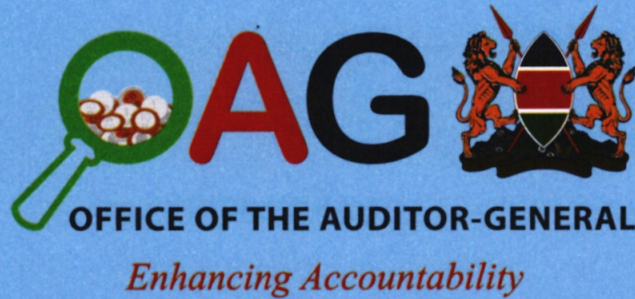


REPUBLIC OF KENYA



REPORT



OF

THE AUDITOR-GENERAL

ON

MULTI-NATIONAL PROGRAM TO BUILD RESILIENCE FOR FOOD AND NUTRITION SECURITY IN THE HORN OF AFRICA (BREFONS)

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

**STATE DEPARTMENT FOR
AGRICULTURE**

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 05 DEC 2024

Thursday

READ

Hon. Kimani Ichung'wa
(Leader of the Majority Party)

TABLE:

Anastacia



**PROJECT NAME: MULTI-NATIONAL PROGRAM TO BUILD RESILIENCE FOR
FOOD AND NUTRITION SECURITY IN THE HORN OF AFRICA(BREFONS)**

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR AGRICULTURE

PROJECT CREDIT NUMBER: 2100150042746

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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



Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)

Annual Report and Financial Statements for the financial year ended June 30, 2024

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Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)

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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
AfDB	African Development Bank
DRSLP	Drought Resilience and Sustainable Livelihoods Programme
GoK	Government of Kenya.

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is **MULTI-NATIONAL PROGRAM TO BUILD RESILIENCE FOR FOOD AND NUTRITION SECURITY IN THE HORN OF AFRICA(BREFONS)**.

Objective

The key objective of the project is **To contribute to improving living conditions and food and Nutrition security in Kenya and the horn of Africa region.**

Address

The project headquarters offices are at **HILL PLAZA BUILDING, 9TH FLOOR, OPPOSITE MILIMANI LAW COURTS, NGONG ROAD, NAIROBI County, Kenya.**

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

The project also has offices/branches as follows:

- County Headquarters, **TURKANA County**
- County Headquarters, **WEST POKOT County**
- County Headquarters, **BARINGO County**
- County Headquarter, **SAMBURU County**
- County Headquarter, **MARSABIT County**
- County Headquarter, **Garissa County**

Contacts: The following are the project contacts

P.O Box: 30028 – 00100, NAIROBI, KENYA

Telephone: (254) 722 827 425/0722886584

E-mail: npchoal@gmail.com

Website: www.kilimo.go.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	MAY, 2022
Project End Date:	DECEMBER, 2027
Project Coordinator:	ENG. KENNEDY WANDERA MAKUDIUH, CE, FIEK
Project Sponsor:	GOVERNMENT OF KENYA(GOK) AND THE AFRICAN DEVELOPMENT BANK

2.3 Project Overview

Line Ministry and State/ County Department	The project is being implemented and supervised by the state department for crop development and agricultural research in the ministry of agriculture and livestock development.
Project number	P-Z1-AAZ-081
Strategic goals of the project	The strategic goals of the project are as follows: <i>(i) Increase sustainable productivity and agropastoral production systems.</i> <i>(ii) Increase incomes from agropastoral value chains.</i> <i>(iii) Enhance adaptive capacity of the people to prepare for and manage climate change risks and variation. The Project will be implemented in Counties of Baringo. Garissa, Isiolo. Marsabit. Samburu. Turkana and West Pokot.</i>
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Strengthening the Resilience of Pastoral and Production Systems to Climate Change: (ii) Supporting Agribusiness Development Communities in Pastoral.

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	(iii) Strengthening the Adaptive Capacity to Climate Change (iv) Project management and coordination
Other important background information of the project	The total project cost is estimated at UA 34.5 million, including contingencies. The foreign exchange component would amount to UA 24.20 million, representing 70% of the total cost, while local cost would be UA 10.30 million or 30% of total cost. The project will be financed by the ADF and the Government of Kenya (GOK). An ADF loan amounting to UA 30.0 million or 87% (of which UA 15.0 million from the Regional Operations envelope and UA 15 million from Kenya's ADF-PBA country allocation) will be utilized to finance 100% of the investment costs, as well as some of the recurrent costs. The GOK contributions amounting to UA 3.0 million or 10.0% of total cost will finance all incremental salaries and allowances.
Areas that the project was formed to intervene	The overall goal of the Program is to contribute to build resilience including for women and the youth, to food and nutrition insecurity and climate change, as well as peace and security in the Horn of Africa. The specific objective of the Kenya project is to (i) increase, on a sustainable basis, productivity, and agropastoral production systems, (ii) increase incomes from agropastoral value chains and (iii) enhance the adaptive capacity of the people to better prepare for and manage climate change risks and variations.
Project duration	5 YEARS

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)

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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. 1000608064-Operation account**
- (ii) **Central Bank of Kenya (C.B.K) A/C No. 1000591412-Special account**

2.5 Independent Auditor

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

3rd Floor, Anniversary Towers, University Way. P.O Box 30084-00100 Nairobi

2.6 Roles and Responsibilities

No	Names	Title designation	Key qualification	Responsibilities	Contact
1.	Eng. Kennedy Makudiuh	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	Principal Accountant	C.P.A (K) B.Com	Project Accountant	0716 891 735
4.	Hillary Ngeno	Assistant Director Agriculture	Bsc./ Msc Agribusiness	M&E	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
7.	Josephat Omari	Agriculture Engineer	Bsc. Agricultural Engineer	Project Engineer	0720 349 322

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8.	William Ndeka	Assistant Director Agriculture	Bsc. Horticulture	Horticulture Specialist	0722 212 235
9.	Janet Oyuke	Assistant Director Agriculture	Msc. Environmental Science	Environmental Specialist	0726 657 238

2.7 Funding summary

The Project is for **duration of 5 years from 2022 to 2027** with an approved budget of **US\$ 49,128,000 equivalent to Kshs 5,398,767,000** as highlighted in the table below: **UA1 = KES 156.486. UAI = USD 1.424 (As at September 2021)**

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Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2024)		Undrawn balance to date	
	Donor currency UA	Kshs	Donor currency UA	Kshs	Donor currency UA	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Loan						
Africa Development Bank (AfDB)	30,000,000	4,694,580,000	1,247,930	195,283,627	28,752,070	4,499,296,373
(ii) Counterpart funds						
Government of Kenya	3,000,000	469,458,000	261,471	40,917,560	2,738,529	428,540,440
(iii) Recipient Communities						
	1,500,000	234,729,000	0	0	1,500,000	234,729,000
Total	34,500,000	5,398,767,000	1,509,401	236,201,187	32,990,599	5,162,565,813

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Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2024)		Cumulative amount paid to date – (30 th June 2024)		Unutilised balance to date (30 th June 2024)	
	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	UA					
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Loan						
African Development Bank	1,247,930	195,283,627	1,247,235	195,174,843	695	108,784
(ii)Counterpart funds						
Government of Kenya	261,471	40,917,560	261,471	40,917,560	0	0
(ii)Recipient Communities						
Beneficiaries	0	0	0	0	0	0
Total	1,509,401	236,201,187	1,509,401	236,092,403	695	108,784

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)

Annual Report and Financial Statements for the financial year ended June 30, 2024

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,

BUDGET ITEM/CATEGORY	PRINTED ESTIMATES	REVISED ESTIMATES	ACTUAL EXPENDITURE	% ABSORPTION
COUNTERPART FUND	49,000,000	49,000,000	40,917,560	84%
LOAN REVENUE	170,712,062	170,712,062	116,300,080	68%
LOAN AIA	1,085,287,938	500,000,000	0	0%
TOTAL	1,305,000,000	719,712,062	153,733,340	21%

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

OUTPUT REPORTING:

Output Indicators (as specified in the RLF. add/delete rows as needed)	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (% realized)	Progress towards end target (% realized)	Assessment (on whether output indicator is on track to reach annual and end targets. If not on track, please justify)
Component 1 : Strengthening The Resilience of Agro-Pastoral Production Systems						
Subcomponent 1.2: Development of Climate Resilient Infrastructures for Agro-Pastoral Production Systems						
Output 1: Number of water pans constructed/rehabilitated by Dec 2027	0	2	28	0	0	1 no. water pan awarded and ongoing.
Output 2: No of boreholes constructed/rehabilitated by Dec 2027	0	10	28	0	0	78 No. BHs advertised and currently under evaluation.

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Output 3: No of shallow wells constructed/ rehabilitated by Dec 2027	0	10	28	0	0	May not be achieved as counties prefer BHs and 78No. BHs advertised.
Output 4: No of sub-surface dams constructed/ rehabilitated by Dec 2027	0	-	28	0	0	Most may not be done as counties prefer boreholes
Output 5: No of Water Users Association formed/strengthened by Dec 2027	0	20	112	0	0	78 No. BHs advertised and currently under evaluation.
Output 6: No of Irrigation Water Users Association (WUAs) trained by Dec 2027	0	1	7	0	0	To be rolled out in the next FY.
Output 7: Area of the 7 irrigation schemes rehabilitated and expanded (Ha) by Dec 2027	0	0	800	0	0	To be rolled out in the next FY.
Output 8: No of Irrigation water Users Associations (IWUAs) Office blocks & Grading sheds constructed by Dec 2027	7	1	7	100	100	Completed
Output 9: No of IWUAs formed/strengthened by Dec 2027	0	1	7	0	0	Mobilization to start in the next FY
Output 10 : No of livestock markets constructed by Dec 2027	0	4	21	0	0	49 No. structures works on going.
Output 11: Length of access road constructed or rehabilitated (Km) by Dec 2027	0	0	100	0	0	Next FY
Output 12: No of hay sheds/fodder banks constructed by Dec 2027	0	2	28	100	100	On track.
Output 13: Area of the 7 demonstration plots of communal pastures rehabilitated (350Ha) by Dec 2027	0	0	350	0	0	49 No. structures works on going.
Output 14: No of diagnostic veterinary laboratories equipped by Dec 2027	0	0	7	100	100	Next FY
Sub-component 1: Subcomponent 1.1: Support for Sustainable Management of Agro-pastoral land						

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Output 15: Pastoral and Agropastoral lands under sustainable land management	0	0	5000	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
Output 16: Access to TAAT innovative technologies and practices by farmers and Agro-pastoralist	0	0	5000	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
Subcomponent 1.3: Promotion of Climate smart innovations and technologies						
Output 18: No of Pastoralists and agro-pastoralist sensitized on nutrition to enhance food and nutrition security at the household level	0	0	2500	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
Component 2: Supporting Agribusiness Development						
Subcomponent 2.1: Supporting the Development of SMEs and Entrepreneurship						
Output 19: No of community-based livelihood initiatives Supported (IGAS)	0	0	35	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
Output 20: No. of community youths Sensitized on agribusiness plans for loan applications in collaboration with PFIs (M,F)	0	0	500	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
Output 21: No of personnel trained and developed in areas of crop production, marketing	0	0	2500	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
Output 22: No of personnel trained and developed in areas of livestock production, animal health	0	0	2500	0	0	Farmer mobilization and sensitization ongoing. To be

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						substantially achieved next FY
OUTPUT 23: Farmers and pastoralists benefiting from extension on using digital advisory services	0	0	5000	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
OUTPUT 24: Number of people benefitting from enhanced entrepreneurship skills development and access to finance.	0	0	3000	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
Subcomponent 2.2: Facilitating access to advisory services and markets through digitalization						
Output 25: No of Youth reached with Digital agribusiness upskilling for young farmers and pastoralists for improved management of their businesses	0	0	500	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
OUTPUT 26: Number of people with access to renewable energy for households	0	0	2000	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
Component 3: Strengthening Adaptive capacity to Climate Change						
Subcomponent 3.1: Development and improvement of weather and climate services						
OUTPUT INDICATOR 27: - Climate products and services for agriculture and livestock developed.	0	0	10	0	0	Farmer mobilization and sensitization ongoing. To be substantially achieved next FY
OUTPUT 28: Uptake of climate risk financing and insurance solutions	0	0	Increase by 30%	0	0	Farmer mobilization and sensitization ongoing. To be

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						substantially achieved next FY
Component 4: Project Coordination and Management						
Output 29: Project website developed by Dec 2027	0	0	1	0	0	To be developed next FY
Output 30: Supervision by the AfDB Bank	0	2	10	50%	50%	1 AfDB supervision visit achieved in November - December 2023.
Output 31: Project Steering Committee Meetings	0	2	10	0	10%	1 PSC meeting held
Output 32: Project Steering Committee Semi-annual Monitoring/Supervision Visits	0	2	10	0	0	1 PSC meeting M&E visit is planned for June 2024.
Output 33: Annual Work Planning Session	0	2	10	100%	20%	2 work planning sessions achieved with Counties with CECS, Cos , CC and district accountants attending
Output 34: Operational coordination units activities	0	8	8	100%	100%	On track. 1 PCU operational and 7 CCUs .
Output 35: Number of environmental Assessment and audit (ESMP,ESMF,EA)	0	50	200	248%	124 (62%)	ESIAs developed for 49 no. Livestock structures and 1 water pan No. and 75 No. Boreholes.
Output 36: A functional M&E system	0	0	1	0	0	To be rolled fully in the next FY. Development ongoing using internal capacities

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Output 37: Number and cost of analytical reports/manuals published						
Output 38: Operational coordination units activities						

OUTCOME REPORTING:

Outcome Indicators (as specified in the RLF add/delete rows as needed)	Baseline Value	Most recent value	End Target (expected value at project completion)	Progress towards end target (% realized)	Assessment (on whether outcome indicator is on track to reach annual and end targets. . If not on track, please justify)
Outcome 1: Increased Agricultural productivity (crops and livestock),	Baseline Production data for major crops () and Livestock to be established by 30 th Dec 2024	-	Increase by 30% by Dec 2027	Interventions have just started being rolled out to support the increased agricultural production values	To be fast tracked
Outcome 2: Increased annual income per capita (M/F).	Baseline data for the annual per Capita income to be established by the baseline by 30 th Dec 2024.		Increase by 30% by Dec 2027	Interventions have just started being rolled out to support the increased agricultural production values	To be fast tracked
Outcome 3: No. of Direct jobs created for youth and women	Baseline data on no. of jobs to be established by 30 th Dec 2024		Increase by 10% by Dec 2027	Interventions have just started being rolled out to support the increased agricultural production values	To be fast tracked
Outcome 4: Number of farmers and pastoralists in the project area using climate services e.g., index insurance with a gender focus.	Baseline data on no. of jobs to be established by 30 th Dec 2024		Increase by 10% by Dec 2027	Interventions have just started being rolled out to support the increased agricultural production values	To be fast tracked

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

Financing Source	Total Approved (KSH)	Absorption as at 30th June 2023	Absorption as at 30th June 2024
Loan	4,694,580,000	0.0067%	0.031%
GoK	469,458,000	0%	0.08%
Total	5,164,038,000	0.006%	0.029%

iv) *List the implementation challenges and recommend the next steps.*

Implementation Challenge	Way Forward
Feasibility studies, survey and designs of structures take long to conclude.	Use of internal government specialist personnel rather than go for consultancies.
Inadequate Counterpart Funding to the Project	Lobbying the Finance office for improved counterpart funding going forward.

2.9 Summary of Project Compliance:

- i. The project has complied with existing and applicable laws of Government of Kenya and the Financial statement has been prepared in accordance with IPSAS (International Public Sector Accounting Standards). The Project thus far has had no cases of Non- Compliance to applicable laws and regulations during project implementation.
- ii. Therefore, has not suffered consequences on account of non-compliance or likely to be suffered.
- iii. The Measures the Project has taken to mitigate or plan to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance is by always sticking to the laid down applicable laws and regulations like the PFM Act and procurement laws and regulations.
- i. The Project thus far has had no cases of Non-Compliance to applicable laws and regulations during project implementation.
- ii. Therefore, has not suffered consequences on account of non-compliance or likely to be suffered.

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

3. Statement of Performance against Project's Predetermined Objectives

Introduction

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

The Program to Build Resilience in Food and Nutrition Security in the Horn of Africa is a - is part of a multinational program that covers Djibouti, Ethiopia, Kenya, Somalia, South Sudan and Sudan. The project will be implemented in BARINGO, GARISSA, ISIOLO, MARSABIT, SAMBURU, TURKANA AND WEST POKOT counties of Kenya. The total cost of the Kenya Component loan is UA 30.0 million (UA 15.0 million from ADF-PBA allocation and UA 15.0 million from the ADE XV Regional Operations Window). The overall objective of the Program is to contribute to improving Living conditions and food and nutrition security in Kenya and the Horn of Africa Region. The project will be implemented over a **period of 5 years (2022-2026)**. Total program cost for Kenya component is estimated at UA 34.5 million with Bank share of UA 30.0 million from ADF (87%) and government and beneficiary contribution of UA. 4.5 million (13%). The project will be housed in the Ministry of Agriculture and Livestock, Development (MoA&LD) The MoA&LD currently the executing agency for the Bank-funded on-going DRSLP-1 SIVAP and RLACC projects.

The Program area will cover seven (7) counties in Kenya namely: BARINGO, GARISSA, ISIOLO, MARSABIT, SAMBURU, TURKANA AND WEST POKOT. These counties were among those most affected by the drought according to various drought assessment reports. Concentrating on the seven counties is also important in order not to spread the resources and efforts too thin, for there to be discernible project impacts. The project target is 4.1 million people, over 3.8 million head of cattle and 5 million heads of sheep and goats

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The overall goal of the Program is to contribute to to build resilience including for women and the youth. to food and nutrition insecurity and climate change, as well as peace and security in the Horn of Africa

The specific objectives of the BREFONS Kenya Project is:

- (i) To increase, on a sustainable basis, productivity, and agro-pastoral production systems.
- (ii) To increase incomes from agro-pastoral value chains and
- (iii) To enhance the adaptive capacity of the people to better prepare for and manage climate change risks and variations

The project focuses on four components (i) Strengthening the resilience of Agro-Pastoral production systems, (ii) Supporting Agribusiness Development in Pastoral Communities, (iii) Strengthening the Adaptive Capacity to Climate Change and (iv) Project management and coordination Gender, climate change, fragility and environmental requirements will be mainstreamed and integrated across all components.

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:

Project	Objective	Outcome	Indicator (s)	Performance
Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)	To Contribute to build resilience including for women and youth, to food and nutrition insecurity and climate change, as well as peace and security in the Horn of Africa.	Increased Resilience of Agropastoral Production Systems	Volume of farm crops produced.	The volume of farm crops produced is to increase by 30% by December 2027
			Volume of Livestock farm produce	The volume of farm Livestock produced is to increase by 30% by December 2027
		Increased Income from Agropastoral Value Chains	Annual income per capita (M/F)	The Annual Income per capita is to be increase by 30% by December 2027
			No. of People from improved access to cross-border structures for trade	Target is to be increased by 10% by December 2027
			No. of People from improved access to cross-border pastoral resources (pasture, water, and transhumance routes, structures)	Target is to be increased by 10% by December 2027
			No. of Direct Jobs created (Disaggregated)	Target is to be increased by 10% by December 2027

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			for Males, Females and Youth)	
			Value/Volume of crop farm produce traded	Target is to be increased by 30% by December 2027
			Value/Volume of Livestock farm produce traded	Target is to be increased by 30% by December 2027
		Improved Populations' Capacity to Manage and Adapt to Climate Change Risks	No. of Pastoralists and farmers in the program target area who use climate services (e.g., seasonal climate forecasting)	Target is to be increased by 10% by December 2027

4. Environmental and Sustainability Reporting

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

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

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

iv.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.

v.Marketplace practices-

The BREFONS 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.

vi. Community Engagements

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

5. Statement of Project Management Responsibilities

The *Principal Secretary* for the **State Department for Agriculture** and the *Project Coordinator* for **Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)** 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 **Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)** 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 Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)** 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 Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)** 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.

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)

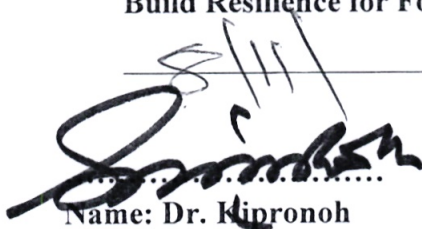
Annual Report and Financial Statements for the financial year ended June 30, 2024

The *Principal Secretary* for the State Department for Agriculture and the *Project Coordinator* for Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) 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.

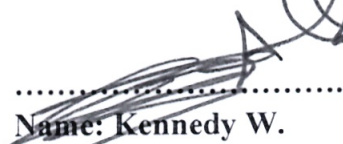
Approval of the Project Financial Statements

The Project financial statements were approved by the *Principal Secretary* for the State Department for Agriculture and the *Project Coordinator* for Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa BREFONS on

_____ 2024 and signed by:



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



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



.....
Name: Gerald K.
Kurema
Project Accountant

ICPAK Member No:8980

REPUBLIC OF KENYA



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

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

REPORT OF THE AUDITOR-GENERAL ON MULTI-NATIONAL PROGRAM TO BUILD RESILIENCE FOR FOOD AND NUTRITION SECURITY IN THE HORN OF AFRICA (BREFONS) FOR THE YEAR ENDED 30 JUNE, 2024 - STATE DEPARTMENT FOR AGRICULTURE

PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An Unmodified Opinion 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 Program to Build Resilience for Food and Nutrition security in the Horn of Africa (BREFONS) set out on pages 1 to 35, which comprise the statement of financial assets and liabilities as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Multi-National Program to Build Resilience for Food and Nutrition security in the Horn of Africa (BREFONS) 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 Loan Agreement No. 2100150042746 dated 23 February, 2022 between the Republic of Kenya and the African Development Fund (ADF) and the Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Multi-National Program to Build Resilience for Food and Nutrition security in the Horn of Africa (BREFONS) Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.719,712,062 and Kshs.202,948,990 respectively resulting to underfunding of Kshs.516,763,072 or 72% of the budget.

The underfunding could have affected the planned activities and negatively impacted on service delivery to the public.

My Opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Information

The Management is responsible for the other information set out on page viii to xxiv 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 Program to Build Resilience for Food and Nutrition security in the Horn of Africa Project 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. In my opinion, except for the matter(s) described below, I confirm that the other information is not materially inconsistent with the financial statements.

1. Project Performance on Predetermined Objectives

The Program to Multi-National Program to Build Resilience for Food and Nutrition Security in the Horns of Africa is funded through a loan from African Development Bank whose overall objective is improving living conditions and food nutrition security in Kenya. The project is set to run for five (5) years from 2022 to 2026 and covers seven (7) counties of Baringo, Garissa, Isiolo, Marsabit, Samburu, Turkana and West Pokot.

The Project focuses on four (4) components as indicated below;

1. Strengthening the resilience of Agro pastoral production systems.
2. To support the agribusiness development in the pastoral communities.
3. To strengthen the adaptive capacity to climate change.
4. Mainstreaming of project Management and coordination Gender, climate change fragility and environmental requirements.

Review of project performance against predetermined objectives revealed the following issues; -

2. Budget Performance Against Actual Amounts

The budget performance against the actual amounts is as indicated in the table below;

Budget Item	Printed Estimates	Revised Estimates	Actual Expenditure	Percentage absorption
Counterpart Funding	49,000,000	49,000,000	37,433,260	76%
Loan Revenue	170,712,062	170,712,062	116,300,080	68%
Loan AIA	1,085,287,938	500,000,000	0	0%
Total	1,305,000,000	719,712,062	153,733,340	21%

3. Output Reporting

- i. Component one (1) has one (1) subcomponent (Development of climate resilient infrastructure for agro pastoral production) under which fourteen (14) outputs are expected. Management reported that output 3 and 4 on construction and rehabilitation of shallow wells and sub-surface dams respectively may not be achieved as beneficiary counties prefer boreholes instead of water pans and sub-surface dams and has since advertised the tender for seventy-eight (78) boreholes.
- ii. Management reported that outcome 1, 2, 3 and 4 which deals with increased agricultural productivity, increased annual income per capita, direct job creation for youth and women and number of farmers using climate services respectively were to be fast tracked. With the project being midterm of its implementation period, this is an indication that no tangible outcome has been realized.

4. Absorption Rate Since Commencement of the Project

Financing Source	Total Approved (Kshs)	Absorption as at 30 June, 2023	Absorption as at 30 June, 2024
Loan	4,694,580,000	0.0067%	0.031%
GoK	469,458,000	0%	0.08%
Total	5,164,038,000	0.006%	0.029%

5. Implementation Challenges

- i. Feasibility studies, survey and designs of structures takes too long to conclude.
- ii. Inadequate counterpart funding for the project which might affect the implementation projects.

In circumstances, the project predetermined objectives may not be achieved or they may be achieved after the planned implementation time which may lead to cost overrun.

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.

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. Project Implementation Status

Field verification carried on 14 October, 2024 in four (4) sampled Counties revealed the following unsatisfactory issues;

1.1. Construction of Lesirikani Hay Shed in Samburu

The contract whose commencement date was 27 June, 2024 with a completion period of four (4) months was awarded at a contract sum of Kshs.13,085,035. The Project was at 30% completion and no payment had been done as at the date of verification. However, the following issues were noted:

- i. The toilet did not have vent pipes although two (2) were provided for in the Bill of Quantities.
- ii. The walls were not tiled although provided for in the Bill of Quantities.
- iii. Angle lines used for fencing were 6mm instead of 4mm provided for in the Bill of Quantities.
- iv. The project was behind schedule, and could not foresee its completion within the contracted time.
- v. There was poor workmanship on the toilet doors.
- vi. The contractor had used Grevillea fascia boards instead of cypress as provided for in the Bill of Quantities.
- vii. Although the chain link for fencing was not installed the contractor indicated that he had purchased 2.5mm gauge instead of 3mm as specified in the Bill of Quantities.
- viii. The site office and site house had not been constructed.

1.2. Construction of Tum Hay Shed in Samburu

The contract for the construction of Tum Hay Shed in Samburu was awarded at a contract sum of Kshs.13,588,872. The contract was set to be completed in four (4) months with a commencement date of 28 June, 2024. As at the time of physical verification, the project was at 95% completion and no certificates had been paid. Further, the following observations were made; -

- i. There was no sign board erected at the site although two were provided for in the Bill of Quantities
- ii. There was no office although provided for in Bill of Quantities
- iii. One of the tanks purchased was Amani Tank and not Roto Tank as specified in the Bill of Quantities.

1.3. Construction of Kimose Hay shed in Baringo County

The contract for the construction of Kimose Hay shed in Baringo County was awarded at a contract price of Kshs.10,771,190. The contract was signed on 15 May, 2024 with a completion period of four (4) Months, no payment had been done as at the time of verification. Physical verification revealed that the site was handed over to the contractor on 5 June, 2024 and the actual works started on 13 September, 2024. The Project was ongoing and the contractor was on site. The works were at 12% completion. However, a number of discrepancies were noted as follows;

- i. The site did not have a sign board as required by law and therefore the project being implemented could not be easily identified.
- ii. The construction was at foundation level. The substructures of the hay shade and gate house were in progress.
- iii. Bill no. 3 Fencing and gate had not been done.
- iv. Bill no. 4 toilets had not commenced.
- v. The gate had also not been erected.

1.4. Construction of Lobokat Commercial Pasture Plot in Turkana County

The contract was awarded at a contract sum of Kshs.10,197,568 with a commencement date of 25 June, 2024 and completion period of four (4) months. During the field verification, it was noted that the land preparation was not yet done, the contractor had ploughed the pasture plot before the rains and had to re-do it since the weed grew back. Further, at the time of verification the ploughing was ongoing at approximately 10% completion. Given the pasture plot needs to be harrowed before planting the hayseeds,

the likelihood that the October - November rains will hinder the completion of commercial pastures was high.

In addition, the contractor had not yet constructed the fence, gate and the toilets although the works on digging the holes for the poles was ongoing.

1.5. Construction of Runo Livestock Sale Yard in West Pokot County

The contract for construction of Runo livestock sale yard in West Pokot County was awarded at a contract sum of Kshs.15,328.909. The contract commenced on 12 June, 2024 with a completion period of four (4) months. The Project was at 95% completion. However, during physical verification, the following observations were made;

- i. Only one sign board was erected against the two specified in the Bill of Quantities.
- ii. The water tank had not been supplied.
- iii. The sale yard ceilings and doors had not been painted.
- iv. Lighting fittings were not done.
- v. Window panes were not installed.
- vi. Plastering was not done.
- vii. Kiosk-finishing and skimming were not done.
- viii. Kiosk- facial boards were not done.
- ix. The doors to the kiosk were not painted.
- x. Gutters of the kiosk had not been done.
- xi. Window panes for the kiosk were not installed.
- xii. The water tank was supplied but was not installed.
- xiii. Vent pipes were not installed.
- xiv. Toilet's doors were not painted.

In circumstances, the slow implementation and sub-standard works are likely to delay the intended benefits to the community.

2. Other Non-Compliance

2.1. Delay in Disbursement of the Authority to Incur Expenditure (AIE)

During the year under review it was noted that the Project's funds were received in Project's account in November, 2023. However, the County project units received the disbursement in March, 2024, four (4) months after the receipt of funds in project account and three (3) months to the closure of the financial year. This was contrary to Regulation 52(1)(d) and (e) of the Public Finance Management (National Government) Regulations, 2015 which states that when the AIE is issued by the Ministry or State Department or Agency, the allocation shall be entered as a commitment in the Ministry's or State Department's or Agency's master vote book so as to ascertain at all times the availability of uncommitted funds and accounting officers whose votes cover field programmes and projects shall issue AIE's to their field officers not later the 15th day of each quarter.

In circumstances, the Project Management was in breach of the law.

2.2. Discriminatory Specifications in the Bill of Quantities

Tenders for construction of hay sheds in Lesirikan in Samburu County, Tuum in Samburu County and Dololo Sericho in Isiolo County were awarded to three (3) different contractors. Review of the Bill of quantities for the projects undertaken by the client revealed that the Bills of Quantities (BoQs) restricted the supply of several components to specific brands including Kentank, Roto Tank and Gal sheet iron sheet as opposed to giving the specific requirements relating to the goods. This is irregular as it prevented other suppliers who would have supplied goods with similar or better specifications. The irregularity was contrary to Section 60(1) of the Public Procurement and Asset Disposal Act, 2015 which states that an Accounting Officer of a procuring entity shall prepare specific requirements relating to the goods, works or services being procured that are clear, that give a correct and complete description of what is to be procured and that allow for fair and open competition among those who may wish to participate in the procurement proceedings.

In circumstances, Management was in breach of the law.

2.3. Failure to Operationalize the GOK Account

The statement of receipts and payment and as disclosed in Note 1 to the financial statements reflects transfers from Government entities amounting to Kshs.40,917,560. Review of the available documents including the cashbooks, bank statements, and payment vouchers revealed that the entity did not receive the amount in their bank account as the State Department was paying for the amount on behalf of the Project. This was contrary to the law which require all monies relating to the project to be deposited to the specific project bank account.

In the circumstances, Management was in breach of the loan agreement.

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 THE 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, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

1. Internal Audit

1.1. Lack of an Internal Audit Function

During the year under review, the Program did not have an internal audit unit and no evidence that internal audit activities were performed on the Program. This is contrary to regulation 166(1) of the Public Finance Management (National Government) Regulations, 2015 which requires that the internal audit unit of a national government entity to assess effectiveness of the entity through an internal performance appraisal commenting on its effectiveness in the annual report to the National Treasury.

1.2. Failure to Conduct Budgetary Performance Evaluation

Management explained that during the financial year under review, the internal audit department did not review and carry out the evaluation of the budgetary performance, financial management, transparency, and accountability mechanisms and processes of the project. This was contrary to 160.(1)(a) and (b) of the Public Finance Management (National Government) Regulations, 2015 which state that Internal auditors shall review and evaluate budgetary performance, financial management, transparency and accountability mechanisms and processes in national government entities and have a duty to give reasonable assurance through the audit committee on the state of risk management, control and governance within the organization; and (c) review the effectiveness of the financial and non-financial performance management systems of the entities.

In the circumstances, the program did not benefit from the oversight role and advice from the audit committee and the internal audit function.

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 the African Development Fund, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections 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 the Management and those Charged with Governance

The Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the 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 governance.

In preparing the financial statements, Management is responsible for assessing the Program'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.

The 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, the Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Program's financial reporting process, reviewing the effectiveness of how Management monitors compliance

with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 International Standards for Supreme Audit Institutions (ISSAIs). The standards require 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 ISSAIs 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 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

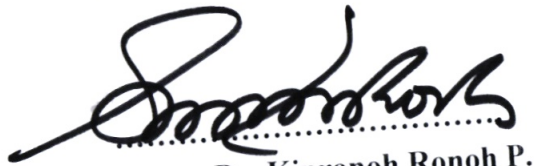
Multi-Sectoral Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)
Annual Report and Financial Statements for the financial year ended June 30, 2024

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

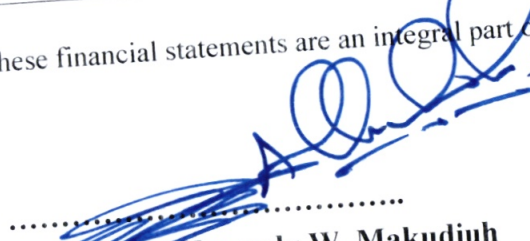
	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payments controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2023/2024			2022/2023			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts								
Transfer from Government entities	1	40,917,560	0	40,917,560	0	0	0	40,917,560
Proceeds from domestic and foreign grants	2	0	0	0	0	0	0	0
Loan from external development partners	3	162,031,430	0	162,031,430	33,252,197	0	33,252,197	195,283,627
Miscellaneous receipts	4	0	0	0	0	0	0	0
Total receipts		202,948,990	0	202,948,990	33,252,197	0	33,252,197	236,201,187
Payments								
Compensation to employees	5	13,794,000	0	13,794,000	0	0	0	13,794,000
Purchase of goods and services	6	132,060,128	0	132,060,128	5,636,273	0	5,636,273	137,696,401
Social security benefits	7	0	0	0	0	0	0	0
Acquisition of non-financial assets	8	58,909,552	0	58,909,552	25,692,450	0	25,692,450	84,602,002
Transfers to other government entities	9	0	0	0	0	0	0	0
Other grants and transfers /payments	10	0	0	0	0	0	0	0
Total payments		204,763,680	0	204,763,680	31,328,723	0	31,328,723	236,092,403
Surplus/ (deficit)		(1,814,690)	0	(1,814,690)	1,923,474	0	1,923,474	108,784

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)
Annual Report and Financial Statements for the financial year ended June 30, 2024

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



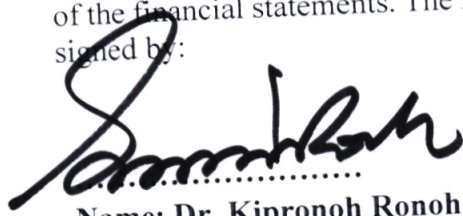
Name: Gerald K Kurema
Project Accountant
ICPAK Member No:8980

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)
Annual Report and Financial Statements for the financial year ended June 30, 2024

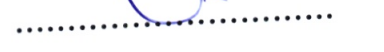
8. Statement of Financial Assets and Liabilities as at 30th June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents	11	108,784	1,923,474
Imprests and Advances	12	0	0
Total Financial Assets (A)		108,784	1,923,474
Financial Liabilities			
Third party Deposits and Retention	13	0	0
Total Financial Liabilities (B)		0	0
Net Financial Assets (A-B)		108,784	1,923,474
Represented By			
Fund Balance B/fwd.	14	1,923,474	0
Prior Year adjustments	15	0	0
Surplus/(Deficit) for the Year		(1,814,690)	1,923,474
Net Financial Assets		108,784	1,923,474

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 8/11/2024 and signed by:


 Name: Dr. Kipronoh Ronoh P.
 Principal Secretary


 Name: Eng. Kennedy W. Makudih
 Project Coordinator


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

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)

Annual Report and Financial Statements for the financial year ended June 30, 2024

9. Statement of Cash flows for the year ended 30th June 2024

Description	Note	2023/2024	2022/2023
Cashflow from operating activities		Kshs	Kshs
Receipts			
Transfer from government entities	1	40,917,560	0
Proceeds from domestic and foreign grants	2	0	0
Miscellaneous receipts	4	0	0
Total receipts		40,917,560	0
Payments			
Compensation of employees	5	13,794,000	0
Purchase of goods and services	6	132,060,128	5,636,273
Social security benefits	7	0	0
Transfers to other government entities	9	0	0
Other grants and transfers	10	0	0
Total Payments		145,854,128	5,636,273
Net receipts/(payments)		(104,936,568)	(5,636,273)
Adjustments during the year			
Prior year adjustments	15	0	0
Decrease/(increase) in accounts receivable	16	0	0
Increase/(decrease) in accounts payable:	17	0	0
Net cash flow from operating activities		(104,936,568)	(5,636,273)
Cashflow from investing activities			
Acquisition of non-financial assets	8	(58,909,552)	(25,692,450)
Net cash flows from investing activities		(58,909,552)	(25,692,450)
Cash flow from financing activities			
Proceeds from foreign borrowings	3	162,031,430	33,252,197
Net cash flow from financing activities		162,031,430	33,252,197
Net increase in cash and cash equivalents		(1,814,690)	1,923,474
Cash & cash equivalent at beginning of the year	11	1,923,474	0
Cash and cash equivalent at end of the year	11	108,784	1,923,474

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10. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2024

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfer from Government entities	49,000,000	0	49,000,000	40,917,560	8,082,440	84%
Proceeds from domestic and foreign grants	0	0	0	0	0	0
Proceeds from borrowings	1,256,000,000	(585,287,938)	670,712,062	162,031,430	508,680,632	24%
Miscellaneous receipts	0	0	0	0	0	0
Total Receipts	1,305,000,000	(585,287,938)	719,712,062	202,948,990		
Payments						
Compensation to employees	18,500,000	0	18,500,000	13,794,000	4,706,000	75%
Purchase of goods and services	137,591,062	0	137,591,062	132,060,128	5,530,934	96%
Social security benefits	0	0	0	0	0	0
Acquisition of non-financial assets	1,148,908,938	(585,287,938)	563,621,000	58,909,552	504,711,448	10%
Transfers to other government entities	0	0	0	0	0	0
Other grants and transfers	0	0	0	0	0	0
Total Payments	1,305,000,000	(585,287,938)	719,712,062	204,763,680		
Surplus or Deficit	0		0	(1,814,690)		

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 BREFONS under the State Department of Crop Development. The financial statements are for the reporting entity BREFONS 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

BREFONS 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

BREFONS 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 *BREFONS* 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
Counterpart funding through State Department for Agriculture			
Counterpart funds Quarter 1			
Counterpart funds Quarter 2			
Counterpart funds Quarter 3			
Counterpart funds Quarter 4			
Total (See Annex 3)	40,917,560	0	40,917,560
Other transfers from government entities			
Ministry			
Project			
Agency			
Total	<u>0</u>	<u>0</u>	<u>0</u>
Appropriations-in-Aid	0	0	0
Total	<u>40,917,560</u>	<u>0</u>	<u>40,917,560</u>

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

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

Name of Donor	2023/2024						2022/2023		Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount		
								Kshs	
Grants Received from Multilateral Donors (International Organizations)									0
Global Agricultural and Food Security Programme		0	0	0	0	0	0		
Total		0	0	0	0	0	0	0	0

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	2023/2024					2022/2023	Cumulative to date
	Date received	Amount in loan currency	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	
		(EURO)	Kshs	Kshs	Kshs	Kshs	Kshs
Loans received from Multilateral Donors (International Organizations)							
African Development Bank			162,031,430	0	162,031,430	33,252,197	195,283,627
Total			162,031,430	0	162,031,430	33,252,197	195,283,627

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
Total	0	0	0	0	0

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
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	13,794,000	0	13,794,000	0	13,794,000
Personal allowances paid as reimbursements	0	0	0	0	0
Personal allowances provided in kind	0	0	0	0	0
Pension and other social security contributions	0	0	0	0	0
Compulsory national social security schemes	0	0	0	0	0
Compulsory national health insurance schemes	0	0	0	0	0
Social benefit schemes outside government	0	0	0	0	0
Other personnel payments	0	0	0	0	0
Total	13,794,000	0	13,794,000	0	13,794,000

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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	0	0
Telephone, Telex and Mobile Phone	4,013,490	0	4,013,490	1,875,000	5,888,490
Internet Connection	439,656	0	439,656	584,640	1,024,296
Domestic travel and subsistence	0	0	0	0	0
Printing, advertising, and information supplies-Advertising, Awareness and Publicity Campaigns	4,257,597	0	4,257,597	0	4,257,597
Rentals of produced assets-Hire of Transport	299,600	0	299,600	0	299,600
Training payments	69,098,785	0	69,098,785	963,253	70,062,038
Hospitality supplies and services	0	0	0	0	0
General Office Supplies	0	0	0	2,213,380	2,213,380
Specialized materials and services	15,844,900	0	15,844,900	0	15,844,900
Other operating payments-Bank Charges	31,500	0	31,500	0	31,500
Refined Fuels and Lubricants	26,300,000	0	26,300,000	0	26,300,000
Routine maintenance – vehicles and other transport equipment	11,475,000	0	11,475,000	0	11,475,000
Routine maintenance- other assets-Maintenance of Computers	299,600	0	299,600	0	299,600
Exchange rate losses/gains (net)	0	0	0	0	0
Total	<u>132,060,128</u>	<u>0</u>	<u>132,060,128</u>	<u>5,636,273</u>	<u>137,696,401</u>

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
Total	0	0	0	0	0

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

	2023/2024			2022/2023	Cumulative to-date
Description	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of buildings	0	0	0	0	0
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	0	0	0	0
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 Computers, Printers and other IT Equipment	3,825,000	0	3,825,000	0	3,825,000
Purchase of specialised plant, equipment and machinery	0	0	0	0	0

	2023/2024			2022/2023	Cumulative to-date
Description	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Rehabilitation & renovation of plant, equipment & machinery	0	0	0	0	0
Purchase of certified seeds, breeding stock and live animals	798,000	0	798,000	0	798,000
Research, studies, project preparation, design & supervision	54,286,552	0	54,286,552	25,692,450	79,979,002
Rehabilitation of civil works	0	0	0	0	0
Acquisition of strategic stocks	0	0	0	0	0
Acquisition of land	0	0	0	0	0
Acquisition of other intangible assets	0	0	0	0	0
Total	<u>58,909,552</u>	<u>0</u>	<u>58,909,552</u>	<u>25,692,450</u>	<u>84,602,002</u>

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
Transfers to County Governments					
County	0	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

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
Total	0	0	0	0	0

Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts (Note 11A)	108,784	1,923,474
Cash in hand (Note 11B)	0	0
Cash equivalents (short-term deposits) (Note 11C)	0	0
Total	<u>108,784</u>	<u>1,923,474</u>

BREFONS 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>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No...1000591412...]	0	0
Others (specify)	0	0
<u>Total Foreign Currency balances</u>	<u>0</u>	<u>0</u>
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No...1000608064...]	108,784	1,923,474
Others (specify)	0	0
<u>Total local currency balances</u>	<u>108,784</u>	<u>1,923,474</u>
Total bank account balances	<u>108,784</u>	<u>1,923,474</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

Description	2023/2024	2022/2023
	EUR	EUR
(i) A/C Name [A/c No...1000591412...]		
Opening balance	0	0
Total amount deposited in the account	975,993	263,538
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>975,993</u>	<u>263,538</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>0</u>	<u>0</u>

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

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Notes to the Financial Statements (Continued)

11 B Cash in hand

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

11 C Cash equivalents (short-term deposits)

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

12. Imprests and Advances

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

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Notes to the Financial Statements (Continued)

12A: Breakdown of Imprests and Advances

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

13. Third-Party Deposits and Retention

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

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14. Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts	1,923,474	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
Deposits and retention	0	0
Total	1,923,474	0

15. Prior Year Adjustment

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

(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)

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

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)

Annual Report and Financial Statements for the financial year ended June 30, 2024

17. Changes in Accounts Payables (Deposits and Retention)

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

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
Total	0	0	(0)	0

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
Total	0	0	0	0

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)

Annual Report and Financial Statements for the financial year ended June 30, 2024

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
Total	0	0	0	0

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
Total	0	0

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
Total	0	0

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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	0
Undrawn external assistance - grants	0	0	0
Total	0	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
Total	0	0

d.) Non-monetary external assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Other Important Disclosures (Continued)

e) Purpose and use of external assistance

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

f). External Assistance paid by third parties on behalf of BREFONS 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)).

	2023/2024	2022/2023
Description	Kshs	Kshs
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
Total	0	0

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)

Annual Report and Financial Statements for the financial year ended June 30, 2024

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

(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
Total	0	0

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

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)

Annual Report and Financial Statements for the financial year ended June 30, 2024

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.

The implementing entity...State Department for Agriculture

The National Treasury....Signs the loan agreement with the Donor on behalf of the project

Related party transactions:

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

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
Total	0	0

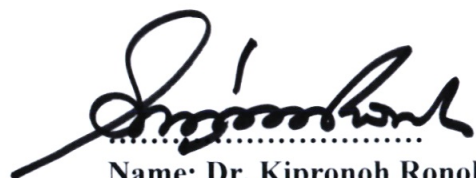
(Give details- Update ANNEX 8 Contingent liabilities register)

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)
Annual Report and Financial Statements for the financial year ended June 30, 2024

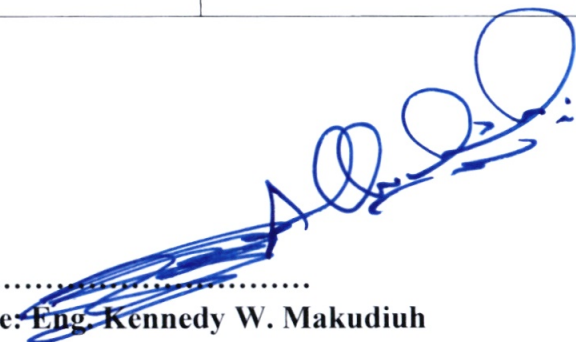
13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2022/2023	Delayed Counterpart Funding	Management continues to engage with the National Treasury through the Head of Accounting Unit	Not Resolved but issue is among the draft taken up by the Parliamentary Public Accounts Committee for further direction.	30 th November 2024.



Name: Dr. Kipronoh Ronoh P.
Principal Secretary



Name: Eng. Kennedy W. Makudiuh
Project Coordinator

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 2: Variance explanations - Comparative Budget and Actual Amounts for Current FY

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	49,000,000	40,917,560	8,082,440	84%	Due to lack of exchequer
Proceeds from domestic and foreign grants	0	0	0	0	
Proceeds from borrowings	670,712,062	162,031,430	508,680,632	24%	The Project is at the early stages
Miscellaneous receipts	0	0	0		
Total Receipts	719,712,062	202,948,990			
Payments					
Compensation of employees	18,500,000	13,794,000	4,706,000	75%	Some staff left the projects on transfers while other have retired
Purchase of goods and services	137,591,062	132,060,128	5,530,934	96%	
Social security benefits	0	0	0	0	
Acquisition of non-financial assets	563,621,000	58,909,552	504,711,448	10%	The Project is at the early stages and so far no payments to contractors for contract civil works
Transfers to other government entities	0	0	0	0	
Other grants and transfers	0	0	0	0	
Total payments	719,712,062	204,763,680			

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 3: Reconciliation of inter-entity transfers

Project Name:				
Break down of transfers from the State Department of Crop Development				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total	40,917,560	
B.	Direct payments			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total	0	
C.	Others			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total	0	
		Total (A+B+C)	40,917,560	

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

Project Coordinator
 Program to Build Resilience for Food and Nutrition Security

Sign _____

Head of Accounting Unit
 State Department for Agriculture

Sign _____

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 4a: Analysis of Pending Bills

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

Multi-National Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 4b: Analysis of Pending: Staff Bills

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

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

Annex 4c: Analysis of Other Pending Payables

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

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

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)	(c)= (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	3,825,000	0	0	3,825,000
Other Machinery and Equipment	0	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0	0
Biological assets	0	0	0	0	0	0
Infrastructure assets roads, rails	0	0	0	0	0	0
Intangible assets	0	0	0	0	0	0
Work in Progress	0	0	0	0	0	0
Total	0	0	3,825,000	0	0	3,825,000

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

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

Annex 6: Contingent Liabilities Register

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

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

Annex 7: Reporting of Climate Relevant Expenditures

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

N/B- During the year under review, nothing was paid as regards to climate related expenditure.

Annex 8: Reporting Disaster Management Expenditure

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

Annex 9: Other Support Documents

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

MINISTRY OF AGRICULTURE AND CROP DEVELOPMENT
PROGRAM TO BUILD RESELIENCEFOR FOOD SECURITY AND NUTRITION SECURITY IN THE HON AFRICA
ADF LOAN NO. 2100150042746
BANK RECONCILIATION FOR THE MONTH OF 30TH JUNE 2024

BALANCE AS PER BANK STATEMENT

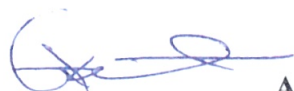
Less- 1. Payment in the cashbook not appearing on bank statement
 2.Receipts in Bank statement not posted in Cashbook

Add- 3. Payment in the Bank statement not not recorded in the Cash Book
 4.Receipts in the Cash Book not yet Banked

KSHS	KSHS
	10,465,744.05
10,356,960.00	
-	
10,356,960.00	
-	
-	
-	10,356,960.00
	108,784.05

Bank Balance as per Cash Book

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

09/07/2024

Date

PAYMENT IN CB NOT BANK STATEMENT AT 30TH JUNE 2024

DATE	PAYEE	(KSHS)	PAYMENT
30.06.2024	STEPHEN IRUNGU KIMOTHIO	94,500.00	05.07.2024
30.06.2024	BENARD OTIENO JELA	94,500.00	05.07.2024
30.06.2024	JACKSON MOI MAGEMBE	210,000.00	05.07.2024
30.06.2024	KAILEMIAH FRANCIS KIRERA	235,200.00	05.07.2024
30.06.2024	JOSPHAT NYAMWAMU OMARI	235,200.00	05.07.2024
30.06.2024	PATRICIA JEBIWOT	235,200.00	05.07.2024
30.06.2024	JOSEPH PAUL MUSYOKA	235,200.00	05.07.2024
30.06.2024	CALVIN KATHUKU MUSUNGU	235,200.00	05.07.2024
30.06.2024	LINET AWUOR MIDIMU	235,200.00	05.07.2024
30.06.2024	NIGHT ABUAO MUSUKHA	235,200.00	05.07.2024
30.06.2024	NEHEMIAH AMENYA MAERI	235,200.00	05.07.2024
30.06.2024	JOSEPH MBURU NGANGA	235,200.00	05.07.2024
30.06.2024	ERIC ROROGU MILGO	235,200.00	05.07.2024
30.06.2024	MAUREEN MOSIARA OKENGO	235,200.00	05.07.2024
30.06.2024	AMOS KIBOR KIPTANUI	235,200.00	05.07.2024
30.06.2024	EUPHEMY MARAGWA ONSUMU	235,200.00	05.07.2024
30.06.2024	KENNEDY WANDERA MAKUDIUH	252,000.00	05.07.2024
30.06.2024	RICHARD MUNYAO KANUI	252,000.00	05.07.2024
30.06.2024	RICHARD CHERUIYOT BII	252,000.00	05.07.2024
30.06.2024	REGINA KAARI BUNDI	294,000.00	05.07.2024
30.06.2024	FREDRICK KHAJIRA MUGA	294,000.00	05.07.2024
30.06.2024	ISAAC SIMIYU WANGETTE	294,000.00	05.07.2024
30.06.2024	GERALD KARIUKI KUREMA	299,800.00	05.07.2024
30.06.2024	ELIZABETH KAMENE MWANZA	403,200.00	05.07.2024
30.06.2024	CATHERINE WAIRIMU MIRUGI	403,200.00	05.07.2024
30.06.2024	ROSE MUTHONI MWANZIA	462,000.00	05.07.2024
30.06.2024	MELTUS AJUMA WERE	726,600.00	05.07.2024
30.06.2024	MUGODO ROBERT GWADOYA	994,400.00	05.07.2024
30.06.2024	KENYA AGRICULTURAL AND LIVESTOCK RE	1,973,160.00	09.07.2024
	TOTAL	10,356,960.00	



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2024 TO 30/06/2024

Rundate : 24/07/2024

Runtime : 11:40:04

Customer Number : 145028

Account Number : 1000608064

Account Name : PROG TO BUILD RESIL FOR FOOD,NUTR S(KES)

Opening Balance : 41410814.05

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	05/06/2024	05/06/2024	FT241578NVRW	Outward RTGS Payment MT 103	848,000.00	0.00	40,562,814.05
				0100000111			
				STATE DEPT FOR CROP DEVELOPMENT :999999			
				JOHN PAUL GLASIO ADUORD			
				0100000111			

Generated on: 24th July 2024 at 11:40 AM EAT

				IMP5241856			
				Outward RTGS Payment MT 103	991,550.00	0.00	39,571,264.05
2	06/06/2024	06/06/2024	FT241587GPZV	0100000113			
				STATE DEPT FOR CROP DEVELOPMENT :999999			
				HILLARY KIPROTICH NGENO			
				0100000113			
				IMP5241817			
				Outward RTGS Payment MT 102	954,200.00	0.00	38,617,064.05
3	10/06/2024	10/06/2024	FT241626T86F	0100000115			
				STATE DEPT FOR CROP DEVELOPMENT:CBK			
				JANET ACHIENG O OYUKE			
				/REC/0100000115			
				IMP5241857			
				Outward RTGS Payment MT 102	990,100.00	0.00	37,626,964.05
4	10/06/2024	10/06/2024	FT24162ZRH3R	0100000114			
				STATE DEPT FOR CROP DEVELOPMENT:CBK			
				JANET ACHIENG O OYUKE			

[illegible]

				RISPER NYABOKE OGWANGI				
				/REC/0100000119				
				IMP5241862				33,650,764.05
				Outward RTGS Payment MT 103		997,700.00	0.00	
8	10/06/2024	10/06/2024	FT2416211WVY	0100000123				
				STATE DEPT FOR CROP DEVELOPMENT -999999				
				YVONNE NASINDU MURUNGA				
				0100000123				
				IMP5241864				32,653,064.05
				Outward RTGS Payment MT 102		997,700.00	0.00	
9	10/06/2024	10/06/2024	FT24162BG6Y	0100000120				
				STATE DEPT FOR CROP DEVELOPMENT CBK				
				ELIZABETH KAMENE MWANZA				
				/REC/0100000120				
				IMP5241819				31,654,364.05
				Outward RTGS Payment MT 103		998,700.00	0.00	
10	10/06/2024	10/06/2024	FT24162Z3P19	0100000122				

				STATE DEPT FOR CROP DEVELOPMENT :999999				
				CATHERINE WAIRIMU MIRUGI				
				0100000122				
				IMP5241863				
11	10/06/2024	10/06/2024	FT241622YM50	Outward RTGS Payment MT 102				
				0100000121	998,700.00		0.00	30,655,664.05
				STATE DEPT FOR CROP DEVELOPMENT :CBK				
				ELIZABETH KAMENE MWANZA				
				/REC/0100000121				
				IMP5241820				
12	10/06/2024	10/06/2024	FT24162H6JS1	Outward RTGS Payment MT 102				
				0100000116	998,900.00		0.00	29,656,764.05
				STATE DEPT FOR CROP DEVELOPMENT :CBK				
				JOHN PAUL GLASIO ADUORD				
				/REC/0100000116				
				IMP5241860				
13	13/06/2024	13/06/2024	FT24165LW4ZF	Outward RTGS Payment MT 103				
					266,270.00		0.00	29,390,494.05

16	13/06/2024	13/06/2024	FT24165FG50V	Outward RTGS Payment MT 102	791,800.00	0.00	27,413,494.05
				0100000129			
				STATE DEPT FOR CROP DEVELOPMENT:CBK			
				LEONARD MUGENDI NDERI			
				/REC/0100000129			
17	13/06/2024	13/06/2024	FT24165JL1VV	IMP5241823			
				Outward RTGS Payment MT 103	814,750.00	0.00	26,598,744.05
				0100000124			
				STATE DEPT FOR CROP DEVELOPMENT :999999			
				JACKSON MOI MAGEMBE			
				0100000124			
18	13/06/2024	13/06/2024	FT24165NT419	IMP5241866			
				Outward RTGS Payment MT 102	916,450.00	0.00	25,682,294.05
				0100000125			
				STATE DEPT FOR CROP DEVELOPMENT:CBK			
				HILLARY KIPROTICH NGENO			
				/REC/0100000125			

				/REC/0100000132			
				PVB0141			
22	17/06/2024	17/06/2024	FT241692Q7QM	Outward RTGS Payment MT 103	640,400.00	0.00	11,715,744.05
				0100000131			
				STATE DEPT FOR CROP DEVELOPMENT :999999			
				JACKSON MOI MAGEMBE			
				0100000131			
				PVB137			
23	19/06/2024	19/06/2024	FT24171FELTS	Outward RTGS Payment MT 103	1,250,000.00	0.00	10,465,744.05
				0100000112			
				STATE DEPT FOR CROP DEVELOPMENT :999999			
				SAFARICOM KENYA LIMITED			
				0100000112			
				PVB135			
Totals					30,945,070.00	0.00	10,465,744.05
Closing Balance							

2210701	0117	235200 =
2210701	0118	252000 =
2210701	0119	252000 =
2210701	0120	252000 =
2210701	0121	294000 =
2210701	0122	294000 =
2210701	0123	294000 =
2210701	0124	299800 =
2210701	0125	403200 =
2210701	0126	403200 =
2210701	0127	462000 =
2210701	0128	726600 =
2210701	0129	994400 =
2210701	0130	1973160 =

~~30/6/2024~~

10356960 =
108784.05 ✓
10465744.05 ✓

Chairman - Kennedy Mithi 11/7/24
 Mahe - Justus Mwambi 11/7/24
 MEMBER - George Mwangi 11/7/24

2210701	0131	C3	32971500
3111499	0132	C4	997000 =
3111499	0133	C5	997500 =
2210701	0134	C6	992100 =
2210701	0135	C7	994600 =
3111401	0136	C8	998900 =
3111401	0137	C9	983500 =
3111401	0138	C10	997700 =
3111401	0139	C11	976000 =

8217015 =

108784.05
108784.05

Date 11/7/2024

Report of the Board of Survey on the Cash and Bank Balances of PROGRAM TO BUILD RESILIENCE FOR
FOOD SECURITY AND NUTRITION SECURITY – BREFONS
A/C No. 1000608064 as at the close of

business on 30-6-2024

The Board, consisting of (Names and Official titles)

KENNEDY MIRITI	-	CHAIRMAN
JUSTUS MWANTHI	-	MEMBER
GEORGE MURIUNGI	-	MEMBER

Assembled at the office of SIVAP BOARD ROOM - HILL PLAZA, 9TH FLOOR

at 11.10 A.M. (time) on the 11/7/2024

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

It was observed that cheques amounting to Shs. 10,356,960 cts 00

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	NIL	(Shs.
Bank balance	108,784.05	Shs.

The Bank Certificate of Balance showed a sum of Shs. 10,465,744.05

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

[Signature]

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 12, 2024

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Tel: 254 20 28 20 00 00 Fax: 254 20 28 20 01 92

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

25
162
21

MULTINATIONAL:PROG BUILD RES. FOOD, AND NUTRITION
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2024
PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 2100150042746

Bank Account No. 1000591412 Held with Central Bank of Kenya

	NOTES	AMOUNT	AMOUNT
		EUR	EUR
			1,239,640.00
1	Amount advanced by ADB		
	Less		
2	Total amount justified to ADB		248,293.64
3	Outstanding amount advanced to Designated Account		991,346.36
	Represented by:		
4	Ending Designated Account Balance at 30.06.2024		-
5	Amount claimed but not credited at 30.06.2024		-
6	Amount withdrawn and not claimed as at 30.06.2024		991,346.36
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
9	Total advance to Designated Account year ended 30.06.2024		991,346.36

Discrepancy between total appearing on lines 3 and 9

Notes:

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

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

Signature

AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 02-08-2024

SPECIAL ACCOUNT STATEMENT

For period ending
Account No.
Depository Bank
Address
Related Loan
Credit Agreement
Currency

30th JUNE, 2024
1000591412
CENTRAL BANK OF KENYA
CBK
MULTINTL: PROG BUILD RES.FOOD,NUTRIT
EUR

Part A - Account Activity

Beginning balance of 1st July, 2023
as per C.B.K. Ledger Account

0.00

Add:

Total Amount deposited by ADB World Bank

975,993.00

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible
expenditure

Deduct:

Total amount withdrawn

Total service charges if not included above in
amount withdrawn

975,993.00

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.

Run Date: 06/08/2024 Run Time: 10:27:31

STATEMENT OF ACCOUNT

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

ACCOUNT NUMBER : 1000591412

ACCOUNT TITLE : MULTINTL:PROG BUILD RES.FOOD,NUTRIT
30/06/2024

STATEMENT PERIOD: From 01/07/2023

To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :		0.00			
NO.	Value Date	Reference.No	Details	Debit	Credit
1	22/11/2023	FT233260C9NT	FUNDING	0.00	975,993.00
2	06/12/2023	FT2334042G6H	PA 133030	-975,993.00	0.00
CLOSING BALANCE : 0					

END OF ACCOUNT STATEMENT

Favourites	TAM.E.STMT.OF.ACCT.EPRM		More Options	Find
			Clear Selection	
Account	equals	✓	1000591412	
Statement From	equals	✓	20230701	
Statement To	equals	✓	20240630	
TAM.E.STMT.OF.ACCT.EPRM				

Loan Number : 2100150042746
Project ID : P-21-C00-081
Project Title : BREFONS-KENYA
Borrower : GOVERNMENT OF KENYA

Loan Contract Currency : UAC
Closing Date : 31.12.2027
Commitment Capital : 30.000.000,00
Available Balance : 0,00

LDV Number	Reference	Curr	Amount Approved Approval Currency	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed UAC	Amount Justified UAC	Balance to Justify UAC	%Justified	Disburs. Value Date	Last Just. Date
(A)	(B)		(X)	(Y)	(Z) = (X) - (Y)	(C)	(D)	(E) = (C) - (D)	F = D / C	(G)	(H)
2100150042746											
1 All activitie											
1/KE/2022/14384	RF N00001	EUR	263.600,00	248.293,64	15.306,36	203.399,77	191.589,03	11.810,74	94,19	28.10.2022	27.10.2023
1/KE/2023/36802	RF N00002	EUR	976.040,00	0,00	976.040,00	799.429,94	0,00	799.429,94	0,00	21.11.2023	00.00.0000
Total 2100150042746 All activities						1.002.829,71	191.589,03	811.240,68	19,10		
2100150042746						1.002.829,71	191.589,03	811.240,68	19,10		

991 346'36

1,239,640



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	58,385,436.43
1310100 Grants from Foreign Govts. - Cash through Exchequer	0.00	0.00	0.00	58,385,436.43
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	0.00	88,160,774.10	0.00	83,385,436.43
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	0.00	72,780,000.00	0.00	0.00
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	0.00	0.00	0.00	0.00
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/c's	0.00	0.00	0.00	0.00
1990000 System Required Revenue	442,136,528.25	0.00	428,997,999.80	0.00
2110101 Basic Salaries - Civil Service	442,136,528.25	0.00	428,997,999.80	0.00
2110100 Basic Salaries - Permanent Employees	156,228,715.00	0.00	144,040,714.00	0.00
2110201 Contractual Employees	19,038,721.90	0.00	20,690,628.75	0.00
2110202 Casual Labour - Others	175,267,436.90	0.00	164,731,342.75	0.00
2110200 Basic Wages - Temporary Employees	176,551,584.75	0.00	178,505,643.35	0.00
2110301 House Allowance	19,997,135.00	0.00	6,645,774.00	0.00
2110306 Foreign Service Allowance (Overseas Addition)	2,636,600.00	0.00	1,305,864.50	0.00
2110307 Hardship Allowance	375,610.00	0.00	896,630.00	0.00
2110311 Transfer Allowance	3,501,292.00	0.00	3,138,039.35	0.00
2110312 Responsibility Allowance	3,112,145.15	0.00	1,970,645.20	0.00
2110313 Entertainment Allowance	79,930,722.55	0.00	81,735,330.25	0.00
2110314 Transport Allowance	46,891,403.25	0.00	24,649,754.25	0.00
2110315 Extraneous Allowance	453,154.85	0.00	489,354.80	0.00
2110317 Domestic Servant Allowance	661,000.00	0.00	719,000.00	0.00
2110318 n Practising Allowance	8,854,937.95	0.00	9,432,933.30	0.00
2110320 Leave Allowance	2,700,000.00	0.00	1,200,000.00	0.00
2110327 Ministerial Allowance	0.00	0.00	0.00	0.00
2110336 Car Purchase Allowance	345,665,585.50	0.00	310,688,969.00	0.00
2110300 Personal Allowances paid as part of Salary	2,150,626.00	0.00	716,874.00	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	965,220,176.65	0.00	905,135,185.55	0.00
2110000 Wages and Salary Contributions	5,896,394.00	0.00	1,684,684.00	0.00
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	20,708,114.85	0.00	11,894,783.15	0.00
2210101 Electricity	6,137,198.00	0.00	2,892,180.50	0.00
2210102 Water and Sewerage Charges	354,012.30	0.00	272,006.00	0.00
2210103 Gas expenses	4,567,145.00	0.00	4,794,877.90	0.00
2210106 Utilities, Supplies- Other (	31,766,470.15	0.00	19,853,847.55	0.00
2210100 Utilities, Supplies and Services	35,680,365.00	0.00	22,889,132.40	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	15,475,076.45	0.00	9,164,533.50	0.00
2210202 Internet Connections	546,300.00	0.00	111,130.00	0.00
2210203 Courier & Postal Services	14,900.00	0.00	9,900.00	0.00
2210205 Satellite Access Services	51,716,641.45	0.00	32,174,695.90	0.00
2210200 Communication, Supplies and Services				

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	1,502,375,861.30	0.00	1,743,155,965.55	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	125,566,199.85	0.00	64,019,886.75	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	79,108,435.55	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	1,94,018,390.90	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	59,796,879.00	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	25,614,797.80	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
2210000 Goods and Services	5,956,674,209.70	0.00	5,410,720,509.65	0.00
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
220200 Routine Maintenance - Other Assets	205,174,407.55	0.00	291,126,786.90	0.00
220000 Routine Maintenance	295,659,516.65	0.00	348,159,480.75	0.00
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
220000 Other Charges	3,666,775.40	0.00	75,280.35	0.00
20199 Subsidies to Non- Financial Private Enterprise	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
20201 Subsidies to Financial Private Enterprises	548,211,092.00	0.00	1,500,740,624.40	0.00
2020200 Subsidies to Financial Private Enterprises	548,211,092.00	0.00	1,500,740,624.40	0.00
220000 Subsidies to Private Enterprises	548,211,092.00	0.00	4,867,740,122.35	0.00
20101 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
20101 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
20100 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
Grants and other Levels of Government		0.00	30,165,362,134.45	0.00
0000 Grants & Transfer To Other Govt.	43,471,092,649.40			0.00
02 Scholarships and other Educational	9,763,850.00	0.00	2,440,912.00	0.00
Benefits - Tertiary Education		0.00	2,440,912.00	0.00
10100 Scholarships and other Educational	9,763,850.00	0.00	1,430,000,000.00	0.00
Benefits	0.00	0.00	1,430,000,000.00	0.00
40503 Other Capital Grants and Trans	0.00	0.00	1,432,440,912.00	0.00
40500 Other Capital Grants and Trans	9,763,850.00	0.00		0.00
40000 Other Transfers and Emergency		0.00	20,711,489.40	0.00
0102 Gratuity - Civil Servants	1,266,422.35	0.00	20,711,489.40	0.00
0100 Government Pension and Retirement	1,266,422.35	0.00	32,191,089.20	0.00
Benefits	1,266,422.35	0.00		0.00
710000 Social Security Benefits	47,503,973.20	0.00	32,191,089.20	0.00
0202 Non-Residential Buildings (offices,		0.00	0.00	0.00
hospitals, etc.)	47,503,973.20	0.00		0.00
0200 Construction of Building	0.00	0.00		0.00
0301 Refurbishment of Residential		0.00	155,538,584.35	0.00
Buildings	96,331,847.00	0.00		0.00
0302 Refurbishment of Non-Residential		0.00	155,538,584.35	0.00
Buildings	96,331,847.00	0.00	100,000.00	0.00
0300 Refurbishment of Buildings	115,000.00	0.00	1,308,080,249.95	0.00
110502 Water Supplies and Sewerage	1,176,531,108.00	0.00	1,308,180,249.95	0.00
3110504 Other infrastructure and Civil Works	1,176,546,108.00	0.00	81,499,999.00	0.00
3110500 Construction and Civil Works	155,187,432.00	0.00	0.00	0.00
110701 Purchase of Motor Vehicles	0.00	0.00		0.00
3110704 Purchase of Bicycles and		0.00	81,499,999.00	0.00
Motorcycles	155,187,432.00	0.00		0.00
0700 Purchase of Vehicles and Other		0.00	1,696,125.60	0.00
Transport Equipment	1,510,000.00	0.00	1,696,125.60	0.00
3110801 Overhaul of Vehicles	1,510,000.00	0.00		0.00
0800 Overhaul of Vehicles and Other		0.00	150,000.00	0.00
Transport Equipment	283,000.00	0.00		0.00
10902 Purchase of Household and		0.00	150,000.00	0.00
Institutional Appliances	283,000.00	0.00		0.00
10900 Purchase of Household Furniture and		0.00	40,268,303.95	0.00
Institutional Equipment	2,515,310.60	0.00		0.00
11001 Purchase of Office Furniture and		0.00	91,315,774.00	0.00
Buildings	29,990,427.75	0.00		0.00
11002 Purchase of Computers, Printers and		0.00	0.00	0.00
IT Equipment	0.00	0.00	3,868,200.00	0.00
005 Purchase of Photocopiers	2,500,000.00	0.00	35,252,277.95	0.00
14009 Purchase of other Office Equipment	35,005,738.35	0.00		0.00
11000 Purchase of Office Furniture and		0.00	71,852,643.90	0.00
Equipment	1,987,129,570.85	0.00		0.00
1103 Purchase of Agricultural Machinery		0.00	0.00	0.00
and Equipment	0.00	0.00		0.00
1111106 Purchase of Fire fighting Vehicles		0.00	28,176,723.95	0.00
and Equipment	5,040,000.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	4,999,565.10	0.00		0.00
3111109 Purchase of Educational Aids and		0.00	0.00	0.00
Related Equipment	0.00	0.00	1,682,500.00	0.00
3111110 Purchase of Generators	50,000.00	0.00		0.00
3111111 Purchase of ICT Networking and		0.00	0.00	0.00
Communication Equipment	2,851,629.40	0.00	101,711,867.85	0.00
3111112 Purchase of Software	2,000,070,765.35	0.00		0.00
3111100 Purchase of Specialised Plant,		0.00	160,398.00	0.00
Equipment and Machinery	230,400.00	0.00		0.00
11201 Overhaul of Plant, Machinery and		0.00	160,398.00	0.00
Equipment	230,400.00	0.00		0.00
11200 Rehabilitation and Renovation of		0.00	35,614,600.00	0.00
Plant, Machinery and Equipment	848,199,740.15	0.00	0.00	0.00
111301 Purchase of Certified Crop Seed	625,342.00	0.00		0.00
111302 Purchase of Animals and Breeding		0.00	35,614,600.00	0.00
Stock	848,825,082.15	0.00		0.00
3111300 Purchase of Certified Seeds,		0.00	236,484,506.70	0.00
breeding Stock and Live Animals	457,513,531.45	0.00		0.00
11401 Pre-feasibility, Feasibility and		0.00	167,004,394.40	0.00
Appraisal Studies	159,276,448.00	0.00	403,488,901.10	0.00
11499 Research, Feasibility Studies	616,789,979.45	0.00		0.00
1400 Research, Feasibility Studies, Project		0.00	752,819,314.20	0.00
Preparation and Design, Project Supervision	772,363,671.50	0.00	752,819,314.20	0.00
3111504 Other Infrastructure and Civil Works	772,363,671.50	0.00	3,008,303,407.20	0.00
3111500 Rehabilitation of Civil Works	5,750,747,997.00	0.00	532,096,071.00	0.00
3110000 Acquisition of Fixed Capital Assets	0.00	0.00	532,096,071.00	0.00
3120101 Maize and Beans	0.00	0.00		0.00
120100 Acquisition of Strategic Stocks				

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 Accounts	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	0.00	22,551.00	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
6760000 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	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/c	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				

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
310000 Deposits	0.00	97,348,501.90	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
320000 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	29,163.05	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
39900	0.00	34,075,522.40	0.00	0.00
39000 System Required Liabilities A/c's	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
40201 Exchequer Releases/ Provisioning	0.00	165,132,785,755.15	0.00	115,433,693,831.90
40209 Remittances to Exchequer	806,911,213.50	0.00	806,911,213.50	0.00
Miscellaneous Revenue	0.00	0.00	0.00	0.00
9910200 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
990200 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
990301 Opening Balance Receivables -	0.00	1,740,938.00	0.00	1,740,938.00
Prepaid and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
990300 Opening Balance Receivables -	0.00	1,740,938.00	0.00	1,740,938.00
Prepaid 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
99999 Consolidated Fund	113,855,085,339.40	0.00	74,188,070,205.60	0.00
99900	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
Total	219,214,955,988.70	219,214,955,988.70	134,250,551,246.40	134,250,551,246.40

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

Prepared By: _____

Date: _____

Reviewed By: _____

Date: _____

Approved By: _____

Date: _____

MULTI-NATIONAL PROGRAM TO BUILD RESILIENCE FOR FOOD AND NUTRITION SECURITY IN THE HORN OF AFRICA(BREFONS)

FIXED ASSET REGISTER AS AT 30TH JUNE 2024

Supplier	Asset Description	Financed by/ source of funds	Serial number	Tag number	Make & Model	Date of Delivery / installatio n	Current Location	Purchase amount	Asset condition
SWANA LIMITED	PRINTER	GOK	CNCRQPN4D8	MOALD/BREFONS/P001	HP	2024	PCU	250,000.00	GOOD
SWANA LIMITED	PRINTER	GOK	CNCRQ8D0N2	MOALD/BREFONS/P002	HP	2024	PCU	250,000.00	GOOD
SWANA LIMITED	PRINTER	GOK	CNCRQCP445	MOALD/BREFONS/P003	HP	2024	PCU	250,000.00	GOOD
SWANA LIMITED	PRINTER	GOK	CNCRQCP445	MOALD/BREFONS/P004	HP	2024	PCU	250,000.00	GOOD
SWANA LIMITED	PHOTO COPY MACHINE	GOK	MOOO001087	MOALD/BREFONS/P004	HP	2024	PCU	1,645,000.00	GOOD
SWANA LIMITED	LAPTOP COMPUTER	GOK	5CD4147405M	MOALD/BREFONS/P004	HP	2024	PCU	295,000.00	GOOD
SWANA LIMITED	LAPTOP COMPUTER	GOK	5CDD4260RW5	MOALD/BREFONS/P004	HP	2024	PCU	295,000.00	GOOD
SWANA LIMITED	LAPTOP COMPUTER	GOK	5CDD4260RW6	MOALD/BREFONS/P004	HP	2024	PCU	295,000.00	GOOD
SWANA LIMITED	LAPTOP COMPUTER	GOK	5CDD4260RW7	MOALD/BREFONS/P004	HP	2024	PCU	295,000.00	GOOD
				TOTAL				3,825,000.00	