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THE AUDITOR-GENERAL

ON

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

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

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



**PROJECT NAME: KENYA CLIMATE SMART AGRICULTURE
PROJECT (KCSAP)**

**IMPLEMENTING ENTITY: STATE DEPARTMENT OF CROP
DEVELOPMENT AND AGRICULTURAL RESEARCH**

PROJECT GRANT/CREDIT NUMBER: 5945 KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2022

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

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1. Project Information and Overall Performance

1.1 Name and registered office

Name: The project's official name is Kenya Climate Smart Agriculture Project (KCSAP)

Objective: The key objective of the project is *'to increase agricultural productivity and build resilience to climate change risks in the targeted smallholder farming and pastoral communities in Kenya, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response.'*

Address: The project headquarters offices are in Capitol Hill Towers 3rd Floor

The address of its registered office is: Capitol Hill Towers 3rd Floor, Cathedral Road Next to Kilimo House.

Post office address: Box 8073 00200,
 Nairobi - Kenya

The project also has offices/branches as follows:

Selected 24 KCSAP participating counties

	Arid Counties		Semi-Arid Counties		Non-ASAL Counties
1	Marsabit	1	West Pokot	1	Busia
2	Isiolo	2	Baringo	2	Siaya
3	Tana River	3	Laikipia	3	Nyandarua
4	Garissa	4	Nyeri	4	Bomet
5	Wajir	5	TharakaNithi	5	Kericho
6	Mandera	6	Lamu	6	Kakamega
		7	TaitaTaveta	7	Uasin Gishu
		8.	Machakos	8	Elgeyo-Marakwet
		9	Kajiado	9	Kisumu

Contacts: The following are the project contacts

Telephone: (254) 020 2715466

E-mail: infi@kcsap.go.ke

Website: www.kcsap.go.ke

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 16 th May, 2017
Project End Date:	The project end date is 30 th June, 2023
Project Manager:	The project manager is Mr. John M. Nginyangi
Project Sponsor:	The project sponsor is World Bank - IDA

1.3 Project Overview

Line Department of the project	Ministry/State	The project is under the supervision of the Ministry of Agriculture, livestock, Fisheries, and Cooperatives.
Project number		IDA Credit 59450KE
Strategic goals of the project		The project development objective is <i>“to increase agricultural productivity and build resilience to climate change risks in the targeted smallholder farming and pastoral communities in Kenya, and in the event of an Eligible Crisis or Emergency, to provide immediate and effective response.”</i>
Achievement of strategic goals		To achieve its overall goal (project development objective), the project is implemented in four components and tracked in 106 Key performance indicators (KPIs) (as detailed in the project’s M&E manual and PMIS namely; 1.Up scaling Climate Smart Agricultural Practices-45 KPIs (#1-45) 2.Strengthening Climate Smart Agriculture Research and Seed Systems-31 KPIs (#46-86) 3.Supporting Agro-weather, Market, Climate and Advisory Services-19KPIs (#87-95) 4.Project Coordination and Management- 11KPIs (#96-106)

<p>Other important background information of the project</p>	<p>The project has mobilized nearly 22,431 micro-projects composed of Common Interest Groups (CIGs) and Vulnerable and Marginalized Groups (VMGs). Out of this number, 8408 have been funded at a cumulative value of about KSHS 5.567 billion. The total no. of mobilized beneficiaries for the funded and non-funded beneficiaries is about 696,597 (315,532M, 381,065F). The beneficiaries are offered a range of productivity enhancement services, nutrition and livelihood diversification technologies, innovations and management practices.</p> <p>The project has also mobilized 209 Producer Organizations (PO) out of which 155 have received inclusion grants valued at KSHS 100,604,290. 72 POs have been approved for Enterprise Development Fund valued at about KSHS 775,080,153 million. Additionally, 201 sub-projects have been approved for funding valued at about KSHS 5.3 billion.</p>
<p>Current situation that the project was formed to intervene</p>	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Increase productivity (ii) Reduce greenhouse gas emissions
<p>Project duration</p>	<p>The project started on 17th May, 2017 and is expected to run until 30 June 2023</p>

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

- (i) Central Bank of Kenya.
- (ii) Kenya Commercial Bank

1.5 Auditors

The project is audited by Office of the Auditor general (OAG)

1.6 Roles and Responsibilities

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

Names	Title designation	Key Qualification	Responsibilities
John Nginyangi	National Project Coordinator	Msc. Agricultural and Applied Economics	Overall Coordination of the Project
James W. Singi	Component 1 Leader	Msc. Environmental Planning and Management	Responsible for Up scaling Climate-Smart Agricultural Practices:
Dr. Charles Lungaho	Component 2 Leader	PhD. Agronomy	Responsible for Strengthening Climate-Smart Agricultural Research and Seed Systems
Priscilla W Muiruri	Component 3 Leader	Msc. Agriculture and Rural Development	Supporting Agro-weather, Market, Climate and Advisory Services,
Wycliff Amariati	M& E Officer	Bsc in Agriculture	Oversee the development and implementation of the KCSAP planning, monitoring and evaluation system
Albert N. Bengi	Finance Officer	BBA - Finance CPA III Section V	Responsible for managing project finances in accordance with the requirements of the Financing Agreement PFM Act and related Project documents

Vincent Rotich	Procurement Officer	Bcom - Procurement	Responsible for overseeing the preparation and execution of the project procurement plans to effectively support project operations, ensuring strict adherence to World Bank and GoK procurement guidelines.
Nixon Cheruiyot	Project Internal Auditor	Bcom - Finance Option CPA(K)	Responsible for ensuring compliance with the laid down Government regulations and value for money in application of project funds towards attainment of the PDO.

1.7 Funding summary

The Project is for duration of 6 years from 17th May, 2017 to 30th June, 2022 with an approved budget of US\$ 279.7 million equivalent to Kshs 27.9 billion as highlighted in the table below:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – 30 June 2022		Undrawn balance to date 30 June 2022	
	Donor currency	Kes	Donor currency	Kes	Donor currency	Kes
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
	\$ Million	Kes. Million	\$ Million	Kes. Million	\$ Million	Kes. Million
(i) Loan	USD	Kes	USD	Kes	USD	Kes
Credit From World Bank (IDA)	250.00	25,000.00	246.13	25,899.69	3.87	(899.69)
(ii) Project Co-Financing (GOK)	29.70	2,970.00	4.81	506.93	24.89	2,463.07
Total	279.70	27,970.00	250.94	26,406.61	28.76	1,563.39

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – 30 June 2022		Cumulative amount paid to date - 30th June 2022		Unutilised balance to date 30 June 2022	
	Donor currency	Kes	Donor currency	Kes	Donor currency	Kes
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
	-	-	-	-	-	-
(i) Loan	\$Million	Ksh Million	\$Million	Ksh Million	\$ Million	Ksh Million
World Bank	246.13	25,899.69	178.49	18,445.71	67.64	7,453.98
(ii) Counterpart Funds	-	-	-	-	-	-
Government of Kenya	4.81	506.93	3.14	387.27	1.67	119.65
Total	250.94	26,406.61	181.63	18,832.98	69.31	7,573.63

Project information and overall performance (continued)

1.8 Summary of overall project performance

The project has mobilized nearly 15,261 micro-projects composed of Common Interest Groups (CIGs) and Vulnerable and Marginalized Groups (VMGs). Out of this number, 5,354 have been funded at a cumulative value of about KSHS 3.5 billion. The total no. of mobilized beneficiaries for the funded and non-funded beneficiaries is about 552,092 (M 264,331; F 288,760). The beneficiaries are offered a range of productivity enhancement services, nutrition and livelihood diversification technologies, innovations and management practices.

The project has also mobilized 158 Producer Organizations (PO) out of which 45 have received inclusion grants valued at KSHS 88,724,790. 51 POs have been approved for Enterprise Development Fund valued at about KSHS 717,398,184 million. Additionally, 204 sub-projects have been approved for funding valued at about KSHS 5 billion.

On supporting climate smart agricultural technologies innovations and management practices (TIMPs), the project has released the following TIMPs: Crops related - Cassava (32), Green grams (13), Sorghum (15), Finger millet (23), Pigeon Pea (7), Banana (28), Tomato (27), Potato (36); and Livestock related - Apiculture (4), Indigenous Chicken (10), Dairy (23), Red Meat (11), Pasture & Fodder (10) and Animal Health (5). Additionally, 36 aquaculture TIMPs have also been released.

On the Support to Agro-weather, Market, Climate and Advisory Services, the project has supported 155 new agro-, automatic weather stations and hydro-meteorological facilities as follows: Agro-meteorological weather monitoring – 17, Automated weather stations – 120, Base stations = 1, and Hydro-meteorological monitoring – 17. On the other hand, the project has supported refurbishment 10 Hydro-meteorological monitoring facilities.

- i) **Physical progress based on outputs, outcomes and impacts since project commencement,**
- ii) **Comment on value-for-money achievements**

In order to ensure value for money is achieved the project has a strategic approach to procurement, use of electronic procurement and management of procurement risk. In addition, the project ensures that appropriate contract strategies are well managed and also partnerships

and longer term collaboration with suppliers are applied when appropriate.

- iii) Indicate the absorption rate for each year since the commencement of the project.
- iv) Some of the challenges faced is lack of counterpart funding especially from the National Government and also the financing proportions of the project.

To avert this the National Government should honour its contribution and also restructure the project to revise the financing proportions.

1.9 Summary of project compliance:

The project has fully complied with the implementation covenants with regard to the following:

- Establishment of the project implementation structures at the National level which are the National Project Steering Committee (NPSC) and the National Technical Advisory Committee (NTAC); and at the County level which are the County Project Steering Committee (CPSC) and the County Technical Advisory Committee (CTAC)
- Signing of the project implementation agreements and memorandum of understanding with the relevant implementing agencies including County governments, KALRO and KMD
- Designing and operationalization of the Project Management Implementation System (PMIS) which is now fully operational
- Addressing fully all the agreed actions during the Implementation Support Missions (ISMs)
- Full compliance with the Environmental and Social Safeguard instruments in all the project investments
- Timely progress reporting on technical and fiduciary matters
- Noncompliance of any of the above would result to withholding of funds by the Bank until all conditions are met.

2. Statement of Performance Against Project's Predetermined Objectives

Below

is the KCSAP Results Framework that tracks the project implementation progress through Key Performance Indicators (KPIs). Attainment of the latter will ultimately result in the achievement of the Project Development Objective (PDO):

Below we provide the progress on attaining the stated objectives:

Results Indicators	Unit of Measure	Baseline	Cumulative Target Values (Year)					Implementation progress
			1	2	3	4	5	
Direct project beneficiaries share of which female. Total:	Number	0	9,075	88,450	278,900	487,500	521,500	Direct members: Total = 552,092 (M 264,331 ; F 288,760) <ul style="list-style-type: none"> From MP (funded & non-funded) = 235,168 (M 94,383; F 140,785) (Ref Monthly data trackers) Sub-Projects = 206,854 (M 115,973; F 90,881) (Ref Monthly data trackers) From POs = 111,069 (M 53,975; F 57,094) (Ref Monthly data trackers)
(i) CIGs		0	8,168	49,005	98,010	163,350	163,350	
(ii) VMGs		0	908	5,445	10,890	18,150	18,150	
(iii) County investment		0	0	24,000	120,000	216,000	240,000	
(iv) PO		100,000	300,000	300,000	300,000	100,000	100,000	
(v) PPP		0	0	10,000	50,000	90,000		
share of which female	Percentage	0	30%	30%	40%	45%	45%	
Productivity: Increase in productivity of selected agricultural commodities supported by the	Percentage		0%	2%	5%	15%	20%	<ul style="list-style-type: none"> Counties have sampled 20% of beneficiaries already digitized through surveyCTO for productivity data collection

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Results Indicators	Unit of Measure	Baseline	Cumulative Target Values (Year)					Implementation progress
			1	2	3	4	5	
project. (The TIMPs and research outputs will be expanded based on the value chains selected for each county and suitable TIMPs recommended for application in each of the value chains)								
Sorghum		1,000 kg/ha						Counties are collecting data for productivity and uploading into the PMIS for analysis
Millet		900 kg/ha						“
Cassava		5,000 kg/ha						“
Dairy		1,500 liter milk per lactation period						“
Aquaculture		1,200 tons/ha						
Resilience: Targeted beneficiaries (in CIGs/VMGs) who have adopted at least one TIMP promoted by the project, share of which female	Number		0	5,445	32,670	72,600	108,900	Micro-project CIGs/VMGs: = 264,910 (M 117,265; F 147,645) (PMIS KPI # 38) Sub-project CIGs/VMGs: = 117, 389 (M 96,058; F 81,331) (PMIS KPI # 41) PO/PPP CIGs/VMGs = 79,372 (M 37,377; F 41,995) (PMIS KPI # 44) Total = 461,671
	Percentage	0	30%	30%	40%	45%	45%	
Component 1: Up-scaling Climate-Smart Agricultural Practices								
Subcomponent 1.1: Building Institutional Capacity and Strengthening Service Delivery								
Client-days of training provided on TIMPs, share of which female	Number	0	45,375	272,250	544,500	907,500	907,500	Person training days on TIMPs = 617,007 (M 263,896; F 353,111) (Ref: PMIS, KPI # 35)
	Percentage	0	30%	30%	40%	45%	45%	30%

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Results Indicators	Unit of Measure	Baseline	Cumulative Target Values (Year)					Implementation progress
			1	2	3	4	5	
Beneficiaries satisfied with relevance, timeliness and effectiveness of TIMP advisory services received (disaggregated by gender)	Percentage	30%	-	-	70%	-	70%	<ul style="list-style-type: none"> Beneficiaries' satisfied with consideration of their views and needs in the investment planning process 85% (Males, 86% Females, 84% (Ref: PMIS KPI # 1)
Subcomponent 1.2: Supporting Investments in Smallholder Agro-pastoral production Systems								
Subcomponent 1.3: Supporting Investments in Pastoral Production Systems								
Grants approved for CIGs, VMGs, PPPs and counties, of which successfully completed	Number							
(i) CIGs		0	248	1,485	2,970	4,950	4,950	6,920 (Ref: PMIS, # 7) 199 (Ref: PMIS KPI # 22) PPP = 3 and POs = 51 Total = 54 (Ref: (PMIS, # 27) Disbursement of funds is ongoing for the approved EDPs
(ii) VMGs		0	55	330	660	1,100	1,100	
(iii) Counties		0	0	9	43	78	87	
(iv)POs/ PPPs		0						
Of which successfully completed	Percentage	0	0%	0%	30%	70%	100%	CIGs ≈ 50%; sub-projects ≈ 50% and PPP/PO = none
Productive assets brought under TIMPs as a result of the project								
Total land area	Hectare	0	0	0	180,000	420,000	600,000	27,066 ha (Ref: PMIS KPI # 34)
Head of livestock	Number							Came= 169,837 Cattle = 420,375 Goats = 1,539,499 Poultry = 401,060 Sheep = 4,536,391 Total = 4,536,391 (Ref: PMIS KPI # 33)
Reduced net GHG emissions per unit of product produced for selected agricultural commodities:	Percentage		45,000,000	45,000,000	54,000,000	56,250,000	58,500,000	<ul style="list-style-type: none"> A session was held to analyzed the GHG emission index for dairy in the KCSAP counties using the existing data from KBS The analysis showed that GHG emissions intensity for 2018,

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Results Indicators	Unit of Measure	Baseline	Cumulative Target Values (Year)					Implementation progress
			1	2	3	4	5	
								2019, and 2020 was about 2.2 kg CO2e/kg of milk <ul style="list-style-type: none"> This figure is far too low as compared to what is captured in the project PAD (176 kg CO2e/product) However the project is in the process of contracting for calculation of emissions intensity not only for dairy but also for Sorghum, Millet and Cassava.
Sorghum		0.89 kg CO2e/kg			-10%		-15%	-
Millet		0.99 kg CO2e/kg			-10%		-15%	-
Cassava		0.18 kg CO2e/kg			-10%		-15%	-
Dairy		176 kg CO2e/kg of milk protein in pastoral systems			-10%		-15%	2.2 kg CO2e/kg of milk
Component 2: Strengthening Climate-Smart Agricultural Research and Seed Systems								
Subcomponent 2.1: Supporting Climate-Smart Agricultural Research and Innovations								
TIMPs tested through on-farm trials, share of which validated.	Number	0	24	96	216	312	360	No tested = 245 (Ref: PMIS, # 57) No. validated/released/profiled: Aquaculture – 36 Crops – 181 Livestock – 63 NRM – 11 Social Economics - 0 Total = 291 (Ref: PMIS, # 47)
	Percentage	0	0%	2%	10%	15%	25%	
Farmers participating in on-farm TIMP trials, share of which female	Number	0						Male: 2,732 Female: 2,017 Total = 4,749 (Ref: PMIS, # 56)
	Percentage	0	96	384	864	1,248	1,440	
Subcomponent 2.2: Building Competitive and Sustainable Seed Systems								
Seed production units receiving	Number							

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Results Indicators	Unit of Measure	Baseline	Cumulative Target Values (Year)					Implementation progress
			1	2	3	4	5	
technical Assistance/support via the project								
(i) Credit-guarantee scheme		0	0	12	24	48	60	-
(ii) Number of technical assistance for seed retailers		0	120	20	360	480	480	Seed CIGs established: Aquaculture = 0 Crops = 72 Livestock = 0 Total = 72 (Ref: PMIS, # 62)
(ii) Number of technical assistance for CBOs		0	24	48	72	96	96	Seed CIGs receiving Technical Assistance: Aquaculture = 0 Crops = 57 Livestock = 0 Total = 57 (Ref: PMIS, # 63) Seed production units receiving TA: Aquaculture = 0 Crop = 55 Livestock = 64 Total = 119 (Ref: PMIS, # 64)
Increased production of climate-smart agriculture inputs by seed and breed stock producers supported by the project								
(i) Early generation seed	Tons	0	15	20	26	35	45	Breed stock (no.) = 39,612 Crops (tons) = 480 Fingerings (no.) = 455,000 Total = 495,092 (Ref: PMIS, # 60)
(ii) Certified seed	Tons	0	45	90	120	150	210	
(iii) Livestock parent stocks	Heads	0	120	270	570	1,020	1,320	
Sub component 2.3: Strengthening Technical and Institutional Capacity								
Sub component 3.3 Building Technical and Institutional Capacity								
Post-graduate degree and short-term technical training completed, share of which completed by women	Number; percentage female							
PhD		0	0	0	0	8	13	PhD =76 (M49; F27)
			0	0	0	40%	40%	35.5%
MSc		0	0	0	28	42	42	MSc = 96 (M 61; F35)
			0	0	50%	50%	50%	36.6%
Short-term training		0	145	295	440	575	580	So far training has been done on needs basis.

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Results Indicators	Unit of Measure	Baseline	Cumulative Target Values (Year)					Implementation progress
			1	2	3	4	5	
			30%	30%	30%	30%	30%	= 30%
Component 3: Supporting Agro-weather, Market, Climate and Advisory Services								
Subcomponent 3.1: Improving Agro-meteorological Forecasting and Monitoring								
New and refurbished agro-, automatic weather stations and hydro-meteorological facilities	Number	0	48	150	198	198	198	No. of new agro-, automatic weather stations and hydro-meteorological facilities: - Agro-meteorological weather monitoring = 17 - Automated weather stations = 120 - Base stations = = - Hydro-meteorological monitoring = 17 Total 155 (Ref: PMIS KPI # 81) No. of refurbished agro-, automatic weather stations and hydro-meteorological facilities: - Agro-meteorological weather monitoring = 0 - Automated weather stations = 0 - Hydro-meteorological monitoring = 10 Total 10 (Ref: PMIS KPI # 81b)
Sub component 3.2: Developing Integrated Weather and Market Information System								
Users receiving integrated agro-weather information and market information services, share of which female	Number	0	720,000	1,200,000	2,400,000	3,600,000	4,800,000	From micro-projects = 80,507 From sub-projects = 33,050 From POs = 29,247 Total = 142,804 (Ref: Revised monthly data trackers)
	Percentage	0	30%	35%	40%	50%	50%	47%
Component 4: Project Coordination and Management								
Satisfactory quarterly project interim financial and monitoring reports submitted within 45 days of end of the previous period	Percentage	0	50%	60%	75%	100%	100%	100%: 25 (24 CPCUs & NPCU)

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Results Indicators	Unit of Measure	Baseline	Cumulative Target Values (Year)					Implementation progress
			1	2	3	4	5	
Grievances registered related to delivery of project benefits that are actually addressed	Percentage	0	30%	50%	60%	80%	100%	Total grievances registered = 153 Resolved = 137 (90 %)

3. Environmental and Sustainability Reporting

1. Sustainability strategy and profile

KCSAP is a 5-year project (16th May 2017 to 30th June, 2023) and to ensure continuity in the interventions initiated at community level beyond the project period, benefiting groups (CIGs/VMGs and FPOs) are required to contribute at least 30 percent of the estimated costs, 5 percent of which must be in cash and the rest in-kind. To increase access to rural finance and enhance the sustainability of project interventions, CIGs/VMGs have been encouraged to form savings groups that will federate into Savings and Credit Cooperatives (SACCOs). The project provided matching grants to boost SACCOs' capital of up to 50 percent of members' total savings. These intermediary financial institutions will ultimately be linked to micro-finance institutions and commercial banks for finance and credit access in the post-project period.

KCSAP recognizes that Sustainable Land Management (SLM) is critical to the well-being of the most vulnerable and to improving the livelihoods of the targeted rural communities in the long-term. The project has therefore invested in SLM practices that increase agricultural productivity, while enhancing resilience to climate change in the targeted counties. Typical SLM investments at the county/multi-community level include tree planting, soil and water conservation measures, water harvesting and storage facilities and rehabilitation of degraded areas (e.g., water catchments, river banks, gullies, areas affected by landslides, and deforested/degraded lands).

Towards achievement of the PDO, ex-ante risk assessment of the project indicated that fiduciary risk was "High," while "political and governance", "institutional capacity for implementation" and "sustainability" risks were "Substantial." The remaining risks – macroeconomic, technical design of project, environmental and social safeguards, and stakeholders' assessment were rated to be "Moderate." For areas which were rated as either substantial or high, a risk management and mitigation measure framework has been developed by NPCU that include; Financial and Procurement risk management

framework to ensure that the potential risks are addressed and sustainability of the project guaranteed.

2. Environmental performance

The project is implemented in compliance with the Environmental Management Act (EMCA) – 1999, Revised in 2015 and also the World Bank policies. In order to ensure Sustainable Land Management (SLM), the project implementation is guided by the Environmental and Social Management Framework (ESMF), which also encompasses the Integrated Pest management Plan (IPMP). The project also bases the inclusion of the Vulnerable and Marginalised Groups (VMGs), including the Indigenous People (IPs). The project has also developed a Resettlement of Peoples Framework(RPF) as a precautionary measure in case of any physical or economic displacement of people during project implementation

KCSAP carries out its activities in an environmentally friendly a way as possible. The project promotes increased productivity but realizes that this can potentially cause environmental degradation mainly due to poor farming practices and deforestation in catchment areas leading to siltation of rivers, reservoirs, and irrigation canals, and the ultimate loss of fertile top soils. The project therefore emphasizes on integration of Sustainable Land Management (SLM) practices in the development of VCs selected by counties and communities. SLM practices are critical not only for increasing production along the selected VCs, but also for enhancing resilience to climate change shocks. The project provides competitive grants of up to KSHS 500,000 to beneficiary groups (CIGs/VMGs) to finance SLM interventions to reduce soil erosion, sedimentation, and non-point source pollution, while at the same time enhancing water quality and resilience to climate change. All the micro projects under KCSAP are screened for compliance to Environmental and Social Safeguards (ESS) and the corresponding Environmental and Social Management Plans(ESMPs) developed to assist the Project staff and beneficiaries to monitor and mitigate any adverse effects to the environment and community.

Additionally, KCSAP is a category B project according to NEMA rating because no significant and/or irreversible adverse environmental issues are anticipated from the investments to be financed under the project. Proposed investments in civil works lead to relatively limited air and water pollution during the construction phases, and once the works are completed, limited loss of non-critical animal and plant habitats. The potential negative impacts for the propose investments are assessed through a screening process and appropriate mitigation measures proposed and finally implemented through environmental and social management plans.

3. Employee welfare

All employees working within the KCSAP establishment are deployed from State departments within the Ministry of Agriculture, Livestock, Fisheries and cooperatives, the Kenya Agricultural and Livestock Research Organization (KALRO) and the National Treasury. While academic qualifications and experience are a major ingredient in the selection criteria the gender ratio as prescribed in the constitution has also been observed. In terms of career development and progression KCSAP has sponsored 172 students among them KCSAP employees to pursue various masters and Phd Courses in local universities. Besides KCSAP supports employees within its establishment to pursue short term courses in various disciplines aimed career progression. KCSAP also provides a safe working environment through provision of well aerated offices, thermogun for checking temperatures at the entrance, sanitizers and hand washing areas positioned strategically within the offices in compliance with the heath Act 2007.

4. Market place practices-

The organisation should outline its efforts to:

a) Responsible supply chain and supplier relations.

The procurement activities are conducted in an open environment and the suppliers or their representatives are witnessed to witness the opening of the bids.

The project ensures that there is fair competition while undertaking procurement activities through competitive bidding and requests for quotation. The unsuccessful competitors are notified with reasons

b) Responsible Ethical Practices

KCSAP implements its procurement activities in conformity with the various laws and regulations guiding procurement. This includes the Public Procurement and Asset Disposal Act (PPDA), World Bank Procurement Guidelines. The Project strives to ensure that the suppliers' contracts are honoured and respective payments made with the stipulated timelines.

c) Regulatory impact assessment

KCSAP mainly deals with agricultural commodities, agricultural outputs and input. The following aspects of ethical market are upheld by the project;

- Food safety- Food processing and storage are well separated from inputs such as chemicals and fertilizers. All KCSAP affiliated products must have Kenya Bureau of Standards (KEBs) certification before rolling out to the public. Poisonous products are always marketed as such and warning given for safety purposes.
- Transparency- Products advertisements ensure information given is as true as possible and also proper labelling is included. Efforts to maintain ethical marketing practices.

Product stewardship-

KCSAP advocates the following consumer rights;

- Right to safety in relation to consumption or handling of agricultural products and inputs respectively pertaining to goods and services which are hazardous to life and property.
 - Right to choose what to produce and consume
 - Right to be informed and educated of any information related to the products.
 - Right to be heard in an eventuality that the consumer has concern of the product
- KCSAP has an open door policy and redress within the agreed procedures. Efforts to safeguard consumer rights and interests.

5. Community Engagements

To ensure that communities were involved in the project initiatives, the Participatory Integrated Community Development (PICD) process was used by KCSAP. This is a process where communities were mobilized and facilitated to identify problems in the community, establish the causes and suggest potential solutions. Consequently, the potential solutions were prioritized and community development plans developed indicating resources required and target institutions to take action. PICD was conducted within the initial 6-9 months of the project commencement to allow communities to participate fully in selecting priority value chains and alternative livelihood interventions and in planning micro-projects. The ample participation period enhanced ownership and sustainability of the interventions supported by the project. KCSAP also supported interventions targeting vulnerable and marginalized groups, including women- and youth-only groups

Even though KCSAP has been carefully designed and has posted impressive achievements to date, potential unexpected problems and complaints may arise that create tension and leave some of the parties unsatisfied or some project objectives unfulfilled. The problems and complaints may relate to potential non-compliance with Government and project implementation guidelines, perception of wrongdoing or mismanagement, or other concerns. KCSAP all problems and complaints that arise from beneficiaries seriously, irrespective of the cause. The project implementing agencies at National, County and Community levels are responsible for responding to complaints and concerns that arise during project preparation and implementation. In addition, the Project has adopted guidelines that need to be respected that include Environmental and Social Safeguards, Fiduciary Standards, Gender Equality, Stakeholder Engagement, Indigenous Peoples, Project Operations. In addition, the project is expected to have in place a Grievance Management System to respond to complaints from project-affected people and communities, including on potential policy non-compliance.

4. Statement of Project Management Responsibilities

The ***Principal Secretary*** State Department for Crop Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives and the ***National Project Coordinator*** for ***KCSAP project*** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2022.

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

The ***Principal Secretary*** State Department for Crops Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives and the ***National Project Coordinator*** for ***KCSAP project*** 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*** State Department for Crops Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives and the ***National Project Coordinator*** for ***KCSAP project*** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The ***Principal Secretary*** State Department for Crops Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives and the ***National Project Coordinator*** for ***KCSAP project*** further confirm the completeness of the accounting records maintained for the Project, which have been


Kenya Climate Smart Agriculture Project (KCSAP)
Annual Report and Financial Statements for the financial year ended June 30, 2022

relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The ***Principal Secretary State Department for Crops Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives and the National Project Coordinator for KCSAP project*** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

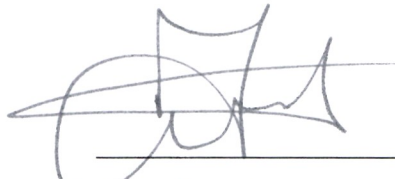
Approval of the Project financial statements

The Project financial statements were approved by the ***Principal Secretary State Department for Crops Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives and the National Project Coordinator for KCSAP project*** on 28.11. 2022 and signed by them.



Principal Secretary

Name: Dr. F.O Owino (Phd), CBS



Project Coordinator

Name: John M. Nginyangi

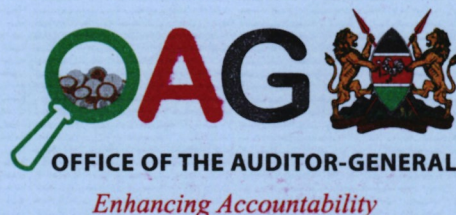


Project Accountant:

Name: Albert N. Bengi

REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON KENYA CLIMATE SMART AGRICULTURE PROJECT (IDA CREDIT NO. 5945-KE) FOR THE YEAR ENDED 30 JUNE, 2022 – STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya Climate Smart Agriculture Project set out on pages 1 to 23, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Kenya Climate Smart Agriculture Project Management as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement No. 5945-KE dated 07 April, 2017 between the International Development Association (IDA) and the Republic of Kenya and the Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects Project's expenditure of Kshs.6,023,898,736 against an actual receipt of Kshs.7,552,013,430 resulting to an under-utilization of an amount of Kshs.1,528,114,694 or 20% of the available funds.

The under absorption of the funds released could have affected the planned activities and negatively impacted on service delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

1. Irregular Procurement of Assorted Furniture

The statement of receipts and payments reflects an expenditure of Kshs.217,411,414 in respect of acquisition of non-financial assets and which as disclosed in Note 4 to the financial statements includes an amount of Kshs.67,727,389 relating to purchase of office furniture and general equipment. The latter further includes an amount of Kshs.8,743,960 paid for supply and delivery of assorted office furniture at Livestock Training Institute - Wajir. However, the firm was not in the list of registered suppliers which is contrary to provisions of Section 106 (2)(a) of Public Procurement and Asset Disposal Act, 2015 which provides that, an Accounting Officer of a procuring entity shall give the request for quotations to such persons as are registered by the procuring entity.

In addition, although the LPO was dated 23 February, 2021 the supplier delivered the goods on 06 May, 2021 disregarding Regulation 53 of Public Finance Management (National Government) Regulations, 2015 which stipulates that a local purchase order or local service order shall be valid for a period of thirty days from the date of issue.

Further, the goods were inspected on 19 August, 2021 by the Ag. School Principal and Project Manager although there was no documented evidence of appointment of the two as members of inspection and acceptance committee by Accounting Officer in accordance with provisions of Section 48 of Public Procurement and Asset Disposal Act, 2015 which states that an accounting officer of a procuring entity may establish an ad hoc committee known as the inspection and acceptance committee.

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

2. Rehabilitation and Upgrading of Wajir Livestock Institute

The Project awarded Contract No. MOALF&C/SDCDAR/KCSAP/WAJIR/003/2019 for mechanical works, borehole drilling and electrical works to a local contractor on 25 August, 2020 at a total contract sum of Kshs.28,358,800.

However, review of contract records and documents revealed the following unsatisfactory matters:

- (i) The notification of award of the contract was signed by an officer other than the Accounting Officer and no written delegation authority was provided for audit.
- (ii) The contract period had expired and consequently the contractor was implementing the project without a valid contract.
- (iii) The performance bond had expired and had not been renewed.
- (iv) There is a low-level tank made of different plates which are bulging outwards, an indication of stress. Evidence of testing of the tank at the factory was not provided for audit review.

In the circumstances, the contract is not being implemented as per the conditions of the contract and continued delay in the completion of the Project may lead to cost escalation.

3. Irregular Signatories to the Operation Bank Account in Lamu County

Examination of financial records maintained at Lamu County Project Office indicated that the County Chief Officers for Finance and Agriculture are mandatory signatories to the operations account. This is contrary to provisions of Paragraph 42 of Project Finance Manual 2018 which states that each County shall open a County Project bank account in a commercial bank where Government has an interest. Further, that the signatories shall be the County Project Coordinator as the mandatory signatory, the County Project Accountant and the Head of Accounts/Finance.

In the circumstances, the County Management was in breach of the Financing Agreement.

4. Construction of Inaya Irrigation System on Private Land

The County Government of Kakamega awarded a Contract No. CGK/KCSAP/003/2019–2020 for Construction of Inaya Irrigation System at Inaya Water Pan to a Contractor at a contract sum of Kshs.8,492,680. However, review of documents relating to the contract revealed that the project which is awaiting handover to the local community is constructed on three-quarters acre of private land. This is contrary to Part 1.2.4 of the National Treasury Guidelines for Management of Specific Categories of Assets and Liabilities, 2020 which provides that no public funds shall be invested on land acquired, through donation or otherwise, where title has not passed to the receiving public sector entity.

In the circumstances, the County Management was in breach of the National Treasury Guidelines.

5. Failure to Open a Special Purpose Account in Wajir County

Paragraph 2(2) of the Project Implementation Manual on obligation of County Governments required the participating Counties to open a Special Purpose Account (SPA) for payment of project expenditures through the IFMIS system where signatories

to the accounts are the Chief Officer (CO) Finance and Chief Officer Agriculture. However, the County Government of Wajir had by 30 June, 2022 not complied with the requirement.

In the circumstances, the County Management is in breach of the Financing Agreement.

6. Failure to Remit Counterpart Funds by Selected Counties

Review of project documents and records maintained at sampled County Project Offices revealed that Wajir County, Lamu County, Baringo County, West Pokot County and Kakamega County had not remitted counterpart funds amounting to Kshs.15,000,000, 38,811,790, Kshs.5,904,488, Kshs.14,122,076 and Kshs.51,870,018 respectively, all totalling Kshs.125,708,372. This relates to accumulated 20% counterpart funds on sub-project implemented and Counties contribution for office utilities and overheads in accordance with Paragraph 34 of Project Appraisal Document which requires that County Governments to contribute at least 20 percent of the total cost of the sub-projects.

In the circumstances, Management of the affected counties were in breach of the Financing Agreement.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash

Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Project's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them, and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

06 December, 2022


**Kenya Climate Smart Agriculture Project (KCSAP)
Annual Report and Financial Statements for the financial year ended June 30, 2022**

6. Statement of Receipts and Payments for The Year Ended 30th June 2022.

	Note	2021/22			2020/21			Cumulative to-date (From Inception)
		Receipts and payments controlled by the entity Kes	Payments made by third parties Kes	Total	Receipts and payment controlled by the entity Kes	Payments made by third parties Kes	Total	
RECEIPTS	-	-	-	-	-	-	-	-
Transfer from Government entities - Counties	1	167,507,452	-	167,507,452	130,564,350	-	130,564,350	506,931,185
Loan from External Development Partners	2	7,384,505,978	-	7,384,505,978	10,763,331,756	-	10,763,331,756	25,600,218,356
Direct Payments	-	-	-	-	-	-	-	299,468,748
TOTAL RECEIPTS	-	7,552,013,430	-	7,552,013,430	10,893,896,106	-	10,893,896,106	26,406,618,288
PAYMENTS	-	-	-	-	-	-	-	-
Purchase of goods and services	3	1,230,962,857	-	1,230,962,857	1,331,260,216	-	1,331,260,216	4,194,610,305
Acquisition of non-financial assets	4	217,411,414	-	217,411,414	894,517,410	-	894,517,410	1,575,800,102
Transfers to other State Departments	5	465,756,285	-	465,756,285	2,289,194,985	-	2,289,194,985	3,468,804,476
Transfers to County Governments	6	4,109,768,180	-	4,109,768,180	6,085,049,814	-	6,085,049,814	14,385,792,562
TOTAL PAYMENTS	-	6,023,898,736	-	6,023,898,736	10,600,022,425	-	10,600,022,425	23,625,007,445
SURPLUS/DEFICIT	-	1,528,114,694	-	1,528,114,694	293,873,681	-	293,873,681	2,781,610,843

Kenya Climate Smart Agriculture Project (KCSAP)
Annual Report and Financial Statements for the financial year ended June 30, 2022

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



.....
Name: **Dr. F.O Owino** (Phd), CBS
Principal Secretary



.....
Name: **John M. Nginyangi**
Project Coordinator



.....
Name: **Albert N. Bengi**
Project Accountant

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

	Note	2021/22	2021/21
		Kes	Kes
FINANCIAL ASSETS			
Bank Balances	7 A	2,765,108,105	1,147,447,410
Cash Balances	7 B	1,490,103	1,492,228
Total Cash and Cash Equivalents		2,766,598,208	1,148,939,638
Outstanding Imprests and Advances	8	15,012,635	104,556,511
TOTAL FINANCIAL ASSETS		2,781,610,843	1,253,496,149
REPRESENTED BY			
Fund balance b/fwd	9	1,253,496,149	959,622,468
Surplus/Deficit for the year		1,528,114,694	293,873,681
NET FINANCIAL POSITION		2,781,610,843	1,253,496,149

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 28.11. 2022 and signed by:

Name: Dr. F.O Owino (Phd),
CBS
Principal Secretary


Name: John M. Nginyangi
Project Coordinator


Name: Albert N. Bengi
Project Accountant


8. Statement of Cash flow for the Year Ended 30th June 2022

Description	Note	2021/22	2020/21
		Kes	Kes
Cash From Operating Activities			
Receipts			
Transfer from Government entities - Counties	1	167,507,452	130,564,350
Total Receipts		167,507,452	130,564,350
Payments			
Purchase of goods and services	3	1,230,962,857	1,331,260,216
Transfers to other State Departments	5	465,756,285	2,289,194,985
Transfers to other government entities - Counties	6	4,109,768,180	6,085,049,814
Total Payments		5,806,487,322	9,705,505,015
Adjustments during the year			
Decrease/(Increase) in account receivables	10	(89,543,876)	109,121,348
Net cash flow from operating activities		(5,549,435,994)	(9,684,062,013)
Cashflow from Investing activities			
Acquisition of non-financial assets	4	217,411,414	(894,517,410)
Net cash flows from Investing Activities		217,411,414	(894,517,410)
Cash from Financing Activities			
Proceeds from Foreign Borrowings		7,384,505,978	10,763,331,756
Net cash flow from financing activities		7,384,505,978	10,763,331,756
Net increase in cash and cash equivalent		1,617,658,570	402,995,029
Cash and cash equivalent at BEGINNING of the year		1,148,939,638	745,944,609
Cash and cash equivalent at END of the year		2,766,598,208	1,148,939,638

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 28.11. 2022 and signed by:


 Name: Dr. F.O Owino (Phd),
 CBS
 Principal Secretary


 Name: John M. Nginyangi
 Project Coordinator


 Name: Albert N, Bengi
 Project Accountant

Kenya Climate Smart Agriculture Project (KCSAP)

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


9. Statement of Comparison of Budget and Actual Amounts for the Year Ended 30th June 2022

Receipts/Payments Item	FY 2021-22						% of Utilization f = d/c %
	Original Budget a	Adjustments b	Final Budget c = a+b	Actual on Comparable Basis d	Budget Utilization Difference e = c-d		
Receipts							
Transfer from Government entities	188,507,452.00	(21,000,000.)	167,507,452	167,507,452	-	-	0%
Loan from External Development Partners	11,760,307,673	(3,815,307,673)	7,945,000,000	7,384,505,978	560,494,022	-	92%
Direct Payment	-	-	-	-	-	-	0%
	-	-	-	-	-	-	-1%
Total Receipts	11,948,815,125	(3,836,307,673)	8,112,507,452	7,552,013,430	560,494,022	-	95%
Payments							
Purchase of goods and services	1,919,451,838	(21,000,000)	1,898,451,838	1,230,962,857	667,488,981	-	65%
Acquisition of non-financial assets	501,206,345	-	501,206,345	217,411,414	283,794,931	-	43%
Transfers to other State Departments	1,522,311,000	-	1,522,311,000	465,756,285	1,056,554,715	-	31%
Transfers to County Government entities	8,005,845,942	(3,815,307,673)	4,190,538,269	4,109,768,180	80,770,089	-	98%
Total Payments	11,948,815,125	(3,836,307,673)	8,112,507,452	6,023,898,736	2,088,608,716	-	74%

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


 Name: **Dr. F.O. Owino (Phd), CBS**
 Principal Secretary


 Name: **John M. Ngingyangi**
 Project Coordinator


 Name: **Albert N. Bengi**
 Project Accountant

10. Significant Accounting Policies

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

The financial statements are for the Project 5945 KE under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

10.3 Reporting currency

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

10.4 Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

Significant Accounting Policies (Continued)

iii) Other receipts

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

a) Donations and grants

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

b) Proceeds from borrowing

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

c) Undrawn external assistance

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

d) Recognition of payments

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

i) Compensation of employees

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

Significant Accounting Policies (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

e) In-kind donations

In-kind contributions are donations that are made to the Project in the form of actual goods and/or services rather than in money or cash terms. These donations may include vehicles, equipment or personnel services. Where the financial value received for in-kind contributions can be reliably determined, the Project includes such value in the statement of receipts and payments both as receipts and as payments in equal and opposite amounts; otherwise, the contribution is not recorded.

Significant Accounting Policies (Continued)

f) 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.

g) 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.

h) 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.

i)Contingent Liabilities

A contingent liability is:

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

Significant Accounting Policies (Continued)

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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

j) Contingent Assets

The Entity 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 the Entity 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.

k) Pending bills

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

Significant Accounting Policies (Continued)

l) 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*.

m) Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kes 0 billion being loan disbursements were received in form of direct payments from third parties.

n) Exchange rate differences

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

Significant Accounting Policies (Continued)

o) 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.

p) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2022.

q) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s).

Notes to the Financial Statements continued

1. Transfers from Government entities

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

Counterpart Funding Through Ministry of Agriculture

COUNTIES	2021/22	2020/21	
	Kes	Kes	Cummulative to date
Counterpart funds Quarter 1	62,972,484.00	1,000,000.00	66,072,484.00
Counterpart funds Quarter 2	6,200,000.00	18,500,000.00	117,123,673.00
Counterpart funds Quarter 3	26,518,370.00	14,075,550.00	101,723,315.00
Counterpart funds Quarter 4	71,816,597.85	75,988,800.00	201,011,712.85
TOTAL	167,507,451.85	109,564,350.00	485,931,184.85

Counterpart Funding Through Ministry of Agriculture

NATIONAL GOVERNMENT	2021/22	2020/21	
	Kes	Kes	Cummulative to date
Counterpart funds Quarter 2	-	21,000,000.00	21,000,000.00
TOTAL	-	21,000,000.00	21,000,000.00
GRAND TOTAL	167,507,451.85	130,564,350.00	506,931,184.85

Notes To The Financial Statements (Continued)

2. Loan From External Development Partners

During the 12 months to 30 June 2022, we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

DA 1

Name of Donor	Date Received	Amount in Loan Currency	Loans Received in Cash	Loans received as direct payment	Total Amount In Kshh	
					2021/22	2020/21
	-	USD	Kes	Kes		
	-	20,650,000	2,405,931,500	-	2,405,931,500	1,562,881,191
	-	13,094,087	1,536,329,228	-	1,536,329,228	1,096,751,250
	-	-	-	-	-	1,627,889,508
	-	-	-	-	-	1,687,963,517
SUB -TOTAL	-	33,744,087	3,942,260,728	-	3,942,260,728	5,975,485,466

DA 2

Name of Donor	Date Received	Amount in Loan Currency	Loans Received in Cash	Loans received as direct payment	Total Amount In Kshh	
					2021/22	2020/21
		USD	Kes	Kes		
	-	10,000,000	1,101,700,000	-	1,101,700,000	973,502,820
	-	8,025,000	932,585,250	-	932,585,250	1,800,000,000
	-	12,000,000	1,407,960,000	-	1,407,960,000	989,500,000
	-		-	-	-	1,024,843,470
SUB -TOTAL	-	30,025,000	3,442,245,250	-	3,442,245,250	4,787,846,290
GRAND - TOTAL	-	63,769,087	7,384,505,978	-	7,384,505,978	10,763,331,756

Notes to The Financial Statements (Continued)

3. Purchase of Goods And Services

	2021/2022			2020/2021	Cumulative to date (From Inception)
	Payments made by the Entity in Cash	Payments made by third parties	Total Payment	Total Payment	
Consultancy and Training Payments	1,050,032,568	-	1,050,032,568	942,484,866	1,761,075,789
Routine maintenance of vehicles	5,950,469	-	5,950,469	5,824,340	11,706,326
Other operating expenses	109,424,236	-	109,424,236	46,784,258	111,670,856
Contingency Emergency Response	9,888,150	-	9,888,150	305,330,753	1,060,064,802
Agriculture Transformation Office	55,667,434	-	55,667,434	30,836,000	30,836,000
Total	1,230,962,857	-	1,230,962,857	1,331,260,216	2,975,353,772

Notes To The Financial Statements (Continued)**4. Acquisition Of Non-Financial Assets**

	FY 2021/22			FY 2020/21	Cumulative to date (From Inception)
	Payments made by the Entity in Cash	Payments made by third parties	Total Payment	Total Payments	
	Kes	Kes	Kes	Kes	
Overhaul & refurbishment of construction and civil works	31,411,092	-	31,411,092	72,829,677	104,240,769
Purchase of vehicles & other transport equipment	118,272,933	-	118,272,933	367,544,489	636,663,898
Purchase of office furniture & general equipment	67,727,389	-	67,727,389	454,143,244	834,895,435
Total	217,411,414	-	217,411,414	894,517,410	1,575,800,102

Notes To The Financial Statements (Continued)

5. Transfers To Other State Departments

During the 12 months to 30 June 2022, we transferred funds to reporting government entities as shown below:

State Departments	FY 2021/22			FY 2020/21	Cumulative to date (From Inception)
	Payments made by entity in Cash	Payments made by third parties	Total Payments	Total Payments	
Transfer to KALRO	568,399,137	-	568,399,137	1,796,564,253	3,078,816,596
Transfer to KMD	45,794,500	-	45,794,500	184,103,900	81,461,048
Refund from KMD	(148,437,352)	-	(148,437,352)	-	(148,437,352)
Transfer to LIVESTOCK	-	-	-	292,573,000	292,573,000
Transfer to Crops	-	-	-	15,953,832	15,953,832
Sub total	465,756,285	-	465,756,285	2,289,194,985	3,320,367,124

Transfer to Counties

State Departments	FY 2021/22			FY 2020/21	Cumulative to date (From Inception)
	Payments made by entity in Cash	Payments made by third parties	Total Payments	Total Payments	
Transfer to Counties - IDA	3,942,260,728	-	3,942,260,728	5,975,485,464	13,899,861,377
Transfer to Counties - IDA	167,507,452	-	167,507,452	109,564,350	485,931,185
Sub total	4,109,768,180	-	4,109,768,180	6,085,049,814	14,385,792,562

Kenya Climate Smart Agriculture Project (KCSAP)
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Notes to The Financial Statements (Continued)

No.	County	1st Disbursement (Kes)	2nd Disbursement (Kes)	Total (Kes) 2021/2022	Total (Kes) 2020/2021
1	Baringo	127,088,257	53,504,006	180,592,263	263,705,512.12
2	Bomet	95,985,078	48,491,921	144,477,000	255,671,177.93
3	Busia	137,121,541	98,612,770	235,734,311	266,730,087.05
4	Elgeyo-Marakwet	110,031,675	48,491,921	158,523,597	252,644,795.10
5	Garissa	96,988,407	43,479,836	140,468,243	244,657,366.03
6	Isiolo	45,818,661	223,914,892	269,733,553	233,645,362.04
7	Kajiado	112,038,332	43,479,836	155,518,168	246,633,083.98
8	Kakamega	120,064,959	63,528,176	183,593,135	270,715,345.85
9	Kericho	76,921,840	53,504,006	130,425,846	258,693,136.41
10	Kisumu	117,054,974	43,479,836	160,534,810	229,626,280.32
11	Laikipia	56,855,273	38,467,751	95,323,024	230,616,957.86
12	Lamu	5,685,527	5,012,085	10,697,612	204,568,231.00
13	Machakos	60,868,586	38,467,751	99,336,338	253,685,993.58
14	Mandera	102,005,049	43,479,836	145,484,885	238,632,572.70
15	Marsabit	46,821,989	38,467,751	85,289,741	221,610,665.48
16	Nyandarua	107,021,690	43,479,836	150,501,527	246,663,481.91
17	Nyeri	137,121,541	98,612,770	235,734,311	282,341,990.42
18	Siaya	127,088,257	78,564,430	205,652,688	244,610,460.90
19	Taita-Taveta	137,121,541	88,588,600	225,710,141	268,715,271.40
20	Tana-River	109,028,347	63,528,176	172,556,523	240,638,284.31
21	Tharaka-Nithi	134,061,665	88,588,600	222,650,266	266,688,819.07
22	Uasin-Gishu	115,048,317	63,528,094	178,576,411	246,646,570.45

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23	Wajir	109,028,347	48,491,914	157,520,261	244,640,454.57
24	West-Pokot	119,061,647	78,564,430	197,626,076	262,703,565.36
	Total	2,405,931,500	1,536,329,228	3,942,260,728	5,975,485,466
	EXCHANGE RATE	116.51	117.33		
	TOTAL USD	20,650,000.00	13,094,087.00	33,744,087.00	

6. Cash and Cash Equivalent

Local Currency Accounts	Kes	Kes
	2021/22	2020/21
Bank Accounts	2,765,108,105	1,147,447,410
Cash in hand	1,490,103	1,492,228
Total	2,766,598,208	1,148,939,638

7A Bank Account

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

Local Currency Accounts	Kes	Kes
	2021/22	2020/21
Central Bank of Kenya A/c No. 100192558	2,189,994,625	36,842,808
Kenya Commercial Bank No. 1266644504	575,113,480	1,110,604,602
Total local currency balances	2,765,108,105	1,147,447,410

Notes To The Financial Statements (Continued)

Special Deposit Accounts

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

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

Special Deposit Accounts Movement Schedule

Special Accounts Movement schedule	2021/2022	2020/2021
	Kes	Kes
(K) Cimate Smart Agri Prj - V032-KE 1000357231	-	-
Opening Balance	359,030,699	1,183,150,477
Total amount Deposited in the Account	3,880,507,838	5,151,365,688
Total Amount Withdrawn	3,942,260,728	5,975,485,466
Closing balance	297,277,809	359,030,699
(K) Cimate Smart Agri Prj - V032-KE 1000319356	-	-
Opening Balance	973,644,044	270,164,775
Total amount Deposited in the Account	2,591,203,419	5,491,325,559
Total Amount Withdrawn	3,442,245,250	4,787,846,290
Closing balance	122,602,213	973,644,044

7B Cash In Hand

CASH	2021/22	2020/21
	Kes	Kes
Cash in hand CBK	4,695	1,400
Cash in hand KCB	1,485,408	1,490,828
Total	1,490,103	1,492,228

11. Imprests and Advances

Breakdown of Imprests and Advances

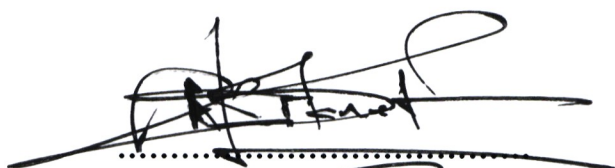
OUTSTANDING IMPRESTS - NATIONAL KCB ACCOUNT			
Name.	Amount Advanced	Amount Surrendered	Amount Outstanding
GORDON ANDIEGO	95,600	-	95,600
BISHARE HARET	991,000	-	991,000
MURITHI MWIANDI	1,000	-	1,000
JANET MACHARIA	1,547,400	-	1,547,400
LUCY MUTA	532,600	-	532,600
BISHAR NUNO	590,000	-	590,000
PERISTER BOSIRE	519,221	-	519,221
PERISTER BOSIRE	519,221	-	519,221
SUB TOTAL	4,796,042	-	4,796,042

OUTSTANDING IMPRESTS - NATIONAL CBK ACCOUNT			
Name.	Advance	Amount Surrendered	Amount Outstanding
STANSTUS MOGAKA	-410	-	- 410
MOSES MUTABARI	608,800	-	608,800.00
RICHARD NYARIKI	150,000	-	150,000
JANE NJOKI	3,077,000	-	3,077,000
JOHN NJOROGE	2,063,750	-	2,063,750
CHARLES NJERU	846,000	-	846,000
JOYCE WANJALA	365,500	-	365,500
JOSEPH NZIOKI	705,000	-	705,000
ZILPHER ZABLON	1,001,200	-	1,001,200
RUTH WAIRIMU	289,000	-	289,000
MOSES MWANGI	169,200	-	169,200
SIMON CHEGE	420,000	-	420,000
FREDRICK MUTETI	521,553	-	521,553
SUB -TOTAL	10,216,593	-	10,216,593
GRAND TOTAL			15,012,635

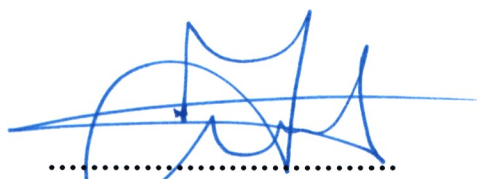
Notes To The Financial Statements (Continued)

12. Fund Balance Brought Forward

Description	Kes	
	2021/22	2020/21
Bank Accounts - National	1,147,447,410	745,907,689
Cash in Hand	1,492,228	36,920
Oustanding Advance	104,556,511	213,677,859
Total local currency balances	1,253,496,149	959,622,468




Name: Dr. F.O Owino (Phd), CBS
Principal Secretary




Name: John M. Nginyangi
Project Coordinator

13. Progress On Follow Up of Prior Year Auditor’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)
1.	Understatement of Loan amount from External development partners	Funds released to the project by the National Treasury	Resolved	N/A
2.	Non reconciling items in the Bank reconciliation	Long outstanding items reversed in the cashbook	Resolved	N/A
3.	Unsupported subsistence allowances for contingency Emergency Response	Supporting documents availed from the National Youth Service (NYS)	Resolved	N/A



Name: Dr. F.O Owino (Phd), CBS
Principal Secretary



Name: John M. Nginyangi
Project Coordinator

14. Annexes

Annex1 - Variance Explanations - Comparative Budget and Actual Amounts for FY 2021-2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	-
Receipts	-	-	-	-	-
Transfer from Government entities	167,507,542	167,507,452	-	100%	-
Loan from External Development Partners	7,945,000,000	7,384,505,978	560,494,022	92%	-
Direct Payment	-	-	-	-	-
	-	-	-	0%	-
Total Receipts	8,112,507,452	7,552,013,430	560,494,022	93%	-
Payments	-	-	-	-	-
Purchase of goods and services	1,898,451,838	1,230,962,857	667,488,981	65%	The initial budget was significantly reduced and the supplementary budget was approved towards the closure of the financial year
Acquisition of non-financial assets	501,206,345	217,411,414	283,794,931	43%	The initial budget was significantly reduced and the supplementary budget was approved towards the closure of the financial year
Transfers to other state Departments	1,522,311,000	465,756,285	1,056,554,715	31%	Funds were disbursed to the project late making it difficult to disburse to others
Transfers to Government entities	4,190,538,269	4,109,768,180	80,770,089	98%	COVID -19 Pandemic affected the project implementation especially in Q4
Total payments	8,112,507,452	6,023,898,736	2,088,608,716	74%	-

Kenya Climate Smart Agriculture Project (KCSAP)
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Annex 2 – Summary of Fixed Assets Register

Asset class	Opening Cost	Purchases/ Additions in the Year	Disposals in the Year	Closing Cost
	(Kes)	(Kes)	(Kes)	(Kes)
	2020/21	2021/22	2021/22	2021/22
	(a)	(b)	(c)	(d)= (a)+ (b)-(c)
Overhaul & refurbishment of construction and civil works	72,829,677	31,411,092	-	104,240,769
Purchase of vehicles & other transport equipment	680,569,291	118,272,933	-	798,842,224
Purchase of office furniture & general equipment	604,989,720	67,727,389	-	672,717,109
Total	1,358,388,688	217,411,414	-	1,575,800,102

REPUBLIC OF KENYA

Date 15TH JULY, 2022

Report of the Board of Survey on the Cash and Bank Balances of (KCSAP)

KENYA CLIMATE SMART AGRICULTURE PROJECT as at the close ofbusiness on **30TH JUNE, 2022** A/c No: 1000457678

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

ENG. MAKUDIUH – CHAIRMAN**KENNEDY ANAHINGA - MEMBER****BASHIR NUNOW – MEMBER**Assembled at the office of **KENYA CLIMATE SMART AGRICULTURE PROJECT**at **10.00 AM** (time) on the **15TH JULY 2022**

Notes	(Shs.	4,600.00
Silver	Shs.	95.00
Cheques (as per details on reverse)	Shs.	
		4,695.00

It was observed that cheques amounting to Shs. **N/A** cts

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

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

The Cash Book reflected the following balances as at the close of business on the **30TH JUNE 2022**

Cash on hand	(Shs.	4,695.00
Bank balance	Shs.	2,189,994,623,68
		2,189,999,318.68

The Bank Certificate of Balance showed a sum of Shs. **2,243,400,766.55**

- cts - (shs. cts

Standing to the credit of the account on **30TH JUNE 2022**

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

CHAIRMAN

Date **15TH July 2022**

Members of the Board

IMPLEMENTING ENTITY:	MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES
PROJECT NAME:	KENYA CLIMATE SMART AGRICULTURE PROJECT
IDA CREDIT NO.:	5945-KE
PROJECT NUMBER:	P154784
THIS SCHEDULE	PCU MAIN OPERATIONS ACCOUNT "A" [KSHS] RECONCILIATION
PERIOD OF REPORT:	1ST JUNE - 30TH JUNE 2022
REPORTING CURRENCY:	KENYA SHILLINGS [Kshs]

CBK BANK ACCOUNT NO. 1000457678

		Amount(Ksh)
Less	Balance as per bank statement	2,243,400,766.55
	Amount not electronically transferred	54,167,041.70
Add	Receipt in Cash Book not in Bank (MR No... 4377069)	2,189,233,724.85
	Balance as per cash Book	760,900.00
		2,189,994,624.85

Outstanding RTGS

Date	Payee	Gross	VAT	Net	Unpresented
30-Jun-21	5% Withholding Tax	217,645.00			217,645.00
30-Jun-21	Commissioner of VAT	75,050.00			75,050.00
30-May-22	Ephraim Mbaya	8,650.00			8,650.00
10-Jun-22	Ephraim Mbaya	23,650.00			23,650.00
28-Jun-22	MSF Pash Enterprises	2,556,000.00			2,556,000.00
28-Jun-22	Appkings Solusions	21,776,622.00			21,776,622.00
28-Jun-22	Withholding Tax	382,046.00			382,046.00
28-Jun-22	Anole Construction	6,462,954.10			6,462,954.10
28-Jun-22	Withholding Tax 3%	227,366.35			227,366.35
28-Jun-22	Withholding Tax 2%	130,670.35			130,670.35
28-Jun-22	Retention 10%	757,887.90			757,887.90
30-Jun-22	Synergy Deals Ltd	727,732.75			727,732.75
30-Jun-22	Commissioner of VAT	12,767.25			12,767.25
30-Jun-22	Sumed Technology	2,751,724.15			2,751,724.15
30-Jun-22	Commissioner of VAT	48,275.85			48,275.85
30-Jun-22	Wilfred Kennedy Oluoch	1,134,234.50			1,134,234.50
30-Jun-22	Professional Fee	60,800.00			60,800.00
30-Jun-22	Commissioner of VAT	20,965.50			20,965.50
30-Jun-22	Wilfred Kennedy Oluoch	2,178,924.15			2,178,924.15
30-Jun-22	Professional Fee	116,800.00			116,800.00
30-Jun-22	Commissioner of VAT	40,275.85			40,275.85
30-Jun-22	Shalon Makena	2,432,000.00			2,432,000.00
30-Jun-22	Commissioner of VAT	128,000.00			128,000.00
30-Jun-22	Thule Mukuhi	6,193,517.25			6,193,517.25
30-Jun-22	Withholding Tax 3%	332,000.00			332,000.00
30-Jun-22	Withholding Tax 2%	114,482.75			114,482.75
30-Jun-22	Joseph H Mwangonah	2,387,862.05			2,387,862.05
30-Jun-22	Professional Fee	128,000.00			128,000.00
30-Jun-22	Commissioner of VAT	44,137.95			44,137.95
30-Jun-22	Barn Creative Medical Ltd	2,649,517.25			2,649,517.25
30-Jun-22	Commissioner of VAT	46,482.75			46,482.75
	TOTAL	54,167,041.70	-	-	54,167,041.70

Prepared By
H MATHAGU



Signature

Approved
ALBERT BENGI
ACCOUNTANT



Signature

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

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

July 29, 2022

CERTIFICATE OF BALANCES

Customer: 145028 STATE DEPT FOR CROP DEV AGRI RESERC

Balance Date: 30-Jun-22

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

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

REPUBLIC OF KENYA

Date 15TH JULY, 2022

Report of the Board of Survey on the Cash and Bank Balances of (KCSAP)

KENYA CLIMATE SMART AGRICULTURE PROJECT as at the close ofbusiness on **30TH JUNE, 2022** A/c NO: 1266644504 - KCB

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

ENG. MAKUDIUH - CHAIRMAN**KENNEDY ANAHINGA - MEMBER****BASHIR NUNOW - MEMBER**Assembled at the office of **KENYA CLIMATE SMART AGRICULTURE PROJECT**at **10.00 AM** (time) on the **15TH JULY 2022**

Notes	(Shs.	1,485,400.00
Silver	Shs.	8.00
Cheques (as per details on reverse)	Shs.	
		1,485,408.00

It was observed that cheques amounting to Shs. **N/A** cts

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

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

The Cash Book reflected the following balances as at the close of business on the **30TH JUNE 2022**

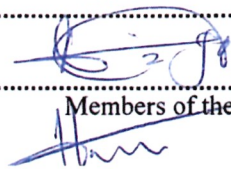
Cash on hand	(Shs.	1,485,408.00
Bank balance	Shs.	575,113,480.40
		576,598,888.40

The Bank Certificate of Balance showed a sum of Shs. **577,298,403.00**

- cts - (shs. cts

Standing to the credit of the account on **30TH JUNE 2022**

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


 Chairman
Date **15TH July 2022**

 Members of the Board

IMPLEMENTING ENTITY:	MINISTRY OF AGRICULTURE, LIVESTOCK AND FISHERIES
PROJECT NAME:	KENYA CLIMATE SMART AGRICULTURE PROJECT
IDA CREDIT NO.:	5945-KE
PROJECT NUMBER:	P154784
THIS SCHEDULE	PCU MAIN OPERATIONS ACCOUNT "A" [KSHS] RECONCILIATION
PERIOD OF REPORT:	1ST JUNE - JUNE 30TH 2022
REPORTING CURRENCY	KENYA SHILLINGS [Kshs]

BANK ACCOUNT NO. 1266644504

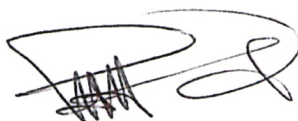
		Amount(Ksh)
Less	Balance as per bank statement	577,298,403.00
	Receipts not in cash Book Amount not electronically transferred	2,191,523.00
Add	Payment not in Cash Book Uncredited Receipts Balance as per cash Book	575,106,880.00 6,600.00 575,113,480.00

Ousting RTGS

Date	Payee	Gross	VAT	Net	
28/6/2022	Safaricom	300,000.00			300,000.00
28/6/2022	CFAO Motors	26,235.00			26,235.00
28/6/2022	Janet Macharia	1,547,400.00			1,547,400.00
28/6/2022	Albert Bengi	253,068.00			253,068.00
28/6/2022	CFAO Motors	15,073.00			15,073.00
28/6/2022	CFAO Motors	14,100.00			14,100.00
28/6/2022	CFAO Motors	35,647.00			35,647.00
		2,191,523.00	-	-	2,191,523.00

Date	Payee	Gross	VAT	Net	
		6,600.00			6,600.00
		6,600.00	-	-	6,600.00

H MATHAGU



Signature

ALBERT BENGI
ACCOUNTANT



Signature

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in

Kenya)

CERT2220095615

KCB KICC 19 JUL 2022
.....

CERTIFIED THAT THE BALANCE AT THE CREDIT OF KCSAP IDA
CREDIT NO 59450 KE

A/C 1266644504
.....

AT THE CLOSE OF BUSINESS ON 30 JUN 2022 WAS KES

FIVE HUNDRED AND SEVENTY SEVEN MILLION TWO HUNDRED AND NINETY EIGHT
THOUSAND FOUR HUNDRED AND THREE

KES 577,298,403.00
.....

FOR: KCB BANK KENYA LTD.

Examined by

[Signature]
Branch Manager
KICC, Nairobi

FOR: KCB BANK KENYA LTD. Manager Service Quality & Compliance Branch Manager

[Signature] Business Manager
KICC, Nairobi

**KENYA CLIMATE SMART AGRICULTURAL PROJECT (KCSAP)
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2022**

Credit No.: IDA LOAN CREDIT NO.59450-KE (DA-1: COUNTIES)

Bank Account No.: 1000357231 Held with CENTRAL BANK OF KENYA

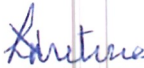
	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		129,315,244.62
	Less:		
2	Total amount documented		77,175,251.62
3	Outstanding amount to be documented		52,139,993.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2022		2,533,689.67
5	Amounts claimed but not credited as at 30 June 2022		-
6	Amounts withdrawn and not claimed		49,606,303.33
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		
9	Total advance to Special Account Year ended 30 June 2022		52,139,993.00

Discrepancy between total appearing on line 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 IDA and provide reasons for not claiming the expenditures

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


AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 01/08/2022

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2022
Account No.	1000357231
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	THE (K) CLIMATE SMART AGRI. PROJECT
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	3,325,987.43
---	---------------------

Add:

Total Amount deposited by World Bank	32,951,789.24
--------------------------------------	----------------------

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

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

Deduct:

Total amount withdrawn	33,744,087.00
------------------------	----------------------

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

Ending balance on 30th June,2022	2,533,689.67
----------------------------------	---------------------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

14-07-2022

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

01/08/2022

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

Results 1 - 5 of 5

Run Date: 13/07/2022 Run Time: 09:13:13
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER : 1000357231

ACCOUNT TITLE : THE (K) CLIMATE SMART AGRI. PROJECT
 30/06/2022

STATEMENT PERIOD: From 01/07/2021 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			3,325,987.43			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	08/09/2021	FT21251C6BQS	FUNDING	0.00	17,326,284.70	20652272.13
2	19/05/2022	FT22139CSJQV	FUNDING	0.00	9,498,137.51	30150409.64
3	19/05/2022	FT22139QTQSQ	FUNDING	0.00	6,127,367.03	36277776.67
4	26/05/2022	FT2214635VMT	PA127892	-20,650,000.00	0.00	15627776.67
5	21/06/2022	FT22172XTWTN	PA128225	-13,094,087.00	0.00	2533689.67

CLOSING BALANCE : 2533689.67

END OF ACCOUNT STATEMENT

Favourites

TAM E STMT OF ACCT EPRM

[More Options](#)

[Clear Selection](#)

Find

Account 1000357231
 Statement From 20210701
 Statement To 20220630

TAM E STMT OF ACCT EPRM

Loan: IDA 59450 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P154784 - Kenya Climate Smart Agriculture Project

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#)

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | **[Designated/UN Accounts](#)** | [Category Schedule](#) |

Designated Account Detail- DA-1

Account Details

Account Holder	THE KENYA CLIMATE SMART AGRICULTURE	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	0.00
Account Number	1000357231	Hide	Associated Categories
			1 - (Gds,Wks,NCS,CS,Trg&OC) 2A - (Grants Agro-Pastoral Sub-projects) 2B - (Grants Agro-Pastoral Micro-projects) 2C - (Public Private Partnerships) 3A - (Pastoral Micro-projects) 3B - (Pastoral Sub-projects) 4 - (Emergency Expenditures Pt 5) 6 - ((6) Sub-project Grants under parts 1(b) and (c) of the Project)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (USD) [View Transaction List](#)

Total Deposits Less Refunds	129,315,244.62
Documented	77,175,251.62
Outstanding Balance	52,139,993.00
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.
If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.
To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 59450 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P154784 - Kenya Climate Smart Agriculture Project

Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 09-Feb-2017	Loan Signing Date 07-Apr-2017	Loan Made Effective 16-May-2017	Authorized Signatories Submitted to WB 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan Is Ready for Disbursing Online 02-Aug-2022
-----------------------------------	----------------------------------	------------------------------------	---	--	--

Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 68 entries

Filter by DA-1

Documented

Value Date

Search

Borrower Reference	Application					Paid						
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated	
KCSAP-C023	DA-1	Completed	USD	6,127,367.03	6	USD	2,996,291.07	06-May-2022	18-May-2022	Borrower	18-May-2022	
KCSAP-C022	DA-1	Completed	USD	9,498,137.51	6	USD	6,009,579.76	06-May-2022	18-May-2022	Borrower	18-May-2022	
KCSAP-C023	DA-1	Completed	USD	6,127,367.03	1	USD	3,131,075.96	06-May-2022	18-May-2022	Borrower	18-May-2022	
KCSAP-C022	DA-1	Completed	USD	9,498,137.51	1	USD	3,488,557.75	06-May-2022	18-May-2022	Borrower	18-May-2022	
KCSAP-C021	DA-1	Completed	USD	17,326,284.70	6	USD	14,078,759.40	01-Sep-2021	07-Sep-2021	Borrower	07-Sep-2021	
KCSAP-C021	DA-1	Completed	USD	17,326,284.70	1	USD	3,247,525.30	01-Sep-2021	07-Sep-2021	Borrower	07-Sep-2021	
KCSAP-C020	DA-1	Completed by WB	USD	9,000,000.00	DA-1		0.00	24-May-2021		Albert Bengi	02-Jun-2021	
KCSAP-C019	DA-1	Completed	USD	9,724,422.93	6	USD	6,274,151.40	19-May-2021	21-May-2021	Borrower	21-May-2021	
KCSAP-C019	DA-1	Completed	USD	9,724,422.93	1	USD	3,450,271.53	19-May-2021	21-May-2021	Borrower	21-May-2021	
KCSAP-C018	DA-1	Completed	USD	6,614,071.00	6	USD	4,287,447.98	15-Mar-2021	24-Mar-2021	Borrower	24-Mar-2021	
KCSAP-C018	DA-1	Completed	USD	6,614,071.00	1	USD	2,326,623.02	15-Mar-2021	24-Mar-2021	Borrower	24-Mar-2021	
KCSAP-C017	DA-1	Completed	USD	5,094,049.00	6	USD	2,937,497.24	09-Feb-2021	16-Feb-2021	Borrower	16-Feb-2021	
KCSAP-C017	DA-1	Completed	USD	5,094,049.00	1	USD	2,156,551.76	09-Feb-2021	16-Feb-2021	Borrower	16-Feb-2021	
KCSAP-C014	DA-1	Completed by WB	USD	3,168,413.88	DA-1		0.00	01-Oct-2020		Albert Bengi	13-Oct-2020	

Application						Paid					
KCSAP-C012	DA-1	Completed by WB	USD	13,140,993.00	DA-1	0.00	28-Jun-2020		Albert Bengi	30-Jun-2020	
KCSAP-C009	DA-1	Completed	USD	1,826,441.47	3B	USD	7,062.97	03-Jun-2020	09-Jun-2020	Borrower 09-Jun-2020	
KCSAP-C009	DA-1	Completed	USD	1,826,441.47	3A	USD	934,612.40	03-Jun-2020	09-Jun-2020	Borrower 09-Jun-2020	
KCSAP-C009	DA-1	Completed	USD	1,826,441.47	2B	USD	614,278.35	03-Jun-2020	09-Jun-2020	Borrower 09-Jun-2020	
KCSAP-C009	DA-1	Completed	USD	1,826,441.47	2A	USD	270,487.75	03-Jun-2020	09-Jun-2020	Borrower 09-Jun-2020	
KCSAP-C008	DA-1	Completed	USD	4,866,305.49	3B	USD	190,717.51	03-Apr-2020	09-Apr-2020	Borrower 09-Apr-2020	
KCSAP-C008	DA-1	Completed	USD	4,866,305.49	3A	USD	1,050,019.28	03-Apr-2020	09-Apr-2020	Borrower 09-Apr-2020	
KCSAP-C008	DA-1	Completed	USD	4,866,305.49	2C	USD	28,912.88	03-Apr-2020	09-Apr-2020	Borrower 09-Apr-2020	
KCSAP-C008	DA-1	Completed	USD	4,866,305.49	2B	USD	844,170.76	03-Apr-2020	09-Apr-2020	Borrower 09-Apr-2020	
KCSAP-C008	DA-1	Completed	USD	4,866,305.49	2A	USD	147,675.22	03-Apr-2020	09-Apr-2020	Borrower 09-Apr-2020	
KCSAP-C008	DA-1	Completed	USD	4,866,305.49	1	USD	2,604,809.84	03-Apr-2020	09-Apr-2020	Borrower 09-Apr-2020	
KCSAP-C007	DA-1	Completed	USD	7,954,496.46	3B	USD	214,387.60	07-Feb-2020	12-Feb-2020	Borrower 12-Feb-2020	
KCSAP-C007	DA-1	Completed	USD	7,954,496.46	3A	USD	1,245,552.36	07-Feb-2020	12-Feb-2020	Borrower 12-Feb-2020	
KCSAP-C007	DA-1	Completed	USD	7,954,496.46	2B	USD	4,655,552.49	07-Feb-2020	12-Feb-2020	Borrower 12-Feb-2020	
KCSAP-C007	DA-1	Completed	USD	7,954,496.46	2A	USD	478,001.25	07-Feb-2020	12-Feb-2020	Borrower 12-Feb-2020	
KCSAP-C007	DA-1	Completed	USD	7,954,496.46	1	USD	1,361,002.76	07-Feb-2020	12-Feb-2020	Borrower 12-Feb-2020	
KCSAP-C006	DA-1	Completed	USD	809,080.00	2A	USD	38,379.00	07-Feb-2020	11-Feb-2020	Borrower 11-Feb-2020	
KCSAP-C006	DA-1	Completed	USD	809,080.00	1	USD	770,701.00	07-Feb-2020	11-Feb-2020	Borrower 11-Feb-2020	
KCSAP-C004	DA-1	Completed by WB	USD	20,000,000.00	DA-1	0.00	27-Aug-2019		Albert Bengi	05-Sep-2019	
KCSAP-C005	DA-1	Completed	USD	3,481,050.00	3B	USD	388,246.54	04-Sep-2019	05-Sep-2019	Borrower 05-Sep-2019	
KCSAP-C005	DA-1	Completed	USD	3,481,050.00	2A	USD	591,265.66	04-Sep-2019	05-Sep-2019	Borrower 05-Sep-2019	
KCSAP-C005	DA-1	Completed	USD	3,481,050.00	1	USD	2,501,537.80	04-Sep-2019	05-Sep-2019	Borrower 05-Sep-2019	
KCSAP-C003	DA-1	Completed	USD	668,889.00	1	USD	668,889.00	22-Aug-2019	26-Aug-2019	Borrower 26-Aug-2019	
KCSAP-C002	DA-1	Completed	USD	16,243.15	1	USD	16,243.15	21-Aug-2019	23-Aug-2019	Borrower 23-Aug-2019	

Loans with Inactive Advances

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To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.



Loan: IDA 59450 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P154784 - Kenya Climate Smart Agriculture Project

Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 09-Feb-2017	Loan Signing Date 07-Apr-2017	Loan Made Effective 16-May-2017	Authorized Signatories Submitted to WB 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online 02-Aug-2022
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 51 entries

Filter by

DA-1

Paid Summary

Value Date

Search

Borrower Reference	Application					Paid						
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated	
KCSAP-C023	DA-1	Completed	USD	6,127,367.03	Multiple	USD	6,127,367.03	06-May-2022	18-May-2022	Borrower	18-May-2022	
KCSAP-C022	DA-1	Completed	USD	9,498,137.51	Multiple	USD	9,498,137.51	06-May-2022	18-May-2022	Borrower	18-May-2022	
KCSAP-C021	DA-1	Completed	USD	17,326,284.70	Multiple	USD	17,326,284.70	01-Sep-2021	07-Sep-2021	Borrower	07-Sep-2021	
KCSAP-C020	DA-1	Completed	USD	9,000,000.00	DA-1	USD	9,000,000.00	26-May-2021	02-Jun-2021	Borrower	02-Jun-2021	
KCSAP-C019	DA-1	Completed	USD	9,724,422.93	Multiple	USD	9,724,422.93	19-May-2021	21-May-2021	Borrower	21-May-2021	
KCSAP-C018	DA-1	Completed	USD	6,614,071.00	Multiple	USD	6,614,071.00	15-Mar-2021	24-Mar-2021	Borrower	24-Mar-2021	
KCSAP-C017	DA-1	Completed	USD	5,094,049.00	Multiple	USD	5,094,049.00	09-Feb-2021	16-Feb-2021	Borrower	16-Feb-2021	
KCSAP-C014	DA-1	Completed	USD	3,168,413.88	DA-1	USD	3,168,413.88	07-Oct-2020	13-Oct-2020	Borrower	13-Oct-2020	
KCSAP-C013A	DA-1	Completed	USD	0.00	Multiple	USD	0.00	14-Sep-2020	15-Sep-2020	Borrower	15-Sep-2020	
KCSAP-C012	DA-1	Completed	USD	13,140,993.00	DA-1	USD	13,140,993.00	29-Jun-2020	30-Jun-2020	Borrower	30-Jun-2020	
KCSAP-C009	DA-1	Completed	USD	1,826,441.47	Multiple	USD	1,826,441.47	03-Jun-2020	09-Jun-2020	Borrower	09-Jun-2020	
KCSAP-C008	DA-1	Completed	USD	4,866,305.49	Multiple	USD	4,866,305.49	03-Apr-2020	09-Apr-2020	Borrower	09-Apr-2020	
KCSAP-C007	DA-1	Completed	USD	7,954,496.46	Multiple	USD	7,954,496.46	07-Feb-2020	12-Feb-2020	Borrower	12-Feb-2020	
KCSAP-C006	DA-1	Completed	USD	808,080.00	Multiple	USD	808,080.00	07-Feb-2020	11-Feb-2020	Borrower	11-Feb-2020	
KCSAP-C005	DA-1	Completed	USD	3,481,050.00	Multiple	USD	3,481,050.00	04-Sep-2019	05-Sep-2019	Borrower	05-Sep-2019	
KCSAP-C004	DA-1	Completed	USD	20,000,000.00	DA-1	USD	20,000,000.00	05-Sep-2019	05-Sep-2019	Borrower	05-Sep-2019	

Application						Paid					
KCSAP-C003	DA-1	Completed	USD	668,889.00	1	USD	668,889.00	22-Aug-2019	26-Aug-2019	Borrower	26-Aug-2019
KCSAP-C002	DA-1	Completed	USD	16,243.15	1	USD	16,243.15	21-Aug-2019	23-Aug-2019	Borrower	23-Aug-2019
KCSAP-C 001	DA-1	Completed	USD	10,000,000.00	DA-1	USD	10,000,000.00	07-Nov-2018	08-Nov-2018	World Bank	08-Nov-2018

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

**KENYA CLIMATE SMART AGRICULTURAL PROJECT (KCSAP)
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2021**

Credit No.: IDA LOAN CREDIT NO.59450-KE (DA-1: COUNTIES)

Bank Account No.: 1000357231 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		96,363,455.38
	Less:		
2	Total amount documented		44,223,462.38
3	Outstanding amount to be documented		52,139,993.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2021		3,325,987.43
5	Amounts claimed but not credited as at 30 June 2021		-
6	Amounts withdrawn and not claimed		48,814,005.57
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		
9	Total advance to Special Account Year ended 30 June 2021		52,139,993.00

Discrepancy between total appearing on line 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 IDA and provide reasons for not claiming the expenditures

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

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE:

**KENYA CLIMATE SMART AGRICULTURAL PROJECT (KCSAP) - NATIONAL
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2022**

Credit No.: IDA LOAN CREDIT NO.V0320-KE/59450-KE

Bank Account No.: 1000319356 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		108,266,822.91
	Less:		
2	Total amount documented		60,484,267.27
3	Outstanding amount to be documented		47,782,555.64
	Represented by:		
4	Ending Special account Balance as as 30 June 2022		1,044,934.91
5	Amounts claimed but not credited as at 30 June 2022		-
6	Amounts withdrawn and not claimed		46,737,620.73
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2022		47,782,555.64

Discrepancy between total appearing on line 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 IDA and provide reasons for not claiming the expenditures

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

X. K. K.

AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 01/08/2022

3

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2022
Account No.	1000319356
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	(K) CLIMATE SMART AGRI PRJ-V032-KE
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	9,019,640.58
Add:	
Total Amount deposited by World Bank	22,050,294.33
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	30,025,000.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June,2022	1,044,934.91

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

14-07-2022

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

01/08/2022

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

Results 1 - 6 of 6

Run Date: 13/07/2022 Run Time: 09:08:55
CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200
NAIROBI

STATEMENT OF ACCOUNT PAGE NO: 1
ACCOUNT NUMBER: 1000319356
ACCOUNT TITLE: (K) CLIMATE SMART AGRI PRJ-V032-KE
30/06/2022

STATEMENT PERIOD: From 01/07/2021 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :		9,019,640.58				
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	08/09/2021	FT21251VSQJ9	FUNDING	0.00	9,007,460.33	18027100.91
2	22/09/2021	FT212655R5T4	PA127228	-10,000,000.00	0.00	8027100.91
3	18/05/2022	FT221381ZNGK	PA 127890	-8,025,000.00	0.00	2100.91
4	19/05/2022	FT221391N3TQ	FUNDING	0.00	7,373,284.00	7375384.91
5	19/05/2022	FT22139L9KWZ	FUNDING	0.00	5,669,550.00	13044934.91
6	21/06/2022	FT221724XMK5	PA128226	-12,000,000.00	0.00	1044934.91

CLOSING BALANCE: 1044934.91

END OF ACCOUNT STATEMENT

Favourites

TAM E STMT OF ACCT EPRM [More Options](#)

[Clear Selection](#)

Account 1000319356

Statement From 20210701

Statement To 20220630

TAM.E.STMT.OF.ACCT.EPRM



Loan: IDA 59450 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P154784 - Kenya Climate Smart Agriculture Project

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#)

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | [Designated/UN Accounts](#) | [Category Schedule](#) |

Designated Account Detail- DA-2

Account Details

Account Holder	KENYA CLIMATE SMART AGRICULTURE	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	0.00
Account Number	1000319356	Hide	Associated Categories 1 - (Gds,Wks,NCS,CS,Trg&OC) 4 - (Emergency Expenditures Pt 5)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (USD) [View Transaction List](#)

Total Deposits Less Refunds	94,496,822.91
Documented	60,484,267.27
Outstanding Balance	34,012,555.64
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.
 If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.
 To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 59450 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P154784 - Kenya Climate Smart Agriculture Project

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#)

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | **[Designated/UN Accounts](#)** | [Category Schedule](#) |

Designated Account Detail- DA-3

Account Details

Account Holder	KENYA CLIMATE SMART AGRICULTURE	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	13,770,000.00
Account Number	1000319356	Hide	Associated Categories 4 - (Emergency Expenditures Pt 5)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (USD) [View Transaction List](#)

Total Deposits Less Refunds	13,770,000.00
Documented	0.00
Outstanding Balance	13,770,000.00
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

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Loan: IDA 59450 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P154784 - Kenya Climate Smart Agriculture Project

Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 09-Feb-2017	Loan Signing Date 07-Apr-2017	Loan Made Effective 16-May-2017	Authorized Signatories Submitted to WB 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan Is Ready for Disbursing Online 02-Aug-2022
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Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 68 entries

Filter by DA-2

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 44	DA-2	Completed	USD	5,669,550.00	1	USD	5,669,550.00	06-May-2022	18-May-2022	Borrower	18-May-2022
WA 43	DA-2	Completed	USD	7,373,284.00	1	USD	7,373,284.00	06-May-2022	18-May-2022	Borrower	18-May-2022
WA 42	DA-2	Completed	USD	9,007,460.33	1	USD	9,007,460.33	20-Aug-2021	07-Sep-2021	Borrower	07-Sep-2021
WA 41	DA-2	Completed	USD	9,018,230.04	1	USD	9,018,230.04	19-May-2021	20-May-2021	Borrower	20-May-2021
WA 40	DA-2	Completed	USD	4,090,378.00	1	USD	4,090,378.00	15-Mar-2021	18-Mar-2021	Borrower	18-Mar-2021
WA 39	DA-2	Completed	USD	5,167,457.05	1	USD	5,167,457.05	09-Feb-2021	16-Feb-2021	Borrower	16-Feb-2021
WA 36	DA-2	Completed by WB	USD	9,109,992.13	DA-2		0.00	01-Oct-2020		Albert Bengi	13-Oct-2020
WA 35A	DA-2	Completed	USD	9,109,992.13	4	USD	7,206,216.05	14-Sep-2020	15-Sep-2020	Borrower	15-Sep-2020
WA 35A	DA-2	Completed	USD	9,109,992.13	1	USD	1,903,776.08	14-Sep-2020	15-Sep-2020	Borrower	15-Sep-2020
WA 34	DA-2	Completed by WB	USD	23,143,717.15	DA-2		0.00	28-Jun-2020		Albert Bengi	30-Jun-2020
WA 16	DA-2	Completed	USD	1,328,807.40	1	USD	1,328,807.40	03-Jun-2020	09-Jun-2020	Borrower	09-Jun-2020
WA 15	DA-2	Completed	USD	1,713,988.16	1	USD	1,713,988.16	03-Apr-2020	09-Apr-2020	Borrower	09-Apr-2020
WA14	DA-2	Completed by WB	USD	15,000,000.00	DA-2		0.00	18-Mar-2020		Albert Bengi	19-Mar-2020
WA 13	DA-2	Completed	USD	2,801,453.00	1	USD	2,801,453.00	07-Feb-2020	14-Feb-2020	Borrower	14-Feb-2020

Application					Paid						
WA 12	DA-2	Completed	USD	593,088.00	1	USD	593,088.00	07-Feb-2020	11-Feb-2020	Borrower	11-Feb-2020
WA 10	DA-2	Completed by WB	USD	6,000,000.00	DA-2	0.00	27-Aug-2019			Albert Bengi	05-Sep-2019
WA 11	DA-2	Completed	USD	828,368.00	1	USD	828,368.00	04-Sep-2019	05-Sep-2019	Borrower	05-Sep-2019
WA 009	DA-2	Completed	USD	670,575.00	1	USD	670,575.00	22-Aug-2019	26-Aug-2019	Borrower	26-Aug-2019
WA 007	DA-2	Completed	USD	177,423.00	1	USD	177,423.00	21-Aug-2019	23-Aug-2019	Borrower	23-Aug-2019
WA 008	DA-2	Completed	USD	197,382.00	1	USD	197,382.00	22-Aug-2019	23-Aug-2019	Borrower	23-Aug-2019
WA 006	DA-2	Completed by WB	USD	2,000,000.00	DA-2	0.00	07-Feb-2019			Albert Bengi	01-Mar-2019
WA 004	DA-2	Completed	USD	796,410.00	1	USD	796,410.00	02-Oct-2018	05-Oct-2018	Borrower	05-Oct-2018
WA 003	DA-2	Completed	USD	850,043.16	1	USD	850,043.16	31-Jul-2018	06-Aug-2018	Borrower	06-Aug-2018
WA 002	DA-2	Completed	USD	1,090,378.00	1	USD	1,090,378.00	01-Mar-2018	15-Mar-2018	Borrower	15-Mar-2018

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

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To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 59450 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P154784 - Kenya Climate Smart Agriculture Project

Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 09-Feb-2017	Loan Signing Date 07-Apr-2017	Loan Made Effective 16-May-2017	Authorized Signatories Submitted to WB 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online 02-Aug-2022
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Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 51 entries

Filter by DA-2

Paid Summary

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 44	DA-2	Completed	USD	5,669,550.00	1	USD	5,669,550.00	06-May-2022	18-May-2022	Borrower	18-May-2022
WA 43	DA-2	Completed	USD	7,373,284.00	1	USD	7,373,284.00	06-May-2022	18-May-2022	Borrower	18-May-2022
WA 42	DA-2	Completed	USD	9,007,460.33	1	USD	9,007,460.33	20-Aug-2021	07-Sep-2021	Borrower	07-Sep-2021
WA 41	DA-2	Completed	USD	9,018,230.04	1	USD	9,018,230.04	19-May-2021	20-May-2021	Borrower	20-May-2021
WA 40	DA-2	Completed	USD	4,090,378.00	1	USD	4,090,378.00	15-Mar-2021	18-Mar-2021	Borrower	18-Mar-2021
WA 39	DA-2	Completed	USD	5,167,457.05	1	USD	5,167,457.05	09-Feb-2021	16-Feb-2021	Borrower	16-Feb-2021
WA 36	DA-2	Completed	USD	9,109,992.13	DA-2	USD	9,109,992.13	07-Oct-2020	13-Oct-2020	Borrower	13-Oct-2020
WA 35A	DA-2	Completed	USD	0.00	Multiple	USD	0.00	14-Sep-2020	15-Sep-2020	Borrower	15-Sep-2020
WA 34	DA-2	Completed	USD	23,143,717.15	DA-2	USD	23,143,717.15	29-Jun-2020	30-Jun-2020	Borrower	30-Jun-2020
WA 16	DA-2	Completed	USD	1,328,807.40	1	USD	1,328,807.40	03-Jun-2020	09-Jun-2020	Borrower	09-Jun-2020
WA 15	DA-2	Completed	USD	1,713,988.16	1	USD	1,713,988.16	03-Apr-2020	09-Apr-2020	Borrower	09-Apr-2020
WA14	DA-2	Completed	USD	15,000,000.00	DA-2	USD	15,000,000.00	18-Mar-2020	19-Mar-2020	Borrower	19-Mar-2020
WA 13	DA-2	Completed	USD	2,801,453.00	1	USD	2,801,453.00	07-Feb-2020	14-Feb-2020	Borrower	14-Feb-2020
WA 12	DA-2	Completed	USD	593,088.00	1	USD	593,088.00	07-Feb-2020	11-Feb-2020	Borrower	11-Feb-2020
WA 11	DA-2	Completed	USD	828,368.00	1	USD	828,368.00	04-Sep-2019	05-Sep-2019	Borrower	05-Sep-2019
WA 10	DA-2	Completed	USD	6,000,000.00	DA-2	USD	6,000,000.00	05-Sep-2019	05-Sep-2019	Borrower	05-Sep-2019

Application					Paid						
WA 009	DA-2	Completed	USD	670,575.00	1	USD	670,575.00	22-Aug-2019	26-Aug-2019	Borrower	26-Aug-2019
WA 007	DA-2	Completed	USD	177,423.00	1	USD	177,423.00	21-Aug-2019	23-Aug-2019	Borrower	23-Aug-2019
WA 008	DA-2	Completed	USD	197,382.00	1	USD	197,382.00	22-Aug-2019	23-Aug-2019	Borrower	23-Aug-2019
WA 006	DA-2	Completed	USD	2,000,000.00	DA-2	USD	2,000,000.00	28-Feb-2019	01-Mar-2019	Borrower	01-Mar-2019
WA 004	DA-2	Completed	USD	796,410.00	1	USD	796,410.00	02-Oct-2018	05-Oct-2018	Borrower	05-Oct-2018
WA 003	DA-2	Completed	USD	850,043.16	1	USD	850,043.16	31-Jul-2018	06-Aug-2018	Borrower	06-Aug-2018
WA 002	DA-2	Completed	USD	729,216.49	1	USD	729,216.49	01-Mar-2018	15-Mar-2018	Borrower	15-Mar-2018
WA 001	DA-2	Completed	USD	2,000,000.00	DA-2	USD	2,000,000.00	17-Oct-2017	20-Oct-2017	Borrower	20-Oct-2017

Loans with Inactive Advances

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**KENYA CLIMATE SMART AGRICULTURAL PROJECT (KCSAP)
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2021**

Credit No.: IDA LOAN CREDIT NO.V0320-KE/59450-KE

Bank Account No.: 1000319356 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		72,446,528.58
	Less:		
2	Total amount documented		38,433,972.94
3	Outstanding amount to be documented		34,012,555.64
	Represented by:		
4	Ending Special account Balance as as 30 June 2021		9,019,640.58
5	Amounts claimed but not credited as at 30 June 2021		-
6	Amounts withdrawn and not claimed		24,992,915.06
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2021		34,012,555.64

Discrepancy between total appearing on line 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 IDA and provide reasons for not claiming the expenditures

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

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: