERAL MERCHANTS LTD					
					0060000103					
					PVS0242/1					
11	10/07/2023	10/07/2023	FT23191JLYTC		Outward RTGS Payment MT 103	6,200,000.00	0.00	8,823,068.35		
					0060000106					
					STATE DEPT FOR CROP DEV AGRI RESERC-999999					
					JKUAT ENTERPRISES LIMITED					
					0060000106					
					PVD0248/2					
Totals						27,661,050.00	0.00			
Closing Balance						8,823,068.35				

REPUBLIC OF KENYA

Date 11/7/2023

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

SMALL SCALE IRRIGATION AND VALUE

ADDITION PROJECT - SIVAP LOAN - A/C No. 1000457716

as at the close of

business on 30-6-2023

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

PETER GITHUKU

CHAIRMAN

SIMIYU WANGETE

MEMBER

JASON GITONGA

MEMBER

Assembled at the office of

SIVAP PROJECT ACCOUNTANTS OFFICE - HILL PLAZA, 9TH
FLOOR

at

10.45 A.M.

(time) on the

11/7/2023

Notes

(Shs.

NIL

Silver

Shs.

NIL

copper

Shs.

NIL

Cheques (as per details on reverse)

Shs.

NIL

It was observed that cheques amounting to

Shs.

NIL

cts

NIL

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

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

The Cash Book reflected the following balances as at the close of business on the

30-6-2023

Cash on hand

NIL

(Shs.

NIL

Bank balance

Shs.

8,823,068.35

The Bank Certificate of Balance showed a sum of

Shs.

36,484,118.35

cts

(shs.

cts

Standing to the credit of the account on

30-6-2023

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

[illegible][illegible]

44 (8)

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2023
PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 2000130014530

Bank Account No.1000289918 Held with Central Bank of Kenya

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by ADB		3,193,012.73
	Less		2,240,317.94
2	Total amount justified to ADB		952,694.79
3	Outstanding amount advanced to Designated Account		
	Represented by:		
4	Ending Designated Account Balance at 30.06.2023		72,694.87
5	Amount claimed but not credited at 30.06.2023		-
6	Amount withdrawn and not claimed as at 30.06.2023		879,999.92
7	Service charges (if not included in 5 & 6 above)		-
	Less		-
8	Interest earning (if included in Designated Account)		952,694.79
9	Total advance to Designated Account year ended 30.06.2023		

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.

Xhstine
 AUTHORIZED REPRESENTATIVE
 RESOURCES MOBILIZATION DEPARTMENT - TREASURY

DATE: 24.08.2023

SPECIAL ACCOUNT STATEMENT

For period ending 30th JUNE, 2023
Account No. 1000289918
Depository Bank CENTRAL BANK OF KENYA.
Address CENTRAL BANK OF KENYA.
Related Loan SMALL SCALE IRR.&VALUE ADDITION PRJ
Credit Agreement
Currency USD

Part A - Account Activity

Beginning balance of 1st July, 2022 0.00
as per C.B.K. Ledger Account

Add:

Total Amount deposited by World Bank 952,694.87

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible expenditure

Deduct:

Total amount withdrawn 880,000.00

Total service charges if not included above in amount withdrawn

Ending balance on 30th June, 2023 72,694.87

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

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

Run Date: 17/08/2023

Run Time: 13:58:01

STATEMENT OF ACCOUNT

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

ACCOUNT NUMBER : 1000289918

ACCOUNT TITLE : SMALL SCALE IRR.&VALUE ADDITION PRJ
30/06/2023

STATEMENT PERIOD: From 01/07/2022

To

NO.

DATE

REFERENCE NO

DETAILS

DEBIT

CREDIT BALANCE

OPENING BAL :

0.00

NO.

Value Date	Reference.No	Details	Debit	Credit
23/12/2022	FT22357CPQ00	FUNDING	0.00	952,694.87
19/01/2023	FT23019KX4QT	PA 129607	-880,000.00	0.00

Balance

952694.87

72694.87

CLOSING BALANCE : 72694.87

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

[More Options](#)

Find

[Clear Selection](#)

Account equals ∨ 1000289918
Statement From equals ∨ 20220701
Statement To equals ∨ 20230630

TAM.E.STMT.OF.ACCT.EPRM

IDV Number	Reference	Curr	Amount Approved	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed USD	Amount Justified USD	Balance to Justify USD	%Justified	Disburs. Value Date	Last Just. Date
(A)	(B)		(X)	(Y)	(Z) = (X) - (Y)	(C)	(D)	(E) = (C) - (D)	F = D / C	(G)	(H)
2000130014530											
1 All activities											
1/KE/2016/18020	RF N00001A	USD	626,289.58	626,289.58	0.00	626,289.58	626,289.58	0.00	100.00	11.07.2016	26.06.2020
1/KE/2018/44875	RF N00003A	USD	194,175.00	194,175.00	0.00	194,175.00	194,175.00	0.00	100.00	20.06.2018	22.06.2020
1/KE/2019/60080	RF N00007B	USD	680,733.84	680,733.84	0.00	680,733.84	680,733.84	0.00	100.00	13.06.2019	02.08.2021
1/KE/2020/80804	RF N00136A	USD	739,119.44	739,119.52	0.08-	739,119.44	739,119.52	0.08-	100.00	12.11.2020	05.12.2022
1/KE/2022/19590	RF N00392	USD	952,694.87	0.00	952,694.87	952,694.87	0.00	952,694.87	0.00	22.12.2022	00.00.0000
Total 2000130014530 All activities						3,193,012.73	2,240,317.94	952,694.79	70.16		
2000130014530						3,193,012.73	2,240,317.94	952,694.79	70.16		

MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES
SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT

AFDB GRANT NO.5570155000751

BANK RECONCILIATION AS AT 30TH JUNE 2023

Balance as per Bank Statement

- Less- 1. Payments in the cash book not appearing on bank statement
2. Receipts in Bank statement not posted in Cash Book

- Add- 3. Payments in Bank Statement not recorded in the Cash Book
4. Receipts in Cash Book not yet banked

Bank Balance as per Cash Book

Kshs	Kshs	Kshs
		35,252,064.75
31,592,277.30		
-		-
31,592,277.30	31,592,277.30	
-		
-		
	31,592,277.30	31,592,277.30
		3,659,787.45

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

 PREPARED BY
PRINCIPAL ACCOUNTANT

Signature Designation

10/07/2023
Date

MINISTRY OF AGRICULTURE ,LIVESTOCK , FISHERIES AND COOPERATIVES
SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT
AFDB GRANT NO. 5570155000751

BANK RECONCILIATION AS AT 30TH JUNE 2023
PAYMENT IN CB NOT BANK STATEMENT AT 30 TH JUNE 2023

DATE	PAYEE	AMOUNT (KSHS)	DATE OF PAYMENT
30.06.2023	EASTER AND SOUTHERN AFRICAN MGT INST	390,957.30	03.07.2023 ✓
30.06.2023	MARGARET MAINA	897,000.00	03.07.2023 ✓
30.06.2023	JACKSON MAGEMBE	992,000.00	03.07.2023 ✓
30.06.2023	RISPER NYABOKE	150,480.00	03.07.2023 ✓
30.06.2023	EASTER AND SOUTHERN AFRICAN MGT INST	393,680.00	05.07.2023 ✓
30.06.2023	CAROLINE DZAME	1,354,960.00	05.07.2023 ✓
30.06.2023	MIGGAN ENTERPRISES LTD	1,521,200.00	05.07.2023 ✓
30.06.2023	FELTERS INVESTMENTS LTD	1,789,000.00	05.07.2023 ✓
30.06.2023	CONGLOMARATE TRADING CO. LTD	1,855,500.00	05.07.2023 ✓
30.06.2023	DENIS MWANGI	1,995,300.00	05.07.2023 ✓
30.06.2023	MOUTAIN VAILS AGENCIES LTD	2,325,000.00	05.07.2023 ✓
30.06.2023	AUGUSTUS AUTO VALUERS	2,500,000.00	05.07.2023 ✓
30.06.2023	AROMAX VENTURES LTD	2,604,000.00	05.07.2023 ✓
30.06.2023	PROEP ICT SOLUTIONS LTD	3,328,200.00	05.07.2023 ✓
30.06.2023	SW/AGGS INVESTMENTS LTD	3,960,000.00	05.07.2023 ✓
30.06.2023	AROMAX VENTURES LTD	5,535,000.00	05.07.2023 ✓
	TOTAL	31,592,277.30	







CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

Rundate : 11/07/2023

Runtime : 10:48:00

Customer Number : 145028

Account Number : 1000457724

Account Name : SMALL SCALE IRR VAL ADD PROJ GRANT(KES)

Opening Balance : 35252064.75

STATEMENT PERIOD: FROM 01/07/2023 TO 11/07/2023

No.	Txn Date	Valte Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	03/07/2023	03/07/2023	FT231847TB70	Outward RTGS Payment MT 103	390,957.30	0.00	34,861,107.45
				0070000152			
				STATE DEPT FOR CROP DEV AGRI RESERC:999999			
				EASTERN AND SOUTHERN AFRICAN MANAGE			
				0070000152			

Generated on: 11th July 2023 at 10:48 AM EAT

				PVS0217				
2	03/07/2023	03/07/2023	FT231845XMJ9	Outward RTGS Payment MT 103	897,000.00	0.00	33,964,107.45	
				0070000154				
				STATE DEPT FOR CROP DEV AGRI RESERC:999999				
				MARGARET NYAMBURA MAINA				
				0070000154				
				IMP4703480				
3	03/07/2023	03/07/2023	FT23184N5BKL	Outward RTGS Payment MT 103	992,000.00	0.00	32,972,107.45	
				0070000153				
				STATE DEPT FOR CROP DEV AGRI RESERC:999999				
				JACKSON MOI MAGEMBE				
				0070000153				
				IMP4703483				
4	05/07/2023	05/07/2023	FT2318646IQZ	Outward RTGS Payment MT 103	150,480.00	0.00	32,821,627.45	
				0070000156				
				STATE DEPT FOR CROP DEV AGRI RESERC:999999				
				RISPER NYABOKE OGWANGI				

88885

				MIGGAN ENTERPRISES LIMITED				
				/REC/0070000157				
				PVS0243/2				
				Outward RTGS Payment MT 102	<i>✓</i>	1,789,000.00	0.00	27,762,787.45
8	05/07/2023	05/07/2023	FT23186JZ8RS	0070000162				
				STATE DEPT FOR CROP DEV AGRI				
				RESERC:CBK				
				FELTERS INVESTMENT LIMITED				
				/REC/0070000162				
				PVS0235				
				Outward RTGS Payment MT 102	<i>✓</i>	1,855,500.00	0.00	25,907,287.45
9	05/07/2023	05/07/2023	FT231862Y6IQ	0070000160				
				STATE DEPT FOR CROP DEV AGRI				
				RESERC:CBK				
				CONGLOMERATE TRADING				
				/REC/0070000160				
				PVS0238/1	<i>✓</i>			
				Outward RTGS Payment MT 102		1,995,300.00	0.00	23,911,987.45
10	05/07/2023	05/07/2023	FT23186R9VP5	0070000155				

				0070000164				
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK				
				AROMAX VENTURES LIMITED				
				/REC/0070000164				
				PVS0249				
				Outward RTGS Payment MT 103			0.00	13,154,787.45
14	05/07/2023	05/07/2023	FT231867RDBB	0070000161		3,328,200.00		
				STATE DEPT FOR CROP DEV AGRI RESERC:999999				
				PROERP ICT SOLUTIONS LTD				
				0070000161				
				PVS0240/3				
				Outward RTGS Payment MT 102			0.00	9,194,787.45
15	05/07/2023	05/07/2023	FT23186Z26YK	0070000166				
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK				
				SWAGGS INVESTMENTS				
				/REC/0070000166				
				PVS0201				

16	05/07/2023	05/07/2023	FT23186D80RF	Outward RTGS Payment MT 102	5,535,000.00	0.00	3,659,787.45
				0070000163			
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK			
				AROMAX VENTURES LIMITED			
				/REC/0070000163			
				PVS0234/1			
Totals					31,592,277.30	0.00	3,659,787.45
Closing Balance							

Date 11/7/2023

Report of the Board of Survey on the Cash and Bank Balances of **SMALL SCALE IRRIGATION AND VALUE**
ADDITION PROJECT – SIVAP GRANT - A/C No. 1000457724 as at the close of

business on **30-6-2023**

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

PETER GITHUKU	-	CHAIRMAN
SIMIYU WANGETE	-	MEMBER
JASON GITONGA	-	MEMBER

Assembled at the office of **PROJECT ACCOUNTANTS OFFICE - HILL PLAZA, 9TH FLOOR**

at **10.55 A.M.** (time) on the **11/7/2023**

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

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

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

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

The Cash Book reflected the following balances as at the close of business on the **30-6-2023**

Cash on hand	NIL	(Shs.	NIL
Bank balance		Shs.	3,659,787.45

The Bank Certificate of Balance showed a sum of Shs. **35,252,064.75**
 - cts - (shs. _____ cts _____)

Standing to the credit of the account on **30-6-2023**

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 **11-7-2023**

Members of the Board

CASH IN BANK OR CASH ON HAND

Cheque No.	Drawer	Date of Cheque	Date Received	Amount

48 (9)

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2023
PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 5570155000751

Bank Account No.1000297239 Held with Central Bank of Kenya

	NOTES	AMOUNT	AMOUNT
		USD	USD
1 Amount advanced by ADB			3,401,345.43
Less			
2 Total amount justified to ADB			2,509,012.74
3 Outstanding amount advanced to Designated Account			892,332.69
Represented by:			
4 Ending Designated Account Balance at 30.06.2023			-
5 Amount claimed but not credited at 30.06.2023			-
6 Amount withdrawn and not claimed as at 30.06.2023			892,332.69
7 Service charges (if not included in 5 & 6 above)			-
Less			
8 Interest earning (if included in Designated Account)			-
9 Total advance to Designated Account year ended 30.06.2023			892,332.69

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

Signature

AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 24.08.2023

SPECIAL ACCOUNT STATEMENT

For period ending 30th JUNE, 2023
Account No. 1000297239
Depository Bank CENTRAL BANK OF KENYA.
Address CENTRAL BANK OF KENYA.
Related Loan SMALL SCALE IRR & VALUE ADD. PRJ
Credit Agreement
Currency USD

Part A - Account Activity

Beginning balance of 1st July, 2022
as per C.B.K. Ledger Account

Add: 0.00

Total Amount deposited by World Bank

Total Interest earnings if deposited in account 892,335.09

Total amount refunded to cover ineligible
expenditure

Deduct:

Total amount withdrawn

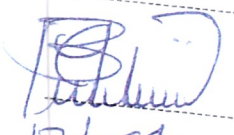
Total service charges if not included above in
amount withdrawn 892,335.09

Ending balance on 30th June, 2023

0.00

AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA

SIGNATURE:

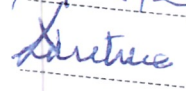


AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY

DATE

17/08/2023

SIGNATURE:



DATE

24.08.2023

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

STATEMENT OF ACCOUNT
ACCOUNT NUMBER: 1000297239
ACCOUNT TITLE: SMALL SCALE IRR & VALUE ADD PROJ
30.06.2023

PAGE NO: 1

NO.

NO.

1

2

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

Account equals

Statement From equals

Statement To equals

TAM.E.STMT.OF.ACCT.EPRM

1000297239

20220701

20230630

More Options

Clear Selection

Find

Value Date	Reference.No	Details	Debit	Credit
11/01/2023	FT23011VP617	FUNDING	0.00	892,335.09
19/01/2023	FT23019GPWVS	PA 129609	-892,335.09	0.00

Balance
892335.09
0

CLOSING BALANCE: 0

[illegible]



Trial Balance Comparison Report

Entity: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310102 Capital Grants from Foreign Governments	0.00	58,385,436.40	0.00	24,845,513.00
1310100 Grants from Foreign Govts. - Cash through Exchequer	0.00	58,385,436.40	0.00	24,845,513.00
1310202 Capital Grants from Foreign Governments	0.00	25,000,000.00	0.00	20,950,272.20
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	25,000,000.00	0.00	20,950,272.20
1310000 Grants from Foreign Governments	0.00	83,385,436.40	0.00	45,795,785.20
1320202 Capital Grants from International Organizations	0.00	1,126,586,678.60	0.00	566,172,415.95
1320200 Grants from International Organizations - Direct Payments AIA	0.00	1,126,586,678.60	0.00	566,172,415.95
1320000 Grants from International Organisations	0.00	1,126,586,678.60	0.00	566,172,415.95
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	428,997,999.80	0.00	492,986,812.70	0.00
2110100 Basic Salaries - Permanent Employees	428,997,999.80	0.00	492,986,812.70	0.00
2110201 Contractual Employees	144,040,714.00	0.00	171,736,021.05	0.00
2110202 Casual Labour - Others	20,690,628.75	0.00	22,917,973.25	0.00
2110200 Basic Wages - Temporary Employees	164,731,342.75	0.00	194,653,994.30	0.00
2110301 House Allowance	178,505,643.35	0.00	193,105,902.10	0.00
2110306 Foreign Service Allowance (Overseas Addition)	6,645,774.00	0.00	26,583,096.00	0.00
2110307 Hardship Allowance	1,305,864.50	0.00	1,512,300.00	0.00
2110311 Transfer Allowance	896,630.00	0.00	842,900.00	0.00
2110312 Responsibility Allowance	3,138,039.35	0.00	568,172.75	0.00
2110313 Entertainment Allowance	1,970,645.20	0.00	2,450,390.85	0.00
2110314 Transport Allowance	81,735,330.25	0.00	84,029,094.75	0.00
2110315 Extrenuous Allowance	24,649,754.25	0.00	34,956,893.70	0.00
2110317 Domestic Servant Allowance	489,354.80	0.00	561,593.30	0.00
2110318 n Practising Allowance	719,000.00	0.00	720,000.00	0.00
2110320 Leave Allowance	9,432,933.30	0.00	12,184,870.20	0.00
2110327 Ministerial Allowance	1,200,000.00	0.00	3,600,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	14,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	310,688,969.00	0.00	375,115,213.65	0.00
2110402 Refund of Medical Expenses - Inpatient	716,874.00	0.00	2,867,500.00	0.00
2110400 Personal Allowances paid as Reimbursements	716,874.00	0.00	2,867,500.00	0.00
2110000 Wages and Salary Contributions	905,135,185.55	0.00	1,065,623,520.65	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	1,684,684.00	0.00	6,738,736.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	1,684,684.00	0.00	6,738,736.00	0.00
2120000 Social Contributions	1,684,684.00	0.00	6,738,736.00	0.00
2210101 Electricity	11,894,783.15	0.00	16,428,799.00	0.00
2210102 Water and Sewerage Charges	2,892,180.50	0.00	3,033,577.90	0.00
2210103 Gas expenses	272,006.00	0.00	190,624.00	0.00
2210106 Utilities, Supplies- Other (	4,794,877.90	0.00	4,256,696.25	0.00
2210100 Utilities, Supplies and Services	19,853,847.55	0.00	23,909,697.15	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	22,889,132.40	0.00	18,824,274.00	0.00
2210202 Internet Connections	9,164,533.50	0.00	11,718,079.30	0.00
2210203 Courier & Postal Services	111,130.00	0.00	402,794.00	0.00
2210205 Satellite Access Services	9,900.00	0.00	7,500.00	0.00
2210200 Communication, Supplies and Services	32,174,695.90	0.00	30,952,647.30	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	78,860,183.60	0.00	88,429,509.80	0.00
2210302 Accommodation - Domestic Travel	21,346,016.75	0.00	49,952,871.10	0.00
2210303 Daily Subsistence Allowance	1,623,795,978.80	0.00	1,030,427,098.75	0.00
2210304 Sundry Items (e.g. airport tax, taxis,	116,220.00	0.00	804,650.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
etc?)	1,724,118,399.15	0.00	1,169,614,129.65	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	19,062,466.40	0.00	12,605,873.00	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	0.00	0.00	0.00	0.00
2210402 Accommodation	82,666,578.00	0.00	33,930,650.00	0.00
2210403 Daily Subsistence Allowance	0.00	0.00	25,000.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	101,729,044.40	0.00	46,561,523.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	27,470,260.00	0.00	36,560,299.70	0.00
2210502 Publishing & Printing Services	247,597.40	0.00	1,057,702.20	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	35,797,567.35	0.00	33,700,139.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	512,442.00	0.00	4,015,243.00	0.00
2210505 Trade Shows and Exhibitions	64,027,866.75	0.00	75,333,383.90	0.00
2210500 Printing, Advertising and Information Supplies and Services	3,160,137.60	0.00	10,122,881.20	0.00
2210602 Payment of Rents and Rates - Residential	37,591,358.15	0.00	25,869,815.75	0.00
2210603 Rents and Rates - Non-Residential	4,504,784.20	0.00	3,005,228.00	0.00
2210604 Hire of Transport, Equipment	45,256,279.95	0.00	38,997,924.95	0.00
2210600 Rentals of Produced Assets	864,232,774.30	0.00	798,365,018.70	0.00
2210701 Travel Allowance	13,732,775.00	0.00	101,612,403.00	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	29,143,816.50	0.00	29,203,345.25	0.00
2210703 Production and Printing of Training Materials	50,129,582.25	0.00	66,500,139.60	0.00
2210704 Hire of Training Facilities and Equipment	0.00	0.00	25,099,601.00	0.00
2210706 Book Allowance	13,292,350.00	0.00	9,579,200.00	0.00
2210708 Trainer Allowance	3,639,752.00	0.00	22,901,312.00	0.00
2210709 Research Allowance	99,365,107.55	0.00	28,544,695.80	0.00
2210710 Accommodation Allowance	51,001,579.00	0.00	168,577,200.00	0.00
2210711 Tuition Fees Allowance	69,480,654.30	0.00	45,578,567.00	0.00
2210712 Trainee Allowance	0.00	0.00	0.00	0.00
2210714 Gender Mainstreaming	1,194,018,390.90	0.00	1,295,961,482.35	0.00
2210700 Training Expenses	17,466,675.00	0.00	16,476,173.00	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	81,995,976.00	0.00	107,774,911.30	0.00
2210802 Boards, Committees, Conferences and Seminars	0.00	0.00	155,800.00	0.00
2210808 Purchase of Coffins	99,462,851.00	0.00	124,406,884.30	0.00
2210800 Hospitality Supplies and Servi	5,163,196.30	0.00	4,780,421.00	0.00
2210904 Motor Vehicle Insurance	30,472,092.00	0.00	15,067,424.00	0.00
2210910 Medical Insurance	184,699,657.00	0.00	218,956,484.30	0.00
2210999 Insurance Costs - Other (Budge	220,334,945.30	0.00	238,804,329.30	0.00
2210900 Insurance Costs	180,000.00	0.00	50,000.00	0.00
2211003 Veterinarian Supplies and Materials	168,288,040.00	0.00	71,845,777.00	0.00
2211004 Fungicides, Insecticides and Sprays	0.00	0.00	0.00	0.00
2211005 Chemicals and Industrial Gases	22,143,000.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	582,433,312.30	0.00	338,756,097.45	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	19,650,366.65	0.00	87,821,636.00	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	813,500.00	0.00	1,790,900.00	0.00
2211009 Education and Library Supplies	0.00	0.00	0.00	0.00
2211010 Supplies for Broadcasting and Information Services	2,580,000.00	0.00	4,000,000.00	0.00
2211015 Foods and Rations	417,000.00	0.00	2,266,400.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	0.00	0.00	450,000.00	0.00
2211021 Purchase of Bedding and Linen	4,514,600.00	0.00	5,282,550.00	0.00
2211023 Supplies for Production	393,543.00	0.00	597,586.00	0.00
2211029 Purchase of Safety Gear	801,413,361.95	0.00	512,860,946.45	0.00
2211000 Specialised Materials and Supp	49,055,592.50	0.00	62,471,594.70	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	26,704,076.35	0.00	19,152,986.40	0.00
2211102 Supplies and Accessories for Computers and Printers	5,341,667.25	0.00	2,005,002.00	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	81,101,336.10	0.00	83,629,583.10	0.00
2211100 Office and General Supplies and Services	90,616,758.10	0.00	117,965,196.55	0.00
2211201 Refined Fuels and Lubricants for				

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Transport				
2211202 Refined Fuels and Lubricants for Production	172,500.00	0.00	262,500.00	0.00
2211203 Refined Fuels and Lubricants -- Other	150,000.00	0.00	187,500.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	187,500.00	0.00
2211200 Fuel Oil and Lubricants	90,939,258.10	0.00	118,602,696.55	0.00
2211301 Bank Service Commission and Charges	201,463.00	0.00	320,424.00	0.00
2211305 Contracted Guards and Cleaning Services	21,052,369.00	0.00	16,736,788.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	670,550.00	0.00	650,698.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	31,802,764.00	0.00	51,008,254.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	1,356,046.00	0.00
2211310 Contracted Professional Services	525,061,563.50	0.00	554,738,549.45	0.00
2211311 Contracted Technical Services	245,962,857.10	0.00	473,425,327.95	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211323 Laundry Expenses	270,000.00	0.00	350,000.00	0.00
2211335 Monitoring and Evaluation Expenses	111,940,500.00	0.00	0.00	0.00
2211300 Other Operating Expenses	936,962,066.60	0.00	1,098,586,087.40	0.00
2210000 Goods and Services	5,411,392,143.65	0.00	4,858,221,315.40	0.00
2220101 Maintenance Expenses - Motor Vehicles	57,032,693.85	0.00	35,866,362.75	0.00
2220100 Routine Maintenance - Vehicles	57,032,693.85	0.00	35,866,362.75	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	116,346,931.20	0.00	173,287,932.50	0.00
2220202 Maintenance of Office Furniture and Equipment	1,299,173.00	0.00	307,344.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,371,552.75	0.00	6,339,892.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	101,322,634.95	0.00	113,432,352.25	0.00
2220209 Minor Alterations to Buildings and Civil Works	61,774,286.00	0.00	51,968,560.00	0.00
2220210 Maintenance of Computers, Software, and Networks	8,802,527.00	0.00	2,592,474.50	0.00
2220212 Maintenance of Communications Equipment	209,682.00	0.00	562,000.00	0.00
2220200 Routine Maintenance - Other Assets	291,126,786.90	0.00	348,490,555.25	0.00
2220000 Routine Maintenance	348,159,480.75	0.00	384,356,918.00	0.00
2230102 Foreign Exchange Rates Loss	75,280.35	0.00	1,302,773.20	0.00
2230100 Exchange Rate Losses	75,280.35	0.00	1,302,773.20	0.00
2230000 Other Charges	75,280.35	0.00	1,302,773.20	0.00
2520199 Subsidies to Non- Financial Private Enterp	3,366,999,497.95	0.00	0.00	0.00
2520100 Subsidies to Non- Financial Private Enterprises	3,366,999,497.95	0.00	0.00	0.00
2520201 Subsidies to Financial Private Enterprises	1,500,740,624.40	0.00	1,137,222,831.00	0.00
2520200 Subsidies to Financial Private Enterprises	1,500,740,624.40	0.00	1,137,222,831.00	0.00
2520000 Subsidies to Private Enterprises	4,867,740,122.35	0.00	1,137,222,831.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	10,223,891,352.00	0.00	11,577,599,987.70	0.00
2630152 Bukura Agricultural College	369,989,916.35	0.00	362,000,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	10,593,881,268.35	0.00	11,939,599,987.70	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	10,446,428,140.65	0.00	6,090,914,576.40	0.00
2630203 Capital Grants to Other levels of government	9,125,102,725.45	0.00	8,850,034,931.15	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	19,571,530,866.10	0.00	14,940,949,507.55	0.00
2630000 Grants & Transfer To Other Govt. Units	30,165,412,134.45	0.00	26,880,549,495.25	0.00
2640102 Scholarships and other Educational Benefits - Tertiary Education	2,440,912.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	2,440,912.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	1,430,000,000.00	0.00	1,035,456,000.00	0.00
2640500 Other Capital Grants and Trans	1,430,000,000.00	0.00	1,035,456,000.00	0.00
2640000 Other Transfers and Emergency Relief	1,432,440,912.00	0.00	1,035,456,000.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2710102 Gratuity - Civil Servants	20,711,489.40	0.00	16,010,672.10	0.00
2710100 Government Pension and Retirement Benefits	20,711,489.40	0.00	16,010,672.10	0.00
2710000 Social Security Benefits	20,711,489.40	0.00	16,010,672.10	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	32,191,089.20	0.00	130,965,574.85	0.00
3110200 Construction of Building	32,191,089.20	0.00	130,965,574.85	0.00
3110301 Refurbishment of Residential Buildings	0.00	0.00	5,980,390.00	0.00
3110302 Refurbishment of Non-Residential Buildings	155,538,584.35	0.00	123,426,243.10	0.00
3110300 Refurbishment of Buildings	155,538,584.35	0.00	129,406,633.10	0.00
3110502 Water Supplies and Sewerage	100,000.00	0.00	100,000.00	0.00
3110504 Other Infrastructure and Civil Works	1,308,080,249.95	0.00	1,381,304,146.60	0.00
3110500 Construction and Civil Works	1,308,180,249.95	0.00	1,381,404,146.60	0.00
3110701 Purchase of Motor Vehicles	81,499,999.00	0.00	108,205,789.00	0.00
3110704 Purchase of Bicycles and Motorcycles	0.00	0.00	63,753,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	81,499,999.00	0.00	171,958,789.00	0.00
3110801 Overhaul of Vehicles	1,696,125.60	0.00	1,936,590.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	1,696,125.60	0.00	1,936,590.00	0.00
3110902 Purchase of Household and Institutional Appliances	150,000.00	0.00	225,000.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	150,000.00	0.00	225,000.00	0.00
3111001 Purchase of Office Furniture and Fittings	40,268,303.95	0.00	3,136,775.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	91,315,774.00	0.00	71,789,598.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	36,724,136.40	0.00
3111009 Purchase of other Office Equipment	3,668,200.00	0.00	992,600.00	0.00
3111000 Purchase of Office Furniture and General Equipment	135,252,277.95	0.00	112,643,109.40	0.00
3111103 Purchase of Agricultural Machinery and Equipment	71,852,643.90	0.00	44,897,399.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	28,176,723.95	0.00	29,479,999.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	8,997,850.10	0.00
3111110 Purchase of Generators	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,682,500.00	0.00	2,714,000.00	0.00
3111112 Purchase of Software	0.00	0.00	10,635,701.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	101,711,867.85	0.00	96,724,949.10	0.00
3111201 Overhaul of Plant, Machinery and Equipment	160,398.00	0.00	235,184.50	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	160,398.00	0.00	235,184.50	0.00
3111301 Purchase of Certified Crop Seed	35,614,600.00	0.00	281,063,977.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	35,614,600.00	0.00	281,063,977.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	236,526,506.70	0.00	314,983,884.80	0.00
3111499 Research, Feasibility Studies	167,004,394.40	0.00	106,713,960.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	403,530,901.10	0.00	421,697,844.80	0.00
3111504 Other Infrastructure and Civil Works	752,819,314.20	0.00	102,011,180.05	0.00
3111500 Rehabilitation of Civil Works	752,819,314.20	0.00	102,011,180.05	0.00
3110000 Acquisition of Fixed Capital Assets	3,008,345,407.20	0.00	2,830,272,978.40	0.00
3120101 Maize and Beans	532,096,071.00	0.00	0.00	0.00
3120100 Acquisition of Strategic Stocks	532,096,071.00	0.00	0.00	0.00
3120000 Acquisition of Inventories, Stock and Commodities	532,096,071.00	0.00	0.00	0.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	0.00	0.00	214,300,000.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	0.00	0.00	54,000,000.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	0.00	0.00	268,300,000.00
3510000 Receipts from the Sale of Fixed Assets	0.00	0.00	0.00	268,300,000.00
3520304 Sale of Goods and Fees for Services	0.00	4,108,579,189.70	0.00	4,771,999,991.05
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	4,108,579,189.70	0.00	4,771,999,991.05

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3520000 Receipts from Sales of Inventories				
5120202 Borrowing from International Organizations	0.00	4,108,579,189.70	0.00	4,771,999,991.05
5120200 Foreign Borrowing-Direct Payments	0.00	1,706,862,838.20	0.00	1,362,684,570.40
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	1,706,862,838.20	0.00	1,362,684,570.40
6510329 EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	1,031,414,730.45	0.00	331,633,471.75	0.00
6510341 Maize Flour Subsidy	0.00	0.00	0.00	0.00
6510346 NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT	134,385,386.00	0.00	0.00	0.00
6510300				
6510000 Special Accounts	1,165,800,116.45	0.00	331,633,471.75	0.00
6530101 Ministry HQ Recurrent Bank A/C	1,165,800,116.45	0.00	331,633,471.75	0.00
6530100 Recurrent Bank Accounts	139,038.60	0.00	21,265.30	0.00
6530000 Recurrent Bank Accounts	139,038.60	0.00	21,265.30	0.00
6540101 Ministry HQ Development Bank A	18,479.90	0.00	21,265.30	0.00
6540119 Drought Resilience and Sustainable Land Project (DRSLP) GOK	9,133,354.60	0.00	18,889.00	0.00
6540100 Development Bank Accounts			5,689,521.20	0.00
6541113 Fertilizer Proceeds Account	9,151,834.50	0.00	5,708,410.20	0.00
6541118 Small Scale Irrigation and Value Addition Project (Loan)	8,823,068.35	0.00	0.00	0.00
6541119 Small Scale Irrigation and Value Addition Project (Grant)	3,659,787.45	0.00	76,741.35	0.00
6541131 Enable Youth Kenya Programme			93,867.70	0.00
6541100	607,916.30	0.00		
6540000 Development Bank Accounts	13,090,772.10	0.00	18,088,946.25	0.00
6550101 Ministry HQ Deposit Bank A/C	22,242,606.60	0.00	18,259,555.30	0.00
6550100 Deposit Bank Accounts	70,979,436.60	0.00	23,967,965.50	0.00
6550000 Deposit Bank Account	70,979,436.60	0.00	1,271,964,914.30	0.00
6570101 Co-Operative Bank of Kenya (He	1,300,348,454.65	0.00	1,271,964,914.30	0.00
6570100 Project Specific Bank Accounts	1,300,348,454.65	0.00	3,702,287,711.65	0.00
6570000 Project Specific Bank Accounts	1,300,348,454.65	0.00	3,702,287,711.65	0.00
6580101 Cash	265,375.70	0.00	3,702,287,711.65	0.00
6580104 Cash in Transit	0.00	0.00	2,094,207.40	0.00
6580100 Cash in Hand	265,375.70	0.00	0.00	0.00
6580000 Cash in Hand	265,375.70	0.00	2,094,207.40	0.00
6710103 Salary advance	265,375.70	0.00	2,094,207.40	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/c's	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	0.00	0.00	0.00
7310100 General Deposits Items	0.00	70,979,436.60	0.00	46,231,165.25
7310000 Deposits	0.00	70,979,436.60	0.00	46,231,165.25
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPs	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320100 Salary Deductions	0.00	0.00	0.30	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	77,337,083,938.75
9910100 General Provisions	0.00	115,433,693,831.90	0.00	
9910201 Exchequer Releases/ Provisioning Account			0.00	418,862,690.80
9910209 Remittances to Exchequer	806,911,213.50	0.00		
Miscellaneous Revenue	806,911,213.50	115,433,693,831.90	0.00	77,755,946,629.55
9910200 Exchequer Provisions	0.00	0.00	0.00	0.00
9910401 Banks- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910403 Receivables- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910400 Prior Year Adjustments	806,911,213.50	115,433,693,831.90	0.00	77,755,946,629.55
9910000 Provisions	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990100 Opening Balance Bank	0.00	260,221.00	0.00	260,221.00
9990201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990200 Opening Balance Cash	0.00	1,740,938.00	0.00	1,740,938.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9990401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9990400 Opening Balance - Deposits	74,188,070,205.60	0.00	42,987,267,728.20	0.00
9999999 Consolidated Fund	74,188,070,205.60	0.00	42,987,267,728.20	0.00
9999900	84,190,672,093.60	11,720,463,835.00	52,989,869,616.20	11,720,463,835.00
9990000 Opening Balance Reserves			96,537,594,392.40	96,537,594,392.40
Total	134,250,551,246.40	134,250,551,246.40		

The Statement has been prepared, reviewed and approved by the following:

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____