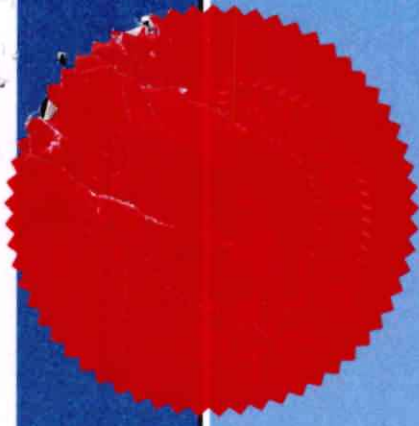



REPUBLIC OF KENYA



*Enhancing Accountability*



 <b>THE NATIONAL ASSEMBLY PAPERS LAID</b>	
<b>REPORT 25 FEB 2025</b>	
<b>DAY.</b> TUESDAY	
<b>TABLED BY:</b>	DEPUTY MAJORITY WHIP HON. NAOMY WAGOS MP
<b>CLERK-AT THE TOP:</b>	DAVID MCHARIA

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**THE AUDITOR-GENERAL**

**ON**

**AGRICULTURAL SECTOR DEVELOPMENT  
SUPPORT PROGRAMME II (SIDA GRANT  
NO: 51110109)**

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

**STATE DEPARTMENT FOR AGRICULTURE**





**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

**Programme Name: AGRICULTURAL SECTOR DEVELOPMENT  
SUPPORT PROGRAMME II (ASDSP II)**

**Implementing Entity: State Department For Agriculture**

**PROGRAMME GRANT NUMBER: 51110109**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

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

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

**Table of Contents**

1.0 ACRONYMS AND GLOSSARY OF TERMS .....	i.
2. PROGRAMME INFORMATION AND OVERALL PERFORMANCE.....	iii
3. STATEMENT OF PERFORMANCE AGAINST PROJECT’S PREDETERMINED OBJECTIVES ...	xi
4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING.....	xxxi
5. STATEMENT OF PROGRAMME MANAGEMENT RESPONSIBILITIES .....	xxxii
6. REPORT OF THE AUDITOR GENERAL ON THE AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II).....	xxxiii
7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024 ...	1
8. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2024 .....	2
9. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE 2024.....	3
10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2024 .....	4
11. SIGNIFICANT ACCOUNTING POLICIES .....	5
12. NOTES TO THE FINANCIAL STATEMENTS.....	10
12. ANNEXES .....	17

## **1.0 ACRONYMS AND GLOSSARY OF TERMS**

<b>CBK</b>	<b>Central Bank of Kenya</b>
<b>ICPAK</b>	<b>Institute of Certified Public Accountants of Kenya</b>
<b>IMF</b>	<b>International Monetary Fund</b>
<b>IPSAS</b>	<b>International Public Sector Accounting Standards</b>
<b>NT</b>	<b>National Treasury</b>
<b>PFM</b>	<b>Public Finance Management.</b>
<b>PSASB</b>	<b>Public Sector Accounting Standards Board</b>
<b>WB</b>	<b>World Bank</b>
<b>Comparative FY</b>	<b>Financial year proceeding the current financial year.</b>

## **2. PROGRAMME INFORMATION AND OVERALL PERFORMANCE**

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

Ministry of Agriculture And Livestock Development, State Department For Agriculture is the implementing Agency located at Kilimo House, Cathedral Road Nairobi.  
P. O. Box 30028-00100, Nairobi.

**Name:** The Programme 'official Name: **AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Objective:** The key objective of the Programme is to develop sustainable priority value chains for improved income and food and nutrition security.

**Address:** The Programme headquarters offices are at, NAIROBI County, Kenya.

The address of its registered office is:

**ASDSP HILL PLAZA BUILDING, 6<sup>TH</sup> FLOOR  
NGONG ROAD  
P.O.BOX 30028 - 00100  
NAIROBI  
TEL: 254-20-2714867,  
EMAIL: asdsp.kilimo.go.ke**

The Programme also has offices/branches as follows:

- At all the Forty Seven (47) Counties country wide

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

Telephone: (254) -20-2714867,

**EMAIL:** [asdsp.kilimo.go.ke](mailto:asdsp.kilimo.go.ke)

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

### **2.2 Programme Information**

Programme Start Date:	The Programme start date is 07-12-2017
Programme End Date:	The Programme end date is 29-02-2024
Programme Coordinator:	The Programme Coordinator is Jane Ndungu
Programme Sponsor:	The Programme sponsor is Swedish Government under Sida

### **2.3 Programme Overview**

Line Ministry/State Department of the Programme	The Programme is under the supervision of the Ministry of Agriculture And Livestock Development (State Department For Agriculture).
Programme number	<b>51110109</b>

## AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)

### Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024

Strategic goals of the Programme	<ul style="list-style-type: none"><li>i) Increasing productivity of priority value chains;</li><li>ii) Strengthening entrepreneurial skills of Value Chain Actors (VCAs);</li><li>iii) Improving access to markets by VCAs, and</li><li>iv) Strengthening structures and capacities for coordination in the Agricultural Sector.</li></ul>
Achievement of strategic goals	<p>The Programme management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"><li>(i) Building the technical capacity of all VCAs in sustainable pre- and post-production management;</li><li>(ii) Improving Entrepreneurial skills of service providers and VCAs;</li><li>(iii) Supporting market access linkages, market information and financial services by VCAs;</li><li>(iv) Establishing and capacity building of the structures for consultation and coordination (at national and county levels) in the agricultural sector.</li></ul>
Other important background information of the Programme	<p>ASDSP II follows ASDSP I which concluded in June 2017. It is the first intergovernmental sector programme designed to be implemented by the two levels of government. Supports the development of 3 value chains in each of the 47 counties. ASDSP II is expected to graduate one million Value Chain Actors (majority being small scale in nature and poor) from poverty to middle income level. The programme does not directly implement but support innovative activities that build the capacity of the existing service providers. ASDSP II provides grants to service providers and VCAs especially to women and youth to increase their participation in value chain development.</p>
Current situation that the Programme was formed to intervene	<ul style="list-style-type: none"><li>(i) Low productivity along the entire value chain;</li><li>(ii) Inadequate entrepreneurial skills among the VCAs along the entire VC including service providers;</li><li>(iii) Low access to markets by VCAs;</li><li>(iv) Weak and inadequate structures and capacities for consultation and coordination within the Sector.</li></ul>
Programme duration	<p>The Programme started on 7<sup>th</sup> December 2017 to 29<sup>th</sup> February, 2024</p>

#### 2.4 Bankers

The following are the bankers for the current year:

**Bank: Kenya Commercial Bank**

**Branch: Upper Hill Branch**

i) Account No: 1229965076- SIDA – DONOR FUND

ii) Account No: 1229967206 SIDA – GOK FUND

**2.5 Auditors**

The Programme is audited by Office of the Auditor General as per the law.

**2.6 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 programme. Also, record their role, their positions, and their contact information.

No	Name	Title Designation	Key Qualifications	Responsibilities
1	Jane Ndungu	National Programme Co-ordinator	Msc in Crop Protection	Overall management and coordination of the programme implementation
2	Magambo Rosemary	Monitoring, Evaluation and Communication Specialist ( July - November , 2023 )	MA, Project planning Management; Certified monitoring and evaluation professional; Certified environment impact assessor and auditor;	Coordinating monitoring evaluation and communication activities and programme alternate AIE holder
3	Olala Monica	Business Development Specialist( July - November , 2023 )	PhD. Food Security	a). Coordination of capacity building of CPSs on entrepreneurship skills; b). Adaptation and transfer of business technologies to CPSs; c). In consultation with stakeholders, develop suitable business models for respective value chains; d). Coordination of market development initiatives in consultation with CPSs; e). Development of partnerships with a view to increasing access to financial services including credit and insurance; g). Analysis of CPS reports and provision of feedback on implementation of business plans; h). Coordination of development of entrepreneurship guidelines for VCD.

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

No	Name	Title Designation	Key Qualifications	Responsibilities
4	Mwanza Rosemary	Value Chain Development Specialist ( July - November , 2023 )	Master Agricultural Production Chain Management - Livestock Specialization	<p>a) Development of all VCD guidelines and associated tools;</p> <p>b) Coordinate sensitization of CPSs on VCD guidelines; Coordinate development of VC action plans, Capacity building extended concepts and Innovation proposals;</p> <p>c) Respond to requests on capacity building on VCD from CPSs</p> <p>d) Recommend to NPC the concepts (capacity and innovation) on VCD that require national support</p> <p>e) Recommend to NPC innovation concepts that require a no objection from Sida</p> <p>f) Networking at the national level with relevant institutions and programmes; Provide strategic advice to NPC on emerging issues and trends on VCD; Develop annual work plans and budgets for national VCD activities</p>
5	Maren Akoth Bwana Amoko	Policy Institution & Capacity Development specialist	PhD Planning & Natural Resource Management	<p>a). Reviewing Programme capacity development plan and models including curricula and programme;</p> <p>b). Ensuring consultative linkages between national level Sector institutions and the County Programme Secretariats in collaboration with JAS-IGS;</p> <p>d). Preparation of plans for mentoring young professionals</p> <p>d). Enhancing capacities of established structures for consultation, cooperation and coordination at the</p>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

No	Name	Title Designation	Key Qualifications	Responsibilities
				national level; e). Together with others, ensure support to initiatives for establishment and operationalization of structures for consultation, cooperation and coordination at the national level;
6	Bernard Mwangangi	Business Development Officer	Msc. Agriculture & Rural Development	a). Coordinating capacity assessment of service providers on entrepreneurship skills; b). Conducting the articulation and analysis of gender-based and market access related constraints along PVCs c). Conducting market development initiatives in consultation with stakeholders d). Inventorize market information service providers e). Support development of market linkages and conduct regular market surveys g). Developing partnership with a view to increasing service providers and supporting their linkages to VCAs h). Supporting adaptation and transfer of business technology to VCAs
7	Aggrey Yona Ochieng Adul	Communication/Transport Officer	Msc. Agricultural Information and Communication Management (AICM)	a). Conducting the programme communication activities b). Management of programme vehicles in close consultation with NPC
8	David Karuga Ndorongo	Programme Accountant	Masters in Business Administration (M.B.A) - Finance	Management and operations of programme financial systems
9	John Stephen Ayere	Principal ICT Officer	Bsc in ICTM	Management of programme ICT equipments and

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

No	Name	Title Designation	Key Qualifications	Responsibilities
				services
10	Jane Wanjiru Mwaniki	Programme Procurement Officer	Bachelors Degree in Purchasing and Supplies Management	Operations of programme procurement services
11	Eric Milgo	Programme Procurement Officer	Bachelors Degree in Purchasing and Supplies Management	Operations of programme procurement services

All the officers can be contacted by Telephone: (254) -20-2714867,  
**EMAIL: asdsp.kilimo.go.ke**

**2.7 Funding summary**

The Programme total budget is Kshs 5.692 billion and it is for duration of 5 years from 2017 to 2024. It is co- financed to budget of Kshs 3.6 Billion from Government of Sweden and Kshs 2,092,500,000 by Government of Kenya. Below is the funding summary:

**A: SOURCE OF FUNDS**

Source of funds	Donor Commitment-		Amount received to date – (30 <sup>th</sup> June 2024)		Undrawn balance to date (30 <sup>th</sup> June , 2024)	
	<i>Donor currency EUROS</i> (A)	<i>KShs</i> (A')	<i>Donor currency EUROS</i> (B)	<i>KShs</i> (B')	<i>Donor currency EUROS</i> (A)-(B)	<i>KShs</i> (A')-(B')
<b>GRANT SUMMARY</b>						
Swedish Government under SIDA	35,590,254	3,600,000,000	34,442,318	4,250,225,103	1,147,936	(650,225,103)
<b>Total Grants</b>	<b>35,590,254</b>	<b>3,600,000,000</b>	<b>34,442,318</b>	<b>4,250,225,103</b>	<b>1,147,936</b>	<b>(650,225,103)</b>
<b>Counter Part funds</b>						
Counter Part funds Government of Kenya - MOAL& D)	-	800,000,000	-	664,158,243	-	135,841,757
Counter Part funds Government of Kenya - County Governments	-	1,292,500,000	-	1,371,925,051	-	(79,425,051)
<b>Total</b>	<b>-</b>	<b>2,092,500,000</b>	<b>-</b>	<b>2,036,083,294</b>	<b>-</b>	<b>56,416,706</b>
<b>Total Funding Summary</b>	<b>35,590,254</b>	<b>5,692,500,000</b>	<b>34,442,318</b>	<b>6,286,308,397</b>	<b>1,147,936</b>	<b>(593,808,397)</b>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

**B: APPLICATION OF FUNDS**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2024)		Cumulative Amount paid to date – (30 <sup>th</sup> June 2024)	Cumulative Amount paid to date – (30 <sup>th</sup> June 2024)	Unutilised balance to date (30 <sup>th</sup> June 2024)	
	<i>Donor currency-Euros</i>	<i>Kshs</i>	<i>Donor currency-Euros</i>	<i>Kshs</i>	<i>Donor currency-Euros</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B')</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
<b>(i) Grant</b>						
Swedish Government under SIDA	<b>34,442,318</b>	4,250,225,103	<b>34,442,318</b>	4,250,225,103	-	-
<b>(ii) Counterpart funds</b>						
Counter Part funds Government of Kenya – MOA & LD	-	664,158,243	-	664,158,243	-	-
Counter Part funds Government of Kenya - County Governments	-	1,371,925,051	-	1,371,925,051	-	-
<b>Total</b>	<b>34,442,318</b>	<b>6,286,308,397</b>	<b>34,442,318</b>	<b>6,286,308,397</b>	-	-

The Donor currency is in Euros

## **AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

### **Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

#### **2.8 Summary of Overall Project Performance:**

The programme absorption rate of the programme is tabulated below

##### **BUDGET ABSORPTION RATE- BUDGET V/S ACTUAL EXPENDITURES ( Amount in Ksh)**

Details	FY 2023/2024	FY 2022/2023	FY 2021/2022	FY 2020/2021	FY 2019/2020	FY 2018/2019	FY 2017/2018
Budget	600,000,000	1,171,535,160	1,768,599,644	1,216,954,518	1,676,551,150	1,457,737,478	1,138,500,000
Payments	1,310,167,465	1,374,529,656	1,194,039,864	933,253,617	901,386,553	469,490,561	67,023,392
Absorption % ( Budget /Payment)	<b>218%</b>	<b>117%</b>	<b>68%</b>	<b>77%</b>	<b>54%</b>	<b>32%</b>	<b>6%</b>

#### **2.8.1 Summary of Overall Project Performance**

The overall goal of ASDSP II is to contribute to the ‘Transformation of crop, livestock and fisheries production into commercially oriented enterprises that ensure sustainable food and nutrition security’. This will be achieved through: i) environmentally resilient VCD, ii) stimulating economic environments that contributes to stabilization, resilience and economic empowerment for women and youth in value chain development and iii) effective sector transformation at the national, intergovernmental, cross-county and county levels.

In order to achieve its goal, the programme will support realization of the following 4 outcomes:

- Outcome 1: Productivity of priority value chains increased
- Outcome 2: Entrepreneurial skills of priority value chain actors strengthened
- Outcome 3: Access to markets by priority value chain actors improved
- Outcome 4: Structures and capacities for consultation, cooperation and coordination in the sector strengthened.

#### **2.8.2 Target Groups**

ASDSP11 targets 500,000 Priority Value Chain Actors (PVCAs) along the five nodes (agro-input dealers, producers, traders, transporters and processors) by supporting activities that will lead to the realization of the four results. The Programme supports the development of at least three value chains (prioritized in phase I) in each of the 47 counties. ASDSP11 is also expected to facilitate the establishment and strengthened sector consultation, cooperation and coordination structures at the national, intergovernmental and county levels. To ensure the rights perspective is further strengthened, the VCAs benefiting from the Programme activities should include women and youth

- i) Budget performance against actual amounts for current year and for cumulative to-date,
- ii) Physical progress based on outputs, outcomes and impacts since project commencement,
- iii) Comment on value-for-money achievements,
- iv) Indicate the absorption rate for each year since the commencement of the project.
- v) List the implementation challenges and recommended way forward.

## **CHALLENGES**

- Delayed in accessing funds by CPS from CRF and SPA to the operations accounts
- Delay of The Approval & signing of The County Government Additional Revenue Bill, 2024
- Delayed contribution of the counterpart funding by the two levels of Governments
- Delayed procurement of the value chain innovations
- Change of National and County leadership following the formation of new Governments

## **WAY FORWARD**

- 1) Finalization of SIVCAPs
- 2) Support to inter-county platforms
- 3) Timely release of GOK counterpart funds

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

The Programme is guided by the Public Procurement and Disposal Act, 2015 and its regulation, Public Financial Management Act, 2012 and its regulation, ASDSP II Financial and Procurement Manual, 2018.

The Programme endeavour to deliver value for money outputs

The Programme is compliant to law.

## **3. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES**

The overall objective of the Agricultural Sector Development Support Programme II (ASDSP II) is to develop sustainable priority value chains to contribute to the sector goal of transforming crop, livestock and fisheries production into commercially oriented enterprises that ensure sustainable food and nutrition security.

To realize its purpose of improving incomes and food and nutrition security, ASDSP II targets 700,000 priority value chain actors in addressing four key challenges that hinder commercialization of agriculture, namely; low productivity along agricultural value chains; inadequate entrepreneurial skills along agricultural value chains and among service providers; low access to markets by VCAs and weak and inadequate structures and capacities for consultation, cooperation and coordination within the Sector. By addressing these four problem areas, the Programme intends to attain the following four results or outcomes:

- Increased productivity of priority value chains
- Strengthened entrepreneurial skills of Priority Value Chain actors
- Improved access to markets by Priority Value Chain actors and
- Strengthened structures and capacities for consultation, collaboration, cooperation, and coordination in the Agricultural Sector.

The Programme implementation strategy encompasses resilience-focused and climate smart approach to value chain development; rights-based integration of smallholder women and youth in VCD; commercial

## ***AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)***

### ***Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024***

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and ‘pull-focused’ Value Chain Development; partnership-based investment and implementation; demand-driven and stakeholder-led Value Chain Development; inter-sectorial focus and has considered the exit strategy as a basis for sustainability.

ASDSP II implementation is financed by the 47 County governments, MOAL&C, Government of Sweden and European Union with a budget of MKES 5,600. It is implemented by the Government of Kenya (national and 47 county governments) with strong participation of the private sector as direct beneficiaries or service providers. JASSCOM and CASSCOM provide oversight at the two levels. The programme runs from December 2017 to February 2024.

The programme Result Framework and Programme Implementation Framework (PIF) are in place and guide on programme planning, implementation and measuring the results of the programme implementation periodically at the implementation level.

To facilitate implementation, the implementation entities have been preparing their detailed annual plans and budget that details the activities and resources required to achieve the prioritized activities. These plans are developed through a structured consultative process that involves the stakeholders leading to approval process by the CASSCOMS and JASSCOM.

#### **Summary of achievements**

**Productivity of priority value chains increased:** During the plan period the programme activities were focused on ensuring Service providers train on identify opportunities, identify opportunities per value chain and innovation with high prospect for women and youth 100% opportunities identified, 155% service providers trained and 94% innovation implemented.

**Enhanced Entrepreneurship of Priority Value Chain Actors:** This outcome aims at strengthening the entrepreneurial skills of the service providers of VCAs on entrepreneurial skills first through ASDSP II, then, effectively inculcate a business culture among the VCAs. The enhancement of entrepreneurial skills of Priority Value Chain Actors The programme targets 500,000 VCAs to have and implement viable business plans (BPs) in five years through the following interventions: i) train the service providers (SPs) on entrepreneurial skills, ii) support the VCAs to develop viable BPs, iii) support the VCAs to implement viable BPs. The overall entrepreneurial skills development achievement is 155% of SPs is trained on entrepreneurial skills, 34% BPs implemented and 51% of VCAs with viable BPs.

**Access to market by VCAs improved:** Activities in this area aimed at: 1) improving market access linkages for priority VCAs; 2) improving access to market information by VCAs and 3) improving access to financial services by VCAs. During the report period, 1000 VCA groups were aggregated and 419 market linkages established. The number of market information providers supported was 86% of the targeted while the number and types of market information provided by the market service providers was at 89% and the number of VCAs using market information on the other hand was 65%. The number of VCAs accessing financial services was 74% while the volume of financial services accessed was 48% of the targeted during the year. On all the indicators the performance during the reporting period was above average.

**Structures and capacities for consultation, cooperation and coordination in the Sector strengthened:** The objective of the outcome has been to strengthen the capacities for consultation, cooperation and coordination in the Sector. It is to be achieved through four pathways, 1) establishment of the sector consultation, cooperation and coordination structure at national, intergovernmental and county levels, 2) enhancement of the capacity of the structures to operationalize their functions, 3) strengthening of stakeholder participation in sector development and 4) Preparation and launch of conducive policies, strategies, plans and regulation necessary for the value chain development and finally for the overall sector development Cumulatively, 98% of steering, coordination and management structures are in place, 98% of the structures have been established to date and have functional procedures and guidelines. To date and 97% achievement of operational instruments implemented to date the program is at an average of 70 % mark of policies instruments launched and rolled out and 68% of plans has been launched and rolled out nationally for all the value chains.

**M&E and communication:** Over 84 % of the M&E planned activities for the financial year under review was achieved. Based on the output progress tracker, the average program performance was 50% of the planned output indicators in the half year period under review. Cumulatively, over 80% of the indicators have been realised. On knowledge management and communication 37% service providers were mostly aware of the programme implementation being the key implementers of the programme followed by CASSCOM structures (33%), civil society organizations (20%) and private sector organizations (6%).

The Programme intends to attain the following four results or outcomes:

1. Increased productivity of priority value chains;
2. Strengthened entrepreneurial skills of Priority Value Chain actors;
3. Improved access to markets by Priority Value Chain actors; and,
4. Strengthened structures and capacities for consultation, collaboration, cooperation, and coordination in the Agricultural Sector.

The theme of the reporting period is: *“Winding up and transitioning with Success”*.

<b>Programme</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Agricultural Sector Development Support Programme II (ASDSP II)	<ul style="list-style-type: none"> <li>• Enhancing the capacity of existing service providers on identified opportunities</li> <li>• Supporting value chain innovations with high prospects for empowering women</li> <li>• Strengthened environmental resilience</li> </ul>	2.1 Outcome 1: Productivity of priority value chains increased	Interventions in this outcome area are aimed at addressing low productivity, along the value chain which is characterized by low yields and incomes; and, irregular supply of traded commodities.	<p style="text-align: center;"><b>National Achievements</b></p> <ul style="list-style-type: none"> <li>• Inventory, documentation and handover of high impact opportunities and their innovations for informing the planned programme and use within the sector.</li> <li>• Take inventory of national level Service Providers in the 3 categories and hold a workshop to develop a way forward after the exit of programme</li> <li>• Conduct networking meetings through workshops for fine tuning various documents and or tools (Innovations report, Tracker, E-</li> </ul>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

Programme	Objective	Outcome	Indicator	Performance
	and climate smart agriculture (CSA) in the prioritized value chains			commerce, TIMPs, Structures, SP Inventory, Business Growth Pathways, Business Plan developed, Business Models)
	To impart productivity related knowledge and skills based on identified value chain opportunities to identified service providers, to enable them improve knowledge and skills base of value chain actors in the PVCs.	2.1.1 Capacity of existing service providers on identified opportunities enhanced	No. of opportunities identified	<p><b>Achievements</b></p> <ul style="list-style-type: none"> <li>Reviewed and consolidated developed training curriculums on identified opportunities ( incl. CSA &amp; GG) and</li> <li>Reviewed and consolidated developed training curriculums on identified opportunities ( incl. CSA &amp; GG) local vegetables</li> <li>Developed a tool to collect data to establish, document and the type of CSA and GG in use by VCAs</li> <li>capacity building of livestock SPs on smart agriculture</li> </ul> <p><b>Cumulative output achievements</b>  <i>To date, the programme has had a 100% achievement after having identified the required 2145 opportunities in the 47 Counties. With regard to the training of service providers, the cumulative achievement to date is 2,225 against the planned target of 1430 which presents an overachievement of 155%.</i></p>
	To support the operationalization of innovations along the value chains with a view of increasing the productivity of the priority value chains.	3.1.2 Value chain Innovations with high prospects for women and youth economic empowerment supported	<ul style="list-style-type: none"> <li>No and type of value chain innovations promoted</li> <li>No of value chain innovations implemented</li> <li>No of VCAs taking up innovations by sex and age</li> </ul>	<p><b>Cumulative output achievements</b>                      The programme progress tracker shows that to date, 105% and 94% of the targeted innovations were promoted and are in use respectively, by 40%(men), 42% (women), and 18 % (youth) of the targeted VCAs.</p>

Programme	Objective	Outcome	Indicator	Performance
	Achieving security and broader agricultural development goals under a changing climate and increasing food demand.	3.1.3 Climate smart and Green Growth (GG) interventions, practices and technologies for the VC enhanced	<ul style="list-style-type: none"> <li>No. of CSA technologies promoted</li> <li>No. of CSA technologies in use</li> <li>No. of VCA using CSA innovations by sex and age</li> </ul>	<p><b>Achievement</b></p> <p>The use of the suitability maps.</p>
	Increase their productivity through use of good practices, innovations and technologies, they require skills in entrepreneurship to sustain this productivity.	3.2: Outcome 2- Enhanced Entrepreneurship of Priority Value Chain Actors	<ul style="list-style-type: none"> <li>No. of SPs trained on entrepreneurial skill</li> <li>No. of VCAs with viable Business Plans</li> <li>No. of Business Plans implemented</li> </ul>	<p><b>Achievement</b></p> <p>1) Documentation of key knowledge and skills developed by the programme and sample BP for different PVC and nodes is still in progress.</p> <p>2) Profile and document, coaching &amp; mentorship and incubation institutions/centres for handing over to the new sector project and linking of progressive VCAs/VCOs to identified mentorship and incubation institutions.</p> <p>During the period under review, the programme collaborated with Strathmore Business School through Kenya Small Business Centers (KSBC) and Kenya Climate Innovation Centre</p>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

Programme	Objective	Outcome	Indicator	Performance
				<p>(KCIC) to support mentorship, coaching and incubation services. This was to facilitate service provision to progressive value chain actors. A total of 288 participants from public and private sector players were trained on starting and managing Kenya Small Business Training Centre in Kisumu, , Mombasa, Isiolo, Kiambu, Makueni and Nakuru counties. There are few success stories highlighted as documented in Makueni and Samburu counties</p> <p><b>The County level achievements</b> From the final trainings that were done, the counties had trained a total of 2,519 (155%) service providers cumulatively to support the VCAs in the value chain businesses. With 155% SPs trained and 51% VCAs having viable BPs out of which only 34% of the BPs are being implemented, this indicates implementation has taken an upward trajectory, but at a rather a slow pace. More concerted effort and support is required in the new programme to steer VCAs to commercialization.</p>
	The section activities target to deliver higher returns to VC investments which translates into higher incomes for value chain actors through aggregating themselves into more viable organisations or aggregating their products to gain from economies of scale and collectively harnessing	3.3 Outcome 3: Improved access to markets by priority VCAs	<ul style="list-style-type: none"> <li>No. of VCA groups aggregated</li> <li>No of market linkage instruments signed and operational</li> </ul>	<p><b>The National level achievements</b> The NPS facilitated implementation of market linkage instruments (MOUs) with various strategic partners at the national level including Strathmore University, agri-cycle, retail pay, Stawi foods and fruits. The areas of collaboration were mainly on business development, reduction of food loss and market-based solutions, retail payment system innovations and commercialization of priority value chains.</p> <p><b>The Counties level achievements:</b> Counties continued to aggregate smaller groups into larger and more efficient organisations that could easily leverage</p>

Programme	Objective	Outcome	Indicator	Performance
	market information financial products			on economies of scale in their joint operations, access information and utilise the service providers to mitigate price elasticities characterised by imperfect agricultural commodity markets. Aggregation of commodities into volumes that could attract trade was achieved in West Pokot County
		Output 3.2: Access to market information by VCAs improved	<ul style="list-style-type: none"> <li>No. of market information providers supported</li> <li>No. and type of information provided</li> <li>No of VCAs using market information</li> </ul>	<p><b>Achievements:</b></p> <ul style="list-style-type: none"> <li>E-Commerce Digital Platform development: Interventions in this section were premised on the national government's policy on the adoption of technology as an enabler in the agricultural sector, under the Agricultural Sector Transformation and Growth Strategy (ASTGS) flagship 8 as well as the BeTA strategy on digitisation of government services. The platform E-Commerce was developed to enable VCAs to market their products using the digital space and enable buyers to get access to products at a mouse click unlike the traditional methods. Buyers can register and browse through uploaded products. The bulk SMS interface was developed and integrated with State department of Cooperative. The platform hence can easily be accessed through the link <a href="https://asdspmarketinfo.kilimo.go.ke">https://asdspmarketinfo.kilimo.go.ke</a></li> <li>The number of VCOs on E-commerce platform is at 13,128 after and data cleaning. Those VCAs with no smart phone can access the platform by using <b>USSD code (*483*120#)</b>. Figure 4 is an illustration of the</li> </ul>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

Programme	Objective	Outcome	Indicator	Performance
				<p>type of information you can obtain from the back end of this platform.</p> <ul style="list-style-type: none"> <li>• <b>Re-sensitisation on E-Commerce Programme:</b></li> </ul> <p>The county coordinators and M&amp;E officers were re-sensitised -on the E-Commerce platform to VCAs, and all CPS staff registered as system administrator to assist in capturing the bio data of different characters of interest. This was intended to accelerate the rate of upload of VCAs in the platform which is a necessary step towards completion of its development. To this end, four modules have been developed in preparation for the launch which is earmarked to take place towards the end of November, 2023.</p>
	Value Chain actors need financial services such as deposit facilities for accumulating and safe keeping of savings for smoothing consumption and self-financing activities; credit for investment, consumption smoothing and external financing of activities; and insurance for social security and loan protection.	Output 3.3: Access to VC financial services by VCAs improved	<ul style="list-style-type: none"> <li>• Number VCAs accessing financial services</li> <li>• Volume of financial services accessed by VCAs and by type</li> </ul>	<ul style="list-style-type: none"> <li>• Continous capacity building &amp; sensatazation to the VCAS &amp; There has been changing financial landscape as a result of technological innovations, change in products and consumer behaviour.</li> </ul>

Programme	Objective	Outcome	Indicator	Performance
	<p>Support the established structures at the national, county and intergovernmental level as well as the private and civil society actors</p> <p>The output aimed at establishing structures for consultation, cooperation and coordination so that they can support program implementation effectively and enhance collaborative initiatives.</p>	<p>Output 4.1: Initiatives for establishment of the structures for consultation and coordination supported</p>	<ul style="list-style-type: none"> <li>• No of established structures with operational procedures and guidelines</li> <li>• No. of structures for consultation and coordination whose capacities have been enhanced</li> <li>• No. of stakeholder's organization participating in coordination and consultation structures</li> <li>• No of operational partnerships established</li> <li>• No. of Sector policies, strategies and regulations prepared and launched</li> </ul>	<p>The achievements included:</p> <ul style="list-style-type: none"> <li>• Sensitization &amp; public participation of CECMs, COs agriculture, COs finance and value chain representatives into ASDSPII and the new proposed KABDP programme in July, 2023.</li> </ul> <p>Objectives of the meeting were:</p> <ul style="list-style-type: none"> <li>• To sensitize the new County Executive Committee Members (CECMs) responsible for agriculture, the Chief Officers (COs) for agriculture and Chief Officers (COs) Finance on the objective and status of implementation of Agriculture Sector Development Support Programme II co-financed by Sida and EU and County Governments and Ministry of Agriculture and Livestock Development.</li> <li>• To consult with stakeholders on the process for the validation of a new sector support-Kenya Agriculture Development Support (KABDP), whose concept was developed jointly by the two levels of government in consultation with Sida.</li> <li>• To provide an opportunity for key stakeholders to brief the CECs and COs on other sector issues</li> <li>• Council of Governors CoGto update the participants of the Council's priorities.</li> </ul> <p>The major resolutions going forward were:</p> <ul style="list-style-type: none"> <li>• Sensitization and adoption of the KABDP proposal</li> <li>• Private sector representation in</li> </ul>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

Programme	Objective	Outcome	Indicator	Performance
				<p>county meetings and public participation</p> <ul style="list-style-type: none"> <li>• the need for engagement with BETA Secretariat- PET team and</li> <li>• closure of ASDSP II in accordance with Specific Agreement</li> </ul> <p><b>b) Status report on umbrella organisations for PSAs/CSOs linkages formation</b></p> <p>Through linkages formed at national level with the umbrella PSAs organisations, the programme was able to link County secretariats to ASNET. This umbrella PSA was to spearhead the establishment of county ASNET boards and hold leadership trainings</p>
	<p>Strengthening capacities of the established structures for consultation, cooperation and coordination so that they can perform their roles effectively and enhance collaborative initiatives.</p>	<p>4.2: Output: Capacities of the established structures for consultation and coordination enhanced</p>	<ul style="list-style-type: none"> <li>• No. of structures with operational instruments CIDPs/work plan/Strategic plans</li> <li>• % achievement of operational instruments implementation -CIDPs/work plan/Strategic plans</li> </ul>	<p>As at the end of the period cumulatively, the percentage achievement of operational instruments and guidelines implementation was at 97 % a) Nyamira county had its CASSCOM bill passed by the county assembly, the rest were still at various stages awaiting the processes. 4 Sub-CASSCOMs have been established one each in Samburu, Turkana, Trans Nzoia and Mandera counties.</p> <p>b) The counties also continued to support finalization and operationalization of operational instruments including: Third generation CIDP (2023-2027) completion, annual work plans and Budgets, Strategic Plans, Sector plans etc.</p> <p>c) Capacity build of the newly formed Structures-Umbrella bodies -PSAs in collaboration with ASNET on leadership</p> <p>c) An award scheme was prepared to incentivize staff as per the recommendations of bilateral review meeting.</p>

Programme	Objective	Outcome	Indicator	Performance
	Established structures engaged various partners/stakeholders to gain technical and financial support. This is a continuous process and stakeholder inventory and consultation is on-going both at national and county levels.	Output 4.3: Participation of stakeholders in consultation and coordination structures enhanced	<ul style="list-style-type: none"> <li>No. of stakeholders participating in coordination and consultation structures</li> <li>No of operational partnerships</li> <li>% level of satisfaction of STH in the participation of coordination</li> </ul>	<p><b>i) Assessment study</b></p> <p>The assessment study on the establishment, functionality and sustainability of Agricultural Sector Coordination Structures was carried out.</p> <p><b>2) Stakeholder engagements</b></p> <p><b>Evaluation of areas of collaboration between ASDSP II/KABDP and partners /collaborators</b> A further meeting was held in December, 2023 where stakeholders were briefed on the upcoming programme and they also presented potential areas of partnerships. They also gave concise presentation on the purpose of your organizations, achievements attained with ASDSP II and lessons learnt.</p> <p><b>Bilateral review missions with the parties</b></p> <p><b>i) Special BRM</b></p> <p>A special BRM was held where representatives from the Ministry Headquarters, CoG, County governments and the ASDSP II program visited the EoS and resolutions were made pertaining to the next steps on the specific agreement.</p> <p><b>ii) Semi-annual BRM at Kisii and Migori counties</b></p> <p>A semi-annual BRM mission was organized and the parties visited Kisii and Migori counties</p> <p><b>c) Annual BRM</b></p> <p>A final BRM board meeting was held on 20<sup>th</sup> February 2024</p>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

Programme	Objective	Outcome	Indicator	Performance
	Realization of conducive policies and regulations on the prioritized VCs and better sector strategies and plans.	Output 4.4: Sector policies, strategies and regulations prepared and launched	<ul style="list-style-type: none"> <li>• Number of strategies inventorized</li> <li>• Number of plans inventorized</li> <li>• Number of regulations inventorized</li> <li>• Strategies launched and rolled out</li> <li>• Plans launched and rolled out</li> <li>• Regulations launched and rolled out</li> </ul>	<p>Reports from counties indicated a general increase in the implementation of instruments for policy support for VCD. Most of the Counties had developed second generation plans and were currently developing and some launching the third generation CIDP Plans and Strategies. Cumulatively there was a great improvement owed to individual County domestication processes over the programme period. Overall performance summary for the inventorized instruments and achievements</p> <p><b>Women in trade policy interventions in collaboration with Self Help Africa</b> In partnership with Self-Help Africa, the programme was able to carry out an assessment on cross-border trade and issues that affect women.</p>
	<p>i) To track and assess programme implementation and performance at both National and County levels.</p> <p>ii) To strengthen programme knowledge management and communication</p> <p>iii) generate and share information on progress, achievement and lessons learnt</p>	3.5 Monitoring & Evaluation and Communication	<ul style="list-style-type: none"> <li>• Finalize M&amp;E instruments/tools</li> <li>• Performance monitoring and evaluation</li> <li>• Performance monitoring reporting</li> </ul>	<p><b>Development of KADP Inception and AWP&amp;B for 24-25FY</b> <b>Programme Progress Reports:</b> One National annual and sectional reports compiled. 47 county semi-annual reports compiled and shared with stakeholders.</p> <p><b>(i) iii) Documentation of the programme success stories:</b> was also undertaken during the period under review whereby success stories were developed both at NPS and CPS level. The programme based documentary developed by AIRC covering 8 counties (Makueni, Machakos, Embu, Muranga, Elgeyo Marakwet, Uasin Gishu, Bungoma and Siaya on programme implementation success and achievements The team also consolidated 1 national documentary covering all the 8 counties. The national level programme editorial team produced 2<sup>nd</sup> edition of Newsletter in July</p>

Programme	Objective	Outcome	Indicator	Performance
	<p>iv) Enhance visibility, transparency and accountability to the stakeholders</p> <p>v) Foster cohesion and synergy amongst stakeholders</p>			<p>2022. Promotional clip on the programme implementation and success was developed and shared. The documents can be accessed through this link <a href="https://drive.google.com/drive/folders/1TxilPrlywVO8cFIU1bcLDwjkVpJzJCS">https://drive.google.com/drive/folders/1TxilPrlywVO8cFIU1bcLDwjkVpJzJCS</a> and programme implementation achievement success handbook developed by AIRC. During, 2023-2024 workplan and budgeting all the 47 counties were advised to share the programme implementation success through partners and collaborators. This was achieved through Kenya News Agency (KNA) website, by articles from Marsabit, Bungoma and Tharaka Nithi counties and this can be accessed through <a href="https://www.kenyanews.go.ke/?s=ASDSP+2023">https://www.kenyanews.go.ke/?s=ASDSP+2023</a></p> <p><b>Innovations Implementation</b> <span style="float: right;"><i>Assessment</i></span></p> <p>A topical study on the implementation of the innovations and CSA/GG technologies in PVCs was carried out to identify the gaps that need to be addressed during the remaining programme period and in the long-term.</p> <p>(b) GISIAP Implementation Study</p> <p><b>National level activities</b></p> <ul style="list-style-type: none"> <li>• Support <b>documentation and dissemination</b> of Programme milestones (success stories, lesson learnt and best practices)</li> <li>• Finalize <b>digitization</b> of innovation and technology concepts to develop programme knowledge and information repository (<b>TIMPS portal</b>).</li> </ul>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

***Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024***

Programme	Objective	Outcome	Indicator	Performance
				<ul style="list-style-type: none"> <li>• Facilitate the handover of the TIMPs portal to relevant state departments.</li> <li>• Support the development of programme tracker to <b>an interactive dashboard</b> for better data analysis and report writing.</li> <li>• Develop programme at glance 5 minutes' promotional video clip.</li> <li>• Development of branding materials for promotion of programme visibility and awareness.</li> <li>• Support development and establishment of stakeholders' database. (Outcome 4.3)</li> <li>• Assess utilization of Programme information by stakeholders through surveys.</li> <li>• Printing of Programme documents &amp; Reports</li> </ul> <p><i>County level activities</i></p> <ul style="list-style-type: none"> <li>• Documentation and dissemination of Programme milestones (success stories, lesson learnt and best practices)</li> <li>• Branding of <b>Innovations projects</b> in line with the national developed template.</li> <li>• Support information sharing platforms (ICT, Community of Practice (CoP), Network of experts, VCPs, PSP platforms, market information platforms, TIMPS portal and linkages.</li> <li>• Assess utilization of Programme information by stakeholders through surveys.</li> </ul>

Programme	Objective	Outcome	Indicator	Performance
				<p>(ii) <b>Development and review of relevant communications materials:</b> Homabay County published an article on the Star Newspaper on support of the programme to VCAs to a tune of 4.7 million on innovation funds.</p> <p>(iii) <b>Innovative strategic communication channels:</b> National and Counties levels were advised to develop innovative strategic communication channels such as websites, and social media platforms such as WhatsApp and Facebook. The use of WhatsApp and twitter accounts by CPS and stakeholders was on an increase as counties were advised to post programme implementation activities on twitter (X) and tag Embassy of Sweden and their respective Governors offices. X account opened by the start of the programme implementation has over 2,050 followers and 1,832 followings, which depicts increased use of X accounts for dissemination of programme information and knowledge.</p> <p>(iv) <b>Newsletter:</b> The second edition of the programme newsletter was developed and published. Narok, Nyeri, Migori, Homabay and Siaya counties equally developed county specific newsletters. The highlights from the newsletter shows improved collaborative aspects with partners and stakeholders on programme implementation. The supported innovations, technologies and best practices were also highlighted.</p>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

Programme	Objective	Outcome	Indicator	Performance
				<p>(v) <b>Digitization</b> of innovation and technology concepts linked to ASDSP II website to form programme knowledge and information repository: Knowledge repository platform has been developed and named <b>“TIMPS Portal”</b> for creation, storage, retrieval and dissemination of innovations, technologies and best practices supported by the programme. The system has registered improved development and various counties have uploaded data and relevant information. A total of 298 innovation uploaded with current outreach of 1402 users across the World. The TIMPS portal can be accessed through <a href="https://asdspkm.kilimo.go.ke/">https://asdspkm.kilimo.go.ke/</a></p> <p>(vi) <b>Programme website:</b> The ASDSP website <a href="http://asdsp.kilimo.go.ke/">http://asdsp.kilimo.go.ke/</a> was routinely maintained and provided platform for sharing information and programme documents. Both programme website, e-commerce and TIMPs portal have inbuilt effective and efficient <b>customer feedback mechanisms</b> to inform the programme on its implementation status and hence continual improvement.</p> <p>The ASDSP II website registered steady increase in access from July 2023 (11,776) to February 2024 (102,964) across all the website pages. The accessibility of the programme also increased across</p>

Programme	Objective	Outcome	Indicator	Performance
				<p>the counties from 135 to 183 counties. This shows increased use and accessibility to the programme documents and information hosted in the programme website. A total of 110,167 value chain actors accessed the programme information and knowledge.</p> <p>ASDSP II website was accessed by Value chain actors and stakeholders across various countries. Majority of the users were in Kenya (6642), followed by USA (55), Tanzania (40), Germany (35), Japan (35), Canada (33) and <b>Sweden (16) at number 13</b>. The average position of ASDSP II website search results is relatively high in Kenya, Denmark, Ireland, Italy, Tanzania, Japan and Sweden respectively</p> <p>(vii) Development and designing of <b>branding template</b> of county-based innovation concepts projects: In line with the Knowledge management and communication strategy and EU communication and visibility plan, NPS developed branding template that assisted counties in developing innovation project signage and branding of innovation equipment. 80% of the counties have developed branding materials for the innovations supported projects.</p> <p>(viii) Development of <b>programme Interactive dashboard</b> for effective and efficient reporting: NPS developed interactive dashboard for improved data visualizations on Microsoft power BI platforms to assist in reporting and effective decision making. This assisted</p>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

Programme	Objective	Outcome	Indicator	Performance
				<p>in compilation of the programme completion report both at National and County levels.</p> <p><b>(ix) Stakeholders involved in the programme delivery;</b> The type and number of stakeholders involved in the programme delivery through sensitization, training and awareness increased from the targeted 258 to 268. Majority were from the public sector at 51%, followed by private sector, 32% and Civil society organization at 17%.</p> <p><b>(x)Stakeholders reached through information and knowledge products/services;</b> The programme developed various products; technical training manuals, quarterly briefs for departments, Banners used during field day and exhibitions, Strategic Integrated Value chain Action plans (SIVCAPs), Innovations concepts of the prioritized VCs, publicity brochures, documentary of the programme success story, weather advisoriesfor OND seasons, suitability &amp; resource maps for each VC, Baseline surveys during the programme inception period, online portals which were shared with stakeholders.</p> <p>During the programme implementation period, the awareness level amongst stakeholders increased relatively amongst the stakeholders;</p> <p>A survey carried out from a sample of respondents in all the 47 counties. At 37%, service providers were mostly aware of the programme implementation being the key implementers of the programme followed by CASSCOM structures</p>

Programme	Objective	Outcome	Indicator	Performance
				(33%), civil society organizations (20%) and private sector organizations (6%).
	Programme implementation	Human Resources	Programme staff	The Programme staff were based at the NPS and CPS and are responsible for the day-to-day management of the Programme. The programme had planned for 470 staff at the county level, 10 staff per county (5 technical and 5 support)] with affirmative action taken into consideration. In addition to that, the NPS has a total of 13 staff. As at the end of the programme, a total of 389 staff were available for the programme implementation majority (96%) being at the county level where most of the activities take place
	Experts on business development, policy, devolution and institutional development, gender in development, Monitoring and Evaluation, grant management, environment and climate change resilience	Technical Assistance	<ul style="list-style-type: none"> <li>Engagement made</li> <li>Technical assistance given</li> <li>Timeliness</li> </ul>	<p><b>Outcome I: Productivity of priority value chains increase</b></p> <ul style="list-style-type: none"> <li>Review Concept for integration of environmental conservation, climate smart agriculture and biodiversity supported</li> <li>Reviewed the tools</li> </ul> <p><b>Outcome II: Entrepreneurial skills of priority Value Chain Actors strengthened</b></p> <ul style="list-style-type: none"> <li>Reviewed the Concept and Tools for undertaking the assignment</li> </ul> <p><b>Outcome III: Access to markets by priority Value Chain Actors improved</b></p> <ul style="list-style-type: none"> <li>Concept for the symposium reviewed and a programme for the symposium developed</li> </ul> <p>Development of mobile app and data migration</p> <p><b>Outcome IV: Structures and capacities for consultation and coordination in the sector strengthened</b></p>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

***Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024***

Programme	Objective	Outcome	Indicator	Performance
				<p>Desk review report and shared</p> <p><b>Programme M&amp;E and Communication</b></p> <p>Final guidelines for annual work planning developed and discussed with counties</p> <p>Consolidated programme Work plan and budget 2023/24 reviewed and quality assured for implementation</p> <ul style="list-style-type: none"> <li>• Prepared, participated and guided on agenda and resolution items</li> </ul> <p><b>Knowledge Management and Communication</b></p> <ul style="list-style-type: none"> <li>• Guided in the review of the TORs and stakeholders</li> </ul>

#### **4. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

The programme promotes environmental friendly through partnership with various bodies who have the ability to maintain or continue offering services to the citizens of the country over the long- term focuses mainly on the five areas indicated below.)

##### **1. Sustainability strategy and profile**

The accounting officer maintain sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

##### **2. Environmental performance**

The programme has environmental policy guidelines and they are practices and are measurable from the outcome areas within the programme. It also make efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

##### **3. Employee welfare**

The programme has policies guiding the hiring process and take into account the gender ratio. The programme also maintain the balance on gender while engaging with the stakeholders. The programme also engage in capacity building in managing careers, appraisal and reward systems. The Programme maintain the policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)

##### **4. Market place practices-**

The programme maintain all the aspects as below:

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

The Programme maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

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

The Programme maintain ethical and anti- corruption practices and responsible political involvement.

###### **c) Regulatory impact assessment**

The Programme Safeguard citizen and stakeholder's rights.

#### **Community Engagements**

The Programme is also engage with the community including charitable giving (cash & material), community social investment and any other forms of community engagements. and promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)

## ***AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)***

### ***Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024***

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#### **5. STATEMENT OF PROGRAMME MANAGEMENT RESPONSIBILITIES**

The Principal Secretary, State Department For Agriculture, Ministry of Agriculture And Livestock Development and the Programme Coordinator **Agricultural Sector Development Support Programme II (ASDSP II)** are responsible for the preparation and presentation of the Programme's financial statements, which give a true and fair view of the state of affairs of the Programme for and as at the end of the financial year ended on June 30, 2024. 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 Programme ; (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 Programme; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

The Principal Secretary, State Department of Crop Development, Ministry of Agriculture And Livestock Development and the Programme Coordinator **Agricultural Sector Development Support Programme II (ASDSP II)** accept responsibility for the Programme'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 Agriculture, Ministry of Agriculture And Livestock Development and the Programme Coordinator **Agricultural Sector Development Support Programme II (ASDSP II)** are of the opinion that the Programme's financial statements give a true and fair view of the state of Programme's transactions during the financial year/period ended June 30, 2024, and of the Programme's financial position as at that date.


The Principal Secretary, State Department For Agriculture, Ministry of Agriculture And Livestock Development and the Programme Coordinator **Agricultural Sector Development Support Programme II (ASDSP II)** further confirm the completeness of the accounting records maintained for the Programme, which have been relied upon in the preparation of the Programme financial statements as well as the adequacy of the systems of internal financial control.


The Principal Secretary, State Department For Agriculture, Ministry of Agriculture And Livestock Development and the Programme Coordinator **Agricultural Sector Development Support Programme II (ASDSP II)** confirm that the Programme has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Programme 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 Programme Financial Statements**

The Programme financial statements were approved by The Principal Secretary, State Department For Agriculture, Ministry of Agriculture And Livestock Development and the Programme Coordinator **Agricultural Sector Development Support Programme II (ASDSP II)** on 12/11/ 2024 and signed by them.

  
Name: Dr. Kipronoh Ronoh P.  
Principal Secretary

  
Name: Jane Ndungu  
Programme Coordinator

  
Name: Douglas K. Mutemi  
Head Of Accounting Unit  
ICPAK Member Number: 6851

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## **REPORT OF THE AUDITOR-GENERAL ON AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (SIDA GRANT NO: 51110109) FOR THE YEAR ENDED 30 JUNE, 2024 - STATE DEPARTMENT FOR AGRICULTURE**

### PREAMBLE

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

- A. Report on 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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose; and,
- C. Report on the Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

### REPORT ON THE FINANCIAL STATEMENTS

#### **Opinion**

I have audited the accompanying financial statements of Agricultural Sector Development Support Programme II set out on pages 1 to 18, which comprise of the

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*Report of the Auditor-General on Agricultural Sector Development Support Programme II (SIDA Grant No: 51110109) for the year ended 30 June, 2024 - State Department for Agriculture*

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Agricultural Sector Development Support Programme as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Article 13 of the Project's Financing Agreement Grant No. 51110109 between the Government of Kenya and the Government of Sweden dated 7 December, 2017 and the Public Finance Management Act, 2012.

In addition, the special accounts statements present fairly, transactions for the year, and the closing balance have been reconciled with the books of account.

### **Basis for Opinion**

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

### **Emphasis of Matter**

#### **1.0 Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final revenue budget and actual on a comparable basis of Kshs.600,000,000 and Kshs.564,318,432 respectively, resulting to revenue under-funding of Kshs.35,681,568 or 6% of the budget. However, the Project spent Kshs.1,310,167,465 against actual receipts of Kshs.564,318,432 resulting to over-utilization of Kshs.745,849,033 or 132% of actual receipts.

The under-funding affected the planned activities and may have impacted negatively on service delivery to the public.

#### **2.0 Variance on Funds Disbursed to Counties**

The Project Management disbursed Kshs.176,179,206 and Kshs.35,800,000 for donor funds and GOK funds respectively to four (4) Counties. However, the Counties records showed Kshs.168,200,683 and Kshs.32,141,231 for Donor funds and GOK funds

respectively were received resulting to variances of Kshs.7,978,523 and Kshs.3,658,769 respectively. Although the Project Management provided evidence showing the funds were disbursed to the Counties, no evidence was provided from the Counties to show the records were adjusted to reflect the amounts disbursed as detailed below;

<b>County</b>	<b>Total Donor Funds Disbursed Up to 30 June, 2024 (Kshs.)</b>	<b>Confirmation (Kshs.)</b>	<b>Total GOK Funds Disbursed Up to 30 June, 2024 (Kshs.)</b>	<b>Confirmation (Kshs.)</b>
Isiolo	52,340,170	47,061,872	9,000,000	9,000,000
Marsabit	71,553,959	73,153,959	9,000,000	7,400,000
Kilifi			9,000,000	6,741,231
Samburu	52,285,077	47,984,852	8,800,000	9,000,000
<b>Total</b>	<b>176,179,206</b>	<b>168,200,683</b>	<b>35,800,000</b>	<b>32,141,231</b>

My opinion is not modified in respect of these matters.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unutilized Funds**

County Government of Machakos recorded available funds in its operations cashbook totalling to Kshs.20,185,000. This amount comprised of balance brought forward from the previous year of Kshs.14,685,000 and receipt during the year amounting to Kshs.5,500,000. However, the County was only able to spend Kshs.11,885,000, constituting 59% of the funds disbursed to the County.

### **Other Information**

The Management are responsible for the other information set out on page iii to xxxii which comprise of Project Information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit of the Agricultural Sector Development Support Programme II Project's Fund's financial statements, my responsibility is to read the other information

and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

## REPORT ON THE LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### **Conclusion**

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

### **Basis for Conclusion**

#### **1.0 Non-Adherence to Cut Off Period for Receipts**

The statement of receipts and payments reflects an amount of Kshs.564,318,432 in respect to total receipts. However, review of the bank statements revealed transfers from Exchequer totalling Kshs.12,523,470 received on 5 June, 2024. This was after the Project end period of 30 May, 2024 as indicated in the ASDSP II Financing Agreement. Management explained that the funds were requested in February, 2024 and commitments made but the funds were received in June, 2024. Subsequently, the receipt and utilization of the funds received was contrary to the Project activity extension period that lapsed on 30 May, 2024.

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

#### **2.0 Non- Compliance with Disbursement Guidelines**

Management provided an approved memo reference MOA&LD/ASDSP/ FIN/1/2023/2024 VOL.01/ (047) dated 2 October, 2023 for the transfer of Kshs.26,000,000 to forty-seven (47) County Revenue Fund (CRF) accounts being disbursement of GOK counterpart funds. However, review of supporting schedules indicated total GOK disbursement of Kshs.26,800,000 resulting to unexplained over-disbursement of Kshs.800,000. This was attributed to two Counties, Bungoma and Bomet receiving Kshs.1,000,000 each contrary to the expected disbursement amount of Kshs.500,000 from the National Government. This resulted in Samburu County getting Kshs.200,000 less than the required GOK contribution.

Further, review of data provided as at 30 June, 2024 showed Bungoma County had utilized excess fund disbursed to them and closed its operational account while Bomet County had closed the operational account but did not transfer Kshs.1,000,000 from CRF to Special Purpose Account and the operational account.

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

### **3.0 Failure to Close Bank Account after Lapse of the Project Period**

The statement of financial assets reflects a balance of Kshs.37,772,122 in respect of cash and cash equivalents as disclosed in Note 8A to the financial statements. Included in the balance is Kshs.33,497,010 received from 47 counties' operational project accounts. The following observations were made;

- i. Machakos and Samburu Counties had a balance of Kshs.13,672,120 and Kshs.4,343,208 respectively, and had neither closed their bank accounts nor returned their balances to the special program account as required in the agreement despite the agreement validity period expiring on 30 May, 2024.
- ii. The statement of cashflow for the year ended 30 June, 2024 reflect cash and cash equivalents balance of Kshs.37,772,121. Included in the balance is Kshs.4,159,391 from two accounts; Kenya Commercial Bank Account for Donor (Kshs.3,962,787) and Kenya Commercial Bank Account for GOK (Kshs.196,604), operated by the National Programme Secretariat. However, at the time of audit, the bank accounts had not been closed and were still incurring bank charges despite the lapse of agreement validity period of 30 May, 2024. Further review of bank statements revealed that the transactions took place past expiry of validity of the agreement. It was not clear why the Project had not returned the outstanding balances as required in the agreement.
- iii. Analysis of the movement schedule indicated that Kshs.13,342,427 transferred to nine (9) Counties as at 30 June, 2024 had their operational accounts closed upon completion of the Project. However, the Counties had a total of Kshs.13,342,427 in respect of project fund transferred to them either at County Revenue Fund, special project account and project account that were not accounted for since no returns on expenditure were provided.

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

### **4.0 Non-Compliance with Asset Hand-Over Timelines**

Management did not submit assets handover reports at the close of the project period as required in the financing agreement. The assets handover reports were yet to be discussed and validated by the Donor and both levels of Government.

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

## **5.0 Amount Withdrawn and not Claimed on Special Account for the Project**

Review of the reconciliation statements of Special (Designated) for Agriculture Sector Development Support Programme II Project Sweden Credit Bank Account No 1000358793-(CBK) for the year ended 30 June, 2024 revealed that an amount of 39,341,061 EURO was withdrawn and not claimed as at 30 June, 2024. This was attributed to failure by Management to provide returns to The National Treasury on how the funds withdrawn were expensed and accounted for in the Project's financial statements.

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

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

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

#### **Conclusion**

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

#### **Basis for Conclusion**

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

### **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

As required by Credit Facility Agreement between the Government of Spain and the Republic of Kenya, except for the matters under Report on the Financial Statements, Other Matter and the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I report based on my audit that:

- i. 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;

- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and
- iii. The Project's financial statements are in agreement with the accounting records and returns.

### **Responsibilities of the 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 governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the 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**


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a

material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

  
FCPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

19 November, 2024

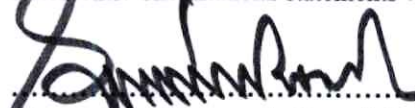
**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**  
**Reports and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

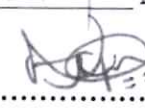
**7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024**

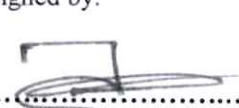
	Note	FY 2023/2024		TOTAL	FY 2022/2023		TOTAL	Cumulative to Date
		Receipts and payments controlled by the entity	Receipts and Payments made by third parties		Receipts and payments controlled by the entity	Payments made by third parties		
		Kshs	Kshs		Kshs	Kshs		Kshs
<b>RECEIPTS</b>								
Receipts from Government of Kenya	1	198,730,597	-	198,730,597	325,720,105	-	325,720,105	2,036,083,294
Proceeds from Domestic and Foreign Grants	2	365,522,113	-	365,522,113	741,451,706	-	741,451,706	4,250,225,103
Miscellaneous Receipts	3	65,722	-	65,722	35,160	-	35,160	817,064
<b>TOTAL REVENUES</b>		<b>564,318,432</b>	<b>-</b>	<b>564,318,432</b>	<b>1,067,206,971</b>	<b>-</b>	<b>1,067,206,971</b>	<b>6,287,125,461</b>
<b>PAYMENTS</b>								
Compensation of employees	4	-	-	-	-	-	-	40,719
Purchase of goods and services	5	335,292,413	-	335,292,413	133,045,479	-	133,045,479	1,814,134,315
Acquisition of Non-financial Assets	6	54,452,358	-	54,452,358	1,906,000	-	1,906,000	65,490,648
Other grants and transfers and payments	7	920,422,694	-	920,422,694	1,239,578,178	-	1,239,578,178	4,370,266,145
<b>TOTAL PAYMENTS</b>		<b>1,310,167,465</b>	<b>-</b>	<b>1,310,167,465</b>	<b>1,374,529,656</b>	<b>-</b>	<b>1,374,529,656</b>	<b>6,249,931,827</b>
<b>SURPLUS/DEFICIT</b>		<b>(745,849,033)</b>	<b>-</b>	<b>(745,849,033)</b>	<b>(307,322,685)</b>	<b>-</b>	<b>(307,322,685)</b>	<b>37,193,634</b>

Note : The programme had a positive carryover balances of Ksh 783,605,651 as reflected in the cash flow statement, therefore it offset the Negative of Ksh 745,849,033 above.

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

  
 Name: Dr. Kipronoh Ronoh P.  
 Principal Secretary

  
 Name: Jane Ndungu  
 Programme Coordinator

  
 Name: Douglas K. Mutemi  
 Head Of Accounting Unit  
 ICPAK Member Number: 6851

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**


**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**


**8. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2024**

	Note	FY 2023/24	FY 2022/23
		Kshs	Kshs
<b>CASH &amp; CASH EQUIVALENTS</b>			
Bank Balances	8A	37,772,122	783,555,651
<b>Total Cash and Cash equivalents</b>		<b>37,772,122</b>	<b>783,555,651</b>
Accounts Receivables	8B	-	50,000
<b>TOTAL FINANCIAL ASSETS</b>		<b>37,772,122</b>	<b>783,605,651</b>
<b>FINANCIAL LIABILITIES</b>			
Payables - Deposits and Retentions		-	-
<b>NET ASSETS</b>		<b>37,772,122</b>	<b>783,605,651</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	9	783,605,651	1,090,916,299
Prior Year Adjustment	10	15,504	12,037
Surplus / (deficit) for the year		(745,849,033)	(307,322,685)
<b>NET FINANCIAL POSITION</b>		<b>37,772,122</b>	<b>783,605,651</b>

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

  
Name: Dr. Kipronoh Ronoh P.  
Principal Secretary

  
Name: Jane Ndungu  
Programme Coordinator

  
Name: Douglas K. Mutemi  
Head Of Accounting Unit  
ICPAK Member Number: 6851

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**


**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**


**9. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE 2024**

		FY 2023/24	FY 2022/23
	Note	KShs	KShs
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating activities</b>			
Transfer from Government entities	1	198,730,597	325,720,105
Proceeds from domestic and foreign grants	2	365,522,113	741,451,706
Miscellaneous receipts	3	65,722	35,160
<b>Payments from operating activities</b>		<b>564,318,432</b>	<b>1,067,206,971</b>
Compensation of employess	4	-	-
Purchase of goods and services	5	(335,292,413)	(133,045,479)
Other Grants and Other Payments	7	(920,422,694)	(1,239,578,178)
<b>Adjustments during the year</b>		<b>(1,255,715,107)</b>	<b>(1,372,623,656)</b>
Prior Year Adjustments	10	15,504	12,037
Decrease/(Increase) in Accounts Receivable	8B	-	-
Increase/(Decrease) in Accounts Payable:		-	-
<b>Net cash flow from operating activities</b>		<b>(691,381,171)</b>	<b>(305,404,648)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	(54,452,358)	(1,906,000)
<b>Net cash flows from Investing Activities</b>		<b>(745,833,529)</b>	<b>(307,310,648)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENTS</b>		<b>(745,833,529)</b>	<b>(307,310,648)</b>
Cash and cash equivalent at BEGINNING of the year	9	783,605,651	1,090,916,299
Cash and cash equivalent at END of the year	8	37,772,121	783,605,651

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 12/11/2024 and signed by:

  
 Name: Dr. Kipronoh Ronoh P.  
 Principal Secretary

  
 Name: Jane Ndungu  
 Programme Coordinator

  
 Name: Douglas K. Mutemi  
 Head Of Accounting Unit  
 ICPAK Member Number: 6851

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

**10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2024**

Consolidated	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Utilisation Variance	% of Utilisation
	a	b	c=a+b	d	e=c-d	f=d/c %
<b>Receipts/Payments Item</b>						
<b>Receipts</b>						
Receipts from Government of Kenya- MOA&LD	159,000,000	(59,000,000)	100,000,000	100,000,000	-	100%
Receipts from Government of Kenya- Counties	46,000,000	54,000,000	100,000,000	98,730,597	1,269,403	99%
Proceeds from Domestic and Foreign Grants	400,000,000	-	400,000,000	365,522,113	34,477,888	91%
Miscellaneous receipts	-	-	-	65,722	-	
<b>Total Receipts</b>	<b>605,000,000</b>	<b>(5,000,000)</b>	<b>600,000,000</b>	<b>564,318,432</b>	<b>35,747,291</b>	<b>94%</b>
<b>Payments</b>						
Purchase of goods and services - NPS	378,202,747	(5,000,000)	373,202,747	335,292,413	37,910,334	90%
Acquisition of Non-financial Assets	60,000,000	-	60,000,000	54,452,358	5,547,642	91%
Other Grants and Other Payments	166,797,253	-	166,797,253	920,422,694	(753,625,441)	552%
<b>Total Payments</b>	<b>605,000,000</b>	<b>(5,000,000)</b>	<b>600,000,000</b>	<b>1,310,167,465</b>	<b>(710,167,465)</b>	<b>218%</b>
<b>Surplus / Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(745,849,033)</b>	<b>745,849,033</b>	

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

Name: Dr. Kipronoh Ronoh P.  
Principal Secretary

Name: Jane Ndungu  
Programme Coordinator

Name: Douglas K. Mutemi  
Head Of Accounting Unit  
ICPAK Member Number: 6851

## **AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

### **Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

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#### **11. SIGNIFICANT ACCOUNTING POLICIES**

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

##### **a) Statement of compliance and basis of preparation**

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

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

##### **a) Reporting entity**

The financial statements are for Agricultural Sector Development Support Programme II (ASDSP II) under the State Department For Agriculture, Ministry of Agriculture And Livestock Development . The financial statements are for the reporting entity as required by Section 81 of the PFM Act,2012 .

##### **b) 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.

##### **c) Recognition of receipts**

**Agricultural Sector Development Support Programme II (ASDSP II)** recognises all receipts from the various sources when the event occurs, and the related cash has been received.

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

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

##### **ii) External Assistance**

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

##### **iii) Other receipts**

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

##### **iv) Donations and grants**

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

**Significant Accounting Policies (continued)**

**v) Proceeds from borrowing.**

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

**vi) Undrawn external assistance**

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

**c. Recognition of payments**

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

**i) Compensation to employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

**iv) Repayment of borrowing (principal amount)**

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

**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.

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

***Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024***

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**Significant Accounting Policies (continued)**

**d. 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.

**e. 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.

**f. 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.

**g. 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.

**h. Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
  - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

**Significant Accounting Policies (continued)**

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 3** of this financial statement is a register of the contingent liabilities in the year.

**i. Contingent Assets**

**Agricultural Sector Development Support Programme II (ASDSP II)** 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 **Agricultural Sector Development Support Programme II (ASDSP II)** 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.

**j. 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.

**k. 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*.

**l. 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.

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

***Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024***

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**Significant Accounting Policies (continued)**

**m. 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.

**n. 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.

**o. Subsequent events**

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

**p. Prior period adjustments**

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

**12. NOTES TO THE FINANCIAL STATEMENTS**

**1. RECEIPTS FROM GOVERNMENT OF KENYA**

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

	<b>FY 2023/24</b>	<b>FY 2022/23</b>	<b>Cumulative to Date</b>	<b>Cumulative Prior Year</b>
	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>	<b>KShs</b>
<i>Counterpart funding through State Department OF Agriculture , Ministry of Agriculture &amp; Livestock Development</i>				
Counterpart funds Quarter 1	-	2,000,000	22,100,000	22,100,000
Counterpart funds Quarter 2	50,000,000	-	288,500,000	238,500,000
Counterpart funds Quarter 3	50,000,000	-	207,875,575	157,875,575
Counterpart funds Quarter 4	-	-	145,682,668	145,682,668
<i>Other transfers from government entities</i>	<b>98,730,597</b>	<b>323,720,105</b>	1,371,925,051	<b>1,273,194,454</b>
<b>Total Receipt ( National &amp; Counties)</b>	<b><u>198,730,597</u></b>	<b><u>325,720,105</u></b>	<b><u>2,036,083,294</u></b>	<b><u>1,837,352,697</u></b>

*(Kshs 98,730,597 represents the amount contributed by County Government as counterpart funds and it is usually budget at the county level)*

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

**2 . PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS**

During the 12 months to 30 June 2024 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment *	Grants received in kind	Total amount in KShs		Cumulative to- date	Cumulative Prior Year
						FY 2023/24	FY 2022/23		
		-	KShs	KShs	KShs	KShs			
SWEDISH GOVERNMENT ( SIDA)		-	-	-	-	-	-		
Government of SWEDEN - Ksh		-	-	-	-	-	-		
1st Disbursement	1-Sep-23	-	294,741,164			294,741,164	-		
2nd Disbursement	28-Feb-24	-	58,257,479			58,257,479	-		
3rd Disbursement	18-Apr-24		12,523,470			12,523,470			
<b>Total</b>			<b>365,522,113</b>	-	-	<b>365,522,113</b>	<b>741,451,706</b>	<b>4,250,225,103</b>	<b>3,884,702,991</b>

**Note: The Total cumulative to date is Ksh 4,250,225,103 that include (Prior Cumulative of Ksh 3,884,702,991 and the Current of Ksh 365,522,113)**

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

**3. MISCELLANEOUS RECEIPTS**

	Receipts controlled by the entity in Cash	Receipts controlled by third parties	TOTAL RECEIPTS		Cumulative to- date	Cumulative Prior Year
			FY 2023/24	FY 2022/23		
	KShs	KShs	KShs	KShs	KShs	KShs
Other receipts not classified elsewhere - Donor	-	-	-	35,160	457,224	457,224
Other receipts not classified elsewhere- gok	65,722	-	65,722	-	359,840	294,118
<b>Total</b>	<b>65,722</b>	<b>-</b>	<b>65,722</b>	<b>35,160</b>	<b>817,064</b>	<b>751,342</b>

**4. COMPENSATION OF EMPLOYEES**

	FY 2023/2024			FY 2022/2023	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic wages of temporary employees	-	-	-	40,719	40,719
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>40,719</b>	<b>40,719</b>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

**5. PURCHASE OF GOODS AND SERVICES**

			Total Payments		Cumulative to- date	Cumulative Prior Year
	Payments made by the Entity in Cash	Payme nts made by third parties	FY 2023/24	FY 2022/23		
	KShs	KShs	KShs	KShs	K Shs	KShs
Communication, supplies and services	1,149,468	-	1,149,468	1,511,924	8,592,236	7,442,768
Domestic travel and subsistence	722,400	-	722,400	66,530	7,712,317	6,989,917
Foreign travel and subsistence	-	-	-	-	468,750	468,750
Printing, advertising and information supplies & services	710,000	-	710,000	2,110,900	5,043,118	4,333,118
Rentals of produced assets ( Rentals)	-	-	-	-	1,034,040	1,034,040
Training expenses	3,202,700	-	3,202,700	156,800	196,677,013	193,474,113
Hospitality supplies and services	1,778,950	-	1,778,950	1,161,431	4,879,695	3,100,745
Insurance costs	479,243	-	479,243	464,642	3,633,192	3,153,949
Office and general supplies and services	160,000	-	160,000	848,470	10,096,451	9,936,451
Other operating expenses/feasibility Studies	233,005,627	-	233,005,627	85,769,582	1,029,345,067	796,339,440
Routine maintenance – vehicles and other transport equipment	4,876,543	-	4,876,543	2,796,808	25,619,192	20,742,649
Routine maintenance- other assets	-	-	-	361,400	498,200	498,200
Consultancy services: – Technical and professional services	89,207,282	-	89,207,282	37,796,992	520,535,045	431,327,763
<b>Total</b>	<b><u>335,292,413</u></b>	<b>=</b>	<b><u>335,292,413</u></b>	<b><u>133,045,479</u></b>	<b><u>1,814,134,315</u></b>	<b><u>1,478,841,903</u></b>

**Other operations expenses include bank charges of Kshs 564,562**

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

**6. ACQUISITION OF NON-FINANCIAL ASSETS**

	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		Cumulative to-date	Cumulative Prior Year
			FY 2023/24	FY 2022/23		
			KShs	KShs		
Overhaul of vehicles & other transport equipment	-	-	-	-	-	-
Purchase of office furniture & general equipment	54,452,358	-	54,452,358	1,906,000	65,490,648	11,038,290
<b>Total</b>	<b>54,452,358</b>	<b>-</b>	<b>54,452,358</b>	<b>1,906,000</b>	<b>65,490,648</b>	<b>11,038,290</b>

**7. OTHER GRANTS AND TRANSFERS AND PAYMENTS**

	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		Cumulative to-date	Cumulative Prior Year
			FY 2023/24	FY 2022/23		
			KShs	KShs		
Miscellaneous payments - Donor & Gok)	601,285,652	-	601,285,652	909,139,388	3,251,231,959	2,649,946,307
County Government Payments	319,137,042	-	319,137,042	330,438,790	1,119,034,186	799,897,144
<b>Total</b>	<b><u>920,422,694</u></b>	<b>=</b>	<b><u>920,422,694</u></b>	<b><u>1,239,578,178</u></b>	<b><u>4,370,266,145</u></b>	<b><u>3,449,843,451</u></b>

**Note :** Ksh 920,422,694 represent amount spent by counties out of the total disbursement and carry over balances from the previous year (FY 2022/2023) from all sources –{ Donor, Gok National & County Contributions/counterpart funding. }

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

**8 A. CASH AND CASH EQUIVALENTS**

<b>CASH AND CASH EQUIVALENTS C/FWD</b>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts (Note 8A)	37,772,122	783,555,651
Accounts receivable (Note 8B)		50,000
<b>Total</b>	<b><u>37,772,122</u></b>	<b><u>783,605,651</u></b>

<b>8 A Bank Accounts</b>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
<b><u>Local Currency Accounts</u></b>		
Kenya Commercial Bank 1229965076 - Donor	3,962,787	40,973,565
Kenya Commercial Bank 1229967206 GOK	262,326	52,649
Cash received /Refunded from Supplier	50,000	
Others ( <i>specified as below</i> )		
47 Counties - Donor Funds	11,103,731	386,097,449
47 Counties - GOK Funds	13,960,111	127,592,375
47 Counties - County Funds	8,433,168	228,839,613
<b>Total local currency balances</b>	<b><u>37,772,122</u></b>	<b><u>783,555,651</u></b>
<b>Total bank account balances</b>	<b><u>37,772,122</u></b>	<b><u>783,555,651</u></b>

The programme has 49 programme accounts spread within the programme implementation area and One (1) number of foreign currency designated accounts managed by the National Treasury.

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2024 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 MOVEMENT SCHEDULE**

	<b>PARTICULARS</b>	<b>EUROS (Equivalent)</b>
<b>Date</b>	<b>Balance B/F - 01-07-2023</b>	<b>2,349</b>
FY 2023/2024	Amount disbursed to Special Account	2,326,239
	<b>Total</b>	<b>2,328,588</b>
	<b>Represented by:</b>	
	<b>Amount withdrawn</b>	

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

1-Sep-23	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Agriculture then to ASDSP Programee Account	1,864,911
29-Feb-24	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Agriculture then to ASDSP Programee Account	374,422
18-Apr-24	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Agriculture then to ASDSP Programee Account	89,255
	<b>Total</b>	<b>2,328,588</b>
	<b>Balance as per special Account 30/06/2024</b>	<b>Nil</b>

**8B ACCOUNTS RECEIVABLES**

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
	<i>Kshs</i>		<i>Kshs</i>	<i>Kshs</i>	<i>Kshs</i>
	<i>a</i>		<i>b</i>	<i>c=a-b</i>	
<i>Donor Fund</i>	-	<i>Oct 2023</i>		0	50,000
	-		-	0	50,000

Note : Ksh 50,000 represent an Amount erroneously overpaid by the bank , to the hotel, however, the hotel refunded to the programme in October 2023.

**9. FUND BALANCE BROUGHT FORWARD**

<b>CASH AND CASH EQUIVALENTS B/FWD</b>	<b>FY 2023/24</b>	<b>FY 2022/23</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	783,605,651	1,090,916,299
<b>Total</b>	<b>783,605,651</b>	<b>1,090,916,299</b>

**10. PRIOR YEAR ADJUSTMENT**

	<b>FY 2023/24</b>	<b>FY 2022/23</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	15,504	12,037
<b>Total</b>	<b>15,504</b>	<b>12,037</b>

Note: Ksh 15,504 Represent Amount reversed in the previous year , despite been expensed in the Donor Cash Book Account

**11.0 OTHER IMPORTANT DISCLOSURES**

<b>11.1 PENDING ACCOUNTS PAYABLE</b> (See Annex 3)	<b>FY 2023/24</b>	<b>FY 2022/23</b>
	<b>Kshs</b>	<b>Kshs</b>
Supply of services	-	19,874,610
	-	<b>19,874,610</b>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

**12. ANNEXES**

**ANNEX 1: PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS**

The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved/ Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
1627	Failure to Remit GOK Counter Part Funding	<ul style="list-style-type: none"><li>The programme did not receive any funds from the Gok due to the Government budget cuts in the year under review. However, The Government disbursed Two Tranches of Ksh 50,000,000 on 22<sup>nd</sup> September,2023 &amp; 26<sup>th</sup> February,2024 respectively. Cumulatively, Ksh 100,000,000 was disbursed as allocated in the Approved Estimates of FY 2023-2024.</li><li>The Programme ended on 29<sup>th</sup> February 2024. Cumulatively the programme Received Ksh 664,158,243 (83%) of the expected Ksh 800,000,000 within its life span</li></ul>	Resolved	

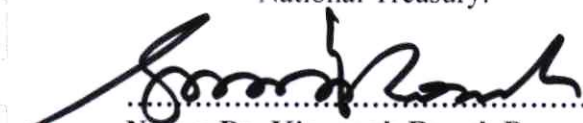
**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

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)
1628	<u>Delay in Operationalization of Banana Ripening Chamber, Feed Miller and Mixer in Taita Taveta</u>	<ul style="list-style-type: none"> <li>The TATABA cooperative had temporarily suspended operations of the plant to allow for maintenance and servicing of machines.</li> <li>The plant started operating smoothly from 1<sup>st</sup> June 2023 and continued so until August 2023, when the operators realized that the power consumption was rapidly increasing, making it impossible to operate profitably. The management sort for technical advice from Kenya power and accredited cold room technicians. The problem was identified, the experts repaired the machine and the management has confirmed it is currently operational.</li> </ul>	Resolved	

**Guidance Notes:**

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



Name: Dr. Kipronoh Ronoh P.  
Principal Secretary



Name: Jane Ndungu  
Programme Coordinator



Name: Douglas K. Mutemi  
Head Of Accounting Unit  
ICPAK Member Number: 6851

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

**ANNEX 2 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS ( KSH)**

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Utilisation Variance</b>	<b>% of Utilisation</b>	<b>Comments on Variance</b>
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Receipts from Government of Kenya	100,000,000	100,000,000	-	100%	
Receipts from Government of Kenya- Counties	100,000,000	98,730,597	1,269,403	99%	
Proceeds from Domestic and Foreign Grants	400,000,000	365,522,113	34,477,888	91%	
Miscellaneous receipts	-	65,722	(65,722)	0%	
<b>Total Receipts</b>	<b>600,000,000</b>	<b>564,318,432</b>	<b>35,681,569</b>	<b>94%</b>	
<b>Payments</b>					
Purchase of goods and services	373,202,747	335,292,413	37,910,334	90%	
Acquisition of Non-financial Assets	60,000,000	54,452,358	5,547,642	91%	
Other Grants and Other Payments	166,797,253	920,422,694	(753,625,441)	552%	Note 1
<b>Total Payments</b>	<b>600,000,000</b>	<b>1,310,167,465</b>	<b>(710,167,465)</b>	<b>218%</b>	Note 2

**Explain Variance less than 90% & above 100%**

Generally the programme was affected by delay in disbursement of funds to the counties for their failure to meet the counter part /trigger condition. The programme ended in May 2024 - Fy 2023/2024

" **NOTE 1** . Represents the expenditure by the Forty Seven (47) counties after incorporating funds disbursed & Balances brought Forward from the Previous Year – FY 2022-2023

" **NOTE 2** . Represent the Net effect of Revenue/Expenditure after incorporating funds disbursed from all sources & Balances brought Forward from the Previous Year – FY 2022-2023

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

*Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024*

**ANNEX 3 - ANALYSIS OF PENDING BILLS**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance
				FY 2023/2024	FY 2022/2023
	a	b	c	d=a-c	
Niras Natura	14,859,310	-	14,859,310	-	14,859,310
DTI - NAIVASHA	399,800	-	399,800	-	399,800
Price Water Coopers ( PWC)	4,500,000	-	4,500,000	-	4,500,000
ASNET	50,000	-	50,000	-	50,000
D.O.M Gitoro Pastrol Centre	65,500	-	65,500	-	65,500
<b>Grand Total</b>	<b>19,874,610</b>	<b>-</b>	<b>19,874,610</b>	<b>-</b>	<b>19,874,610</b>

**ANNEX 4 – SUMMARY OF FIXED ASSETS REGISTER**

Asset class		*Purchases/Additions in the Year	**Disposals in the Year	Closing Cost
	Opening Cost	(KShs)	(KShs)	(KShs)
	(KShs)			
	FY 2023/2024	FY 2023/2024	FY 2023/2024	FY 2023/2024
	(a)	(b)	(c)	(d)= (a)+ (b)-(c)
Buildings and structures	480,385	-	-	480,385
Transport equipment	244,479,621	54,452,358	-	298,931,979
Office equipment, furniture and fittings	4,135,700	-	-	4,135,700
ICT Equipment, Software and Other ICT Assets	74,354,293	-	-	74,354,293
<b>Total</b>	<b>323,449,999</b>	<b>54,452,358</b>	<b>-</b>	<b>377,902,357</b>

**Notes: New assets : Three (3) vehicles were acquired in the year under review ( 2 TXL Prados & One Isuzu MUx)**

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**  
**Reports and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

**ANNEX 5 CONSOLIDATED BUDGET 2023-2024**

ITEM	ITEM NAME	DONOR	GOK	Total ( Donor & GOK)
<b>2210200</b>	<b>Communication , supplies &amp; Services</b>	<b>700,000</b>	<b>200,000</b>	<b>900,000</b>
2210201	Tel. Telex. Facsimile and Mobile phones serv.	100,000	200,000	300,000
2210202	Internet Connections	600,000	-	600,000
<b>2210300</b>	<b>Domestic Travel ,Subsistence &amp; Other Transport related Costs</b>	<b>750,000</b>	<b>550,000</b>	<b>1,300,000</b>
2210302	Night Out	250,000	50,000	300,000
2210303	Daily subsistence allowance	500,000	500,000	1,000,000
<b>2210400</b>	<b>Foreigh travel and subsistence and other transport related costs</b>	<b>-</b>	<b>25,000</b>	<b>25,000</b>
2210403	Transportation costs	-	25,000	25,000
<b>2210500</b>	<b>Printing ,advertising and information supplies and services</b>	<b>810,000</b>	<b>-</b>	<b>810,000</b>
2210502	Publishing and Printing services	500,000	-	500,000
2210503	Subscription to Newspapers, Magazines,	10,000	-	10,000
2210504	Advertising and Publicity Campaigns	300,000	-	300,000
<b>2210700</b>	<b>Training Expenses</b>	<b>2,320,000</b>	<b>-</b>	<b>2,320,000</b>
2210701	Trav. Accom, Tuition and train allow	1,000,000	-	1,000,000
2210703	Production and Printing of Training Materials	20,000	-	20,000
2210704	Hire of training facilities and equip.	200,000	-	200,000
2210710	Accomodation allowance	1,000,000	-	1,000,000
2210714	Gender Mainstreaming	100,000	-	100,000
<b>2210800</b>	<b>Hospitality supplies and services</b>	<b>1,300,000</b>	<b>-</b>	<b>1,300,000</b>
2210801	Catering Services, Accom, Foods and Gifts	500,000	-	500,000
2210802	Expenses of Boards, Committees and Seminars	800,000	-	800,000
<b>2210900</b>	<b>Insurance Costs</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>
2210904	Motor Vehicle Insurance	1,000,000	-	1,000,000
<b>2211100</b>	<b>Office and General Supplie and Services</b>	<b>1,000,000</b>	<b>-</b>	<b>1,000,000</b>
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc	400,000	-	400,000
2211102	Supplies & accessories for computer & Printer	500,000	-	500,000
2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	-	100,000
<b>2220200</b>	<b>Routine Maint. Other Assets</b>	<b>2,910,000</b>	<b>-</b>	<b>2,910,000</b>
2220101	Maint. Expenses - Motor Vehicles	1,560,000	-	1,560,000
3110801	Overhaul of Vehicles	1,150,000	-	1,150,000
2211201	Refined Fuels and Lubricants for Transport	200,000	-	200,000

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

<b>2211300</b>	<b>Other operating expenses - Bank charges/ Feasibility Studies</b>	<b>200,000</b>	<b>-</b>	<b>200,000</b>
2211301	Bank Service Commission and Charges	200,000	-	<b>200,000</b>
<b>2211300</b>	<b>Consultancy services - Technical and professional services</b>	<b>30,000,000</b>	<b>-</b>	<b>30,000,000</b>
2211310	Contracted Professional Services	20,000,000	-	<b>20,000,000</b>
2211311	Contracted Technical Services	10,000,000	-	<b>10,000,000</b>
<b>2220200</b>	<b>Routine Maint. Other Assets</b>	<b>300,000</b>	<b>-</b>	<b>300,000</b>
2220202	Maint office furniture/equipm.	100,000	-	<b>100,000</b>
2220205	Maint. of buildings and stations - non resid	50,000	-	<b>50,000</b>
2220210	Maint Computers/ software/ communic. Equipm.	100,000	-	<b>100,000</b>
2220212	Maintenance of Communications Equipment	50,000	-	<b>50,000</b>
<b>2630200</b>	<b>Transfer to other levels of Governments ( from NPS)</b>	<b>72,797,253</b>	<b>94,000,000</b>	<b>166,797,253</b>
2630203	Levels of Government ( Funds to Counties)	72,797,253	94,000,000	<b>166,797,253</b>
3111111	<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>	<b>100,000</b>	<b>-</b>	<b>100,000</b>
3111112	Purchase of software	100,000	-	<b>100,000</b>
<b>3111400</b>	<b>Research, Feasibility studies ,project preparation &amp; Design</b>	<b>285,812,747</b>	<b>5,225,000</b>	<b>291,037,747</b>
3111401	Feasibility studies & Appraisals	285,812,747	5,225,000	<b>291,037,747</b>
	<b>TOTAL</b>	<b>400,000,000</b>	<b>100,000,000</b>	<b>500,000,000</b>
	<b>County Contribution ( Budgeted At the counties)</b>			<b>-</b>
2630203	Transfer to other levels of Governments ( County Contributions)	-	100,000,000	<b>100,000,000</b>
	<b>Grand Total</b>	<b>400,000,000</b>	<b>200,000,000</b>	<b>600,000,000</b>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

**ASDSP II -CONSOLIDATED Trial balance for the FY -2023-2024**

Item	Description	Dr ( Amt Ksh)	Cr ( Amt Ksh)
	Donor Exchequer Received ( Nps)	-	267,138,973
	Donor Exchequer Received ( Nps)		12,523,470
	Donor Exchequer Received ( Counties)		<b>58,257,479</b>
	Donor Exchequer Received ( Counties)		<b>27,449,897</b>
	Donor Exchequer Received ( Counties)		<b>152,294</b>
	GOK Exchequer Received ( Nps)		<b>73,200,000</b>
	Gok Exchequer Received ( Counties)		<b>26,800,000</b>
	County Contribution		<b>98,730,597</b>
	Miscellaneous Income - Unspent from Counties		<b>65,722</b>
<b>2110200</b>	<b>Basic Wages - Temporary Employees</b>	-	
<b>2110202</b>	Casual Labour - Others	-	
<b>2211100</b>	<b>Office &amp; General Supplies</b>	<b>160,000</b>	-
2211101	Stationery & General running	-	-
2211102	Computer Supplies	-	-
2211103	Cleaning Material	160,000	-
<b>2210200</b>	<b>Communication , supplies &amp; services</b>	<b>1,149,468</b>	-
2210201	Phone Fax Mobile	691,500	-
2210202	Internet Email	457,968	
<b>2210300</b>	<b>Domestic Travel &amp; Subsistence.</b>	<b>722,400</b>	-
2210301	Air Bus Train fares	237,000	-
2210303	Subsistence allowance	485,400	-
<b>2210500</b>	<b>Printing, Advertising and information supplies &amp; services</b>	<b>710,000</b>	-
2210502	Publishing and Printing services	485,000	-
2210503	Subscription to Newspapers, Magazines,	-	
2210504	Advertising and Publicity Campaigns	225,000	
<b>2210700</b>	<b>Training Expenses</b>	<b>3,202,900</b>	-
2210701	Travel, Accomodation, Fees	2,022,900	-
2210704	Hire Facilities	193,500	-
2210708	Trainers Allowances	-	-
2210710	Training Accomodat Allow	986,500	-
<b>2210800</b>	<b>Hospitality supplies and services</b>	<b>1,778,950</b>	-
2210801	Catering services	1,141,450	-
2210802	Boards Committees	637,500	-
<b>2210900</b>	<b>Insurance costs</b>	<b>479,243</b>	-
2210904	Vehicle Insurance	479,243	-
<b>2211300</b>	<b>Consultancy services - Technical and professional services</b>	<b>89,207,282</b>	-

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2024**

2211310	Consultants / Prof. Services	41,131,741	-
2211311	Technical Services	48,075,541	-
<b>2220200</b>	<b>Routine Maint.- Other Assets</b>	-	-
2220210	Maint Computer, Phone, Software	-	
2220202	Office Furniture and Equipmt	-	-
<b>2220100</b>	<b><u>Routine maintenance - vehicle and other transport equipment</u></b>	<b>4,876,543</b>	-
2211201	Fuel, Oil for Transport	1,180,290	-
2220101	Vehicle Maintenance	2,625,593	-
3110801	Overhaul Vehicles	1,070,660	-
	<b><u>Other operating expenses - Bank charges/ Feasibility Studies</u></b>	<b>564,562</b>	-
2211301	Bank Charges	564,562	-
	<b><u>Other operating expenses ( Feasibility Studies)</u></b>		
<b>3111400</b>	<b><u>Feasibility Studies</u></b>	<b>232,441,065</b>	-
3111401	Feasibility PHASE 2	232,441,065	-
	<b>Transfer to other levels of Governments ( Other grants and transfers and payments)</b>	<b>920,422,694</b>	
2630203	Transfer to other levels of Governments ( Other grants and transfers and payments) Gok	140,432,264	-
2630203	Transfer to other levels of Governments ( Other grants and transfers and payments) Donor	460,853,388	-
2630203	Transfer to other levels of Governments ( Other grants and transfers and payments) County	319,137,042	
2630203	<b><u>Feasibility Studies</u></b>	-	-
	<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>	<b>54,452,358</b>	-
3111111	Purchase of ICT Networking and Comm. Equipt	-	-
3111001	Office Furniture	-	-
3111112	Purchase of software	-	-
3110701	Purchase of Motor Vehicles	54,452,358	
	<b>Cash &amp; Cash equivalents:</b>		
	Cash held in the counties - Donor funds	11,103,731	-
	Cash held in the counties - Gokfunds	13,960,111	-
	Cash held in the counties - counter part funds	8,433,168	-
	<b>CASH AT BANK ( NPS)</b>	<b>4,225,113</b>	-
	<b>Receivable /refunded from supplier</b>	<b>50,000</b>	<b>50,000</b>
	<b>Prior year adjustments</b>	-	<b>15,504</b>
	<b>Accumulated fund</b>	-	<b>783,555,652</b>
	<b>Total</b>	<b>1,347,939,587</b>	<b>1,347,939,587</b>

**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2024**

**ANNEX 7 Reconciliation Between the Project Accounts and the Special/Designated Account**

	<b>PARTICULARS</b>	<b>EUROS (Equivalent)</b>
<b>Date</b>	<b>Balance B/F - 01-07-2023</b>	<b>2,349</b>
FY 2023/2024	Amount disbursed to Special Account	2,326,239
	<b>Total</b>	<b>2,328,588</b>
	<b>Represented by:</b>	
	<b>Amount withdrawn</b>	
1-Sep-23	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Agriculture then to ASDSP Programme Account	1,864,911
29-Feb-24	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Agriculture then to ASDSP Programme Account	374,422
18-Apr-24	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Agriculture then to ASDSP Programme Account	89,255
	<b>Total</b>	<b>2,328,588</b>
	<b>Balance as per special Account 30/06/2024</b>	<b>NIL</b>