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**THE AUDITOR-GENERAL**

**ON**

**MULTI-NATIONAL RURAL LIVELIHOOD'S  
ADAPTATION TO CLIMATE CHANGE IN THE  
HORN OF AFRICA (RLACC) (ADB/ADF GRANT  
NO.5550155001201)**

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

**STATE DEPARTMENT FOR AGRICULTURE**



**PROJECT NAME: MULTI-NATIONAL RURAL LIVELIHOODS ADAPTATION TO  
CLIMATE CHANGE PROJECT(RLACC)**

**IMPLEMENTING ENTITY: STATE DEPARTMENT FOR AGRICULTURE**

**PROJECT GRANT NUMBER: 5550155001201**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

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**1. Acronyms and Definition 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
CT	County Treasury
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.

## **2. Project Information and Overall Performance**

### **2.1 Name and registered office**

#### **Name**

The project's official name is **MULTI-NATIONAL RURAL LIVELIHOODS ADAPTATION TO CLIMATE CHANGE PROJECT IN THE HORN OF AFRICA (RLACC)**

#### **Objective**

The key objective of the project is **to improve resilience to climate change of pastoral and agro-pastoral communities and increase the adaptive capacity of their livelihoods in targeted areas in Kenya.**

#### **Address**

The project headquarters offices are at **HILL PLAZA BUILDING, 9<sup>TH</sup> FLOOR, OPPOSITE MILIMANI LAW COURTS, NGONG ROAD, NAIROBI.**

The address of its registered office is: **P.O BOX 30028-00100, NAIROBI, KENYA.**

#### **The project also has offices/branches as follows:**

- Lodwar Town - Turkana County Headquarters
- Kabarnet Town – Baringo County Headquarters

**Contacts:** The following are the project contacts

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

E-mail: [npchoal@gmail.com](mailto:npchoal@gmail.com)

Website: [www.kilimo.go.ke](http://www.kilimo.go.ke)

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

**2.2 Project Information**

Project Start Date:	<b>19<sup>TH</sup> MAY, 2017</b>
Project End Date:	<b>30<sup>TH</sup> NOVEMBER, 2023</b>
Project Coordinator:	<b>Eng. Kennedy Wandera Makudih</b>
Project Sponsor:	<b>Government of Kenya (GoK) and Global Environment Facility (GEF)</b>

**2.3 Project Overview**

Line Ministry and State/ County Department	<b>Ministry of Agriculture and Livestock Development, State Department for Agriculture.</b>
Project number	<b>P-Z1-AAZ-039</b>
Strategic goals of the project	The strategic goals of the project are as follows: <ul style="list-style-type: none"> <li>i) Awareness raised and local stakeholders involved in planning proactive adaptation measures to climate change.</li> <li>ii) Climate change-related adaptation measures integrated into national and county development plans.</li> <li>iii) Vulnerabilities of local populations reduced through the development and implementation of adaptation practices that respond to climate change -induced stresses in livestock in arid and semi-arid ecosystems; and</li> <li>iv) Vulnerabilities of targeted pastoral and agro-pastoral communities to climate risks reduced.</li> </ul>
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: <ul style="list-style-type: none"> <li>(i) <b>Improve resilience to climate change of pastoral and agro-pastoral communities.</b></li> </ul>

	<ul style="list-style-type: none"> <li>(ii) Investing in sustainable measures aimed at improving the resilience of pastoral communities to climate change variability</li> <li>(iii) Supporting efficient, timely and accountable coordination and monitoring and evaluation of project activities.</li> </ul>
Other important background information of the project	<b>The project aims at improving communities' resilience to climate change and its purpose to support the current Drought Resilience and Sustainable Livelihoods Programmes (DRSLP).</b>
Areas that the project was formed to intervene	<p>The project was formed to intervene in the following problems/gaps:</p> <ul style="list-style-type: none"> <li>(i) <b>Resilience to climate change of pastoral and agro-pastoral communities in Turkana and Baringo counties.</b></li> <li>(ii) <b>Agropastoral communities residing in arid and semi-arid areas of Turkana and Baringo Counties that are particularly vulnerable to climate change .</b></li> </ul>
Project duration	The project started on 19 <sup>th</sup> May, 2017 and was expected to run until 31 <sup>st</sup> May 2021 (5 Years) but was later extended up to 30 <sup>th</sup> November, 2023 (6.5 years)

## **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. 1000457686**

### **2.5 Independent Auditor**

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

**Address:** 3rd Floor, Anniversary Towers, University Way. PO Box 30084-00100 Nairobi

**Email:** [info@oagkenya.go.ke](mailto:info@oagkenya.go.ke) Hotline: +254 708 000555

### **2.6 Roles and Responsibilities**

<b>No</b>	<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>	<b>Contact</b>
1.	Eng. Kennedy Makudih	Chief Engineer.	Msc. Agricultural Engineering	Project Co-ordinator	072 827 425
2.	Jonah Kebeney	Chief Superintendent Engineer	Bsc. Agricultural Engineering	Deputy Project Co-ordinator/Component Manager	0720 837 775
3.	Gerald K. Kurema	Assistant Accountant General	C.P. A (K) B. Com	Project Accountant	0716 891 735
4.	Hillary Ngeno	Assistant Director of Agriculture	Bsc./ Msc Agribusiness	Monitoring & Evaluation Officer	0725 805 810
5.	Jackson Magembe	Assistant Director Supply Chain Management Services	Bachelor of Commerce- Procurement and Supply Chain Management	Project Procurement Specialist	0724 455 525
6.	Elizabeth Mwanza	Procurement Assistant	Diploma in Supply Chain Management	Project Procurement Assistant	0724 013 674

***Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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7.	Josephat Omari	Senior Superintendent Engineer	Bsc. Agricultural Engineer	Project Engineer	0720 349 322
8.	William Ndeka	Assistant Director of Agriculture	Bsc. Horticulture	Horticulture Specialist	0722 212 235
9.	Janet Oyuke	Assistant Director of Agriculture	Msc. Environmental Science	Environmental Specialist	0726 657 238

**2.7 Funding summary**

The Project was for a duration of 5 years from 2017 to 2021 but later extended to November 2023 with an approved budget of US\$ 2,784,000 equivalent to Kshs 403,680,000.00 (Exchange rate of 1USD=KES 145) as highlighted in the table below:

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

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Amount received to date – (30 <sup>th</sup> June 2024)		Undrawn balance to date	
	Donor currency USD	Kshs	Donor currency USD	Kshs	Donor currency USD	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')
<b>(i) Grant</b>						
Global Environment Facility (GEF)	2,784,000	403,680,000	2,756,779.94	399,733,091	27,220.06	3,946,909
<b>Total</b>	<b>2,784,000</b>	<b>403,680,000</b>	<b>2,756,779.94</b>	<b>399,733,091</b>	<b>27,220.06</b>	<b>3,946,909</b>

(N/B: Exchange rate used is of 1USD=KES 145)





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

**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2024)		Cumulative amount paid to date – (30 <sup>th</sup> June 2024)		Unutilised balance to date (30 <sup>th</sup> June 2024)	
	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	USD		USD		USD	
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>						
Global Environment Facility (GEF)	2,756,779.94	399,733,091	2,487,427.17	360,676,939.15	269,352.77	39,056,151.85
<b>Total</b>	<b>2,756,779.94</b>	<b>399,733,091</b>	<b>2,487,427.17</b>	<b>360,676,939.15</b>	<b>269,352.77</b>	<b>39,056,151.85</b>

(N/B: Exchange rate used is of 1USD=KES 145)

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

**2.8 Summary of Overall Project Performance:**

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

	Final Budget (Kshs)	Actual on Comparable Basis (Kshs)	Budget Utilization Difference (Kshs)
<b>Receipts</b>			
Proceeds from domestic and foreign grants	123,000,000	164,679,013	(41,679,013)
<b>Total Receipts</b>	<b>123,000,000</b>	<b>164,679,013</b>	<b>(41,679,013)</b>
<b>Payments</b>			
Purchase of goods and services	47,327,500	13,618,820	33,708,680
Acquisition of non-financial assets	75,672,500	146,052,088	(70,379,588)
<b>Total Payments</b>	<b>123,000,000</b>	<b>159,670,908</b>	<b>(36,670,908)</b>
<b>Surplus or Deficit</b>	<b>0</b>	<b>5,008,105</b>	

	Cumulative Final Budget (Kshs)	Cumulative Actual on Comparable Basis (Kshs)	Budget Utilization Difference (Kshs)
<b>Receipts</b>			
Proceeds from domestic and foreign grants	504,590,000	399,733,091	104,856,909
<b>Total Receipts</b>	<b>504,590,000</b>	<b>399,733,091</b>	<b>104,856,909</b>
<b>Payments</b>			
Purchase of goods and services	263,945,000	75,850,405	188,094,595
Acquisition of non-financial assets	240,645,000	284,826,534	(44,181,534)
<b>Total Payments</b>	<b>504,590,000</b>	<b>360,676,939</b>	
<b>Surplus or Deficit</b>	<b>-</b>	<b>39,056,152</b>	

- ii) *Physical progress based on outputs and outcomes since project commencement.*

**Component 1: Improve the resilience to climate change of pastoral and agropastoral communities in targeted areas, and increase the adaptive capacity of their livelihoods- Physical Outputs:**

**Physical Outputs Achieved to date:**

1. Training of local NGOs and CBOs on resilience to climate change in an agro- pastoral context in Baringo and Turkana- Participants Trained 32 -Gender: 12F: 20M

2. Awareness raising of local communities on resilience to climate change, through support to the RLACC County Project Implementation Team (CPIT) and local media campaigns to reach local communities.
3. Training of officials at central (DRSLP Team, MOALF, MENR, NDMA) and decentralized levels on climate risk management and resilience planning. The number of participants: 30  
Gender: 10F: 20M.
4. Development and distribution of technical manuals on resilience-building in ASALs for use by Ministries, the DRSLP team and County officials- 650 copies of 3 no. technical Manuals developed.
5. Analysis of opportunities for integration of climate change issues into national, regional or local development or sectoral planning processes
6. Integration of climate change issues into the Community Action Development Plans.
7. Farmers Exchange Visits to other Counties for cross learning.

## **Component 2. Investment in Sustainable Measures Aimed at Improving the Resilience of Pastoral Communities to Climate Change and Variability**

### **Physical Outputs Achieved to date:**

1. Establishment of Simailele self-help group beekeeping and honey aggregation center in Turkana County
2. Construction of Lorgum Primary School Micro Irrigation Project and Rehabilitation of Esajait Farm Self Help Group by Installing one Complete Net House With 60%Shade Net in Turkana County
3. Construction of Naotin self-help group honey processing house in Turkana County
4. Purchase of and distribution of 4000 kgs pasture seeds for rangeland reseeding in Turkana and Baringo Counties
5. Purchase and distribution of 660no. restocking of goats breeding stock for the vulnerable and marginalized households in Turkana (100 No. Households) and Baringo (120 No. Households) Counties (Kalokoru business group in Turkana)
6. Construction of Kanaodong producer group's hand dug shallow well and equipping with solar pump to establish 1ha horticultural farm in Turkana County.
7. Construction of seven (7 no.) spring protection infrastructure at Chebartole, Kisoka, Kamokoi, Yaa, Kipkembei, Ngaraw and Nyinda springs in Baringo County.
8. Acquisition and distribution of resilient seed varieties from Kenya Agricultural and Livestock Research Organization (KALRO) dryland research station (KATUMANI) for Simailele, Koono and Barwesa communities in Turkana and Baringo respectively.
9. Rehabilitation of 7.5 km of rural access roads in Simailele-Katilu ward, Turkana County
10. Support to the development of 3 no. community-based natural resources management systems (rangeland, water) for Simailele, Konoo and Barwessa Catchment in Turkana and Baringo Counties respectively.
11. Construction of Simailele Cut-off-Drain to reduce flooding in the Katilu ward and climate proof simailele irrigation scheme in Turkana County
12. Construction of Nakwapua sub surface dam erosion control structures in Turkana County
13. Construction of Kotaruk water pan erosion control structures in Turkana County
14. Construction of Feeder Canals For Improved Irrigation Water Management and Distribution for Simailele Irrigation Scheme

15. Climate Proofing of Simailele Irrigation Scheme, Area of scope; (Land Leveling, Drainage Works and Fencing).
16. Construction of Okonwonin water pan erosion control structures and Construction of Kiboi hay shed erosion control structures in Baringo County
17. Establishment of fruit trees orchard demos in Kiboi irrigation scheme, Baringo County
18. Establishment of fruit orchard demos in Simailele irrigation scheme in Turkana County
19. Purchase and establishment of 6000 date palm (*Phoenix dactylifera*) seedlings in Simailele and Konoo Irrigation schemes for tree cover and nutrition improvement in Turkana County
20. Supply and Delivery of Improved Kienyeji Chicks for Konoo Catchment.
21. Supply and Delivery of Improved Kienyeji Chicks for Simailele Catchment
22. Construction of Lokiriama Water Pan Catchment Protection and Social Safety Improvement-Turkana County
23. Construction of Ng'atwakan WG Spate Irrigation in Turkana County
24. Supply and Delivery of Animal Drugs for Simailele Community Drug Store
- (Batch 4).Items:** (Oxytracy 20%, 100ml, Tylosin 20%, 100ml, Albensole 10% (1ltr), Albenzole 10% (0.5lt), Penstrep, 100 ml, Multivitamins,100ml)
25. Supply and Delivery of Animal Drugs for Konoo Community Drug Stores Elope **(Batch 4)**.
26. Supply and Delivery of Drought Tolerant Seeds to Simailele and Konoo Irrigation Schemes.
27. Control and Management of Mathenge (*Prosopis Juliflora*) in Konoo and Simailele Irrigation Schemes.
28. Supply and Delivery of Drought Tolerant Seeds to Simailele and Konoo Irrigation Schemes.
29. Supply and Delivery and installation of Portable Metal, Carbon Kilns for Control and Management of Mathenge (*Prosopis Juliflora*) in Irrigation Schemes
30. Supply and Delivery of Growers Mash to Simailele Catchment
31. Supply, Delivery of Growers Mash to Konoo Catchment
32. Supply of Animal Drugs for Konoo and Simailele Community Drug Stores.

### **Component 3: Program activities coordination, monitoring and evaluation**

1. **Baseline Survey:** Characterization and mapping Biophysical and socio-economic features of project areas in Turkana and Baringo Counties to inform adaptation measures for Rural Livelihoods' Adaptation to Climate Change Project (RLACC).
2. Development of information products in local languages on climate resilience and adaptive approaches to ASAL Development
3. RLACC Project Monitoring and Evaluation activities.

### **Outcome Reporting:**

**Under Outcome No. 1 on Climate change-related adaptation measures integrated into development plans of targeted local governments,** the Project achieved the following: -The Development Plans of the two counties of Baringo and Turkana have provisions for adaptation actions in the below listed documents:

- County Integrated Development Plans (CIDPs),
- Community Adaptation Action Plans,

- County Annual Development Plans,
- County Fiscal Strategic Papers,
- Climate Risk Profiles,
- Sectoral Annual Work Plans and budgets.
- Turkana County Climate Change Policy.
- Public Finance Management (Baringo County Climate Change Fund) Regulations, 2023
- Baringo County Climate Change Fund Act, 2022
- Turkana County Climate Change Act, 2020 and
- Turkana County Climate Change Fund Regulations, 2020.

**In summary, the following were the major milestones towards the developmental objective:**

- Availability of tools and methods for climate risk management and resilience planning
- Inclusion of climate change issues into CIDPs and other development plans and documents
- Enactment of Climate Change laws, regulations, and policies to enable the counties to access climate financing e.g. Financing Locally-led Climate Actions (FLLoCA), and Green Climate Fund (GCF) among others
- Commitment of County Budgets for Climate Change interventions for sustainability from the equitable allocation
- Creation of a Climate Change Unit within the County Government in the two counties
- More women are now aware of the effects of climate change and are implementing adaptation interventions.

**Under Outcome No.2 on Awareness raised and local stakeholders involved in planning proactive adaptation measures to climate change, the project achieved the major milestones towards the developmental objective:**

- The County stakeholders are more aware of climate actions and are already planning and implementing climate change adaptation interventions e.g. production of drought-tolerant crops, creation of productive assets, use of shade nets, rangeland reseeding, micro-irrigation, spring protection, among others.
- Some of the interventions such as micro-irrigation under shade-nets have become best practice and the counties are now upscaling and out-scaling.

**Under Outcome 3 on Adaptation practices developed and implemented to respond to specific climate change-induced stresses in the livestock sector in arid and semi-arid ecosystems, the project achieved the major milestones towards the developmental objective:**

- Increased income and improved household food security
- Reduced environmental degradation
- Diversified livelihoods
- Improved food security- Accumulation of assets such as livestock (goats, poultry, beekeeping) and farm equipment play a major role in promoting sustained farm production and productive diversification, which are at the core of improved food security

**Under outcome 4, Effective coordination and regular monitoring helped the project to deliver on its objectives.**

**1. Outcome reporting**

Outcome Indicators (as specified in the RLF add/delete rows as needed)	Most recent value (A)	End target (B) (expected value at project completion)	Progress towards target (% realized) (A/B )	Narrative assessment (indicative max length: 50 words per outcome)	Core Sector Indicator (Yes/No)
Outcome 1. Climate change-related adaptation measures integrated into development plans of targeted local governments (arid and semi-arid districts)	99	30	330	Completed	Yes
Outcome 2. Awareness raised and local stakeholders involved in planning pro-active adaptation measures to climate change	18760	15600	120	Completed	Yes
Outcome 3. Adaptation practices developed and implemented to respond to specific climate change-induced stresses in livestock sector in arid and semi-arid ecosystems	19630	13000	151	Completed	Yes
Outcome 4. Implementation of project activities efficiently coordinated, monitored and evaluated	3	3	100	Completed	Yes
<b>Rating* (see IPR methodology)</b>		<b>Narrative assessment</b>			
4	<p>The project made progress towards the achievement of the outcomes as follows;</p> <p>Outcome 1. Climate change-related adaptation measures integrated into development plans of targeted local governments (arid and semi-arid districts): The Project over achieved as per the target because of stakeholder cooperation and synergies.</p> <p>Outcome 2. Awareness raised and local stakeholders involved in planning pro-active adaptation measures to climate change: ): The Project over achieved as per the target because of stakeholder cooperation and synergies.</p> <p>Outcome 3. Adaptation practices developed and implemented to respond to specific climate change-induced stresses in livestock sector in arid and semi-arid ecosystems: ): The Project over achieved as per the target because of stakeholder cooperation and synergies.</p> <p>And</p>				

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	Outcome 4. Implementation of project activities efficiently coordinated, monitored and evaluated: Th): The Project achieved 100% as per the target because of stakeholder cooperation and synergies.
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**1. Output reporting**

<b>Output Indicators</b> (as specified in the RLF, add/delete rows as needed)	<b>Most recent value</b>	<b>Annual Target</b> (expected value at project completion)	<b>End Target</b> (expected cumulative value at completion)	<b>Progress towards target</b> (% realized) (A/B)	<b>Narrative assessment</b> (indicative max length: 50 words per outcome)	<b>Core Sector Indicator</b> (Yes/No)
<b>Component 1. Improved resilience to climate change of pastoral and agro-pastoral communities in targeted areas</b>						
<b>Outcome 1. Climate change-related adaptation measures integrated into development plans of targeted local governments (arid and semi-arid districts)</b>						
<b>Output 1.1:</b> Sensitization, awareness and information on CC of local stakeholders by Dec 2023	18,760	5,000	15,600	139.2	completed	
<b>Output 1.2:</b> Training of officials at the national and local level by Dec 2023	99	30	30	113.33	Completed	
<b>Output 1.3:</b> Mainstreaming of climate-sensitive pastoral development of ASALs into local development planning by Dec 2023	6	2	5	100	Completed	
<b>Outcome 2. Awareness raised and local stakeholders involved in planning pro-active adaptation measures to climate change</b>						
<b>Output 2.1:</b> Workshops organized at national level to draw lessons from project activities and achievements, and mainstream them into development policies and strategic frameworks by Dec 2023	7	2	5	100	Completed	
<b>Component 2. Investment in sustainable measures aimed at improving the resilience of pastoral communities to climate change and variability</b>						
<b>Outcome 3. Adaptation practices developed and implemented to respond to specific climate change-induced stresses in livestock sector in arid and semi-arid ecosystems</b>						
<b>Output 3.1.</b> Grants provided to targeted communities to finance micro-adaptation projects (in the areas of water and rangeland resources, livestock and IGAs) by Dec 2023	19630	4250	13000	62.35	Completed	

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<b>Output 3.2:</b> Adequate social transfers provided to vulnerable households by Dec 2023	2650	500	2,600	460	Completed	
<b>Component 3: Program activities coordination, monitoring and evaluation</b>						
<b>Outcome 4. Implementation of project activities efficiently coordinated, monitored and evaluated</b>						
<b>Output 4.1:</b> Knowledge products at national and regional level by Dec 2023	6	3	5	100	Completed	
<b>Output 4.2:</b> Timely, efficient and cost-effective M&E systems put in place at national and sub-regional level by Dec 2023	7	4	16	100	Completed	

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

This being the last financial year, the overall absorption rate as at 30<sup>th</sup> June 2024 **was 88%**

<i>Financial Year ended</i>	<i>30<sup>th</sup> June 2020</i>	<i>30<sup>th</sup> June 2021</i>	<i>30<sup>th</sup> June 2022</i>	<i>30<sup>th</sup> June 2023</i>	<i>30<sup>th</sup> June 2024</i>
<b>Absorption Rates (%)</b>	3%	28.31%	43.30%	75%	88%

iv) *List the implementation challenges encountered and ways to overcome the same.*

<b>Project challenge</b>	<b>How the Challenges were surmounted</b>
Covid 19 Pandemic which resulted in the slow implementation of the project	-Adhering to the Ministry of Health Covid 19 protocols
Slow contractors	- Frequent site management meetings - Writing of warning letters - Frequent county Supervision visits to the sites
Inadequate Counterpart funding (In DRSLP Project where the funds were drawn)	- Lobbying for increased funding to the DRSLP counterpart Kitty.

## **2.9 Summary of Project Compliance:**

**Thus far, there have been no cases of Non-Compliance to applicable laws and regulations during project implementation.**

### **3. Statement of Performance against Project's Predetermined Objectives:**

#### **Introduction**

*Section 81(2)(f) /Section 164 (2)(f)* of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of the national government entity's performance against predetermined objectives at the end of each financial year.

The key development objectives of the *project's 2017-2023* were to:

To improve resilience to climate change of pastoral and agro-pastoral communities in targeted areas in Kenya, and increase the adaptive capacity of their livelihoods.

#### **PROJECT OUTCOMES:**

1. Outcome 1. Climate change-related adaptation measures integrated into development plans of targeted local governments (arid and semi-arid districts)
2. Outcomes 2. Awareness raised and local stakeholders involved in planning pro-active adaptation measures to climate change.
3. Outcome 3. Adaptation practices developed and implemented to respond to specific climate change-induced stresses in livestock sector in arid and semi-arid ecosystems.
4. Outcome 4. Implementation of project activities efficiently coordinated, monitored and evaluated.

#### **KEY PERFORMANCE INDICATORS**

The key performance indicators (KPI's) include:

- i. At least 60% men and women declare to know what climate change is and how it affects them in project sites.
- ii. At least 30 people trained, of which at least 40% are women.
- iii. At least 3 tools or methods are available and used by at least 30 people (of which at least 40% are women) in the two councils.
- iv. The development plans of the two targeted counties include some provisions for adaptation actions by the end of the project.
- v. At least 4 workshops, study tours and meetings organized to discuss project lessons.



vi. At least 5 knowledge products are developed.

At least 2 annual PIRs, one Mid Term Review and one Terminal Evaluation.

**Progress on the attainment of strategic development objectives**

To implement and cascade 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 to track progress and performance measurement.

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

<b>Project</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)	The overall goal of the programme is to improve resilience to climate change of pastoral and agro-pastoral communities in targeted areas in Kenya, and increase the adaptive capacity of their livelihoods.	Outcome 1: Climate Change-related adaptation measures integrated into development plans of targeted local governments	No. of adaptation measures integrated into development plans.	<p>The Development Plans of the two counties of Baringo and Turkana have provisions for adaptation actions in the below listed documents:</p> <ul style="list-style-type: none"> <li>● County Integrated Development Plans (CIDPs),</li> <li>● Community Adaptation Action Plans,</li> <li>● County Annual Development Plans,</li> <li>● County Fiscal Strategic Papers,</li> <li>● Climate Risk Profiles,</li> <li>● Sectoral Annual Work Plans and budgets.</li> <li>● Turkana County Climate Change Policy.</li> <li>● Public Finance Management (Baringo County Climate Change Fund) Regulations, 2023</li> <li>● Baringo County Climate Change Fund Act, 2022</li> <li>● Turkana County Climate Change Act, 2020 and</li> <li>● Turkana County Climate Change Fund Regulations, 2020.</li> </ul> <p><b>In summary, the following were the major milestones towards the developmental objective:</b></p> <ul style="list-style-type: none"> <li>● Availability of tools and methods for climate risk management and resilience planning</li> <li>● Inclusion of climate change issues into CIDPs and other development plans and documents</li> <li>● Enactment of Climate Change laws, regulations, and policies to enable the counties to access climate financing e.g. Financing Locally-led Climate Actions (FLLoCA), and Green Climate Fund (GCF) among others</li> <li>● Commitment of County Budgets for Climate Change interventions for sustainability from the equitable allocation</li> <li>● Creation of a Climate Change Unit within the County Government in the two counties</li> </ul>

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

<ul style="list-style-type: none"> <li>• More women are now aware of the effects of climate change and are implementing adaptation interventions.</li> </ul>		
<p><b>The project reached 18,760 stakeholders out of the targeted 15,600. This represented an achievement of 120%. The awareness raised and local stakeholders' involvement in planning pro-active adaptation measures to climate change.</b></p> <p><b>The project achieved the major milestones towards the developmental objective:</b></p> <ul style="list-style-type: none"> <li>• The County stakeholders are more aware of climate actions and are already planning and implementing climate change adaptation interventions e.g. production of drought-tolerant crops, creation of productive assets, use of shade nets, rangeland reseeding, micro-irrigation, spring protection, among others.</li> <li>• Some of the interventions such as micro-irrigation under shade-nets have become best practice and the counties are now upscaling and out-scaling.</li> </ul>	<p><i>No. of stakeholders reached</i></p>	
<p>The project rolled out 19,630 and implemented way above the targeted 13000. The adaptation practices developed were to respond to specific climate change-induced stresses in the crop and livestock sector in arid and semi-arid ecosystems.</p> <p>The project achieved the following major milestones towards the developmental objective:</p> <ul style="list-style-type: none"> <li>• Increased income and improved household food security</li> <li>• Reduced environmental degradation</li> <li>• Diversified livelihoods</li> <li>• Improved food security- Accumulation of assets such as livestock (goats, poultry, beekeeping) and farm equipment play a major role in promoting sustained farm</li> </ul>	<p><i>No. of practices developed</i></p>	<p><i>Adaptation practices developed and implemented to respond to specific climate change induced stresses in livestock sector in</i></p>

***Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)***  
***Annual Report and Financial Statements for the financial year ended June 30, 2024***

		<i>arid and semi-arid ecosystems</i>		production and productive diversification, which are at the core of improved food security
		<i>Implementation of project activities efficiently coordinated, monitored and evaluated.</i>	<i>No. of M&amp;E plans developed.</i>	1 M&E Plan was developed to support in implementation of project activities, coordination and monitoring. -Effective coordination and regular monitoring helped the project to deliver on its objectives.

#### **4. Environmental and Sustainability Reporting**

RLACC 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 goods and services, and improving operational excellence. Below is a brief highlight of our achievements.

##### **i. 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.

##### **ii. Environmental performance**

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

##### **iii. 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.

##### **iv. Marketplace practices-**

The RLACC project outlines its efforts to:

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

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

###### **b) Responsible ethical practices**

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.

##### **v. Community Engagements**

From the inception of the project community participation was given prominence, where communities participated in joint site identification. The communities also participated in site management meetings where the project teams and the County teams together with the beneficiaries interrogate project progress for works done by the contractors. They also

assisted in provision of security services to secure project sites and materials hence faster project completion. Overall, community and stakeholder engagements at all levels of projects management cycles has positively impacted on community and stakeholder ownership and overall project sustainability.

## **5. Statement of Project Management Responsibilities**

The *Principal Secretary* for the **State Department for Agriculture and the project Coordinator for Multi-National Rural Livelihoods' Adaptation to Climate Change Project (RLACC)** 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 the financial year ended on June 30, 2024.

This responsibility includes (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project, (iii) Designing, implementing and maintaining internal controls relevant to the 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 (v) Making accounting estimates that are reasonable in the circumstances.

**The Principal Secretary** for the State Department for Agriculture and the Project Coordinator for **Multi-National Rural Livelihoods' Adaptation to Climate Change Project (RLACC)** 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 Agriculture and the Project Coordinator for Multi-National Rural Livelihoods' Adaptation to Climate Change Project (RLACC)** are of the opinion that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30, 2024, and of the Project's financial position as at that date. **The Principal Secretary** for the **State Department for Agriculture and the Project Coordinator for Multi-National Rural Livelihoods' Adaptation to Climate Change Project (RLACC)** 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 and the adequacy of the systems of internal financial control.

**The Principal Secretary** for the **State Department for Agriculture and the Project Coordinator for Multi-National Rural Livelihoods' Adaptation to Climate Change**

***Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2024***

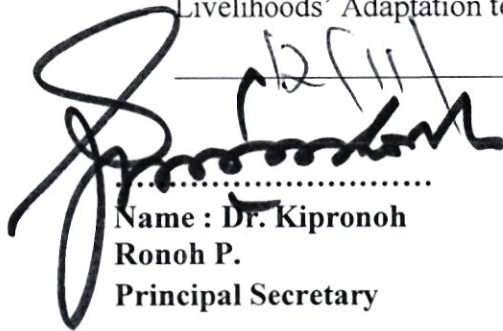
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**Project (RLACC)** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

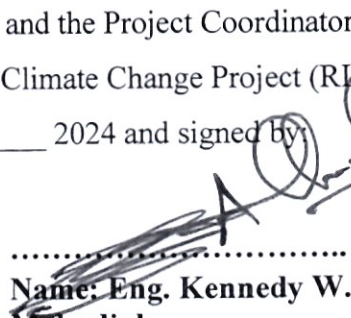
**Approval of the Project Financial Statements**

The Project financial statements were approved by the Principal Secretary for the State Department for Agriculture and the Project Coordinator for Multi-National Rural Livelihoods' Adaptation to Climate Change Project (RLACC) on

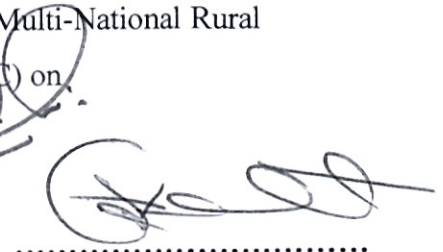
\_\_\_\_\_ 2024 and signed by



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



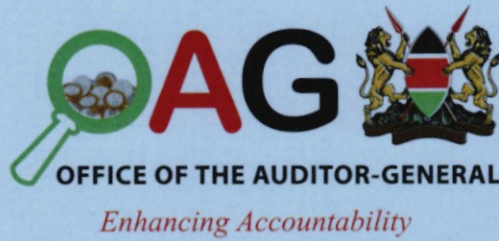
.....  
Name: Eng. Kennedy W.  
Makudiuh  
Project Coordinator



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

# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON MULTI-NATIONAL RURAL LIVELIHOOD'S ADAPTATION TO CLIMATE CHANGE IN THE HORN OF AFRICA (RLACC) (ADB/ADF GRANT NO.5550155001201) FOR THE YEAR ENDED 30 JUNE, 2024 - STATE DEPARTMENT FOR AGRICULTURE

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### 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 Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) set out on page 1 to 35,

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*Report of the Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF GRANT NO.5550155001201) for the year ended 30 June, 2024 – State Department for Agriculture*

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Multi-National Rural Livelihoods' Adaptation to Climate Change in the Horn of Africa as at 30 June, 2024, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Protocol of Agreement Grant no, 5550155001201 among The African Development Bank, African Development Fund and the Republic of Kenya dated 19 May, 2017 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

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

### **Other Information**

The Management is responsible for the other information set out on page iii to xxv which comprise of project Information and Management, Management Team, Report of the Principal Secretary and Statement of Performance Against Predetermined Objectives. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

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*Report of the Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF GRANT NO.5550155001201) for the year ended 30 June, 2024 – State Department for Agriculture*

# 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 effect of the matters described in the Basis for Conclusion on the Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

## **Basis for Conclusion**

### **1. Un-utilized Balance**

The project information and overall performance under funding summary reflects donor commitment of Kshs.403,680,000 or USD.2,784,000 and cumulative amount received as at 30 June, 2024 of Kshs.399,733,091 against cumulative amount spent of Kshs.360,676,939. This results to unutilized balance of Kshs.39,056,151.85 held in the bank as unutilized which the Management has explained that it has been transferred to a deposit account at the Central bank of Kenya. However, no evidence was provided in form of acknowledgement from African Development Bank.

In the circumstances, the planned project activities may not have been achieved and therefore the expected benefits to the people of Kenya may not be realized.

### **2.0 Construction of Feeder Canals for Improved Irrigation Water Management and Distribution for Simailele Irrigation Scheme in Turkana County**

Review of projects records revealed that a contract for the construction of Simailele Irrigation Scheme was awarded on 25 October, 2017 at a contract sum of Kshs.213,748,219 which was later revised to Kshs.251,042,456. However, Project inspection carried during the month of October 2024 indicated that the feeder canals were not being utilized by the community.

Further Progress report number 2 indicated that Block 3, 4A, 4B, 5 and the sub-main division boxes for infields were structurally broken down and there was no water flowing in the main canals from the intake.

### **2.1 Construction of Feeder Canals for Improved Irrigation Water Management and Distribution for Simailele Irrigation Scheme**

The statement of receipts and payments as disclosed in Note 8 to the financial statements reflects acquisition of non-financial assets totalling Kshs.146,052,088 which includes an amount of Kshs.6,475,975 for the construction of feeder canals for improved irrigation water management and distribution for simailele irrigation scheme. However, physical inspection in the month of October, 2024 revealed that the canals have silted back with soil and other debris, and livestock graze in the irrigation scheme resulting to collapse of the farming activities envisaged in the project.

## **2.2 Land Levelling and Drainage Works at Simailele Irrigation Scheme**

The statement of receipts and payments as disclosed in Note 8 to the financial statements reflects acquisition of non-financial assets totalling Kshs.146,052,088 which includes an amount of Kshs.5,473,611 in respect of Land levelling and drainage works - climate proofing of Simailele Irrigation Scheme. However, the project was not in use.

In the circumstances, stakeholders and target beneficiaries have not obtained value for money from the resources already spent on this project.

## **3. Supply and Delivery of Honey Processing Equipment for Konoo Youth Group in Turkana County**

The statement of receipts and payments as disclosed in Note 8 to the financial statements reflects acquisition of non-financial assets totalling Kshs.146,052,088 which includes an amount of Kshs.6,218,000 in respect of construction for the supply and delivery of honey processing equipment for Konoo Youth Group in Turkana County which was awarded to a company on 08 February, 2023 at a contract sum of Kshs.6,218,000. The equipment was delivered on May, 2023 and payment done on 04 September, 2023. Physical inspection during the month of October, 2024 revealed that, the honey processing equipment was still kept in the store and not in use.

In the circumstances, the Youth Group are not deriving value from the supplied and paid for honey processing equipment.

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

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with 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 Programme's funds have been used in accordance with the conditions of 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 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 Programme 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 Programme'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 Programme, so far as appears from the examination of those records; and,
- viii. The Programme's 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 such 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 Programme's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, 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.

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*Report of the Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF GRANT NO.5550155001201) for the year ended 30 June, 2024 – State Department for Agriculture*

Those charged with governance are responsible for overseeing the Programme'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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

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

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I also I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.

  
FCPA Nancy Gathungu CBS  
**AUDITOR-GENERAL**

**Nairobi**

**22 November, 2024**

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

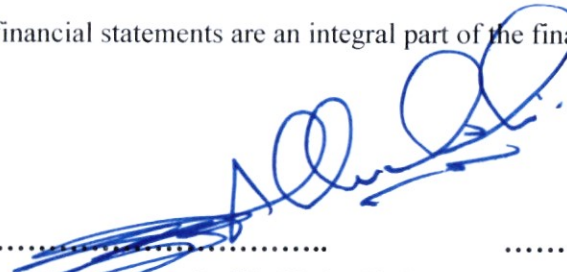
**7. Statement of Receipts and Payments for the Year Ended 30th June 2024.**

	Note	2023/2024		2022/2023		Cumulative to-date (From inception)	
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payments controlled by the entity		Payments made by third parties
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Receipts</b>							
Transfer from Government entities	1	0	0	0	0	0	0
Proceeds from domestic and foreign grants	2	34,541,675	130,137,338	164,679,013	49,580,000	45,609,815	399,733,091
Loan from external development partners	3	0	0	0	0	0	0
Miscellaneous receipts	4	0	0	0	0	0	0
<b>Total receipts</b>		<b>34,541,675</b>	<b>130,137,338</b>	<b>164,679,013</b>	<b>49,580,000</b>	<b>45,609,815</b>	<b>399,733,091</b>
<b>Payments</b>							
Compensation to employees	5	0	0	0	0	0	0
Purchase of goods and services	6	13,618,820	0	13,618,820	15,533,040	11,054,500	75,850,405
Social security benefits	7	0	0	0	0	0	0
Acquisition of non-financial assets	8	15,914,750	130,137,338	146,052,088	0	34,555,315	284,826,534
Transfers to other government entities	9	0	0	0	0	0	0
Other grants and transfers /payments	10	0	0	0	0	0	0
<b>Total payments</b>		<b>29,533,570</b>	<b>130,137,338</b>	<b>159,670,908</b>	<b>15,533,040</b>	<b>45,609,815</b>	<b>360,676,939</b>
<b>Surplus/ (deficit)</b>		<b>5,008,105</b>	<b>0</b>	<b>5,008,105</b>	<b>34,046,960</b>	<b>0</b>	<b>39,056,152</b>

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. Makudih  
Project Coordinator

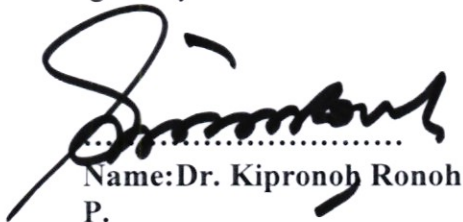


.....  
Name: Gerald K. Kurema  
Project Accountant  
ICPAK Member No: 8980


**8. Statement of Financial Assets and Liabilities as at 30<sup>th</sup> June 2024**

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Financial Assets</b>			
Cash and Cash equivalents	11	39,056,152	34,048,047
Imprests and Advances	12	0	0
<b>Total Financial Assets (A)</b>		<b>39,056,152</b>	<b>34,048,047</b>
<b>Financial Liabilities</b>			
Third party Deposits and Retention	13	0	0
<b>Total Financial Liabilities (B)</b>		<b>0</b>	<b>0</b>
<b>Net Financial Assets (A-B)</b>		<b>39,056,152</b>	<b>34,048,047</b>
<b>Represented By</b>			
Fund Balance B/fwd.	14	34,048,047	1,087
Prior Year adjustments	15	0	0
Surplus/(Deficit) for the Year		5,008,105	34,046,960
<b>Net Financial Assets</b>		<b>39,056,152</b>	<b>34,048,047</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 12/11/2024 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

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

**9. Statement of Cash flows for the year ended 30<sup>th</sup> June 2024**

<b>Description</b>	<b>Note</b>	<b>2023/2024</b>	<b>2022/2023</b>
<b>Cashflow from operating activities</b>		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts</b>			
Transfer from government entities	1	0	0
Proceeds from domestic and foreign grants	2	164,679,013	95,189,815
Miscellaneous receipts	4	0	0
<b>Total receipts</b>		<b>164,679,013</b>	<b>95,189,815</b>
<b>Payments</b>			
Compensation of employees	5	0	0
Purchase of goods and services	6	13,618,820	26,587,540
Social security benefits	7	0	0
Transfers to other government entities	9	0	0
Other grants and transfers	10	0	0
<b>Total Payments</b>		<b>(13,618,820)</b>	<b>(26,587,540)</b>
<b>Net receipts/(payments)</b>		<b>151,060,193</b>	<b>68,602,275</b>
<b>Adjustments during the year</b>			
Prior year adjustments	15	0	0
Decrease/(increase) in accounts receivable	16	0	0
Increase/(decrease) in accounts payable:	17	0	0
<b>Net cash flow from operating activities</b>		<b>151,060,193</b>	<b>68,602,275</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	146,052,088	34,555,315
<b>Net cash flows from investing activities</b>		<b>(146,052,088)</b>	<b>(34,555,315)</b>
<b>Cash flow from financing activities</b>			
Proceeds from foreign borrowings	3	0	0
Net cash flow from financing activities		0	0
<b>Net increase in cash and cash equivalents</b>		<b>5,008,105</b>	<b>34,046,960</b>
<b>Cash &amp; cash equivalent at beginning of the year</b>	<b>11</b>	<b>34,048,047</b>	<b>1,087</b>
<b>Cash and cash equivalent at end of the year</b>	<b>11</b>	<b>39,056,152</b>	<b>34,048,047</b>

**10. Statement of Comparison of Budget and Actual Amounts for the Year ended 30<sup>th</sup> June 2024**

<b>Receipts/Payments Item</b>	<b>Original Budget</b>	<b>Adjustments</b>	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>
	<b>a</b>	<b>b</b>	<b>c=a+b</b>	<b>d</b>	<b>e=c-d</b>	<b>f=d/c %</b>
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfer from Government entities	0	0	0	0	0	0%
Proceeds from domestic and foreign grants	120,000,000	3,000,000	123,000,000	164,679,013	(41,679,013)	134%
Proceeds from borrowings	0	0	0	0	0	0%
Miscellaneous receipts	0	0	0	0	0	0%
<b>Total Receipts</b>	<b>120,000,000</b>	<b>3,000,000</b>	<b>123,000,000</b>	<b>164,679,013</b>	<b>(41,679,013)</b>	<b>134%</b>
<b>Payments</b>						
Compensation to employees	0	0	0	0	0	0%
Purchase of goods and services	47,327,500	0	47,327,500	13,618,820	33,708,680	29%
Social security benefits	0	0	0	0	0	0%
Acquisition of non-financial assets	72,672,500	3,000,000	75,672,500	146,052,088	(70,379,588)	193%
Transfers to other government entities	0	0	0	0	0	0%
Other grants and transfers	0	0	0	0	0	0%
<b>Total Payments</b>	<b>120,000,000</b>	<b>3,000,000</b>	<b>123,000,000</b>	<b>159,670,908</b>	<b>(36,670,908)</b>	<b>130%</b>
<b>Surplus or Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,008,105</b>		

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

## **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 RLACC under the State Department for Agriculture. The financial statements are for the reporting entity RLACC as required by Section 81 of the PFM Act, 2012.

### **c) Reporting currency**

The financial statements are presented in Kenya Shillings (Kshs), the project's functional and reporting currency. All values are rounded to the nearest Kenya Shilling.

### **d) Recognition of receipts**

RLACC recognizes all receipts from various sources when an event occurs, and the related cash is received.

#### **i) Transfers from the Exchequer**

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

**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**

This includes Appropriation-in-Aid and relates to receipts such as proceeds from the disposal of assets and the sale of tender documents. These are recognized in the financial statements when 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 payment advice is received by the recipient entity or by the beneficiary. In the case of a grant/donation in kind, such grants are recorded upon receipt of the grant item and its value determined. The transaction date 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 the reporting date 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. The funding summary analyzes the Project's undrawn external assistance.

**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, wages, Allowances, and Statutory Contributions for employees are recognized when the compensation is paid.

**ii) Use of goods and services**

Goods and services are recognized as payments when the goods/services are consumed and paid for. If not paid for when 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)**

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

**Significant Accounting Policies (continued)**

**v) Acquisition of fixed assets**

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

**f) In-kind donations**

In-kind contributions are donations 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 authorised 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 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**

RLACC 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 RLACC 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 are 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 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 functional currency using the exchange rates prevailing at the dates of the transactions. Any foreign exchange gains and losses resulting from the settlement of such transactions and from the translation at year-end exchange rates of monetary assets and liabilities denominated in foreign currencies are recognized in the statements of receipts and payments.

**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, 2024.

**r) Prior period adjustments**

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*.

## 12. Notes to the Financial Statements

### 1. Transfers from Government entities

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

Description	2023/2024	2022/2023	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<b><i>Counterpart funding through Ministry of Agriculture and Livestock Development</i></b>			
Counterpart funds Quarter 1			
Counterpart funds Quarter 2			
Counterpart funds Quarter 3			
Counterpart funds Quarter 4			
<b>Total (See Annex 3)</b>	0	0	0
<b><i>Other transfers from government entities</i></b>			
Ministry			
Project			
Agency			
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>
Appropriations-in-Aid	0	0	0
<b>Total</b>	<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 2024, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	2023/2024				2022/2023	Cumulative to date
			Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
			Kshs	Kshs	Kshs	Kshs	Kshs	
Grants Received from Multilateral Donors (International Organizations)								
Global Environment Facility			34,541,675	130,137,388	0	164,679,013	95,189,815	399,733,091
<b>Total</b>			<b>34,541,675</b>	<b>130,137,338</b>	<b>0</b>	<b>164,679,013</b>	<b>95,189,815</b>	<b>399,733,091</b>

**Notes to the Financial Statements (Continued)**

**3. Loan from External Development Partners**

During the financial period to 30 June 2024, we received funding from development partners in the form of loans negotiated by the National Treasury, as detailed in the table below:

Description  Name of Donor	Date received	2023/2024			2022/2023	Cumulative to date
		Amount in loan currency  (USD)	Loans received in actual amount  Kshs	Loans received as direct payment*  Kshs	Total amount in Kshs  Kshs	
Loans received from Multilateral Donors (International Organizations)						
African Development Bank		0	0	0	0	0
<b>Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Notes to the Financial Statements (Continued)**

**4. Miscellaneous receipts**

Description	2023/2024			2022/2023	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	Kshs
Property income	0	0	0	0	0
Sales of goods and services	0	0	0	0	0
Administrative fees and charges	0	0	0	0	0
Fines, penalties, and forfeitures	0	0	0	0	0
Voluntary transfers other than grants	0	0	0	0	0
Other receipts not classified elsewhere*	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Notes to the Financial Statements (Continued)**

**5. Compensation to Employees**

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
-	0	0	0	0	0
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	0	0	0	0	0
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**6. Purchase of Goods and Services**

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	0	0	0	352,710	1,707,317
Communication, supplies and services	0	0	0	94,000	344,000
Domestic travel and subsistence	0	0	0	4,696,330	4,696,330
Foreign travel and subsistence	0	0	0	0	0
Printing, advertising, and information supplies	0	0	0	0	1,127,800
General Office Supplies	300,000	0	300,000	0	300,000
Rentals of produced assets	0	0	0	0	0
Training payments	10,568,820	0	10,568,820	0	19,187,161
Hospitality supplies and services	0	0	0	0	0
Insurance costs	0	0	0	0	0
Specialized materials and services	0	0	0	11,054,500	19,336,052
Other operating payments-contracted technical and professional services	0	0	0	0	9,997,098
Routine maintenance – vehicles and other transport equipment	0	0	0	3,890,000	8,149,400
Fuel Oil and Lubricants	2,750,000	0	2,750,000	6,500,000	10,687,800
Routine maintenance- other assets	0	0	0	0	317,447
Exchange rate losses/gains (net)	0	0	0	0	0
<b>Total</b>	<b>13,618,820</b>	<b>0</b>	<b>13,618,820</b>	<b>26,587,540</b>	<b>75,850,405</b>

**7. Social Security Benefits**

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Notes to the Financial Statements (Continued)**

**8. Acquisition of Non-Financial Assets**

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	
Purchase of buildings	0	0	0	0	0
Construction of buildings	0	0	0	0	0
Refurbishment of buildings	0	0	0	0	0
Construction of roads	0	0	0	0	0
Construction of civil works	0	130,137,338	130,137,338	26,491,165	239,112,759
Overhaul & refurbishment of construction and civil works	0	0	0	0	0
Purchase of vehicles & other transport equipment	0	0	0	0	0
Overhaul of vehicles & other transport equipment	0	0	0	0	0
Purchase of household furniture & institutional equipment	0	0	0	0	0
Purchase of office furniture & general equipment	0	0	0	0	0
Purchase of specialised plant, equipment and machinery	0	0	0	0	0
Rehabilitation & renovation of plant, equipment & machinery	0	0	0	0	0

**Muni-National Rural Livelihoods Adaptation to Climate Change Project (KLACC)  
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Description	2023/2024			2022/2023		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Total payments	
Purchase of certified seeds, breeding stock and live animals	0	0	0	0	0	0
Research, studies, project preparation, design & supervision	15,914,750	0	15,914,750	8,064,150	40,222,860	
Rehabilitation of civil works	0	0	0	0	5,490,915	
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	
<b>Total</b>	<b>15,914,750</b>	<b>130,137,338</b>	<b>146,052,088</b>	<b>34,555,315</b>	<b>284,826,534</b>	

**Notes to the Financial Statements (Continued)**

**9. Transfers to other Government Entities**

During the financial period to 30 June 2024, we transferred funds to reporting government entities as shown below:

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
Ministry	0	0	0	0	0
Project	0	0	0	0	0
	0	0	0	0	0
Transfers to County Governments	0	0	0	0	0
County	0	0	0	0	0
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

**Notes to the Financial Statements (Continued)**

**10. Other Grants, Transfers, and Payments**

Description	2023/2024			2022/2023	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 payment	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Notes to the Financial Statements (Continued)**

**11. Cash And Cash equivalents**

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts (Note 11A)	39,056,151.85	34,048,047.05
Cash in hand (Note 11B)	0.00	0.00
Cash equivalents (short-term deposits) (Note 11C)	0.00	0.00
<b>Total</b>	<u>39,056,151.85</u>	<u>34,048,047.05</u>

RLACC has 1 number of project accounts 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	2023/2024	2022/2023
	Kshs	Kshs
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No...1000457686...]	39,056,151.85	34,048,047.05
Others ( <i>specify</i> )	0.00	0.00
Total local currency balances	<u>39,056,151.85</u>	<u>34,048,047.05</u>
Total bank account balances	<u>39,056,151.85</u>	<u>34,048,047.05</u>

**Notes to the Financial Statements (Continued)**

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as of 30th June 2024 are not included in the Statement of Financial Assets since the line items 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 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**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>USD</b>	<b>USD</b>
<b>(i) A/C Name [A/c No...1000357215...]</b>		
Opening balance	232,478.63	0.00
Total amount deposited in the account	0.00	632,478.63
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>232,478.63</u>	<u>400,000.00</u>
<b>Closing balance (USD)</b>	<u><b>0</b></u>	<u><b>232,478.63</b></u>
<b>Closing balance (KSHS)</b> <b>Exchange Rate 1USD = KSHS 148.58</b>	<u><b>0</b></u>	<u><b>34,541,675</b></u>

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

**Notes to the Financial Statements (Continued)**

**11 B Cash in hand**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>KShs</b>	<b>KShs</b>
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other locations ( <i>specify</i> )	0	0
<b>Total cash in hand balances</b>	<b><u>0</u></b>	<b><u>0</u></b>

**11 C Cash equivalents (short-term deposits)**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Kenya Commercial Bank [A/C No.....]	0	0
Co-Operative Bank of Kenya [A/C No.....]	0	0
Others ( <i>Specify</i> )	0	0
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>

**12. Imprests and Advances**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Government Imprests	0	0
Salary advances	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Notes to the Financial Statements (Continued)**

**12A: Breakdown of Imprests and Advances**

<b>Name of Officer or Institution</b>	<b>Amount Taken</b>	<b>Due Date of Surrender</b>	<b>Amount Surrendered</b>	<b>Balance Current 2023/2024</b>	<b>Balance Comparative 2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<i>Officer 1</i>	0	0	0	0	0
<i>Officer 2</i>	0	0	0	0	0
<i>Officer 3</i>	0	0	0	0	0
<i>Officer 4</i>	0	0	0	0	0
<i>Officer 5</i>	0	0	0	0	0
<i>Programme 1</i>	0	0	0	0	0
<b>Total</b>	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

**13. Third-Party Deposits and Retention**

<b>Description</b>	<b>2023/2024</b>		<b>2022/2023</b>	
	<b>Kshs</b>		<b>Kshs</b>	
Retention				
Deposits				
<b>Total</b>		<b>0.00</b>		
<b>Ageing analysis:</b>	<b>2023/2024</b>	<b>% of the Total</b>	<b>2022/2023</b>	<b>% of the Total</b>
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
<b>Total</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>%</b>

**14. Fund Balance Brought Forward**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	34,048,047.05	1,087.05
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
Deposits and retention	0	0
<b>Total</b>	<b>34,048,047.05</b>	<b>1,087.05</b>

**15. Prior Year Adjustment**

	<b>Balance b/f Previous 2022/2023 (audited financial statements)</b>	<b>Adjustments</b>	<b>Adjusted balance b/f Previous FY</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank account Balances		0	0
Cash in hand		0	0
Imprests and advances		0	0
Deposits and retentions		0	0
Others ( <i>specify</i> )		0	0
<b>Total</b>		<b>0</b>	<b>0</b>

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

**16. Changes in Accounts Receivables ( Imprests and Advances)**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Receivables as at 1 <sup>st</sup> July 2023	0	0
Closing account receivables as at 30 <sup>th</sup> June 2024	0	0
<b>Change in Imprests and advances</b>	<b>0</b>	<b>0</b>

**17. Changes in Accounts Payables (Deposits and Retention)**

Description	2023/2024	2022/2023
	Kshs	Kshs
Deposit and Retentions as at 1 <sup>st</sup> July 2023	0	0
Closing accounts payables as at 30 <sup>th</sup> June 2024	0	0
<b>Changes in deposit and retention</b>	<b>0</b>	<b>0</b>

**Other Important Disclosures**

**18. Pending Accounts Payable (See Annex 4a)**

	Balance b/f from Comparative FY	Additions for the year	Paid during the year	Balance c/f For Current FY
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

**19. Pending Staff Payables (See Annex 4b)**

	Balance b/f from Comparative FY	Additions for the year	Paid during the year	Balance c/f for Current FY
Description	Kshs	Kshs	Kshs	Kshs
Senior management	0	0	0	0
Middle management	0	0	0	0
Union employees	0	0	0	0
Others	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**20. Other Pending Payables (See Annex 4c)**

	Balance b/f from 2022/2023	Additions for the year	Paid during the year	Balance c/f for 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Important Disclosures (Continued)**

**21. External Assistance**

	2023/2024	2022/2023
Description	Kshs	Kshs
External assistance received as grants	0	0
External assistance received as loans	0	0
External assistance received in kind- as payment by third parties	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*a). External assistance relating to loans and grants*

	2023/2024	2022/2023
Description	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	2023/2024	2022/2023
Description		Kshs	Kshs
Undrawn external assistance - loans		0	0
Undrawn external assistance - grants		0	0
<b>Total</b>		0	0

*c) Classes of providers of external assistance*

	2023/2024	2022/2023
Description	Kshs	Kshs
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	0	0

*d.) Non-monetary external assistance*

	2023/2024	2022/2023
Description	Kshs	Kshs
Goods	0	0
Services	0	0
<b>Total</b>	0	0

**Other Important Disclosures (Continued)**

*e) Purpose and use of external assistance*

<b>Payments made by third parties</b>	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation to employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other Government entities	0	0
Other grants and transfers	0	0
Social Security benefits	0	0
Acquisition of assets	0	0
Finance Costs including loan interest	0	0
Repayment of principal on domestic and foreign borrowing	0	0
Other payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*f). External Assistance paid by third parties on behalf of RLACC by Source*

*This relates to external assistance paid directly by third parties to settle obligations on behalf of (the entity This note should tie to line 3 of note 4 on external assistance).*

	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Other Important Disclosures (Continued)**

**22. Payments By Third Party on Behalf of The Project**

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

**22.1 Classification by Source**

	2023/2024	2022/2023
Description	Kshs	Kshs
National/ County government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

**22.2 Classification of payments made by Third Parties by Nature of expenses**

Payments made by third parties	2023/2024	2022/2023
Description	Kshs	Kshs
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Other payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

**Other Important Disclosures (Continued)**

**23. Related Party Disclosures**

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

- i) The implementing entity-State Department for Agriculture
- ii) The National Treasury-Signs Grant Agreement with the Donor on behalf of the Project

**Related party transactions:**

	2023/2024	2022/2023
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the program manager/ director	0	0
Key Management Compensation others (specify)	0	0
<b>Total Compensation to Key Management</b>	<b>0</b>	<b>0</b>
<b>Transfers to related parties</b>		
Transfers to other government entities	0	0
<b>Total Transfers to related parties</b>	<b>0</b>	<b>0</b>
<b>Transfers from related parties</b>		
Transfers from the Ministry/ County department	0	0
Payments made on behalf of the project by other govt. entities	0	0
<b>Total Transfers from related parties</b>	<b>0</b>	<b>0</b>

**24. Contingent Liabilities**

Contingent liabilities	2023/2024	2022/2023
	Kshs	Kshs
Court case 0 against the project	0	0
Bank guarantees in favour of other govt. entities	0	0
Contingent liabilities arising from PPPs/ donor agreements	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*(Give details- Update ANNEX 8 Contingent liabilities register)*


**13. Annexes**

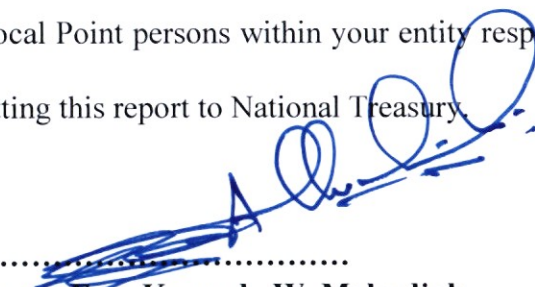
**Annex 1: Prior Year Auditor-General’s Recommendations**

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
2022/2023	Unutilized Simailele Irrigation Scheme in Turkana County	The PCU got in touch with CCU, and together with the ward and subcounty administration have made efforts to ensure the facility is utilised optimally. The issue is before the Parliamentary Public Accounts Committee (PAC) for further directions before 30 <sup>th</sup> November 2024.	Unresolved, but responses transmitted to the PAC	30 <sup>th</sup> November 2024.

**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. Makudiuh**  
 Project Coordinator

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)*  
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**Annex 2: Variance explanations - Comparative Budget and Actual Amounts for Current FY**

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
	<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>d=b/a %</b>	
<b>Receipts</b>					
Transfer from Government entities	0	0	0		
Proceeds from domestic and foreign grants	123,000,000	164,679,012	(41,679,012)	134%	Occasioned by actual direct payments committed in the f/y 2022/2023 but paid in the current f/y 2023-2024
Proceeds from borrowings	0	0	0		
Miscellaneous receipts	0	0	0		
<b>Total Receipts</b>	<b>123,000,000</b>	<b>164,679,012</b>	<b>(41,679,012)</b>	<b>134%</b>	
<b>Payments</b>					
Compensation of employees	0	0	0		
Purchase of goods and services	47,327,500	13,618,820	33,708,680	29%	The project ceased at November 2023.
Social security benefits	0	0	0		
Acquisition of non-financial assets	75,672,500	146,052,088	(70,379,588)	193%	Occasioned by actual direct payments committed in the f/y 2022/2023 but paid in the current f/y 2023-2024
Transfers to other government entities	0	0	0		
Other grants and transfers	0	0	0		
<b>Total payments</b>	<b>123,000,000</b>	<b>159,670,908</b>	<b>(36,670,908)</b>		

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**Annex 3: Reconciliation of inter-entity transfers**

<b>Project Name:</b>				
<b>Break down of transfers from the State Department for Agriculture</b>				
<b>a. Government Counterpart funding</b>				
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate	
	<b>Total</b>		<b>0</b>	
<b>B. Direct payments</b>				
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate	
	<b>Total</b>		<b>0</b>	
<b>C. Others</b>				
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate	
	<b>Total</b>		<b>0</b>	
	<b>Total (A+B+C)</b>		<b>0</b>	

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

Project Coordinator  
Rural Livelihoods' Adaptation to Climate Change Project

Sign \_\_\_\_\_

Head of Accounting Unit  
State Department for Agriculture

Sign \_\_\_\_\_

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**Annex 4a: Analysis of Pending Bills**

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
		a	b	c=a-b		
Construction of buildings						
1.						
2.						
<b>Sub-Total</b>		0	0	0	0	
Construction of civil works						
3.						
4.						
<b>Sub-Total</b>		0	0	0	0	
Supply of goods						
5.						
6.						
<b>Sub-Total</b>		0	0	0	0	
Supply of services						
7.						
8.						
<b>Sub-Total</b>		0	0	0	0	
<b>Grand Total</b>		0	0	0	0	

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**Annex 4b: Analysis of Pending: Staff Bills**

<b>Name of Staff</b>	<b>Job Group</b>	<b>Date Payable Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
<b>Permanent Employees - Management</b>							
1.							
2.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Permanent Employees - Others</b>							
3.							
4.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Temporary employees</b>							
5.							
6.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Annex 4c: Analysis of Other Pending Payables**

<b>Name</b>	<b>Brief Description</b>	<b>Date Payable Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amounts due to County Govt Entities</b>							
3.							
4.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amounts due to Third Parties</b>							
5.							
6.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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**Annex 5: Summary of Fixed Assets Register**

Asset class	Opening Cost (KShs) 2023/24	Donations in form of assets (KShs) 2023/24	*Purchases/ Additions in the Year (KShs) 2023/24	**Disposals in the Year (KShs) 2023/24	Transfers in/(out) Kshs 2023/24	Closing Cost (KShs) 2024
	(a)	(b)	(c)	(d)	(d)	(e) = (a) + (b) + c - (d) + (-) d
Land	0	0	0	0	0	0
Buildings and structures	0	0	0	0	0	0
Transport equipment	0	0	0	0	0	0
Office equipment, furniture and fittings	0	0	0	0	0	0
ICT Equipment,	0	0	0	0	0	0
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
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes

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

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

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**Annex 6: Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Remarks</b>
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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**Annex 7: Reporting of Climate Relevant Expenditures**

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

**Annex 8: Reporting Disaster Management Expenditure**

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

**Annex 9: Other Support Documents**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2024
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance (*Where applicable*)

MULTINATIONAL RURAL LIVELIHOODS ADAPTATION TO CCC  
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
 FOR THE YEAR ENDED 30TH JUNE 2024  
 PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 5550155001201

Bank Account No.1000357215 Held with Central Bank of Kenya

	NOTES	AMOUNT USD	AMOUNT USD
1 Amount advanced by ADB			1,420,691.78
<b>Less</b>			733,390.04
2 Total amount justified to ADB			687,301.74
3 <b>Outstanding amount advanced to Designated Account</b>			
<b>Represented by:</b>			
4 Ending Designated Account Balance at 30.06.2024			-
5 Amount claimed but not credited at 30.06.2024			687,301.74
6 Amount withdrawn and not claimed as at 30.06.2024			-
7 Service charges (if not included in 5 & 6 above)			-
<b>Less</b>			-
8 Interest earning (if included in Designated Account)			687,301.74
9 Total advance to Designated Account year ended 30.06.2024			

Discrepancy between total appearing on lines 3 and 9

**Notes:**

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

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



AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY

DATE: 02-08-2024

## SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2024
Account No.	1000357215
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	MULTINAT'L RURAL LHDS ADAPT TO CLIM
Credit Agreement	
Currency	USD

### Part A - Account Activity

Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account	232,478.63
<b>Add:</b>	
Total Amount deposited by World Bank	0.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
<b>Deduct:</b>	
Total amount withdrawn	232,478.63
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2024	0.00

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: \_\_\_\_\_

DATE \_\_\_\_\_

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE: \_\_\_\_\_

DATE \_\_\_\_\_

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

STATEMENT OF ACCOUNT

Run Date: Run Time:  
CENTRAL BANK OF KENYA  
BANKI KUU YA KENYA  
P.O. BOX 60000-0200  
NAIROBI  
STATEMENT PERIOD: From 01/07/2023 To

ACCOUNT NUMBER :

ACCOUNT TITLE : MULTINAT'L RURAL LHDS ADAPT TO CLIM  
30/06/2024

DEBIT CREDIT BALANCE

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	BALANCE
	OPENING BAL :					232,478.63
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	06/10/2023	FT232799ZKLM	PA131632	-232,478.63	0.00	0

CLOSING BALANCE : 0

END OF ACCOUNT STATEMENT

Favourites TAM.E.STMT.OF.ACCT.EPRM

More Options  
Clear Selection Find

Account equals v 1000357215  
Statement From equals v 20230701  
Statement To equals v 20240630

TAM.E.STMT.OF.ACCT.EPRM

Global Environmental Fund  
Summary of Revolving Funds By Loan ( In Paid Currency )

Public sector As at 01.07.2024

Loan Number : 5550155001201

Project ID : P-21-AAZ-039

Project Title : KENYA-GEF RURAL LIVELIHOOD ADAPTION TO CCC

Borrower : GOVERNMENT OF KENYA (MULTINATIONAL)

Page : 1  
System : PRD / 400

Loan Contract Currency : USD

Closing Date : 31.12.2023

Commitment Capital : 2,184,000.00

Available Balance : 0.00

LDV Number	Reference	Curr	Amount Approved Approval Currency	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed USD	Amount Justified USD	Balance to Justify USD	Adjusted Value Date	Disburs. Value Date	Last Just Date
(A)	(B)		(X)	(Y)	(Z) = (X) - (Y)	(C)	(D)	(E) = (C) - (D)	F = D / G	(G)	(H)
5550155001201											
1 All activities											
1/21/2018/42390	RF N00001	USD	74,272.00	74,272.00	0.00	74,272.00	74,272.00	0.00	100.00	16.05.2018	18.01.2022
1/21/2020/80026	RF N00004A	USD	713,941.15	659,118.04	54,823.11	713,941.15	659,118.04	54,823.11	92.32	23.10.2020	08.12.2023
1/21/2022/20116	RF N00058	USD	632,478.63	0.00	632,478.63	632,478.63	0.00	632,478.63	0.00	10.01.2023	00.00.0000
Total 5550155001201 All activities						1,420,691.78	733,390.04	687,301.74	51.62		
5550155001201						1,420,691.78	733,390.04	687,301.74	51.62		

1,420,691.78      733,390.04      687,301.74

**MINISTRY OF AGRICULTURE ,LIVESTOCK , FISHERIES AND COOPERATIVES**  
**MULTI NATIONAL RURAL LIVELIHOODS ADAPTATION TO CLIMATE CHANGE PROJECT**  
**ADF GRANT NO. 5550155001201**  
**ACCOUNT NO. 1000457686 BANK RECONCILIATION AS AT 30TH JUNE 2024**

	Kshs	Kshs	Kshs
<b>Balance as per Bank Statement</b>			<b>39,056,151.85</b>
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			0.00
4. Receipts in Cash Book not yet banked	-		
<b>Bank Balance as per Cash Book</b>			<b>39,056,151.85</b>

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

 Signature	PREPARED BY ASSISTANT ACCOUNTANT GENERAL Designation	 Date
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RECEIVED FROM THE BOARD OF DIRECTORS OF THE NATIONAL SOCIETY FOR RURAL LIVELIHOODS ADAPTATION TO CLIMATE CHANGE (REACC) AC NO 1000457686

business on 30-6-2024

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

<u>KENNEDY MIRITI</u>	-	<u>CHAIRMAN</u>
<u>JUSTUS MWANTHI</u>	-	<u>MEMBER</u>
<u>GEORGE MURIUNGI</u>	-	<u>MEMBER</u>

Assembled at the office of SIVAP BOARD ROOM – HILL PLAZA 9<sup>TH</sup> FLOOR

at 10.00 A.M. (time) on the 11/7/2024

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

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30-6-2024

Cash on hand	(Shs.	<u>NIL</u>
Bank balance	Shs.	<u>39,056,151.85</u>

The Bank Certificate of Balance showed a sum of Shs. 39,056,151.85  
 cts - (shs. \_\_\_\_\_ cts

Standing to the credit of the account on 30-6-2024

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 11-7-2024

Members of the Board

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

July 12, 2024

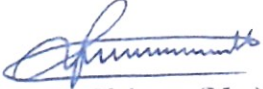
Halle Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya

# CERTIFICATE OF BALANCES

Customer : 145028  
Balance  
Date: 30-Jun-24

STATE DEPT FOR CROP DEVELOPMENT

Account No	Account Name	Currency	Balance
1000456957	REC-STATE DEPT FOR CROP DEV	KES	69,954,796.35
1000456965	DEV-STATE DEPT FOR CROP DEV	KES	812,021,065.15
1000456973	DEP-STATE DEPT FOR CROP DEV	KES	156,204,130.60
1000456981	CBK165-STATE DEPT FOR CROP DEV	KES	0.00
1000457627	FERTILIZER PROCEEDS	KES	0.00
1000457635	STRATEGIC FOOD RESERVE	KES	0.00
1000457643	DROUGHT RESIL SUSTAIN LAND PROJ GOK	KES	0.00
1000457651	FERTILIZER REVENUE COLLECTION ACCOU	KES	0.00
1000457667	DROUGHT RESIL SUSTAINABLE LAND PROJ	KES	13,362,334.15
1000457678	KENYA CLIMATE SMART AGRICULTURE	KES	2,344,359.45
1000457686	MULTINATIONAL RURAL LIVI CLIMATE CH	KES	39,056,151.85
1000457694	NATIONAL AGRIC AND RURAL INCL GROWT	KES	14,919,432.99
1000457708	SMALL SCALE IRRIG VAL ADD PROJ GOK	KES	0.00
1000457716	SMALL SCALE IRR VAL ADD PROJ LOAN	KES	63,259,987.40
1000457724	SMALL SCALE IRR VAL ADD PROJ GRANT	KES	108,402.45
1000457748	MSA AGRI SECT DEV SUPPORT PROGRAMME	KES	0.00
1000457759	ENABLE YOUTH KENYA PROGRAMME	KES	22,325,586.25
1000485566	EMERGENCY LOCUST RESPONSE PROG ELRP	KES	605,720,263.10
1000605499	MAIZE FLOUR SUBSIDY	KES	904,431.05
1000608064	PROG TO BUILD RESIL FOR FOOD,NUTR S	KES	10,465,744.05
1000653687	NAT AGRI VAL CHAIN DEV - IDA CR7064	KES	1,199,956.35

  
**Priscilla Keitany (Mrs)**  
Authorised Signatory  
Banking Services Division

  
**Micah Nabori**  
Authorised Signatory  
Banking Services Division

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Chairman Kennedy Mitt  
 Member Justice Marshall  
 Member George Munnich

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 Dan

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**Trial Balance Comparison Report**  
**Entity: 1169-State Department for Crop Development and Agricultural Research**  
**Current Period: JUL-23 To JUN-24**  
**Compare With: JUL-22 To ADJ2-23**

Account No and Description	Current Period		Previous period	
	Debit Balance Kshs	Credit Balance Kshs	Debit Balance Kshs	Credit Balance Kshs
1310102 Capital Grants from Foreign Governments	0.00	0.00	0.00	58,385,436.40
1310100 Grants from Foreign Govts. - Cash through Exchequer	0.00	0.00	0.00	58,385,436.40
1310202 Capital Grants from Foreign Governments	0.00	88,160,774.10	0.00	25,000,000.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	88,160,774.10	0.00	25,000,000.00
1310000 Grants from Foreign Governments	<b>0.00</b>	<b>88,160,774.10</b>	<b>0.00</b>	<b>83,385,436.40</b>
1320202 Capital Grants from International Organizations	0.00	63,455,434.35	0.00	1,126,586,678.60
1320200 Grants from International Organizations - Direct Payments AIA	0.00	63,455,434.35	0.00	1,126,586,678.60
1320000 Grants from International Organizations	<b>0.00</b>	<b>63,455,434.35</b>	<b>0.00</b>	<b>1,126,586,678.60</b>
1450208 Interest Received from Financial Institutions	0.00	72,780,000.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	72,780,000.00	0.00	0.00
1450000 Other Receipts Not Elsewhere Classified	<b>0.00</b>	<b>72,780,000.00</b>	<b>0.00</b>	<b>0.00</b>
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	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110101 Basic Salaries - Civil Service	442,136,528.25	0.00	428,997,999.80	0.00
2110100 Basic Salaries - Permanent Employees	442,136,528.25	0.00	428,997,999.80	0.00
2110201 Contractual Employees	156,228,715.00	0.00	144,040,714.00	0.00
2110202 Casual Labour - Others	19,038,721.90	0.00	20,690,628.75	0.00
2110200 Basic Wages - Temporary Employees	175,267,436.90	0.00	164,731,342.75	0.00
2110301 House Allowance	176,551,584.75	0.00	178,505,643.35	0.00
2110306 Foreign Service Allowance (Overseas Addition)	19,997,135.00	0.00	6,645,774.00	0.00
2110307 Hardship Allowance	2,636,600.00	0.00	1,305,864.50	0.00
2110311 Transfer Allowance	375,610.00	0.00	896,630.00	0.00
2110312 Responsibility Allowance	3,501,292.00	0.00	3,138,039.35	0.00
2110313 Entertainment Allowance	3,112,145.15	0.00	1,970,645.20	0.00
2110314 Transport Allowance	79,930,722.55	0.00	81,735,330.25	0.00
2110315 Extreneous Allowance	46,891,403.25	0.00	24,649,754.25	0.00
2110317 Domestic Servant Allowance	453,154.85	0.00	489,354.80	0.00
2110318 n Practising Allowance	661,000.00	0.00	719,000.00	0.00
2110320 Leave Allowance	8,854,937.95	0.00	9,432,933.30	0.00
2110327 Ministerial Allowance	2,700,000.00	0.00	1,200,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	345,665,585.50	0.00	310,688,969.00	0.00
2110402 Refund of Medical Expenses - Inpatient	2,150,626.00	0.00	716,874.00	0.00
2110400 Personal Allowances paid as Reimbursements	2,150,626.00	0.00	716,874.00	0.00
2110000 Wages and Salary Contributions	<b>965,220,176.65</b>	<b>0.00</b>	<b>905,135,185.55</b>	<b>0.00</b>
2120201 Employer Contributions to National Social and Health Insurance Scheme	5,896,394.00	0.00	1,684,684.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	5,896,394.00	0.00	1,684,684.00	0.00
2120000 Social Contributions	<b>5,896,394.00</b>	<b>0.00</b>	<b>1,684,684.00</b>	<b>0.00</b>
2210101 Electricity	20,708,114.85	0.00	11,894,783.15	0.00
2210102 Water and Sewerage Charges	6,137,198.00	0.00	2,892,180.50	0.00
2210103 Gas expenses	354,012.30	0.00	272,006.00	0.00
2210106 Utilities, Supplies- Other (	4,567,145.00	0.00	4,794,877.90	0.00
2210100 Utilities, Supplies and Services	31,766,470.15	0.00	19,853,847.55	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	35,680,365.00	0.00	22,889,132.40	0.00
2210202 Internet Connections	15,475,076.45	0.00	9,164,533.50	0.00
2210203 Courier & Postal Services	546,300.00	0.00	111,130.00	0.00
2210205 Satellite Access Services	14,900.00	0.00	9,900.00	0.00
2210200 Communication, Supplies and Services	51,716,641.45	0.00	32,174,695.90	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	70,660,004.40	0.00	74,282,468.80	0.00
2210302 Accommodation - Domestic Travel	98,166,310.00	0.00	21,346,016.75	0.00
2210303 Daily Subsistence Allowance	1,285,462,865.90	0.00	1,647,411,260.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	39,283,196.00	0.00	116,220.00	0.00
2210305 Shipment of Personal and Household Effects	7,803,285.00	0.00	0.00	0.00
2210309 Field Allowance	1,000,000.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,502,375,661.30	0.00	1,743,155,966.55	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	76,611,986.00	0.00	0.00	0.00
2210402 Accommodation	26,222,700.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	67,409,867.00	0.00	82,666,578.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	170,244,553.00	0.00	82,666,578.00	0.00
2210502 Publishing & Printing Services	58,591,415.35	0.00	27,462,260.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	290,240.00	0.00	247,597.40	0.00
2210504 Advertising, Awareness and Publicity Campaigns	55,201,835.30	0.00	35,797,567.35	0.00
2210505 Trade Shows and Exhibitions	11,232,710.00	0.00	512,442.00	0.00
2210506 Purchase of Curios	249,999.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	125,566,199.65	0.00	64,019,866.75	0.00
2210602 Payment of Rents and Rates - Residential	6,547,737.60	0.00	3,160,137.60	0.00
2210603 Rents and Rates - Non-Residential	62,080,686.70	0.00	37,591,358.15	0.00
2210604 Hire of Transport, Equipment	8,880,011.25	0.00	4,504,784.20	0.00
2210606 Hire of Equipment, Plant and Machinery	1,600,000.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	79,108,436.55	0.00	45,256,279.95	0.00
2210701 Travel Allowance	1,121,716,708.00	0.00	864,232,774.30	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	27,505,857.00	0.00	13,732,775.00	0.00
2210703 Production and Printing of Training Materials	88,584,431.70	0.00	29,143,816.50	0.00
2210704 Hire of Training Facilities and Equipment	98,357,501.85	0.00	50,129,582.25	0.00
2210706 Book Allowance	0.00	0.00	0.00	0.00
2210708 Trainer Allowance	8,398,950.00	0.00	13,292,350.00	0.00
2210709 Research Allowance	6,443,550.00	0.00	3,639,752.00	0.00
2210710 Accommodation Allowance	77,902,620.00	0.00	99,365,107.55	0.00
2210711 Tuition Fees Allowance	2,068,450.00	0.00	51,001,579.00	0.00
2210712 Trainee Allowance	48,012,692.00	0.00	69,480,654.30	0.00
2210714 Gender Mainstreaming	100,000.00	0.00	0.00	0.00
2210700 Training Expenses	1,479,090,760.55	0.00	1,194,018,390.90	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	57,274,003.00	0.00	17,442,741.00	0.00
2210802 Boards, Committees, Conferences and Seminars	150,557,194.00	0.00	81,995,976.00	0.00
2210808 Purchase of Coffins	50,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Services	207,881,197.00	0.00	99,438,717.00	0.00
2210904 Motor Vehicle Insurance	7,971,292.00	0.00	5,163,196.30	0.00
2210910 Medical Insurance	36,763,193.00	0.00	30,472,092.00	0.00
2210999 Insurance Costs - Other (Budget)	255,616,734.50	0.00	184,699,657.00	0.00
2210900 Insurance Costs	300,351,219.50	0.00	220,334,945.30	0.00
2211003 Veterinarian Supplies and Materials	283,900.00	0.00	180,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	176,109,313.00	0.00	168,288,040.00	0.00
2211005 Chemicals and Industrial Gases	59,799,879.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	1,600,000.00	0.00	22,143,000.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	516,978,509.80	0.00	582,433,312.30	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	0.00	0.00	19,650,366.65	0.00
2211009 Education and Library Supplies	1,969,430.00	0.00	813,500.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211015 Foods and Rations	3,999,900.00	0.00	2,580,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,147,006.30	0.00	417,000.00	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	0.00	0.00
2211023 Supplies for Production	27,607,648.65	0.00	4,514,600.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2211029 Purchase of Safety Gear	537,800.00	0.00	393,543.00	0.00
2211000 Specialised Materials and Supp	791,033,386.75	0.00	801,413,361.95	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	127,992,250.90	0.00	48,657,692.50	0.00
2211102 Supplies and Accessories for Computers and Printers	69,578,942.15	0.00	26,490,176.35	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	7,401,371.60	0.00	5,338,667.25	0.00
2211100 Office and General Supplies and Services	204,972,564.65	0.00	80,486,536.10	0.00
2211201 Refined Fuels and Lubricants for Transport	182,159,369.65	0.00	90,616,758.10	0.00
2211202 Refined Fuels and Lubricants for Production	135,000.00	0.00	172,500.00	0.00
2211203 Refined Fuels and Lubricants – Other	118,450.00	0.00	150,000.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	182,412,819.65	0.00	90,939,258.10	0.00
2211301 Bank Service Commission and Charges	295,900.00	0.00	201,463.00	0.00
2211305 Contracted Guards and Cleaning Services	26,614,797.80	0.00	21,052,369.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	922,300.00	0.00	670,550.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	98,063,512.40	0.00	31,802,764.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	394,201,336.85	0.00	525,061,563.50	0.00
2211311 Contracted Technical Services	214,403,919.45	0.00	245,962,857.10	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211323 Laundry Expenses	426,720.00	0.00	270,000.00	0.00
2211335 Monitoring and Evaluation Expenses	95,225,814.00	0.00	111,940,500.00	0.00
2211300 Other Operating Expenses	830,154,300.50	0.00	936,962,066.60	0.00
<b>2210000 Goods and Services</b>	<b>5,956,674,209.70</b>	<b>0.00</b>	<b>5,410,720,509.65</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	90,485,109.10	0.00	57,032,693.85	0.00
2220100 Routine Maintenance - Vehicles	90,485,109.10	0.00	57,032,693.85	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	90,934,109.25	0.00	116,346,931.20	0.00
2220202 Maintenance of Office Furniture and Equipment	1,907,399.55	0.00	1,299,173.00	0.00
2220205 Maintenance of Buildings and Stations – Non-Residential	3,464,998.10	0.00	1,371,552.75	0.00
2220207 Maintenance of Roads, Ports and Jetties	87,993,125.30	0.00	101,322,634.95	0.00
2220209 Minor Alterations to Buildings and Civil Works	5,640,319.40	0.00	61,774,286.00	0.00
2220210 Maintenance of Computers, Software, and Networks	14,735,569.05	0.00	8,802,527.00	0.00
2220212 Maintenance of Communications Equipment	498,886.90	0.00	209,682.00	0.00
2220200 Routine Maintenance - Other Assets	205,174,407.55	0.00	291,126,786.90	0.00
<b>2220000 Routine Maintenance</b>	<b>295,659,516.65</b>	<b>0.00</b>	<b>348,159,480.75</b>	<b>0.00</b>
2230102 Foreign Exchange Rates Loss	3,666,775.40	0.00	75,280.35	0.00
2230100 Exchange Rate Losses	3,666,775.40	0.00	75,280.35	0.00
<b>2230000 Other Charges</b>	<b>3,666,775.40</b>	<b>0.00</b>	<b>75,280.35</b>	<b>0.00</b>
2520199 Subsidies to Non- Financial Private Enterp	0.00	0.00	3,366,999,497.95	0.00
2520100 Subsidies to Non- Financial Private Enterprises	0.00	0.00	3,366,999,497.95	0.00
2520201 Subsidies to Financial Private Enterprises	548,211,092.00	0.00	1,500,740,624.40	0.00
2520200 Subsidies to Financial Private Enterprises	548,211,092.00	0.00	1,500,740,624.40	0.00
<b>2520000 Subsidies to Private Enterprises</b>	<b>548,211,092.00</b>	<b>0.00</b>	<b>4,867,740,122.35</b>	<b>0.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	16,389,226,322.30	0.00	10,223,841,352.00	0.00
2630152 Bukura Agricultural College	222,334,991.00	0.00	369,989,916.35	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	16,611,561,313.30	0.00	10,593,831,268.35	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	17,473,187,844.00	0.00	10,446,428,140.65	0.00
2630203 Capital Grants to Other levels of government	9,386,343,492.10	0.00	9,125,102,725.45	0.00
2630200 Capital Grants to Government	26,859,531,336.10	0.00	19,571,530,866.10	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Agencies and other Levels of Government				
330000 Grants & Transfer To Other Govt.	43,471,092,649.40	0.00	30,165,362,134.45	0.00
Benefits				
330202 Scholarships and other Educational	9,763,650.00	0.00	2,440,912.00	0.00
Benefits - Tertiary Education				
3640100 Scholarships and other Educational	9,763,650.00	0.00	2,440,912.00	0.00
Benefits				
3340503 Other Capital Grants and Trans	0.00	0.00	1,430,000,000.00	0.00
3340500 Other Capital Grants and Trans	0.00	0.00	1,430,000,000.00	0.00
3340000 Other Transfers and Emergency	9,763,650.00	0.00	1,432,440,912.00	0.00
Relief				
22010102 Gratuity - Civil Servants	1,266,422.35	0.00	20,711,489.40	0.00
22010100 Government Pension and Retirement	1,266,422.35	0.00	20,711,489.40	0.00
Benefits				
3710000 Social Security Benefits	1,266,422.35	0.00	20,711,489.40	0.00
370202 Non-Residential Buildings (offices,	47,503,973.20	0.00	32,191,089.20	0.00
shops, hospitals, etc..)				
370200 Construction of Building	47,503,973.20	0.00	32,191,089.20	0.00
370301 Refurbishment of Residential	0.00	0.00	0.00	0.00
Buildings				
370302 Refurbishment of Non-Residential	96,331,847.00	0.00	155,538,584.35	0.00
Buildings				
370300 Refurbishment of Buildings	96,331,847.00	0.00	155,538,584.35	0.00
3110502 Water Supplies and Sewerage	115,000.00	0.00	100,000.00	0.00
3110504 Other infrastructure and Civil Works	1,176,531,108.00	0.00	1,308,080,249.95	0.00
3110500 Construction and Civil Works	1,176,646,108.00	0.00	1,308,180,249.95	0.00
3110701 Purchase of Motor Vehicles	155,187,432.00	0.00	81,499,999.00	0.00
3110704 Purchase of Bicycles and	0.00	0.00	0.00	0.00
Motorcycles				
3110700 Purchase of Vehicles and Other	155,187,432.00	0.00	81,499,999.00	0.00
Transport Equipment				
3110801 Overhaul of Vehicles	1,510,000.00	0.00	1,696,125.60	0.00
3110800 Overhaul of Vehicles and Other	1,510,000.00	0.00	1,696,125.60	0.00
Transport Equipment				
3110902 Purchase of Household and	283,000.00	0.00	150,000.00	0.00
Institutional Appliances				
3110900 Purchase of Household Furniture and	283,000.00	0.00	150,000.00	0.00
Institutional Equipment				
3111001 Purchase of Office Furniture and	2,515,310.60	0.00	40,268,303.95	0.00
Equipment				
3111002 Purchase of Computers, Printers and	29,990,427.75	0.00	91,315,774.00	0.00
Other IT Equipment				
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	2,500,000.00	0.00	3,668,200.00	0.00
3111000 Purchase of Office Furniture and	35,005,738.35	0.00	135,252,277.95	0.00
General Equipment				
3111103 Purchase of Agricultural Machinery	1,987,129,570.85	0.00	71,852,643.90	0.00
and Equipment				
3111106 Purchase of Fire fighting Vehicles	0.00	0.00	0.00	0.00
and Equipment				
3111107 Purchase of Laboratory Equipment	5,040,000.00	0.00	28,176,723.95	0.00
3111109 Purchase of Educational Aids and	4,999,565.10	0.00	0.00	0.00
Related Equipment				
3111110 Purchase of Generators	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and	50,000.00	0.00	1,682,500.00	0.00
Communication Equipment				
3111112 Purchase of Software	2,851,629.40	0.00	0.00	0.00
3111100 Purchase of Specialised Plant,	2,000,070,765.35	0.00	101,711,867.85	0.00
Equipment and Machinery				
3111201 Overhaul of Plant, Machinery and	230,400.00	0.00	160,398.00	0.00
Equipment				
3111200 Rehabilitation and Renovation of	230,400.00	0.00	160,398.00	0.00
Plant, Machinery and Equipment				
3111301 Purchase of Certified Crop Seed	848,199,740.15	0.00	35,614,600.00	0.00
3111302 Purchase of Animals and Breeding	625,342.00	0.00	0.00	0.00
Stock				
3111300 Purchase of Certified Seeds,	848,825,082.15	0.00	35,614,600.00	0.00
Breeding Stock and Live Animals				
3111401 Pre-feasibility, Feasibility and	457,513,531.45	0.00	236,484,506.70	0.00
Appraisal Studies				
3111499 Research, Feasibility Studies	159,276,448.00	0.00	167,004,394.40	0.00
3111400 Research, Feasibility Studies, Project	616,789,979.45	0.00	403,488,901.10	0.00
Preparation and Design, Project Supervision				
3111504 Other Infrastructure and Civil Works	772,363,671.50	0.00	752,819,314.20	0.00
3111500 Rehabilitation of Civil Works	772,363,671.50	0.00	752,819,314.20	0.00
3110000 Acquisition of Fixed Capital Assets	5,750,747,997.00	0.00	3,008,303,407.20	0.00
3120101 Maize and Beans	0.00	0.00	532,096,071.00	0.00
3120100 Acquisition of Strategic Stocks	0.00	0.00	532,096,071.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3120000 Acquisition of Inventories, Stock and Commodities	0.00	0.00	532,096,071.00	0.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	55,000,000.00	0.00	0.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	55,000,000.00	0.00	0.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	110,000,000.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	110,000,000.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	5,959,294,606.00	0.00	4,108,579,189.70
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	5,959,294,606.00	0.00	4,108,579,189.70
3520000 Receipts from Sales of Inventories	0.00	5,959,294,606.00	0.00	4,108,579,189.70
5120202 Borrowing from International Organizations	0.00	1,017,794,421.55	0.00	1,706,862,838.20
5120200 Foreign Borrowing-Direct Payments	0.00	1,017,794,421.55	0.00	1,706,862,838.20
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	1,017,794,421.55	0.00	1,706,862,838.20
6510329 EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	0.00	538,239,868.45	1,031,414,730.45	0.00
6510341 Maize Flour Subsidy	904,431.00	0.00	904,431.00	0.00
6510346 NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT	43,116,188.55	0.00	134,385,386.00	0.00
6510300	44,020,619.55	538,239,868.45	1,166,704,547.45	0.00
6510000 Special Accounts	44,020,619.55	538,239,868.45	1,166,704,547.45	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	6,812,397,737.10	139,038.60	0.00
6530100 Recurrent Bank Accounts	0.00	6,812,397,737.10	139,038.60	0.00
6530000 Recurrent Bank Accounts	0.00	6,812,397,737.10	139,038.60	0.00
6540101 Ministry HQ Development Bank A	0.00	26,872,733,460.45	18,479.90	0.00
6540118 Multinational Rural Livelihoods to climate change (RLAAC)	0.00	12,895,350.00	0.00	0.00
6540119 Drought Resilience and Sustainable Land Project (DRSLP) GOK	0.00	114,258,735.40	9,133,354.60	0.00
6540100 Development Bank Accounts	0.00	26,999,887,545.85	9,151,834.50	0.00
6541113 Fertilizer Proceeds Account	0.00	153,099,181.85	0.00	0.00
6541118 Small Scale Irrigation and Value Addition Project (Loan)	0.00	106,257,343.65	8,823,068.35	0.00
6541119 Small Scale Irrigation and Value Addition Project (Grant)	108,402.45	0.00	3,659,787.45	0.00
6541131 Enable Youth Kenya Programme	0.00	61,268,595.70	607,916.30	0.00
6541100	108,402.45	320,625,121.20	13,090,772.10	0.00
6540000 Development Bank Accounts	108,402.45	27,320,512,667.05	22,242,606.60	0.00
6550101 Ministry HQ Deposit Bank A/C	147,442,578.60	0.00	70,979,436.60	0.00
6550100 Deposit Bank Accounts	147,442,578.60	0.00	70,979,436.60	0.00
6550000 Deposit Bank Account	147,442,578.60	0.00	70,979,436.60	0.00
6570101 Co-Operative Bank of Kenya (He	1,300,207,657.65	0.00	1,300,207,657.65	0.00
6570100 Project Specific Bank Accounts	1,300,207,657.65	0.00	1,300,207,657.65	0.00
6570000 Project Specific Bank Accounts	1,300,207,657.65	0.00	1,300,207,657.65	0.00
6580101 Cash	28,101,965,724.95	0.00	265,375.70	0.00
6580104 Cash in Transit	7,713,744,297.95	0.00	0.00	0.00
6580100 Cash in Hand	35,815,710,022.90	0.00	265,375.70	0.00
6580000 Cash in Hand	35,815,710,022.90	0.00	265,375.70	0.00
6590227 Prog to build Resil for Food Nutritio(BREFRON)	162,031,429.85	0.00	0.00	0.00
6590200 Foreign Cash Holdings	162,031,429.85	0.00	0.00	0.00
6590000 Foreign Currency and Foreign D	162,031,429.85	0.00	0.00	0.00
6710103 Salary advance	0.00	22,551.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	22,551.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	2,005,400.00	0.00	0.00
6740101 Prepayment	0.00	692,244.40	0.00	0.00
6740102 R/D Cheques	0.00	2,697,644.40	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	2,697,644.40	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	12,037,562.00	0.00	0.00
6760103 Temporary Imprests	0.00	12,037,562.00	0.00	0.00
6760100 Imprests	0.00	12,037,562.00	0.00	0.00
6780000 Government Imprests	48,054,102.80	0.00	0.00	0.00
6780103 District Suspense A/c	48,054,102.80	0.00	0.00	0.00
6780100 Suspense & Clearance Account	48,054,102.80	0.00	0.00	0.00
6780000 Suspense & Clearance Account	48,054,102.80	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	97,348,601.80	0.00	70,979,436.60
7310101 General Deposits	0.00	97,348,601.80	0.00	70,979,436.60
7310100 General Deposits Items	0.00	97,348,601.80	0.00	70,979,436.60

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
310000 Deposits	0.00	97,348,601.80	0.00	70,979,436.80
320008 Insurances	0.00	0.00	0.00	0.00
320000 Other Liabilities	0.00	0.00	0.00	0.00
320101 PAYE	0.00	0.00	0.00	0.00
320102 NHIF	0.00	0.00	0.00	0.00
320103 House Rent	0.00	1,455.00	0.00	0.00
320106 NSSF	0.00	0.00	0.00	0.00
320107 Co-operatives	0.00	32,850.00	0.00	0.00
320108 Insurances	32,850.00	0.00	0.00	0.00
320109 Hire Purchases	0.00	0.00	0.00	0.00
320111 WCPS	0.00	0.00	0.00	0.00
320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
320113 HELB Deductions	0.00	0.00	0.00	0.00
320114 Union Dues	0.00	4,900.00	0.00	0.00
320115 Save As You Earn (SAYE)	4,900.00	0.00	0.00	0.00
320116 Mortgages / Bank Loans	0.00	20,522.50	0.00	0.00
320117 Govt. Liability Attachments	0.00	65,780.40	0.00	0.00
320119 RTD Salary - held for officer	0.00	32,500.00	0.00	0.00
320120 Staff Contribution	0.00	0.00	0.00	0.00
320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
320127 Housing Levy	0.00	0.00	0.00	0.00
320199 Salary Control Account	52,972.40	0.00	0.00	0.00
320200 Salary Deductions	90,722.40	158,007.90	0.00	0.00
320201 Contractors Retention Money	0.00	230,960,143.00	0.00	0.00
320200 Other General Liabilities	0.00	230,960,143.00	0.00	0.00
320200 Other Liabilities	90,722.40	231,118,150.90	0.00	0.00
380101 General Withholding Tax	0.00	39,644.40	0.00	0.00
380102 VAT Withholding	0.00	29,183.05	0.00	0.00
380100	0.00	68,807.45	0.00	0.00
380000 Withholding Taxes	0.00	68,807.45	0.00	0.00
390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
390103 AP Liabilities	24,493,128.45	0.00	0.00	0.00
390100 System Required Liabilities	24,493,128.45	0.00	0.00	0.00
399999 Cash Clearing A/c	0.00	34,075,522.40	0.00	0.00
399900	0.00	34,075,522.40	0.00	0.00
399900 System Required Liabilities A/cs	24,493,128.45	34,075,522.40	0.00	0.00
40101 Provision for Encumbrance	0.00	1,702,050.00	0.00	0.00
40100 General Provisions	0.00	1,702,050.00	0.00	0.00
401 Exchequer Releases/ Provisioning Account	0.00	165,132,785,755.15	0.00	115,433,693,831.90
450209 Remittances to Exchequer Miscellaneous Revenue	806,911,213.50	0.00	806,911,213.50	0.00
4910200 Exchequer Provisions	806,911,213.50	165,132,785,755.15	806,911,213.50	115,433,693,831.90
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	0.00	0.00	0.00	0.00
9910000 Provisions	806,911,213.50	165,134,487,805.15	806,911,213.50	115,433,693,831.90
990101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
990100 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
990201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990200 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990301 Opening Balance Receivables - Interest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990300 Opening Balance Receivables - Interest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
990401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
990400 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
999999 Consolidated Fund	113,855,085,339.40	0.00	74,188,070,205.60	0.00
999900	113,855,085,339.40	0.00	74,188,070,205.60	0.00
990000 Opening Balance Reserves	123,857,687,227.40	11,720,463,835.00	84,190,672,093.60	11,720,463,835.00
<b>Total</b>	<b>219,214,955,988.70</b>	<b>219,214,955,988.70</b>	<b>134,250,551,246.40</b>	<b>134,250,551,246.40</b>

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

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_  
Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_  
Approved By: \_\_\_\_\_ Date: \_\_\_\_\_

