

REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

*Enhancing Accountability*

**REPORT**

DATE: 07 DEC 2023

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TABLED BY: **OF** *Hon Owen Bayo CBS, MP*  
*Deputy majority leader*

*mnam*

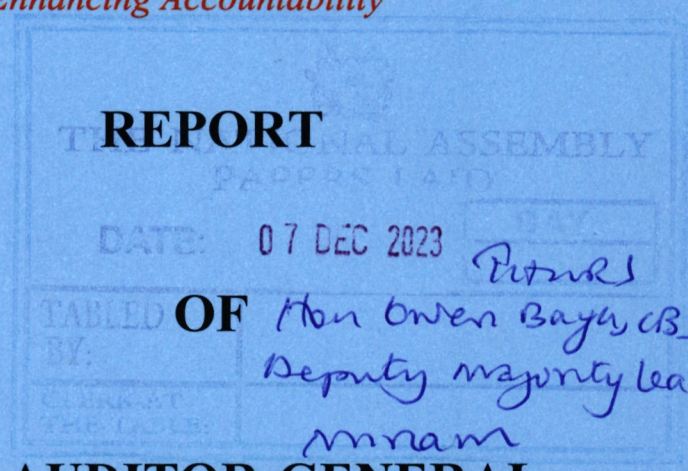
**THE AUDITOR-GENERAL**

**ON**

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

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

**STATE DEPARTMENT FOR CROP  
DEVELOPMENT**







**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT**

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

**Implementing Entity: State Department of Crop Development**

**PROGRAMME GRANT NUMBER: 51110109**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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



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

***Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2023***

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**1.0 ACRONYMS AND GLOSSARY OF TERMS**

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

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

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

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

Ministry of Agriculture And Livestock Development, State Department of Crop Development 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 of CropDevelopment).
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Programme number	51110109
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	The Programme started on 7 <sup>th</sup> December 2017 to 29 <sup>th</sup> February, 2024

**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

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

### Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2023

#### 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 ( April , 2023 to date)	Msc in Crop Protection	Overall management and coordination of the programme implementation
2	Richard Ndegwa	National Programme Co-ordinator ( July, 2022 to March 2023)	Msc in Agribusiness Management	Overall management and coordination of the programme implementation
3	Magambo Rosemary	Monitoring, Evaluation and Communication Specialist	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
4	Olala Monica	Business Development Specialist	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

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No	Name	Title Designation	Key Qualifications	Responsibilities
				and provision of feedback on implementation of business plans; h). Coordination of development of entrepreneurship guidelines for VCD.
5	Mwanza Rosemary	Value Chain Development Specialist	Master Agricultural Production Chain Management _ Livestock Specialization	a) Development of all VCD guidelines and associated tools; b) Coordinate sensitization of CPSs on VCD guidelines; Coordinate development of VC action plans, Capacity building extended concepts and Innovation proposals; c) Respond to requests on capacity building on VCD from CPSs d) Recommend to NPC the concepts (capacity and innovation) on VCD that require national support e) Recommend to NPC innovation concepts that require a no objection from Sida 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
6	Maren Akoth Bwana Amoko	Policy Institution & Capacity Development specialist	PhD Planning & Natural Resource Management	a). Reviewing Programme capacity development plan and models including curricula and programme; b). Ensuring consultative linkages between national level Sector institutions and

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No	Name	Title Designation	Key Qualifications	Responsibilities
				the County Programme Secretariats in collaboration with JAS-IGS; d). Preparation of plans for mentoring young professionals d). Enhancing capacities of established structures for consultation, cooperation and coordination at the 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;
7	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

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No	Name	Title Designation	Key Qualifications	Responsibilities
				technology to VCAs
8	Frashiah W. Mwebia	Research, Gender & Social Inclusion Specialist	Msc. Environmental Science	a) Supporting the identification of strategic opportunities and interventions including high impact innovations with the potential of stimulating women and youth economic empowerment; b) Supporting gender and social inclusion audits for Programme planning, budgeting, M&E tools and processes jointly with Programme Specialists and partners;
9	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
10	David Karuga Ndorongo	Programme Accountant	Masters in Business Administration (M.B.A) - Finance	Management and operations of programme financial systems
11	John Stephen Ayere	Principal ICT Officer	Bsc in ICTM	Management of programme ICT equipments and services
12	Jane Wanjiru Mwaniki	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](mailto: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:

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**A. SOURCE OF FUNDS**

Source of funds	Donor Commitment-		Amount received to date – (30 <sup>th</sup> June, 2023)		Undrawn balance to date (30 <sup>th</sup> June, 2023)	
	<i>Donor currency EUROS</i>	<i>KShs</i>	<i>Donor currency EUROS</i>	<i>KShs</i>	<i>Donor currency EUROS</i>	<i>KShs</i>
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>GRANT SUMMARY</b>						
Swedish Government under SIDA	35,590,254	3,600,000,000	34,076,342	3,884,702,991	1,513,912	(284,702,991)
<b>Total Grants</b>	<b>35,590,254</b>	<b>3,600,000,000</b>	<b>34,076,342</b>	<b>3,884,702,991</b>	<b>1,513,912</b>	<b>(284,702,991)</b>
<b>Counter Part funds</b>						
Counter Part funds Government of Kenya – MOA&LD	-	800,000,000	-	564,158,243	-	235,841,757
Counter Part funds Government of Kenya - County Governments	-	1,292,500,000	-	1,273,194,454	-	19,305,546
<b>Total</b>	<b>-</b>	<b>2,092,500,000</b>	<b>-</b>	<b>1,837,352,697</b>	<b>-</b>	<b>255,147,303</b>
<b>Total Funding Summary</b>	<b>35,590,254</b>	<b>5,692,500,000</b>	<b>34,076,342</b>	<b>5,722,055,688</b>	<b>1,513,912</b>	<b>(29,555,688)</b>

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**B: APPLICATION OF FUNDS**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2023)		Cumulative Amount paid to date – (30 <sup>th</sup> June 2023)	Cumulative Amount paid to date – (30 <sup>th</sup> June 2023)	Unutilised balance to date (30 <sup>th</sup> June 2023)	
	<i>Donor currency- Euros</i>	<i>Kshs</i>			<i>Donor currency- Euros</i>	<i>Kshs</i>
	(A)	(A')	(B')	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>						
Swedish Government under SIDA	32,116,079	3,661,233,006	32,113,730	3,884,702,991	2,349	(223,469,985)
<b>(ii) Counterpart funds</b>						
Counter Part funds Government of Kenya – MOA & LD	-	564,158,243	-	564,158,243	-	-
Counter Part funds Government of Kenya - County Governments	-	1,273,194,454	-	1,273,194,454	-	-
<b>Total</b>	<b>32,116,079</b>	<b>5,498,585,703</b>	<b>32,113,730</b>	<b>5,722,055,688</b>	<b>2,349</b>	<b>(223,469,985)</b>

The Donor currency is in Euros

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#### 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 2022/2023	FY 2021/2022	FY 2020/2021	FY 2019/2020	FY 2018/2019	FY 2017/2018
Budget	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	1,374,529,656	1,194,039,864	933,253,617	901,386,553	469,490,561	67,023,392
Absorption % ( Budget /Payment)	117%	68%	77%	54%	32%	6%

#### 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.

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### **CHALLENGES**

- Delayed in accessing funds by CPS from CRF and SPA to the operations accounts
- Delayed contribution of the counterpart funding by the two levels of governments
- National elections held during the reporting period. The mostly affected activities were at the county levels including procurement and training of the value chain actors on the 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.

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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 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.

The theme of the plan year is “Harnessing the potential of Strategic Integrated Value Chain Action Plans (SIVCAPs) for development of entrepreneurs along the prioritized value chains”

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Programme	Objective	Outcome	Indicator	Performance
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 and climate smart agriculture (CSA) in the prioritized value chains</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><b>Achievements at the national level during the report period</b></p> <p>A study conducted by the programme in 2022 with a view of developing a deeper understanding of how service providers (SPs) are delivering services to the VCAs revealed that capacity gap in SPs on productivity were second highest (21%) after entrepreneurship and business development (31%), with most services being directed towards trade ( 50%) and production ( 37%) at the expense of other value chain nodes; input 7%, processing 4% and transport 2%.</p>
	To impart productivity related knowledge and skills based on identified value chain opportunities to identified	2.1.1 Capacity of existing service providers on identified opportunities enhanced	No. of opportunities identified	<p><b>National level Achievements:</b></p> <ul style="list-style-type: none"> <li>Thirty-six (36) service providers from 12 Counties that have grains as a prioritized value chain and 6 NPS staff, were trained on warehouse receipt system. The County trainees are to serve as Trainer of Trainers (ToTs)</li> </ul>

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Programme	Objective	Outcome	Indicator	Performance
	<p>service providers, to enable them improve knowledge and skills base of value chain actors in the PVCs.</p>			<p>in their respective are expected to create awareness on the WRS system, Champion the identification of VCAs for trainings and identify and link potential WRS operators to the WRS Council.</p> <ul style="list-style-type: none"> <li>• The NPS on request, linked Counties such as Kericho, Kiambu, Kitui, Mombasa to institutions such as KALRO, JKUAT and ICIPE and other SPs for capacity enhancement on Black Soldier Fly technologies and beef feedlot systems.</li> <li>• In addition, Counties were linked to digital platform such as FAO e-learning academy which offers free courses, webinars and massive online courses (MOCC), African Centre for Technology for manuals on Conservation Agriculture to support knowledge enhancement.</li> <li>• Samples of various training plans that have developed by the various programmes were sent out to implementing units to guide them on development of trainings plans.</li> </ul> <p><b>County Achievements</b></p> <p>The various activities related to each output indicator have been described briefly.</p>

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Programme	Objective	Outcome	Indicator	Performance
				<ul style="list-style-type: none"> <li>• Regarding the identification of opportunities, this was a one-off activity, and the programme overall target of 2145 opportunities had been achieved in 2020/21 FY and as such no targets have been set for the plan period. A study on implementation of innovations conducted in 2022 revealed that most of the identified opportunities lie at input supply node (51%) and processing node (27%) implying that these nodes are the game changers and that interventions at these two nodes would unlock the potentiality of the PVCs.</li> <li>• During the reporting period, a few counties trained their SPs based on identification of capacity gaps as well as the emergence of new knowledge and skills. For instance, in Embu County, SP trainings mostly in form of refresher courses focused on livestock breeding specifically on: interpretation of catalogue, selection of desired breeds and proper handling of semen to improve conception rate. In Kiambu County SP training focused on novel skills on novel and cheaper alternative protein source for integration in chicken rations i.e. Black Soldier Fly(BSF) technology and on establishment of high value</li> </ul>

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Programme	Objective	Outcome	Indicator	Performance
				<p>fodder (<i>Desmodium and Brachiaraspp</i>). The NPS also trained 42 SPs (public and private) as TOTs on the warehouse receipt system. The overall effective of these training was an overachievement of 155% (2225) against the planned target of 1430.</p>
	<p>To support the operationalization of innovations along the value chains with a view of increasing the productivity of the priority value chains.</p>	<p>3.1.2 Value chain Innovations with high prospects for women and youth economic empowerment supported</p>	<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>Achievements at National level</b></p> <ul style="list-style-type: none"> <li>• A topical study was undertaken in 12 selected Counties to assess the innovation implementation. The study was aimed at getting a glimpse of level of implementation of innovations, immediate results and key challenges experienced in the implementation.</li> <li>• Through an MOU signed with the Strathmore University Business School at the national level, programme has been able to link women and in six Counties Isiolo, Kisumu, Mombasa, Nakuru, Kiambu and Makueni with advisory and training assistance for start-up entrepreneurs.</li> </ul> <p><b>County Level achievements</b></p> <ul style="list-style-type: none"> <li>• At the end of the reporting period, 105% and 94% of the targeted innovations had been promoted and implemented respectively by 59 % of the targeted VCAs. The promotion of</li> </ul>

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Programme	Objective	Outcome	Indicator	Performance
				<p>innovations was achieved mainly through collaborative activities with partners such as KALRO centres among others. Digital platform i.e. WhatsApp platforms also played a key role in publicising various innovations. In addition, visible benefits accrued from the implementation of ASDSP supported innovations also played a role in upscaling of innovations.</p>
	<p>Achieving security and broader agricultural development goals under a changing climate and increasing food demand.</p>	<p>3.1.3 Climate smart and Green Growth (GG) interventions, practices and technologies for the VC enhanced</p>	<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>Achievements at the National level</b></p> <ol style="list-style-type: none"> <li>1. The digital dissemination of national October November and December (OND) and March April May (MAM) weather outlook by Kenya Meteorological Departmental painted a grim picture and was actualized as most parts of the Country experienced depressed rainfall</li> <li>2. There was continuous updating of national inventory of CSA and GG inventory based on technologies implemented by the Counties</li> <li>3. The activity for on piloting of the Climate risk tool were shelved as it was felt that the remaining period was too short for rolling out</li> </ol>

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				<p>new tools.</p> <p><b>County achievements</b></p> <ul style="list-style-type: none"> <li>• During the plan period, 49% of targeted CSA &amp; GG technologies were implemented. The plan period also recorded an increase (132%) in VCAs using CSA and GG technologies. This increase was due to aggressive promotion of CSA &amp; GG technologies by implementing units through WhatsApp, demonstrations, exhibitions, and learning tours. The promotion of the technologies was mainly achieved through collaboration with various partners as well as through the implementation of the innovation proposals. Examples of some of the partners are Sistema Biogas and Sun-Culture Solar who promoted biogas and solar powered drip irrigation respectively in ElgeyoMarakwet County; Green Water was a major player in promoting drizzle lits irrigation units in Kilifi County; Kenya Seed Company in pastures and fodder in Narok County; while, in Kirinyaga County, Savanna Circuit Technologies promoted solar powered mobile pre-chillers mounted on motor bikes.</li> </ul>

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				<ul style="list-style-type: none"> <li>CSA TWGs held meetings to downscale OND and MAM weather information provided by the Kenya Meteorological department (KMD) and advice on appropriate climate smart intervention and technologies as per the advisory. An excerpt of the Garissa County OND weather scenario developed for the Beef Value chain is illustrated in <i>table 4e.g</i>Barazas, social media, local TV channels, radio stations, brochure as well as face-to-face communication in churches and mosques and other public gatherings.</li> </ul>
	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>The achievements at the National level during the period under review were as follows:</b></p> <ol style="list-style-type: none"> <li>Developed TOR and study checklist to assess how the service providers are delivering services to the VCAs, a major recommendation from the last bilateral review. The actual study will be done in the second half of the 2021/2022 financial year.</li> <li>Initiated partnership arrangement with YEDF for business plan financing and implementation. A collaboration framework was developed and rolled out at the county level. About 27 CPS have since entered into an agreement</li> </ol>

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				<p>with YEDF and are working with value chain youths for business financing,</p> <ol style="list-style-type: none"> <li>3. Initiated a partnership arrangement with Strathmore University; Strathmore business school with an aim of catalyzing VCAs businesses,</li> <li>4. Inventorized the business development SPs trained by sex, age and type of institution of which majority (73%) were discovered to be from the public sector (extension workers). This is a contradiction to ASDSP II design and intension to secure sustainability of the programmes gains through the engagement of private sector SPs for increased incomes and food. These clearly demonstrate that most of the county facilitating teams do not clearly understand the concept of SPs as designed in ASDSP II, roll out process and goal of the programme,</li> <li>5. A common understanding was made with NPS and CPS on the concept of SP as designed in the programme.</li> </ol> <p><b>The County level achievements during the period under review were as follows:</b></p> <ol style="list-style-type: none"> <li>1. Supported front line service providers (FSPs) to train</li> </ol>

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				<p>VCA, including women and youth on business plan development. However, the type and quality of services delivered should be investigated further,</p> <ol style="list-style-type: none"> <li>2. About 27 Counties have initiated partnership arrangement with YEDF for business plan financing and implementation,</li> <li>3. Facilitated the development of simple and comprehensive BPs, though the pace is quite slow,</li> <li>4. Used viable BPs developed to mobilize resources. For instance, Wajir camel milk group secured KES 8.5 M in kind grant from Agriculture Cooperative Development International/Volunteers in Overseas Cooperative Assistance (ACDI VOCA). This was in form of land, water storage structure, and additional equipment for a new camel milk processing plant which is currently under construction and is expected to be commissioned by March 2022. The rest of the counties should be encouraged to follow this example as this will not only ensure the growth of the enterprises but also increased incomes and food security,</li> </ol>

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				<p>5. Formalization of emerging businesses with Micro and Medium Enterprises Authority (MSEA). For example, registration of Siaya County Fingerling Producers as an association with MSEA for business opportunities within and outside the Counties,</p> <p>6. Supported skill-based entrepreneurial development through placement with five host entrepreneurs. This was an outstanding activity implemented during the reporting period and the previous quarters. The host entrepreneurs were identified and matched with students and other budding entrepreneurs for mentorship and coaching in a few counties. This is a recurring activity and counties are encouraged to identify host families and institution for placement of the budding entrepreneurs in order to catalyse value chain business,</p> <p>7. About 23 Counties documented at least two successful case scenario demonstrating entrepreneurial skills development.</p>
	<p>The section activities target to deliver higher returns to VC investments</p>	<p>3.3 Outcome 3: Improved access to markets by priority</p>	<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><i>The National level achievements during the period under review were as follows:</i></b></p> <ul style="list-style-type: none"> <li>• The NPS facilitated commissioning and</li> </ul>

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	<p>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 market information financial products</p>	<p>VCA's</p>		<p>implementation of market linkage instruments (MOUs) with various strategic partners at the national level Sensitization of county coordinators done.</p> <ul style="list-style-type: none"> <li>• Training of staff on "Kenya SBDC Advisor &amp; Director Certificate Training Program"</li> <li>• Two officers from the 26 counties have been trained.</li> <li>• Based on 4 pillars: Retail Trade; Agribusiness; Financial Solutions and Export Trade.</li> <li>• Expanding the impact and capacity to transform waste into opportunity through Technology, Network and Market linkages in the target counties.</li> </ul> <p><b>The Counties level achievements:</b></p> <ul style="list-style-type: none"> <li>• Counties continued to aggregate smaller groups into larger and more efficient organisations that could easily leverage 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 as illustrated in the illustrations of Meru and Embu Counties.</li> </ul>

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Programme	Objective	Outcome	Indicator	Performance
		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: 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 advanced 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> Plate xxxxx is a screen short of the platform showing the latest information of the data that has been entered. The number of VCOs on E-commerce platform is at 12,057 and data cleaning is ongoing. Those VCAs with no smart phone can access the platform by using USSD code (*483*120#).</li> <li>• <b>Re-sensitisation on E-</b></li> </ul>

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				<p><b>Commerce Programme:</b>                      The county coordinators and M&amp;E officers were re-sensitised -on the E-Commerce platform for VCAs, and all CPS staff registered as system administrator to assist in capturing the biodata 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> <ul style="list-style-type: none"> <li>• The number of market information providers supported was 86% (268) of the planned. The number and types of market information provided by the market service providers was at 89% (8127) of the planned. The type refers to product, place, price, promotion, people, processes, physical evidence and productivity &amp; quality otherwise referred to as the 8 Ps of the marketing mix. The number of VCAs using market information on the other hand was at 65% (80,355) of the planned.</li> </ul>

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	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>	<p><b>National achievements</b></p> <ul style="list-style-type: none"> <li>• Actualization of appropriate financial linkages through MOUs at national level to supplement counties efforts on financial access</li> <li>• Assess the volume of financial products availed to VCAs and determine whether access to financial services has contributed to well-being of VCAs</li> </ul> <p><b>County Achievements</b></p> <ul style="list-style-type: none"> <li>• Sensitization of VCAs and stakeholders on innovation grant development,</li> <li>• Review and vetting of innovation grant proposal,</li> <li>• Trainings of VCAs on various sources of credit</li> <li>• Linkages of VCAs with financial and insurance service providers</li> </ul>
	Support the established structures at the national, county and intergovernmental level as well as the private and civil society actors  The output aimed at establishing structures for consultation, cooperation and	Output 4.1: Initiatives for establishment of the structures for consultation and coordination supported	<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</li> </ul>	<p><b>Achievements</b></p> <p><b>National achievements</b></p> <p><b>Formation of Umbrella PSOs/CSOs</b></p> <p>a) Preliminary introductory meetings were held between the program and Agriculture Sector Network (ASNET). Further meetings were held with all the 47 county coordinators to usher ASNET into establishing more county networks. Initially 2 counties did the pilot in the first half (Kisii and Kakamega) and in the second half two more counties engaged with ASNET (Tharaka Nithi and Nyamira).</p>

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	coordination so that they can support program implementation effectively and enhance collaborative initiatives.		<p>established</p> <ul style="list-style-type: none"> <li>• No. of Sector policies, strategies and regulations prepared and launched</li> </ul>	<p>In total 4 counties have engaged and more are demanding the engagements with ASNET.</p> <p>b) The program participated in the 5<sup>th</sup> special Intergovernmental forum on Agriculture (IGFA) held at Windsor Golf hotel on 16<sup>th</sup> December 2022. The theme was: <i>“Promoting intergovernmental relations and partnerships for Sustainable Agricultural Systems to boost food security and economic development in Kenya”</i>. Some of the key resolutions agreed upon that the programme may work on are included:</p> <p>i. The National and County Governments to work together to ensure inclusive policy and project development to enable the Country achieve food and nutrition security.</p> <p>ii. The two levels of Government will work together to strengthen the established sector coordination institutions within the JASCCM framework and ensure that they are feasible in the sector and adequately utilized. Hold scheduled meetings for various structures in the mechanism and take stock on implementation of resolutions to assess progress.</p> <p>iii. The Council of Governors</p>

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				<p>is committed to work together with the National Government to resolve areas of contention especially on legislation/regulations in the sector within the next three months.</p> <p>iv. The Joint Agriculture Sector Intergovernmental Secretariat (JAS-IGS) to work closely with stakeholders including Development Partners and ASNET to develop an action plan for implementation of the resolutions.</p> <p>The achievements under this result area have led to improvement in the representation of stakeholders at both county and national levels.</p> <p><b>County level achievements</b></p> <p><b>Formation of Umbrella PSOs/CSOs</b></p> <ul style="list-style-type: none"> <li>• Less than 50% of the counties have endeavored to form Umbrella PSOs and CSOs. One case in point is Makueni county where the Civil Society Network (MACSON) has registered 150 active organisations and under its Umbrella Private Sector Actors has been able to combine with Development partners to form one entity.</li> <li>• During the period under review, ASNET was able to link with CASSCOMs in two</li> </ul>

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				<p>counties i.e Kisii and Kakamega and charted the following as a way forward The next steps for ASNET is to:</p> <ul style="list-style-type: none"> <li>• Establish linkages with CASSCOMs in all 47 counties</li> <li>• Facilitate development of instruments/guidelines for formation of county ASNET coordination structures and have them operationalized.</li> <li>• Review partnering tools - guidelines for collaboration, advocacy and network to support both at national and county levels.</li> <li>• Facilitate the development of a common code of conduct for PSOs.</li> </ul>
	<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><b>National Achievements</b></p> <p>The program undertook the first opportunity of capacity building exercise of the structures for consultation, cooperation and coordination of the structures for all the new members by:</p> <ul style="list-style-type: none"> <li>• Sensitizing all CECs on programme goal and objectives in Mombasa early in January, 2023</li> <li>• A ToR for the proposed assessment of structures' (functionality and sustainability) was prepared. This being an internal exercise with an objective of providing a detailed account on how the supported structures are operating, the strengths and challenges foreseen in the future, and to provide lessons learnt which</li> </ul>

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				<p>could be applied for improvement and preparation of the new proposed programme. A desk review report for the structures' assessment was prepared and data will be collected, analyzed, and report written early in the first quarter of 2023/24 FY.</p> <p><b>County level achievements</b>  <b>Makueni:</b>                      Two coordination structures i.e. Private Sector Actors and Civil Society Organisations were formed and their operational frameworks developed. A strategic plan for CASSCOM was also developed. MACSON Strategic Plan and Business plan. CASSCOM strategic plan and Bill, Operational frameworks for Civil Society Organization, operational framework for Private sector actors</p> <p>1. In supporting implementation of operational instruments the CPS carried out the following:</p> <ul style="list-style-type: none"> <li>• Supported 2 CASSCOM Meetings</li> <li>• Hold bi-annual CSOs meeting(M9,W7,Y5)</li> <li>• Held 6 monthly CPS planning meetings</li> <li>• Supported 2 CPS quarterly staff meetings</li> <li>• The umbrella organisation for Private sector Actors - the Kakamega County Agriculture Private Sector Actors Forum (KCAPSAF), Civil</li> </ul>

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				<p>Society Umbrella Organisation - Kakamega County Agriculture Sector Civil Society Forum (KCASCOF) and an umbrella organisation for Development Partners. Besides, CASSCOM formed six Sector Agriculture Working Groups (SWAGs). The six sector working groups formed included Sector Coordination and Resource Mobilisation, Extension and Research, Productivity, Processing and Marketing, Climate Change and Social Inclusion, Policy and Monitoring and Evaluation.</p> <ul style="list-style-type: none"> <li>• The four structures that have functional procedures and guidelines are the CPS, CASSCOM, Value chain platforms (VCPs) and the development partners caucus (DPC). The functional procedures are Terms of Reference, establishment mechanisms and appointment letters.</li> <li>• The PSAs and CSOs do not have established Terms of Reference. The executive committee</li> </ul>

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				<p>of the PSA and CSOs met and brainstormed on draft Terms of Reference. However, the finalization of the TOR was not done due to delayed transfer of funds to ASDSP account.</p> <ul style="list-style-type: none"> <li>• All the six structures were targeted to have operational instruments. During the reporting period, the CPS, CASSCOM and the Value chain Platforms were able to draw their workplans and budgets. The other structures were committed to creating operational instruments within the program period.</li> <li>• To enhance the capacity of the structures for 3Cs including CASSCOMs, umbrella PSAs, CSOs and DPs to fulfil their functions:</li> <li>• The CPS held a meeting to sensitize CASSCOM on the West Pokot County Agriculture Sector Coordination Bill 2023 18 (16M, 2F).</li> </ul> <p><b>In Kwale:</b> Civil society organization (CSO) consortium has been sensitized on the Programme, and the proposed working relationship. CSOs are members of the CASSCOM. They have not yet established proper</p>

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				<p>working structures but they are working closely with private sector organization (PSO) and Development Partners.</p> <p>All counties have the major coordination structures in place i.e CPSs, and CASSCOMs. They have operational procedures and guidelines that define their roles and responsibilities such as TORs, appointment letters and gazette notices.</p> <ol style="list-style-type: none"> <li>1. 13% of the established CASSCOMS prepared strategic plans.</li> <li>2. The main pending activities linking ASNET to form county ASNET boards in the remaining 45 counties and strengthening of umbrella organizations</li> <li>3. 30% of the CASSCOMs have developed CASSCOM Bills and have forwarded them to the County assemblies for cabinet consideration</li> <li>4. All CASSCOMs approved the county AWPB 2022/23 FY</li> </ol> <p>2. Familiarization workshop to CASSCOM /executive members on outcome areas of ASDSP II at DTI Naivasha on 31<sup>st</sup> Jan-2<sup>nd</sup> February 2023.</p>
	Established structures engaged various partners/stakeholders to gain technical and financial support. This	Output 4.3: Participation of stakeholders in consultation and coordination structures	<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</li> </ul>	<p><b>National Achievements</b></p> <p>a) <b>Annual Bilateral Review Missions</b></p> <p>The programme organised and participated in both annual and semi-annual Bilateral review</p>

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	is a continuous process and stakeholder inventory and consultation is on-going both at national and county levels.	enhanced	satisfaction of STH in the participation of coordination	<p>missions where more stakeholders were involved. The review was very successful and was organized in two sessions:(a) Field visits and (b) boardroom sessions.</p> <p>The parties (GoS&amp;GoK) went for field visits in 4 counties (<b>Nandi, Vihiga, Bomet, Nakuru</b>) and held consultative meetings. Other stakeholders in coordination included state department of crops director, CoG officer in charge of the agriculture and cooperatives, Head of APCU, JAS-IGS coordinator, Hand-in-Hand Eastern Africa representative, and the 4 county governments. The objective of the review missions was to assess programme implementation performance in relation to the results Framework, and chart a way forward for the remaining period. Some of the recommendations included:</p> <p><b>County backstopping in CASSCOM sensitizations</b></p> <p>The programme supported the Murang'a county CASSCOM meeting held in Murang'a on 24th November 2022.The workshop brought together teams of senior officials from the ministry of interior and the county government of Murang'a as well as major stakeholders involved in agriculture in the county. In attendance were: CECM Agriculture, CO Agriculture, CO Water and Irrigation, CPC NARIGP, CPC ASDSP II, ASDSP NPS representatives from JASCOM, CDA, Trade, CDLP, KENAFF Murang'a branch, Hand in Hand,</p>

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				<p>Murang'a farmers' cooperative union, Chamber of Commerce Murang'a branch, Anglican Development Services ADS Mt Kenya South, and Murang'a County Commissioner. The objectives of the meeting were to:</p> <ol style="list-style-type: none"> <li>1. Sensitize CASSCOM members in Murang'a county</li> <li>2. Examine the process for Legalization of CASSCOM institution</li> <li>3. Share the county's CASSCOM achievements to date</li> </ol> <p>The CASSCOM chair (CEC Murang'a) reported that already in the county that all agriculture programs and projects pass through CASSCOM for approval.</p> <p><b>County Achievements</b></p> <p>In Nyeri</p> <p>The CPS, CASSCOM and the Nyeri County Agricultural Stakeholders (Private Sector Organization) continued to be guided by their operational instruments i.e., work plan and budget and operational guidelines. To ensure the independence and sustainability of CASSCOM, a strategic plan, communication strategy and resource mobilization strategy were developed. A CASSCOM bill was also developed collaboratively and submitted to the County Assembly for approval.</p>
	Realization of conducive policies and regulations on the prioritized VCs and	Output 4.4: Sector policies, strategies and regulations	<ul style="list-style-type: none"> <li>• Number of strategies inventorized</li> <li>• Number of plans inventorized</li> <li>• Number of</li> </ul>	<p><b>National Achievements</b></p> <p>The programme achieved very minimal progress during the period under review. On the other hand,</p>

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	better sector strategies and plans.	prepared and launched	regulations inventorized <ul style="list-style-type: none"> <li>• Strategies launched and rolled out</li> <li>• Plans launched and rolled out</li> <li>• Regulations launched and rolled out</li> </ul>	following from an inventory of the rapid assessment report, it is indicated that: <ul style="list-style-type: none"> <li>• there is a low achievement on policies/regulations/strategies and plans that have been launched and rolled out at an average achievement of 24%, and a moderate satisfaction level by VCAs with policy instruments at crops and Livestock subsectors at 29% and 38% respectively at the production node.</li> <li>• Other nodes still have negligible levels of awareness created on the policy instruments</li> <li>• Rapid assessment recommendations gave more focus towards assisting counties to develop appropriate instruments. In addition, deliberate efforts need to be done to improve level of awareness of policies on all VC nodes and especially at agro input supply, trade, processing and transport.</li> <li>• Awareness creation of the Agricultural Sector Transformation and Growth Strategy (ASTGS) with all the counties is still wanting.</li> <li>• It is hoped that with the more collaboration with the Agricultural Transformation Office (ATO), and consultations with relevant stakeholders, there will be improved achievements in the next</li> </ul>

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Programme	Objective	Outcome	Indicator	Performance
				<p>half of the financial year 2022/23 especially on rolling out of ASTGS. It is noted that counties are the bedrock of implementation and will need support from the national government and non-state actors including the private sector to move forward.</p> <p><b>County achievements</b></p> <p>All the counties developed different Policy instruments depending on their situations. Specific examples of what transpired during the period under review in the counties are shared below with more details given in the <i>Annex 2</i> :</p> <p><b>Migori</b>  AN ACT of the county Assembly of Migori to establish Migori County sweet potato processing plant Corporation; to provide for the institutional framework for the regulation, growth and development of sweet potatoes in Migori County and for connected purposes ENACTED by the County Assembly of Migori,  <b>The object of this Act is to:</b>  (a) establish Migori County sweet potatoes processing plant Corporation for the purpose of promoting the value addition of selected varieties of sweet potatoes for local consumption and export;  (b) to promote development of county agricultural sector by providing a ready market for sweet potato for increased income;  (c) create employment;  (d) generate revenue for the county government;  (e) to provide high-quality value-added products of sweet potato to</p>

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Programme	Objective	Outcome	Indicator	Performance
				<p>consumers; and                      (f) to provide highly nutritive products to reduce malnutrition among children below five years.  <b>Makueni:</b> Regulations Dairy industry regulation 2021 were rolled out  <b>Mombasa</b></p> <p>Collaborated with Tegemeo Institute, Policy Directorate at the State Department of Crops and Research Development; Council of Governors (C.O.G) and JASSCOM on capacity building of SPs on domestication of the ASTGS, development of the CASSCM Bill, and on evidence- based policy formulation, monitoring and evaluation.  <b>Kakamega</b></p> <ul style="list-style-type: none"> <li>• Several strategies were developed during the period included poultry value chain strategy supported by ASDSP, FAO-ICA, USAID/KCDMS/RTI and MESPT and the maize value chain strategy initiated by ASDSP II</li> <li>• County Agriculture Sector Mechanism (CASCCM) strategy and regulations and Bill was also developed</li> <li>• Cumulatively, 5 policies (County Agriculture Sector Policy, The Cooperative Development Policy, The Kakamega County Sustainable Land and Forest Management Policy and the County Food Safety Policy, Nutrition policy) were domesticated.</li> <li>• Five strategies including the dairy strategy, the roots and tubers strategy, the Kakamega</li> </ul>

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Programme	Objective	Outcome	Indicator	Performance
				<p>soil strategy, the County youth in agribusiness strategy, the poultry strategy were finalized</p> <ul style="list-style-type: none"> <li>• The maize value chain strategy development is in process.</li> <li>• Two work plans, that is, Agriculture sector plan and county integrated development plan (CIDP) and 3 regulations (Cooperative rules/regulation, SASSRA, Cooperative development fund regulation and CASSCOM were at an advanced level of development.</li> </ul> <p><b>Wajir</b> The county is in the process of developing a Livestock policy for Wajir County which is the stage of public participation. The overall objective of the policy is to provide an equal playing ground for marketing of livestock in the County. This strategy is for the interest of all genders in the county.</p> <p><b>Nyeri</b> The following activities were achieved under this output area;</p> <ul style="list-style-type: none"> <li>• A one day workshop to sensitize the newly appointed Agricultural committee on the CASSCOM bill was conducted</li> <li>• Sensitization of Value Chain Actors on dairy regulations 2021 and Crops (Irish Potato) regulations 2019 continued during the reporting period</li> </ul> <p>The list below summarizes the policies, strategies; plans and regulations Inventorized and rolled out cumulatively;</p> <p><b>Inventorized;</b></p> <ul style="list-style-type: none"> <li>• Policies: Nyeri Food and</li> </ul>

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Programme	Objective	Outcome	Indicator	Performance
				<p>Nutrition Security Policy 2020 and Nyeri County Agricultural policy 2020</p> <ul style="list-style-type: none"> <li>• Strategies: Irish potato strategy and County Agriculture Sector strategy</li> <li>• Plans: The Nyeri County Nutrition Action Plan 2020/2021-2024/2025, Department of Agriculture, Livestock and Fisheries Strategic Plan 2018-2023, County Integrated Development Plan (2023-2027) and Nyeri CASSCOM strategic plan (2020 – 2025).</li> <li>• Regulations: Crops (Irish potato) Regulations 2019, Kenya Dairy Boards Regulations 2021 and The Crops (General) Regulations, 2019.</li> </ul> <p><b>Launched/Rolled;</b></p> <ul style="list-style-type: none"> <li>• Policy: Nyeri County Agricultural policy 2020 and Nyeri Food and Nutrition Security Policy 2020.</li> <li>• Strategy: Nyeri Irish Potato Strategy (2018-2022) and County Agriculture Sector strategy.</li> <li>• Plans: The Nyeri County Nutrition Action Plan 2020/2021-2024/2025, Department of Agriculture, Livestock and Fisheries-Strategic Plan 2018-2023, County Integrated Development Plan (2017-2022) and Nyeri CASSCOM strategic plan (2020 – 2025).</li> <li>• Regulations: Crops (Irish potato) Regulations 2019,</li> </ul>

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Programme	Objective	Outcome	Indicator	Performance
				<p>Kenya Dairy Boards Regulations 2021 and The Crops (General) Regulations, 2019.</p> <p><b>Nairobi</b> The county developed Food Systems Strategy which is at the County Assembly as draft still awaiting enactment. The overall objective of the strategy is to attain consistent food security for city residents while safeguarding the commercial interests of food industry entrepreneurs.</p> <p><b>Baringo:</b></p> <ul style="list-style-type: none"> <li>• The county strived to develop CIDP, and Agriculture sector coordination bill to provide for the establishment of CASSCOM. Other achievements include:</li> <li>• <b>Packaging policies:</b> Cooperative policy, Food safety policy and bill 2021, NASEP, National phyto-sanitary policy, Cooperative policy, Kenya veterinary policy, The Meat Control Act- CAP 356,</li> <li>• <b>Packaging regulations:</b>The dairy industry (dairy produce safety) regulations, The Government Standards Act CAP 496, Forest conservation and management 2016, Cooperative society act, Food safety policy and bill 2021, Prevention of cruelty act chapter 360, Public health act CAP 254, Food drugs and chemical substance, County finance</li> </ul>

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Programme	Objective	Outcome	Indicator	Performance
				<p>and revenue act, Kenya Veterinary surgeons and Veterinary Para professional ACT no 29,2011, Hides skin and leather trade cap 359.</p> <p><b>Embu:</b> ASDSP participated in the development of various policies, strategies, regulations and plans as indicated below:</p> <ul style="list-style-type: none"> <li>• Policies (P) - Cooperative policy, dairy policy</li> <li>• Strategies (S) - Youth in agribusiness strategy, CASSCOM Strategic plan, and review of Mburugu dairy cooperative society strategic plan.</li> <li>• Regulations - Sector coordination bill, Embu County Animal welfare bill and Embu County Food safety bill</li> <li>• Plans - 2022-27 County Integrated Development Plan (CIDP).</li> </ul> <p>The developed bills have all been discussed and passed to the county assembly for deliberation and approval.</p> <p>-So far food safety and Agri-nutrition safety policies have been domesticated. Waiting CASSCOM strategic plan, regulation to be forwarded to cabinet for validation then forwarded to the county assembly for legislation. -Launched dairy regulation and strategic plan.</p>
	i) To track and assess programm	3.5 Monitoring &	<ul style="list-style-type: none"> <li>• Finalize M&amp;E instruments/tools</li> <li>• Performance</li> </ul>	<p><b>Achievements during the report period</b></p> <p>a) <b>Programme Monitoring and</b></p>

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Programme	Objective	Outcome	Indicator	Performance
	<p>e 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> <p>iv) Enhance visibility, transparency and accountability to the stakeholders</p> <p>v) Foster cohesion and synergy amongst stakeholders</p>	Evaluation and Communication	<p>monitoring and evaluation</p> <ul style="list-style-type: none"> <li>• Performance monitoring reporting</li> </ul>	<p><b>follow -ups</b></p> <p>.Over 54 % of the planned activities for the financial year under review was achieved. To date 83% of the activities overall target has been realized with progress reporting recording the highest (100%). Follow-up visits to the counties registered the lowest (67%) due to the delayed implementation in some Counties and the Covid 19 pandemic</p> <p><b>b) Progress tracking</b></p> <p>Based on the output progress tracker, the average program performance was 50% for the half year period under review. Cumulatively, over 80% of the output's indicators have been realize.</p> <p><b>c)Assessment topical studies</b></p> <p><b>(a)Innovations Assessment Implementation</b></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. The study established that a number of innovations showed a positive growth pathway towards achieving their purpose (<i>Innovations Assessment Implementation report</i>) 2022. Section 3.1.2 in this report illustrates sampled impacts as result of the programme innovation support</p> <p><b>(b) Review of the establishment and functioning of the coordination structures</b></p> <p>ASDSP11 has supported the functioning and operationalization</p>

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Programme	Objective	Outcome	Indicator	Performance
				<p>of different sector and programme-specific consultation, cooperation and coordinating structures at both national and county level in the last four years. A study was therefore initiated to understand whether the implementation of the coordination mechanism as an outcome area was in the right direction to contribute to improved gross margin of priority value chains. The findings will be shared in the next reporting period.</p> <p><b>Knowledge Management and Communication</b></p> <p><i>National level activities</i></p> <ul style="list-style-type: none"> <li>• Support documentation and dissemination of Programme milestones (success stories, lesson learnt and best practices)</li> <li>• Support digitization of innovation and technology concepts linked to ASDSP II website to form programme knowledge and information repository.</li> <li>• Support development and establishment of stakeholders' database.</li> <li>• Support development and designing of branding template of county-based innovation concepts projects in line with EU communication and visibility plan.</li> </ul> <p><i>County level activities</i></p> <ul style="list-style-type: none"> <li>• Documentation and dissemination of</li> </ul>

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

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Programme	Objective	Outcome	Indicator	Performance
				<p>Programme milestones (success stories, lesson learnt and best practices)</p> <ul style="list-style-type: none"> <li>• Branding of Innovations projects 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 and linkages,</li> <li>• Receive, analyze and respond to established feedback mechanism (suggestion box, information desk, information platforms i.e. WhatsApp, e-mail, portal</li> <li>• Assess utilization of Programme information by stakeholders.</li> </ul> <p>The following were the reported achievement against the planned activities:</p> <p><b>(i) Programme Progress Reports:</b> 1 National annual and sectional reports compiled. 47 county annual reports compiled and shared with stakeholders.</p> <p><b>(ii) Documentation of the program 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 during Bilateral Review Mission (BRM) field trip to Nyeri and</p>

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Programme	Objective	Outcome	Indicator	Performance
				<p>Muranga counties. Siaya, Kericho, Kilifi, Nairobi, Kisii and Turkana counties developed video documentary on programme successes. Turkana video clip covering the development of Participatory scenario planning (PSP) tool aired by Citizen TV. Kericho and Turkana counties videos <a href="https://www.facebook.com/CitizenTVKe/videos/916459789330784/?extid=WA-UNK-UNK-UNK-AN_GK0T-GK1C&amp;ref=sharing">https://www.facebook.com/CitizenTVKe/videos/916459789330784/?extid=WA-UNK-UNK-UNK-AN_GK0T-GK1C&amp;ref=sharing</a>, <a href="https://youtu.be/M3fcCTqsGBA">https://youtu.be/M3fcCTqsGBA</a>, <a href="https://www.youtube.com/watch?v=pa_ZIJpsTIs&amp;t=46s">https://www.youtube.com/watch?v=pa_ZIJpsTIs&amp;t=46s</a></p> <p><b>(iii)Development and review of relevant communications materials:</b> NPS developed programme document template which has been used to print annual workplans, Entrepreneurial strategy, GSIAP strategy, Capacity Needs Assessment report, National Baseline Survey report, Knowledge management and Communication strategy and 35 counties-based Suitability maps. 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. Kisii and Homabay counties captured programme achievements in “SEEDs OF GOLD” newspaper pull out.</p> <p><b>(iv)Innovative strategic communication channels:</b></p>

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Programme	Objective	Outcome	Indicator	Performance
				<p>National and Counties levels were advised to develop innovative strategic communication channels such as websites, and social media platforms such as WhatsApp and Facebook. Facebook platforms registered big number of information exchange between VCAs, VCOs and stakeholders on programme achievements and success. West pokot, Siaya, Trans Nzoia, Garissa, and Kilifi counties shared VC achievements on Twitter and facebook platforms.</p> <p>(v) <b>Newsletter:</b> Through partnership with State department of Co-operatives and Kenya Union of Savings and Credit Co-operatives (KUSCCO), NPS developed programme achievement articles that was published in Kenya Co-operative Handbook 2022 and KUSCCO newsletter. Siaya county developed programme based newsletter and shared with NPS. Numbers developed.</p> <p>(vi) <b>Digitization</b> of innovation and technology concepts linked to ASDSP II website to form programme knowledge and information repository: The programme has initiated the development of Knowledge management online portal <b>“Agritech Innovation portal”</b> for creation, storage, retrieval and dissemination of innovations, technologies and best practices supported by the</p>

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Programme	Objective	Outcome	Indicator	Performance
				<p>programme.</p> <p><b>(vii) 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 and NAFIS websites 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 2022 (4426) to June 2023 (12,980) across all the website pages. 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 Sweden (16) at number 13. The average position of ASDSP II website search results is relatively high in Kenya, Denmark, Ireland, Italy, Tanzania, Japan and Sweden respectively.</p> <p><b>(viii) Development and designing</b></p>

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Programme	Objective	Outcome	Indicator	Performance
				<p><b>of 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><b>(ix) The virtual platform:</b> The programme twitter accounts <a href="https://twitter.com/ASDSPKenya">https://twitter.com/ASDSPKenya</a> and <a href="https://twitter.com/home">https://twitter.com/home</a> also reinforced adoption of ICT technologies in sharing information to stakeholders, SPs and VCAs. The communication by HE Mr. James AggreyOrengo, Governor Siaya County sharing information to stakeholders on collaborative and engagement of the programme in delivery or services to VCOs and VCAs in Siaya County during World food day.</p> <p><b>(x)</b> Development of programme Interactive dashboard for effective and efficient reporting: NPS developed interactive dashboard on Microsoft power BI platforms to assist in reporting and effective decision making.</p>

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Programme	Objective	Outcome	Indicator	Performance
				<p><b>(xi) 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>(xii) Stakeholders reached through information and knowledge products/services;</b>                      The programme developed various products such as technical training manuals, quarterly briefs for departments, Banner for 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 advisories for MAM &amp;OND seasons, suitability &amp; resource maps for each VC, Baseline surveys during the programme inception period, online portals which were shared with stakeholders. Major stakeholders reached by the</p>

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Programme	Objective	Outcome	Indicator	Performance
				<p>programme knowledge and information                      products/services included sector department for Crops development, cooperatives, veterinary, livestock and fisheries),KALRO, Kenya dairy board, county legal section; National, and youth department, PVCs stakeholders, Equity bank, Caritas, Anglican development services and APDK, Hand in Hand East Africa (HiH), Digi-cow, Atlantis Life Science, Mellow Foods, Voices 4 Change, KUSARD, Afri Tree Frog Limited, Entofarms, Equity Bank, Kenya Commercial Bank (KCB), Cooperative Bank, Agricultural Finance Corporation (AFC), Post Bank Agricultural Council of Kenya (AgCK), Hadasa Self Help Group, Kenya Industrial Research Development Institute (KIRDI), Norbrook Kenya Limited, Vital Animal Health,High-Chem, Ultra Vetis, Unga feeds, and KENAFF.</p> <p><b>Information and Knowledge products generated and packaged;</b></p>
	Programme implementation	Human Resources	Programme staff	<p>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</p>

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Programme	Objective	Outcome	Indicator	Performance
				<p>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</p>
	<p>Experts on business development, policy, devolution and institutional development, gender in development, Monitoring and Evaluation, grant management, environment and climate change resilience</p>	<p>Technical Assistance</p>	<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>• Development of a 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> <p>Draft desk review report and shared</p>

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Programme	Objective	Outcome	Indicator	Performance
				<p><b>Programme M&amp;E and Communication</b></p> <p>Addendum for the Final guidelines for annual work planning developed and discussed with counties</p> <p>Consolidated programme Work plan and budget 2022/23 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 the development 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)**

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**5. STATEMENT OF PROGRAMME MANAGEMENT RESPONSIBILITIES**

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)** 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, 2023. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the 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.

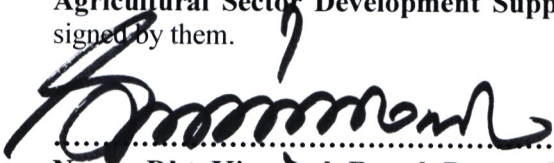
The Principal Secretary, State Department of Crop Development, Ministry of Agriculture And Livestock Development and the Programme Coordinator **Agricultural Sector Development Support Programme II (ASDSP II)** are of the opinion that the Programme's financial statements give a true and fair view of the state of Programme's transactions during the financial year/period ended June 30, 2023, and of the Programme's financial position as at that date.

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)** 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 of Crop Development, 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 of Crop Development, Ministry of Agriculture And Livestock Development and the Programme Coordinator **Agricultural Sector Development Support Programme II (ASDSP II)** on 31<sup>st</sup> OCT. 2023 and signed by them.



Name: Dkt. Kipronoh Ronoh P.  
Principal Secretary



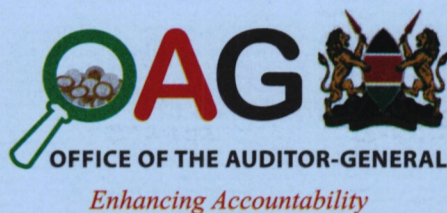
Name: Jane Ndungu  
Programme Coordinator



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

# REPUBLIC OF KENYA

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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, 2023 – STATE DEPARTMENT FOR CROP DEVELOPMENT**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

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

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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, 2023 – State Department for Crop Development*

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Agricultural Sector Development Support Programme II (ASDSP II) as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Article 13 of the Financing Agreement between the Government of Kenya and the Government of Sweden dated 7 December, 2017 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **1. Failure to Remit Counter Part Funding**

The statement of receipts and payments reflects cumulative receipt from Government of Kenya to date totalling Kshs.1,837,352,697 out of the total commitments of

Kshs.2,092,500,000 made by the Government of Kenya and the County Governments resulting to an undrawn balance of Kshs.255,147,303. Further, the statement of comparison of budget and actual amount reflect a final budget of Kshs.90,000,000 from the Government of Kenya. However, only Kshs.2,000,000 was received from the Government of Kenya resulting to underfunding of Kshs.88,000,000 or 98 %. It is not clear how the Programme intends to achieve 100% of the counterpart funding as the Programme is set to end on 29 February, 2024.

The underfunding of the programme may affect planned activities of the Programme and therefore negatively impacting on delivery of goods and services as envisioned.

## **2. Delay in Operationalization of Banana Ripening Chamber, Feed Miller and Mixer in Taita Taveta**

The Programme had procured two banana ripening chamber containers for TATABA Cooperative in Taita Taveta. However, field verification exercise in the month of October, 2023 revealed that the banana ripening chamber containers had been installed but were not in use. Further, the warrant period for the chambers had lapsed before they had been put into use.

In addition, the installation of the banana ripening chamber, animal feed miller and mixer was done before power connection was done thus making the machines stay for more than two years without being operationalized.

In the circumstances, value for money has not been achieved.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

## **Responsibilities of Management and those Charged with Governance**

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

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

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

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

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

In addition to the audit of the financial statements, a compliance audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in

an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution.

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

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


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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

03 November, 2023

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

**Reports and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023**


**7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2023**


	Note	FY 2022/2023			FY 2021/2022			Cumulative to Date
		Receipts and payments controlled by the entity	Receipts and Payments made by third parties	TOTAL	Receipts and payments controlled by the entity	Payments made by third parties	TOTAL	
		Kshs	Kshs		Kshs	Kshs		Kshs
<b>RECEIPTS</b>								
Receipts from Government of Kenya	1	325,720,105	-	325,720,105	283,995,426	-	283,995,426	1,837,352,697
Proceeds from Domestic and Foreign Grants	2	741,451,706	-	741,451,706	594,271,451	-	594,271,451	3,884,702,991
Miscellaneous Receipts	3	35,160	-	35,160	277,900	-	277,900	751,342
<b>TOTAL REVENUES</b>		<b>1,067,206,971</b>	<b>-</b>	<b>1,067,206,971</b>	<b>878,544,777</b>	<b>-</b>	<b>878,544,777</b>	<b>5,722,807,030</b>
<b>PAYMENTS</b>								
Compensation of employees	4	-	-	-	40,719	-	40,719	40,719
Purchase of goods and services	5	133,045,479	-	133,045,479	205,996,602	-	205,996,602	1,478,841,903
Acquisition of Non-financial Assets	6	1,906,000	-	1,906,000	-	-	-	11,038,290
Other grants and transfers and payments	7	1,239,578,178	-	1,239,578,178	988,043,262	-	988,043,262	2,980,385,097
<b>TOTAL PAYMENTS</b>		<b>1,374,529,656</b>	<b>-</b>	<b>1,374,529,656</b>	<b>1,194,080,583</b>	<b>-</b>	<b>1,194,080,583</b>	<b>4,470,306,008</b>
<b>SURPLUS/DEFICIT</b>		<b>(307,322,685)</b>	<b>-</b>	<b>(307,322,685)</b>	<b>(315,535,806)</b>	<b>-</b>	<b>(315,535,806)</b>	<b>1,252,501,021</b>

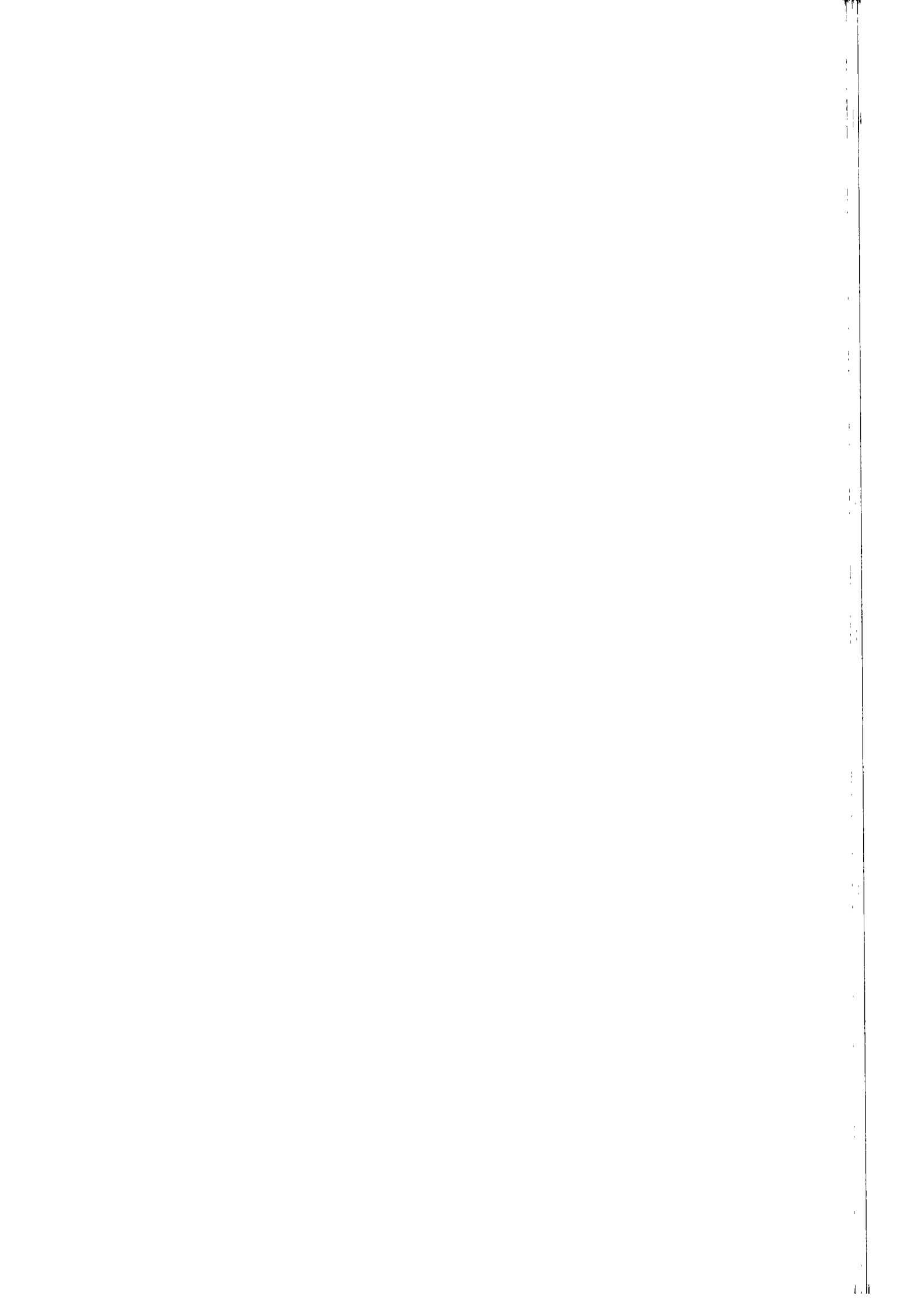
Note : The programme had a positive carryover balances of Ksh 1,090,916,299 as reflected in the cash flow statement, therefore it offset the Negative of Ksh 307,322,685 above.

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31<sup>st</sup> Oct 2023 and signed by:

  
 Name: Dkt. 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, 2023**

**8. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2023**

	Note	FY 2022/23 Kshs	FY 2021/22 Kshs
<b>CASH &amp; CASH EQUIVALENTS</b>			
Bank Balances	8A	783,555,651	1,090,866,299
Cash Balances		-	-
Cash and And Cash Equivalent		-	-
<b>Total Cash and Cash equivalents</b>		<b>783,555,651</b>	<b>1,090,866,299</b>
Accounts Receivables	8B	50,000	50,000
<b>TOTAL FINANCIAL ASSETS</b>		<b>783,605,651</b>	<b>1,090,916,299</b>
<b>FINANCIAL LIABILITIES</b>			
Payables - Deposits and Retentions		-	-
<b>NET ASSETS</b>		<b>783,605,651</b>	<b>1,090,916,299</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd	9	1,090,916,299	1,406,452,105
Prior Year Adjustment	10	12,037	-
Surplus / (deficit) for the year		(307,322,685)	(315,535,806)
<b>NET FINANCIAL POSITION</b>		<b>783,605,651</b>	<b>1,090,916,299</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 31<sup>st</sup> Oct 2023 and signed by:

Name: Dkt. Kipronoh Ronoh P.  
Principal Secretary

Name: Jane Ndungu  
Programme Coordinator

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

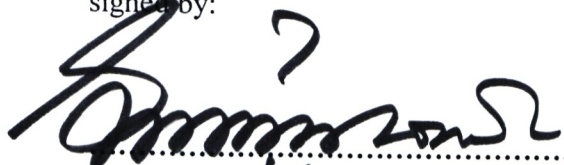
**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023**

**9. STATEMENT OF CASH FLOW FOR THE YEAR ENDED 30TH JUNE 2023**

	Note	FY 2022/23 KShs	FY 2021/22 KShs
<b>CASHFLOW FROM OPERATING ACTIVITIES</b>			
<b>Receipts from operating activities</b>			
Transfer from Government entities	1	325,720,105	283,995,426
Proceeds from domestic and foreign grants	2	741,451,706	594,271,451
Miscellaneous receipts	3	35,160	277,900
<b>Payments from operating activities</b>		<b>1,067,206,971</b>	<b>878,544,777</b>
Compensation of employees	4	-	(40,719)
Purchase of goods and services	5	(133,045,479)	(205,996,602)
Other Grants and Other Payments	7	(1,239,578,178)	(988,043,262)
<b>Adjustments during the year</b>		<b>(1,372,623,656)</b>	<b>(1,194,080,583)</b>
Prior Year Adjustments	10	12,037	-
Decrease/(Increase) in Accounts Receivable		-	-
Increase/(Decrease) in Accounts Payable:		-	-
<b>Net cash flow from operating activities</b>		<b>(305,404,648)</b>	<b>(315,535,806)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	6	(1,906,000)	-
<b>Net cash flows from Investing Activities</b>		<b>(307,310,648)</b>	<b>(315,535,806)</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>(307,310,648)</b>	<b>(315,535,806)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>	9	<b>1,090,916,299</b>	<b>1,406,452,105</b>
<b>Cash and cash equivalent at END of the year</b>	8	<b>783,605,650</b>	<b>1,090,916,299</b>

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 31st Oct. 2023 and signed by:



Name: Dkt. Kipronoh Ronoh P.  
Principal Secretary



Name: Jane Ndungu  
Programme Coordinator



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

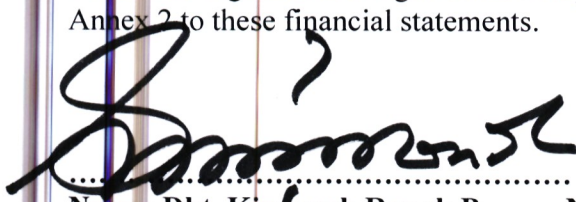
**AGRICULTURAL SECTOR DEVELOPMENT SUPPORT PROGRAMME II (ASDSP II)**


**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023**


**10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30TH JUNE 2023**

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	249,000,000	(159,000,000)	90,000,000	2,000,000	<b>88,000,000</b>	<b>2%</b>
Receipts from Government of Kenya- Counties	258,500,000	-	258,500,000	323,720,105	<b>(65,220,105)</b>	<b>125%</b>
Proceeds from Domestic and Foreign Grants	823,000,000	-	823,000,000	741,451,706	<b>81,548,294</b>	<b>90%</b>
Miscellaneous receipts	-	35,160	35,160	35,160	-	<b>100%</b>
<b>Total Receipts</b>	<b>1,330,500,000</b>	<b>(158,964,840)</b>	<b>1,171,535,160</b>	<b>1,067,206,971</b>	<b>104,328,189</b>	<b>91%</b>
<b>Payments</b>						
Purchase of goods and services - NPS	458,765,225	(18,255,339)	440,509,886	133,045,479	<b>307,464,408</b>	<b>30%</b>
Acquisition of Non-financial Assets	100,000	2,000,000	2,100,000	1,906,000	<b>194,000</b>	<b>91%</b>
Other Grants and Other Payments	871,634,775	(142,709,501)	728,925,274	1,239,578,178	<b>(510,652,904)</b>	<b>170%</b>
<b>Total Payments</b>	<b>1,330,500,000</b>	<b>(158,964,840)</b>	<b>1,171,535,160</b>	<b>1,374,529,656</b>	<b>(202,994,496)</b>	<b>117%</b>
<b>Surplus / Deficit</b>	-	-		<b>(307,322,685)</b>	<b>307,322,685</b>	

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

  
Name: Dkt. Kiplonoh 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, 2023***

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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.

##### **b) Reporting entity**

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

##### **c) Reporting currency**

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

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

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

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

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023**

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### **Significant Accounting Policies (continued)**

of the grant item and upon determination of the value. The date of the transaction is the value date indicated on the payment advice.

#### **v) Proceeds from borrowing.**

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

#### **vi) Undrawn external assistance**

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

### **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.

### **Significant Accounting Policies (continued)**

#### **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

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

### ***Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023***

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#### **Significant Accounting Policies (continued)**

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.

#### **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 6** 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.

**Significant Accounting Policies (continued)**

**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*.

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

***Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023***

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**Significant Accounting Policies (continued)**

**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.

**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*.

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

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023**

**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 2022/23</b>	<b>FY 2021/22</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 , livestock &amp; Fisheries</i>				
Counterpart funds Quarter 1	2,000,000	-	22,100,000	20,100,000
Counterpart funds Quarter 2	-	124,500,000	238,500,000	238,500,000
Counterpart funds Quarter 3	-	-	157,875,575	157,875,575
Counterpart funds Quarter 4	-	-	145,682,668	145,682,668
				-
<i>Other transfers from government entities</i>	<b>323,720,105</b>	<b>159,495,426</b>	<b>1,273,194,454</b>	<b>949,474,349</b>
<b>Total Receipt ( National &amp; Counties)</b>	<b><u>325,720,105</u></b>	<b><u>283,995,426</u></b>	<b><u>1,837,352,697</u></b>	<b><u>1,511,632,592</u></b>

*(Kshs 323,720,105 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, 2023**

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

During the 12 months to 30 June 2023 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 2022/23	FY 2021/22		
Swedish Government (SIDA)									
		-	KShs	KShs	KShs	KShs	KShs		
<b>Government of SWEDEN - Ksh</b>									
1st Disbursement	14-Oct-22	-	23,331,686			23,331,686	93,165,545		
2nd Disbursement	26-Jan-23	-	24,653,552			24,653,552	501,105,906		
3rd Disbursement	31-Mar-23	-	118,736,310			118,736,310	-		
4th Disbursement	27-Jan-23	-	197,005,183			197,005,183			
5th Disbursement	27-Jan-23	-	302,028,025			302,028,025			
6th Disbursement	27-Jun-23	-	75,696,950			75,696,950			
<b>Total</b>			<b>741,451,706</b>	<b>-</b>	<b>-</b>	<b>741,451,706</b>	<b>594,271,451</b>	<b>3,884,702,991</b>	<b>3,143,251,285</b>

**Note: The Total cumulative todate is Ksh 3,884,792,991 that include ( Prior Cumulative of Ksh 3,143,251,285 and the Current of Ksh 594,271,451)**

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

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023**

**3. MISCELLANEOUS RECEIPTS**

	Receipts controlled by the entity in Cash	Receipts controlled by third parties	TOTAL RECEIPTS		Cumulative to- date	Cumulative Prior Year
			FY 2022/23	FY 2021/22		
	KShs	KShs	KShs	KShs	KShs	KShs
Other receipts not classified elsewhere - Donor	35,160	-	35,160	100,800	457,224	422,064
Other receipts not classified elsewhere- Gok	-	-	-	177,100	294,118	294,118
	<b><u>35,160</u></b>	<b>=</b>	<b><u>35,160</u></b>	<b><u>277,900</u></b>	<b><u>751,342</u></b>	<b><u>716,182</u></b>

{Note: Ksh 35,160 represents the amount recovered from GokAccount on account of funds paid by Donor Fund, treated as an expense in Donor Account}

**4. COMPENSATION OF EMPLOYEES**

	FY 2022/2023			FY 2021/2022	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><u>40,719</u></b>	<b><u>40,719</u></b>

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

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023**

**5. PURCHASE OF GOODS AND SERVICES**

			Total Payments		Cumulative to- date	Cumulative Prior Year
	Payments made by the Entity in Cash	Payments made by third parties	FY 2022/23	FY 2021/22		
	KShs	KShs	KShs	KShs	KShs	KShs
Communication, supplies and services	1,511,924		1,511,924	877,420	7,442,768	5,930,844
Domestic travel and subsistence	66,530		66,530	256,320	6,989,917	6,923,387
Foreign travel and subsistence	-		-	-	468,750	468,750
Printing, advertising and information supplies & services	2,110,900		2,110,900	942,500	4,333,118	2,222,218
Rentals of produced assets ( Rentals)	-		-	-	1,034,040	1,034,040
Training expenses	156,800		156,800	14,875,072	193,474,113	193,317,313
Hospitality supplies and services	1,161,431		1,161,431	1,077,064	3,100,745	1,939,314
Insurance costs	464,642		464,642	478,162	3,153,949	2,689,307
Office and general supplies and services	848,470		848,470	1,020,845	9,936,451	9,087,981
Other operating expenses/feasibility Studies	85,769,582		85,769,582	106,989,195	796,339,440	710,569,858
Routine maintenance – vehicles and other transport equipment	2,796,808		2,796,808	4,122,346	20,742,649	17,945,841
Routine maintenance- other assets	361,400		361,400	-	498,200	136,800
Consultancy services: – Technical and professional services	37,796,992		37,796,992	75,357,678	431,327,763	393,530,771
<b>Total</b>	<b><u>133,045,479</u></b>	<b>≡</b>	<b><u>133,045,479</u></b>	<b><u>205,996,602</u></b>	<b><u>1,478,841,903</u></b>	<b><u>1,345,796,424</u></b>

**Other operations include bank charges of Kshs 265,107**

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

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2023**

**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 2022/23	FY 2021/22		
	KShs	KShs	KShs	KShs	KShs	KShs
Overhaul of vehicles & other transport equipment	-		-	-	-	-
Purchase of office furniture & general equipment	1,906,000		1,906,000	-	11,038,290	9,132,290
<b>Total</b>	<b>1,906,000</b>	<b>=</b>	<b>1,906,000</b>	<b>=</b>	<b>11,038,290</b>	<b>9,132,290</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 2022/23	FY 2021/22		
	KShs	KShs	KShs	KShs	KShs	KShs
Miscellaneous payments - Donor & Gok	909,139,388		909,139,388	717,131,269	2,649,946,307	1,740,806,919
County Government Payments	330,438,790	-	330,438,790	270,911,993	330,438,790	469,458,354
<b>Total</b>	<b>1,239,578,178</b>	<b>=</b>	<b>1,239,578,178</b>	<b>988,043,262</b>	<b>2,980,385,097</b>	<b>2,210,265,273</b>

**Note :** Ksh 1,239,578,178 represent amount spent by counties out of the total disbursement and carry over balances from the previous year (FY 2021/2022) 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, 2023**

**8 . CASH AND CASH EQUIVALENTS**

<b>CASH AND CASH EQUIVALENTS C/FWD</b>	<b>FY 2022/23</b>	<b>FY 2021/22</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts (Note 8A)	783,555,651	1,090,866,299
Accounts Receivables (Note 8B)	50,000	50,000
<b>Total</b>	<b><u>783,605,651</u></b>	<b><u>1,090,916,299</u></b>

<b>8 A Bank Accounts</b>	<b>FY 2022/23</b>	<b>FY 2021/22</b>
<b><u>Local Currency Accounts</u></b>		
Kenya Commercial Bank 1229965076 - Donor	40,973,565	6,767,522
Kenya Commercial Bank 1229967206 GOK	52,649	441,429
<b><u>Others (specified as below)</u></b>		
47 Counties - Donor Funds	386,097,449	546,236,551
47 Counties - GOK Funds	127,592,375	129,733,532
47 Counties - County Funds	228,839,613	407,687,265
<b>Total local currency balances</b>	<b><u>783,555,651</u></b>	<b><u>1,090,866,299</u></b>
<b>Total bank account balances</b>	<b><u>783,555,651</u></b>	<b><u>1,090,866,299</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 2023 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision. Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

<b>Special Deposit Movement Schedule</b>		
	<b>PARTICULARS</b>	<b>EUROS (Equivalent)</b>
<b>Date</b>	<b>Balance B/F - 01-07-2022</b>	<b>1,832,563</b>
FY 2022/2023	Amount disbursed to Special Account	1,422,302
	<b>Total</b>	<b>3,254,865</b>
	<b>Represented by:</b>	
	<b>Amount withdrawn</b>	
14-Oct-22	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Crops Development then to ASDSP Programme Account	199,388
19-Jan-23	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Crops Development then to ASDSP Programme Account	184,097

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

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023**

20-Jan-23	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Crops Development then Disbursed to Counties Accounts	1,473,584
28-Feb-23	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Crops Development then to ASDSP Programme Account	887,699
23-May-23	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Crops Development then Disbursed to Counties Accounts	507,748
	<b>Total</b>	<b>3,252,516</b>
	<b>Balance as per special Account 30/06/2023</b>	<b>2,349</b>

**8B ACCOUNTS RECEIVABLES**

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	FY 2022/23	FY 2021/22
				Kshs	Kshs
	<i>A</i>		<i>b</i>	<i>c=a-b</i>	
Donor Account- Garden Hotel	-			50,000	50,000
<b>Total</b>	-		-	<b>50,000</b>	<b>50,000</b>

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

**9. FUND BALANCE BROUGHT FORWARD**

CASH AND CASH EQUIVALENTS B/FWD	FY 2022/23	FY 2021/22
	KShs	KShs
Bank accounts	1,090,916,299	1,406,452,105
<b>Total</b>	<b>1,090,916,299</b>	<b>1,406,452,105</b>

**10. PRIOR YEAR ADJUSTMENT**

	FY 2022/23	FY 2021/22
	KShs	KShs
Bank accounts	12,037	-
<b>Total</b>	<b>12,037</b>	<b>-</b>

Note: Ksh 12,037 Represent Amount reversed in the previous year , despite been expensed.

**OTHER IMPORTANT DISCLOSURES**

11. PENDING ACCOUNTS PAYABLE (See Annex 3)	FY 2022/23	FY 2021/22
	Kshs	Kshs
Supply of services	19,874,610	9,687,037
	<b>19,874,610</b>	<b>9,687,037</b>

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

***Annual Report and Financial Statements For the Financial Year Ended 30<sup>th</sup> June, 2023***

**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>
<b>1553</b>	Low absorption rate	<ul style="list-style-type: none"> <li>The low absorption rate was due to late release of counterpart funds</li> <li>Delays in approval of the legal framework (County Governments Additional Allocations Act, 2022) by Parliament for disbursement of grants/loans.: ( Mid-June 2022)</li> <li>Delays in the revision and implementation of innovation concepts contributed low absorption of funds in some Counties.</li> </ul>	Resolved	
<b>1554</b>	Unauthorized Bank Account - Laikipia County	<ul style="list-style-type: none"> <li>The Account was closed on 8<sup>th</sup> May 2023.</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, 2023**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved/ Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1555	Irregular Appointment of County Chief Officers as Mandatory Signatories to the Operations Bank Account – Meru County & Isiolo County	<ul style="list-style-type: none"> <li>The account operation mandates was regularised</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: Dkt. 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, 2023**

**ANNEX 2 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL**

	Final Budget	Actual on Comparable Basis	Utilisation Variance	% of Utilisation	Comments on Variance
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Receipts from Government of Kenya	90,000,000	2,000,000	88,000,000	2%	
Receipts from Government of Kenya- Counties	258,500,000	323,720,105	(65,220,105)	125%	<b>Note 1</b>
Proceeds from Domestic and Foreign Grants	823,000,000	741,451,706	81,548,294	90%	
Miscellaneous receipts	35,160	35,160	-	0%	
<b>Total Receipts</b>	<b>1,171,535,160</b>	<b>1,067,206,971</b>	<b>104,328,189</b>	<b>91%</b>	
<b>Payments</b>					
Purchase of goods and services	440,509,886	133,045,479	307,464,408	30%	<b>Note 2</b>
Acquisition of Non-financial Assets	2,100,000	1,906,000	194,000	91%	<b>Note 3</b>
Other Grants and Other Payments	728,925,274	1,239,578,178	(510,652,904)	170%	<b>Note 4</b>
<b>Total Payments</b>	<b>1,171,535,160</b>	<b>1,374,529,656</b>	<b>(202,994,496)</b>	<b>117%</b>	<b>Note 5</b>

**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

" NOTE 1 . Represents the Amount contributed by the counties as counter part funds ,being arrears of previous years now honoured

" NOTE 2. The Represent The effect of budget cuts , by the national Government , hence affecting implementation

" NOTE 3- The funds for the item were carried over from previous year Fy 2021/2022

" NOTE 4 . Represent the Expenditure as a result of Funds Carried over from previous year, now expensed during the year under review

" NOTE 5. Represent the Net effect of Revenue/Expenditure , The activities has been carried over to 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, 2023**

**ANNEX 3 - ANALYSIS OF PENDING BILLS**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance	Outstanding Balance
				FY 2022/2023	FY 2021/2022
	a	b	c	d=a-c	
Niras Natura	7,005,625	-	7,005,625	14,859,310	7,005,625
DTI - NAIVASHA	399,800	-	-	399,800	399,800
Safaricom	467,712	-	467,712	-	467,712
Intermass	1,813,900	-	1,813,900	-	1,813,900
Price Water Coopers ( PWC)	-	-	-	4,500,000	
ASNET	50,000	-	-	50,000	
D.O.M GitoroPastrol Centre	65,500	-	-	65,500	
<b>Grand Total</b>	<b>9,802,537</b>	<b>-</b>	<b>9,287,237</b>	<b>19,874,610</b>	<b>9,687,037</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)	2022/2023	2022/2023	2023
	2022/2023			
	(a)	(b)	(c)	(d)= (a)+ (b)- (c)
Buildings and structures	480,385	-	-	480,385
Transport equipment	244,479,621	-	-	244,479,621
Office equipment, furniture and fittings	4,135,700	1,906,000	-	6,041,700
ICT Equipment, Software and Other ICT Assets	74,354,293	-	-	74,354,293
<b>Total</b>	<b>323,449,999</b>	<b>1,906,000</b>	<b>-</b>	<b>325,355,999</b>

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

**Reports and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2023**

**ANNEX 5 CONSOLIDATED BUDGET 2022-2023**

<b>Item</b>	<b>Description</b>	<b>DONOR</b>	<b>GOK</b>	<b>TOTAL</b>
<b>2211100</b>	<b>Office and general supplie and services</b>	1,000,000	775,000	<b>1,775,000</b>
2211101	General Office Supplies (papers, pencils, forms, small office equipment etc	400,000	450,000	<b>850,000</b>
2211102	Supplies & accessories for computer & Printer	500,000	200,000	<b>700,000</b>
2211103	Sanitary and Cleaning Materials, Supplies and Services	100,000	125,000	<b>225,000</b>
<b>2210200</b>	<b>Communication , supplies &amp; Services</b>	700,000	505,000	<b>1,205,000</b>
2210201	Tel. Telex. Facsimile and Mobile phones serv.	100,000	475,000	<b>575,000</b>
2210202	Internet Connections	600,000	25,000	<b>625,000</b>
2210203	Courier and postal services	-	5,000	<b>5,000</b>
<b>2210300</b>	<b>Domestic Travel ,Subsistence &amp; Other Transport related Costs</b>	500,000	800,000	<b>1,300,000</b>
2210301	Travel cost	-	50,000	<b>50,000</b>
2210302	Night Out	-	250,000	<b>250,000</b>
2210303	Daily subsistence allowance	500,000	500,000	<b>1,000,000</b>
<b>2210400</b>	<b>Foreigh travel and subsistence and other transport related costs</b>	-	25,000	<b>25,000</b>
2210403	Transportation costs	-	25,000	<b>25,000</b>
<b>2210500</b>	<b>Printing ,advertising and information supplies and services</b>	810,000	410,000	<b>1,220,000</b>
2210502	Publishing and Printing services	500,000	150,000	<b>650,000</b>
2210503	Subscription to Newspapers, Magazines,	10,000	50,000	<b>60,000</b>
2210504	Advertising and Publicity Campaigns	300,000	200,000	<b>500,000</b>
2210505	Trade shows and exhibitions	-	10,000	<b>10,000</b>
<b>2210700</b>	<b>Training Expenses</b>	2,320,000	775,000	<b>3,095,000</b>
2210701	Trav. Accom, Tuition and train allow	1,000,000	250,000	<b>1,250,000</b>
2210703	Production and Printing of Training Materials	20,000	100,000	<b>120,000</b>
2210704	Hire of training facilities and equip.	200,000	50,000	<b>250,000</b>
2210708	Trainers Allowances	-	25,000	<b>25,000</b>
2210710	Accomodation allowance	1,000,000	350,000	<b>1,350,000</b>
2210714	Gender Mainstreaming	100,000	-	<b>100,000</b>
<b>2210800</b>	<b>Hospitality supplies and services</b>	1,300,000	213,000	<b>1,513,000</b>
2210801	Catering Services, Accom, Foods and Gifts	500,000	100,000	<b>600,000</b>
2210802	Expenses of Boards, Committees and Seminars	800,000	113,000	<b>913,000</b>

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<b>2210900</b>	<b>Insurance Costs</b>	1,000,000	-	<b>1,000,000</b>
2210904	Motor Vehicle Insurance	1,000,000	-	<b>1,000,000</b>
<b>2211300</b>	<b><u>Consultancy services - Technical and professional services</u></b>	25,000,000	100,000	<b>25,100,000</b>
2211310	Contracted Professional Services	15,000,000	50,000	<b>15,050,000</b>
2211311	Contracted Technical Services	10,000,000	50,000	<b>10,050,000</b>
<b>2220200</b>	<b>Routine Maint. Other Assets</b>	300,000	100,000	<b>400,000</b>
2220202	Maint office furniture/equipm.	100,000	25,000	<b>125,000</b>
2220205	Maint. of buildings and stations - non resid	50,000	25,000	<b>75,000</b>
2220210	Maint Computers/ software/ communic. Equipm.	100,000	50,000	<b>150,000</b>
2220212	Maintenance of Communications Equipment	50,000	-	<b>50,000</b>
<b>2220100</b>	<b><u>Routine maintenance - vehicle and other transport equipment</u></b>	2,200,000	325,000	<b>2,525,000</b>
2211201	Refined Fuels and Lubricants for Transport	200,000	100,000	<b>300,000</b>
2220101	Maint. Expenses - Motor Vehicles	1,000,000	225,000	<b>1,225,000</b>
3110801	Overhaul of Vehicles	1,000,000	-	<b>1,000,000</b>
<b>2211300</b>	<b><u>Other operating expenses - Bank charges/ Feasibility Studies</u></b>	200,000	50,000	<b>250,000</b>
2211301	Bank Service Commission and Charges	200,000	50,000	<b>250,000</b>
<b>3111400</b>	<b>Research, Feasibility studies ,project preparation &amp; Design</b>	132,394,726	12,172,000	<b>144,566,726</b>
3111401	Feasibility studies & Appraisals	132,394,726	12,172,000	<b>144,566,726</b>
	<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>	100,000	-	<b>100,000</b>
3111111	Purchase of ICT Networking and Comm. Equipt	-	-	-
3111112	Purchase of software	100,000	-	<b>100,000</b>
<b>2630200</b>	<b>Transfer to other levels of Governments ( from NPS)</b>	655,175,274	73,750,000	<b>728,925,274</b>
2630203	Levels of Government ( Funding to Counties )	655,175,274	73,750,000	<b>728,925,274</b>
	<b>Grand Total ( Budgeted at Nps)</b>	823,000,000	90,000,000	<b>913,000,000</b>
	<b>County Contribution ( Budgeted At the counties)</b>			-
2630203	Transfer to other levels of Governments ( County Contributions)	-	258,500,000	<b>258,500,000</b>
	<b>Grand Total</b>	823,000,000	348,500,000	<b>1,171,500,000</b>

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

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**ANNEX 6 ASDSP II -CONSOLIDATED Trial balance for the FY -2022-2023**

Item	Description	Dr	Cr
	Donor Exchequer Received ( Nps)	-	166,721,548
	Donor Exchequer Received ( Counties)		<b>574,730,158</b>
	GOK Miscellenouxchequer Received	-	2,000,000
	Miscellenous Donor revenue		35,160
<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>848,470</b>	-
2211101	Stationery & General running	235,490	-
2211102	Computer Supplies	612,980	-
2211103	Cleaning Material	-	-
<b>2210200</b>	<b>Communication , supplies &amp; services</b>	<b>1,511,924</b>	-
2210201	Phone Fax Mobile	576,500	-
2210202	Internet Email	935,424	
<b>2210300</b>	<b>Domestic Travel &amp; Subsistence.</b>	<b>66,530</b>	-
2210301	Air Bus Train fares	41,330	-
2210303	Subsistence allowance	25,200	-
<b>2210500</b>	<b>Printing, Advertising and information supplies &amp; servives</b>	<b>2,110,900</b>	-
2210502	Publishing and Printing services	1,813,900	-
2210503	Subscription to Newspapers, Magazines,	-	
2210504	Advertising and Publicity Campaigns	297,000	
<b>2210700</b>	<b>Training Expenses</b>	<b>156,800</b>	-
2210701	Travel, Accomodation, Fees	156,800	-
2210704	Hire Facilities	-	-
2210708	Trainers Allowances	-	-
2210710	Training Accomodat Allow	-	-
<b>2210800</b>	<b>Hospitality supplies and services</b>	<b>1,161,431</b>	-
2210801	Catering services	1,021,724	-
2210802	Boards Committees	139,707	-
<b>2210900</b>	<b>Insurance costs</b>	<b>464,642</b>	-
2210904	Vehicle Insurance	464,642	-
<b>2211300</b>	<b>Consultancy services - Technical and profesional services</b>	<b>37,796,992</b>	-
2211310	Consultants / Prof. Services	4,756,580	-
2211311	Technical Services	33,040,412	-

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<b>2220200</b>	<b>Routine Maint.- Other Assets</b>	<b>361,400</b>	-
2220210	Maint Computer, Phone, Software	<b>141,000</b>	
2220202	Office Furniture and Equipmt	220,400	-
<b>2220100</b>	<b><u>Routine maintenance - vehicle and other transport equipment</u></b>	<b>2,796,808</b>	-
2211201	Fuel, Oil for Transport	993,570	-
2220101	Vehicle Maintenance	876,238	-
3110801	Overhaul Vehicles	927,000	-
	<b><u>Other operating expenses - Bank charges/ Feasibility Studies</u></b>	<b>265,107</b>	-
2211301	Bank Charges	265,107	-
<b>3111400</b>	<b><u>Feasibility Studies</u></b>	<b>85,504,475</b>	-
3111401	Feasibility PHASE 2	85,504,475	-
	<b>Transfer to other levels of Governments ( Other grants and transfers and payments)</b>	<b>1,239,578,178</b>	
2630203	Transfer to other levels of Governments ( Other grants and transfers and payments) Gok	137,961,372	-
2630203	Transfer to other levels of Governments ( Other grants and transfers and payments) Donor	771,178,016	-
	Transfer to other levels of Governments ( Other grants and transfers and payments) County	330,438,790	
2630203	<b><u>Feasibility Studies</u></b>	-	-
	<b>ACQUISITION OF NON-FINANCIAL ASSETS</b>	<b>1,906,000</b>	-
3111111	Purchase of ICT Networking and Comm. Equipt	1,906,000	-
3111001	Office Furniture	-	-
3111112	Purchase of software	-	-
	Cash held in the counties - Donor funds	386,097,449	-
	Cash held in the counties - Gokfunds	127,592,375	-
	Cash held in the counties - counter part funds	228,839,613	-
	<b>CASH AT BANK ( NPS)</b>	<b>41,026,214</b>	-
	<b>Receivable</b>	<b>50,000</b>	-
	<b>Accumalated fund</b>	-	<b>1,414,648,441</b>
	<b>Total</b>	<b>2,158,135,307</b>	<b>2,158,135,307</b>

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

**Annual Report and Financial Statements For the Financial Year Ended 30<sup>Th</sup> June, 2023**

**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 - 01-07-2022</b>	<b>1,832,563</b>
FY 2022/2023	Amount disbursed to Special Account	1,422,302
	<b>Total</b>	<b>3,254,865</b>
	<b>Represented by:</b>	
	<b>Amount withdrawn</b>	
14-Oct-22	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Crops Development then to ASDSP Programee Account	199,388
19-Jan-23	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Crops Development then to ASDSP Programee Account	184,097
20-Jan-23	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Crops Development then Disbursed to Counties Accounts	1,473,584
28-Feb-23	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Crops Development then to ASDSP Programee Account	887,699
23-May-23	Amount disbursed to Ministry of Agriculture & Livestock Development - State Department for Crops Development then Disbursed to Counties Accounts	507,748
	<b>Total</b>	<b>3,252,516</b>
	<b>Balance as per special Account 30/06/2023</b>	<b>2,349</b>