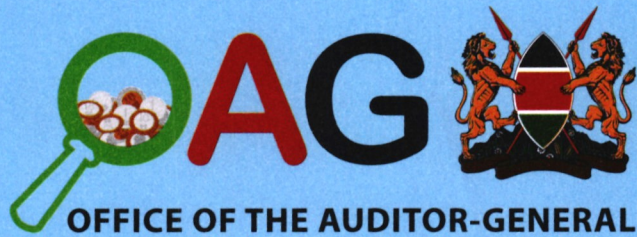
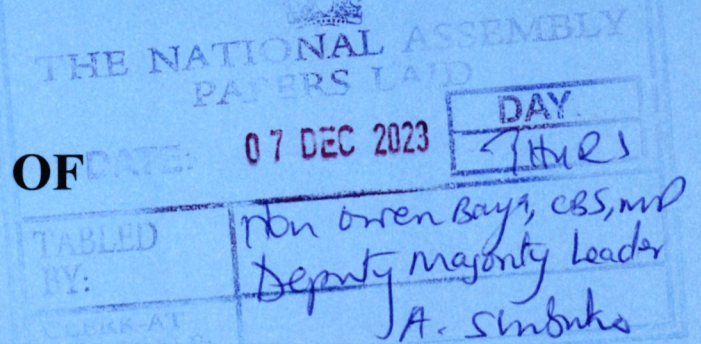


REPUBLIC OF KENYA



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## REPORT



**THE AUDITOR-GENERAL**

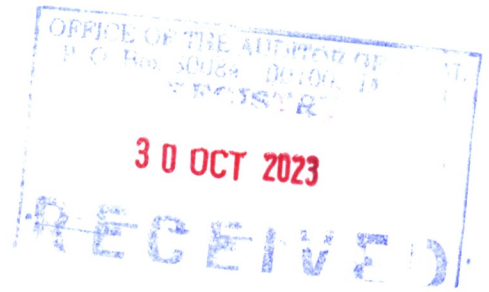
**ON**

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

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

**STATE DEPARTMENT FOR CROP  
DEVELOPMENT**





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

**IMPLEMENTING ENTITY: STATE DEPARTMENT FOR CROP DEVELOPMENT**

**PROJECT GRANT NUMBER: 55501551201**

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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)**

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*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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**1. 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 preceding the current financial year.
AfDB	African Development Bank
GEF	Global Environment Facility
RLACC	Rural Livelihoods Adaptation to Climate Change

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

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

#### **Name**

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

#### **Objective**

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

#### **Address**

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

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

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

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

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

Telephone: (254) 722 827 425 / 0722886 584

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

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

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

**2.2 Project Information**

Project Start Date:	<b>19<sup>TH</sup> MAY 2017</b>
Project End Date:	<b>31<sup>ST</sup> MAY 2023</b>
Project Coordinator:	<b>Eng. Kennedy Wandera Makudih</b>
Project Sponsor:	<b>Government of Kenya (GoK) and Global Environment Facility (GEF)</b>

**2.3 Project Overview**

Line Ministry/State Department of the project	<b>Ministry of Agriculture and Livestock Development, State Department for Crop Development</b>
Project number	<b>P-Z1-AAZ-039</b>
Strategic goals of the project	The strategic goals of the project are as follows: <ul style="list-style-type: none"> <li><b>(i) Improved Resilience to climate change of pastoral and agro-pastoral communities</b></li> <li><b>(ii) Increase the adaptive capacity of their livelihoods</b></li> </ul>
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: <ul style="list-style-type: none"> <li><b>(i) Sensitization, awareness and information of CC of local stakeholders</b></li> <li><b>(ii) Training of officials at the National and Local Level</b></li> <li><b>(iii) Mainstreaming of climate sensitive pastoral development of ASALs into Local Development panning</b></li> <li><b>(iv) Investment and provision and rehabilitation of small multipurpose water infrastructure (Dams, Water</b></li> </ul>

**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

	<p>pans, Boreholes, Shallow wells, Earth dams).</p> <p>(v) Investment in Income Generating activities and small assets</p> <p>(vi) Improve livestock production through improved Pasture Production and Feeding</p>
Other important background information of the project	<b>The Project aims at improving communities' resilience to climate change and its suppose to support the current Drought Resilience and Sustainable Livelihoods Programme (DRSLP).</b>
Areas that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <p>(i) <b>Improve Resilience to Climate Change of Pastoral and Agro-Pastoral Communities in Targeted Areas</b></p> <p>(ii) <b>Investment in Sustainable Measures Aimed at Improving the Resilience of Pastoral Communities to Climate Change Variability</b></p>
Project duration	<b>The project started on 19<sup>th</sup> May 2017 and was expected to run until 31st May 2023 (5 years before 1 year No-cost Extension to 31<sup>st</sup> May 2023)</b>

**Project Information and Overall Performance (Continued)**

**2.4 Bankers**

The following are the bankers for the project:

- (i) **Central Bank of Kenya (C.B.K) A/C No. 1000457686**

**2.5 Independent Auditor**

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

**2.6 Roles and Responsibilities**

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

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>	<b>Contacts</b>
Eng. Kennedy Makudih	Senior Principal Superintendent Engineer	Msc. Agricultural Engineering	Project Co-ordinator	0722 827 425
Jonah Kebeney	Chief Superintendent Engineer	Bsc. Agricultural Engineering	Deputy Project Co-ordinator/Component Manager	0720 837 775
Gerald K.Kurema	Principal Accountant	C.P.A (K) B.Com	Project Accountant	0716 891 735
Hillary Ngeno	Principal Agricultural Officer	Bsc./Msc Agribusiness	M&E	0725 805 810
Jackson Magembe	Supply Chain Management Officer I	Bachelor of Commerce-Procurement and Supply Chain Management	Project Procurement Specialist	0724 455 525
Elizabeth Mwanza	Procurement Assistant	Diploma in Supply Chain Management	Project Procurement Assistant	0724 013 674
Josephat Omari	Agriculture Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 349 322
William Ndeka	Principal Agricultural Officer	Bsc. Horticulture	Horticulture Specialist	0722 212 235

***Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023***

Elizabeth Yegon	Principal Agricultural Officer	Msc. Gender & Agriculture	Gender Specialist	0720 133 479
Janet Oyuke	Principal Agricultural Officer	Msc. Environmental Science	Environment Specialist	0726 657 238
Samuel Okati	Principal Livestock Principal Officer	Msc. Agri. Resource Mgt	Livestock Specialist	0722 932 666
Benard Wanjohi	Principal Agricultural Officer	Msc. Agriculture Information & Communication Management	ICT Specialist	721 229 731

**2.7 Funding summary**

The Project is for duration of 5 years from 2017 to 2023 with an approved budget of US\$ 2,784,000 equivalent to Kshs 253,403,299.20 (As at 30<sup>th</sup> June 2022 with an exchange rate of 1 USD = KES 117.95) as highlighted in the table below:

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

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Amount received to date – (30 <sup>th</sup> June 2023)		Undrawn balance to date	
	Donor currency USD (A)	Kshs (A')	Donor currency Kshs (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A')-(B')
(i) Grant						
Global Environment Facility (GEF)	2,784,000	328,372,800	1,992,828.13	235,054,078.12	791,171.87	93,318,721.88
<b>Total</b>	<b>2,784,000</b>	<b>328,372,800</b>	<b>1,992,828.13</b>	<b>235,054,078.12</b>	<b>791,171.87</b>	<b>93,318,721.88</b>

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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

**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)		Unutilised balance to date (30 <sup>th</sup> June 2023)	
	Donor currency USD (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A')-(B')
<b>(i) Grant</b>						
Global Environment Facility (GEF)	1,992,828.13	235,054,078.12	1,704,163.04	201,006,013.07	288,665.09	34,048,047.05
<b>Total</b>	<b>1,992,828.13</b>	<b>235,054,078.12</b>	<b>1,704,163.04</b>	<b>201,006,013.07</b>	<b>288,665.09</b>	<b>34,048,047.05</b>

**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

**2.8 Summary of Overall Project Performance:**

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

BUDGET /CATEGORY	ITEM	PRINTED ESTIMATES	REVISED ESTIMATES	ACTUAL EXPENDITURE	% ABSORPTION
GRANT REVENUE		38,000,000.00	38,000,000.00	15,533,040.00	40.88%
GRANT AIA		77,327,500.00	77,327,000.00	45,609,315.00	58.98%
<b>TOTAL</b>		<b>115,327,500.00</b>	<b>115,327,000.00</b>	<b>61,142,355.00</b>	<b>53.02%</b>

ii) *Physical progress based on outputs, outcomes, and impacts since project commencement,*

**2. Output Reporting:**

Output Indicators (as specified in the RLF, add/delete rows as needed)	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (% realized)	Progress towards end target (% realized)	Assessment (on whether output indicator is on track to reach annual and end targets. If not on track, please justify)
<b>Component 1. Improved resilience to climate change of pastoral and agro-pastoral communities in targeted areas</b>						
<b>Outcome 1. Climate change-related adaptation measures integrated into development plans of targeted local governments (arid and semi-arid districts)</b>						
<b>Output 1.1:</b> Sensitization, awareness and information on CC of local stakeholders by November 2023	16,960	1,000	15,600	56	108.72	On track
<b>Output 1.2:</b> Training of officials at the national and local level by November 2023	121	15	30	146.67	403	On track
<b>Output 1.3:</b> Mainstreaming of climate-sensitive pastoral development of ASALs into local development planning by November 2023	10	2	5	100	200	On track
<b>Outcome 2. Awareness raised and local stakeholders involved in planning pro-active adaptation measures to climate change</b>						
<b>Output 2.1</b> Workshops organized at national level to draw lessons from	7	1	5	100	140	On track

**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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project activities and achievements, and mainstream them into development policies and strategic frameworks by November 2023						
<b>Component 2. Investment in sustainable measures aimed at improving the resilience of pastoral communities to climate change and variability</b>						
<b>Outcome 3. Adaptation practices developed and implemented to respond to specific climate change-induced stresses in livestock sector in arid and semi-arid ecosystems</b>						
<b>Output 3.1.</b> Grants provided to targeted communities to finance micro-adaptation projects (in the areas of water and rangeland resources, livestock and IGAs) November 2023	23,205	1500	13,000	56.67	178.5	On track
<b>Output 3.2.</b> Adequate social transfers provided to vulnerable households by November 2023	2580	300	2,600	60	99.3	100 HHs benefitted from 3 goats per HHs in Turkana
<b>Component 3: Program activities coordination, monitoring and evaluation</b>						
<b>Outcome 4. Implementation of project activities efficiently coordinated, monitored and evaluated</b>						
<b>Output 4.1:</b> Knowledge products at national and regional level by November 2023	2	3	5	67% (2)	40% (2)	To be fast tracked
<b>Output 4.2:</b> Timely, efficient and cost-effective M&E systems put in place at national and sub-regional level by November 2023	1	4	16	25%	6%	

### 3. OUTCOME REPORTING

<b>Outcome Indicators</b> (as specified in the RLF add/delete rows as needed)	<b>Baseline Value</b>	<b>Most recent value</b>	<b>End Target</b> (expected value at project completion)	<b>Progress towards end target</b> (% realized)	<b>Assessment</b> (on whether outcome indicator is on track to reach annual and end targets. . If not on track, please justify)
<b>Outcome 1.</b> Climate change-related adaptation measures integrated into development plans of targeted local governments (arid and semi-arid districts)	0	121	30	403%	On track
<b>Outcome 2.</b> Awareness raised and local stakeholders involved in planning pro-active adaptation measures to climate change	0	16,960	15,600	108.72	On track

**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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<b>Outcome 3.</b> Adaptation practices developed and implemented to respond to specific climate change-induced stresses in livestock sector in arid and semi-arid ecosystems	0	23,205	13,000	178.5	On track
<b>Outcome 4.</b> Implementation of project activities efficiently coordinated, monitored and evaluated	3	3	3	100%	On track

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

**This being the 4<sup>th</sup> year of actual implementation, the absorption rate is 75% (as at 30<sup>th</sup> June 2023)**

ii) *List the implementation challenges and recommended next steps.*

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

**2.9 Summary of Project Compliance:**

i) *Include significant cases of non-compliance with applicable laws and regulations eg treasury circulars on project investment management, PFM Act 2012 and Kenya vision 2030 flagship projects, and essential external financing agreements/covenants,*

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

***Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023***

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- ii) *Include consequences suffered on account of non-compliance or likely to be suffered*

**Not Applicable.**

- iii) *Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance.*

**Always sticking to the laid down applicable laws and regulations like the PFM Act and procurement laws and regulations.**

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

#### **Introduction**

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

The key development objectives of the *project's 2017-2023* plan is as below:

**The overall goal of the programme is to improve resilience to climate change of pastoral and agro-pastoral communities in targeted areas in Kenya, and increase the adaptive capacity of their livelihoods.**

#### **PROJECT OUTCOMES:**

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

#### **KEY PERFORMANCE INDICATORS**

The Key Performance Indicators (KPI's) include:

- (i) At least 60% men and women declare to know what climate change is and how it affects them in project sites
- (ii) At least 30 people trained, of which at least 40% are women
- (iii) At least 3 tools or methods are available and used by at least 30 people (of which at least 40% are women) in the two councils

***Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023***

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- (iv) The development plans of the two targeted counties include some provisions for adaptation actions by the end of the project
- (v) At least 4 workshops, study tours and meetings organized to discuss project lessons
- (vi) At least 50% of DRSLP targeted households adopt resilient livelihoods by end of project
- (vii) At least 10% of DRSLP households benefit from adequate social transfers (micro-finances, cash-for-work on public projects and social monetary transfers)
- (viii) At least 5 knowledge products are developed

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

**Progress on attainment of strategic development objectives**

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement.

Below we provide the progress on attaining the stated objectives:

<b>Project</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b>Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)</b>	The overall goal of the programme is to improve resilience to climate change of pastoral and agro-pastoral communities in targeted areas in Kenya, and increase the adaptive capacity of their livelihoods.	Outcome 1. Climate change-related adaptation measures integrated into development plans of targeted local governments	No. of adaptation measures integrated into development plans	On track
		Outcome 2. Awareness raised and local stakeholders involved in planning pro-active adaptation measures to climate change	No. of stakeholders reached	On track
		Adaptation practices developed and implemented to respond to specific climate change induced stresses in livestock sector in arid and semi-arid ecosystems	No. of practices developed	On track
		Implementation of project activities efficiently coordinated, monitored and evaluated	No. of M&E plans developed.	On track

#### **4. Environmental and Sustainability reporting**

RLACC exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, which is founded on putting the customer/ Citizen first, delivering relevant goods and services, and improving operational excellence. Below is a brief highlight of our achievements.

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

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

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

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

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

The Ministry has in place Human Resource Management and Human Resource Development policies that require gender parity in employment, work plan activity implementation trainings etc.

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

The RLACC Project outlines its efforts to:

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

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

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

The project maintains ethical practises throughout its project cycle.

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

The project systematically and critically assesses the positive and negative effects of proposed and existing regulations and non-regulatory alternatives

## **5. Community Engagements**

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

## 5. Statement of Project Management responsibilities

The *Principal Secretary* for the *State Department for Crop Development* and the *Project Coordinator* for *Multi-National Rural Livelihoods' Adaptation to Climate Change Project (RLACC)* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for 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 project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (vi) Making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary* for the *State Department for Crop Development* and the *Project Coordinator* for *Multi-National Rural Livelihoods' Adaptation to Climate Change Project (RLACC)* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the *State Department for Crop Development* and the *Project Coordinator* for *Multi-National Rural Livelihoods' Adaptation to Climate Change Project (RLACC)* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2023, and of the Project's financial position as at that date. The *Principal Secretary* for *State Department for Crop Development* and the *Project Coordinator* for *Multi-National Rural Livelihoods' Adaptation to Climate Change Project (RLACC)* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

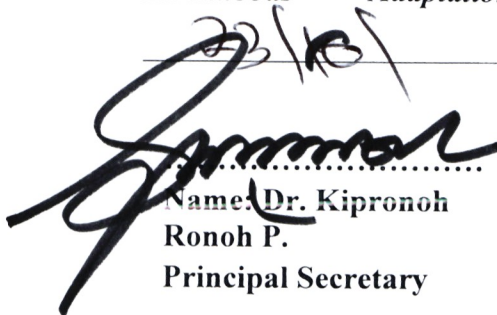
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The **Principal Secretary** for the **State Department for Crop Development** and the **Project Coordinator** for **Multi-National Rural Livelihoods' Adaptation to Climate Change Project (RLACC)** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

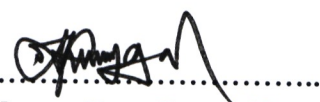
**Approval of the Project Financial Statements**

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

\_\_\_\_\_ 2023 and signed by:



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



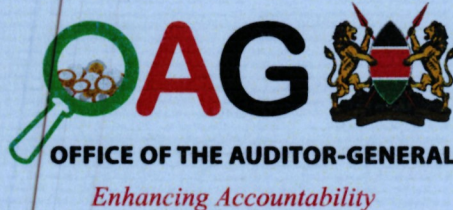
.....  
Name: **Eng. Jonah K.  
Kebeney**  
**Deputy Project Coordinator**



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

# REPUBLIC OF KENYA

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E-mail: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## **REPORT OF THE AUDITOR-GENERAL ON MULTI-NATIONAL RURAL LIVELIHOOD'S ADAPTATION TO CLIMATE CHANGE IN THE HORN OF AFRICA (RLACC) (ADB/ADF GRANT NO.5550155001201) 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 Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) set out on page 1 to 38,

*Report of the Auditor-General on Multi-National Rural Livelihood's Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF GRANT NO.5550155001201) for the year ended 30 June, 2023 – State Department for Crop Development*

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Multi-National Rural Livelihoods' Adaptation to Climate Change in the Horn of Africa (RLACC) (ADB/ADF Loan No.5550155001201) 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 Protocol of Agreement Grant no, 5550155001201 among The African Development Bank, African Development Fund and the Republic of Kenya dated 19 May, 2017 and the Public Finance Management Act, 2012.

### **Basis for Opinion**

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

### **Key Audit Matters**

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

## **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 matter 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**

#### **Unutilized Simailele Irrigation Scheme in Turkana County**

Review of project records revealed that a contract for the construction of Simailele Irrigation Scheme in Turkana County was awarded on 25 October, 2017 and constructed

at a contract sum of Kshs.213,748,220. However, physical inspection of the project in the Month of September, 2023 revealed that although the irrigation scheme was completed and handed over to the community, it was not being utilized or maintained as the Community Project Management Committee was unable to resolve internal wrangles, leading to the collapse of the irrigation scheme.

Further, during the year under review, the Programme awarded a contract for the construction of feeder canals for improved irrigation water management and distribution at a contract sum of Kshs.6,475,975. However, although the feeder canals were constructed, the canals have since silted back with soil and other debris, and the envisioned farming activities were not taking place.

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by African Development Bank and African Development Fund, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I report based on my audit, that:

- i. The Programme's funds have been used in accordance with the conditions of Protocol of Grant Agreement with due attention to economy, efficiency and effectiveness for the purposes for which they were provided;
- ii. Goods and services financed have been procured in accordance with the Protocol of Grant Agreement and the Bank's and Fund's rules and procedures;

- iii. Necessary supporting documents, records and accounts have been kept in respect of all Programme activities;
- iv. Adequate internal control to monitor expenditure and other financial transactions and ensure safe custody of assets exist;
- v. Ledgers and fixed assets register for the Programme's assets are maintained as required.
- vi. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- vii. In my opinion, adequate accounting records have been kept by the Programme, so far as appears from the examination of those records; and,
- viii. The Programme's financial statements are in agreement with the accounting records and returns.

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

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

In preparing the financial statements, Management is responsible for assessing the Programme's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the 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, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective way.

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

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

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

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

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

Because of its inherent limitations, internal controls may not prevent or detect misstatements and instances of 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 Program's 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 Program'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 Program 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 Program to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

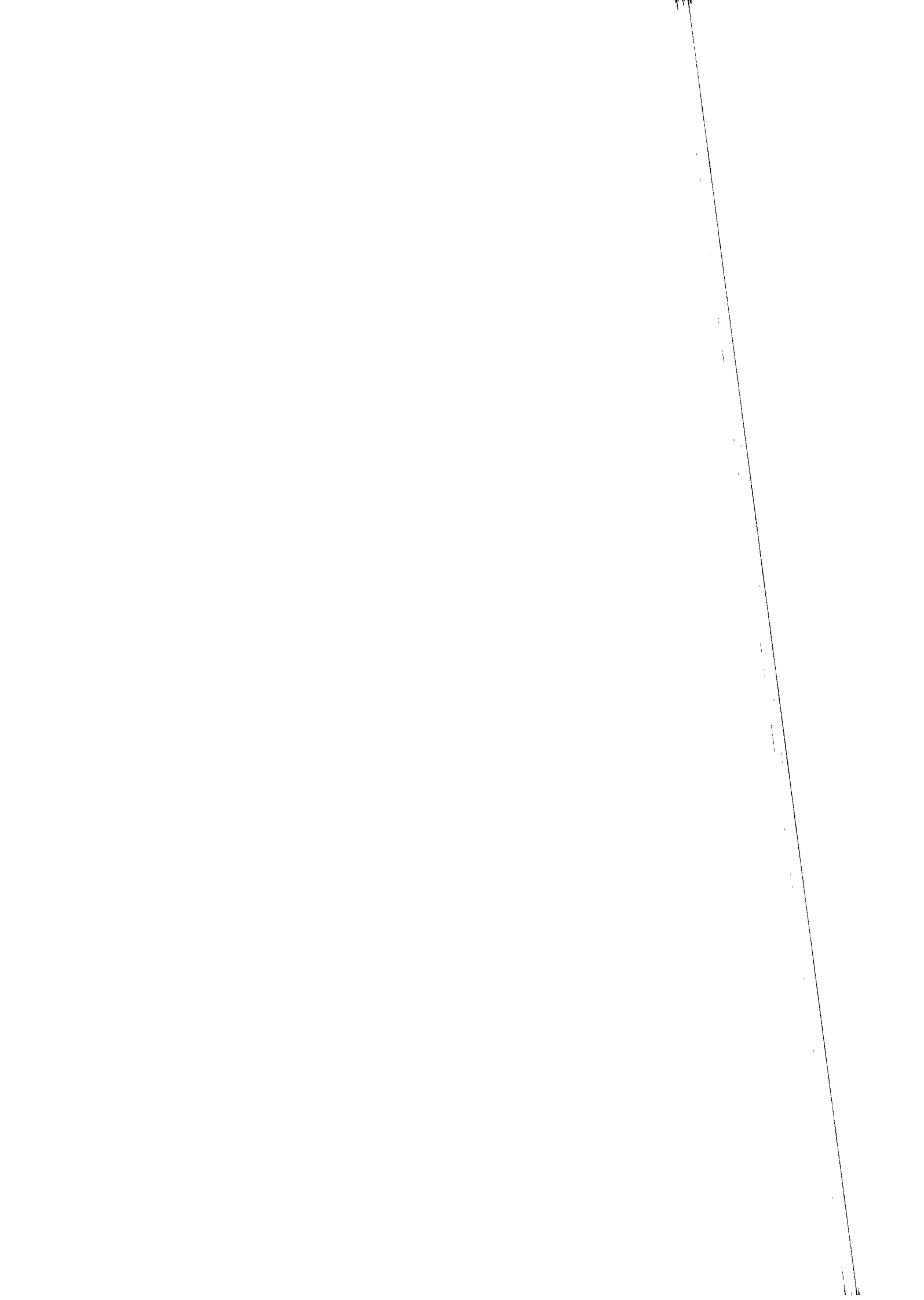
  
 CPA Nancy Oathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**21 November, 2023**

7. Statement of Receipts and Payments for the year ended 30th June 2023.

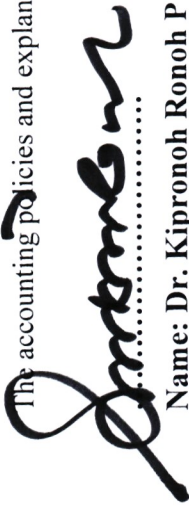
	Note	2022/2023		2021/2022		Cumulative to-date (From inception)	
		Receipts and payments controlled by the entity Kshs.	Payments made by third parties Kshs.	Receipts and payment controlled by the entity Kshs.	Payments made by third parties Kshs.		Total Kshs.
<b>Receipts</b>							
Transfer from Government entities	1	-	-	-	-	-	-
Proceeds from domestic and foreign grants	2	49,580,000	45,609,815	95,189,815	-	33,821,497	235,054,078
Loan from external development partners	3	-	-	-	-	-	-
Miscellaneous receipts	4	-	-	-	-	-	-
<b>Total receipts</b>		<b>49,580,000</b>	<b>45,609,815</b>	<b>95,189,815</b>	<b>-</b>	<b>33,821,497</b>	<b>235,054,078</b>
<b>Payments</b>							
Compensation to employees	5	-	-	-	-	-	-
Purchase of goods and services	6	15,533,040	11,054,500	26,587,540	21,325,395	14,318,650	62,231,585
Social security benefits	7	-	-	-	-	-	-
Acquisition of non-financial assets	8	-	34,555,315	34,555,315	13,668,760	19,502,847	138,774,446
Transfers to other government entities	9	-	-	-	-	-	-
Other grants and transfers /payments	10	-	-	-	-	-	-

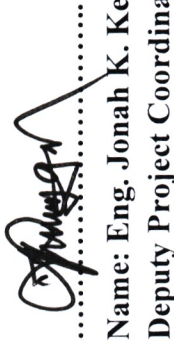



**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
Total payments	15,533,040	45,609,815	61,142,855	34,994,155	33,821,497	68,815,652	201,006,031
Surplus/(deficit)	34,046,960	-	34,046,960	(34,994,155)	-	(34,994,155)	34,048,047

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

  
Name: Dr. Kipronoh Ronoh P  
Principal Secretary

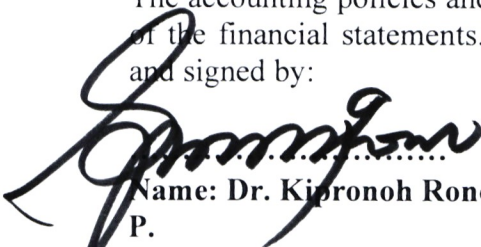
  
Name: Eng. Jonah K. Kebeney  
Deputy Project Coordinator

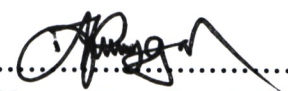
  
Name: Gerald K. Kurema  
Project Accountant  
ICPAK Member No: 8980

**8. Statement of Financial Assets as at 30<sup>th</sup> June 2023**

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	11.A	34,048,047	1,087
Cash Balances	11. B	-	-
Cash equivalents (Short-term deposits)	11.C	-	-
<b>Total Cash and Cash equivalents</b>		<b>34,048,047</b>	<b>1,087</b>
Imprests and Advances	12	-	-
<b>Total Financial Assets</b>		<b>34,048,047</b>	<b>1,087</b>
<b>Financial Liabilities</b>			
Third party Deposits and Retention	13	-	-
<b>Net Assets</b>		<b>-</b>	<b>-</b>
<b>Represented By</b>			
Fund Balance B/fwd.	14	1,087	34,995,242
Prior Year adjustments	15	-	-
Surplus/(Deficit) for the Year		34,046,960	(34,994,155)
<b>Net Financial Position</b>		<b>34,048,047</b>	<b>1,087</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 23/10/2023 and signed by:

  
Name: Dr. Kipronoh Ronoh  
P.  
Principal Secretary

  
Name: Eng. Jonah K.  
Kebeney  
Deputy Project Coordinator

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

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

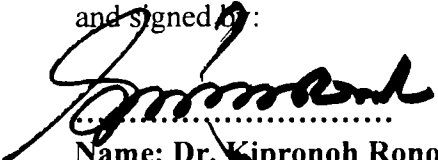
**9. Statement of Cashflow for the year ended 30<sup>th</sup> June 2023**


<b>Description</b>	<b>Notes</b>	<b>2022/2023</b>	<b>2021/2022</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from government entities	1	-	-
Proceeds from domestic and foreign grants	2	95,189,815	33,821,497
Miscellaneous receipts	4	-	-
<b>Total receipts</b>		<b>95,189,815</b>	<b>33,821,497</b>
<b>Payments</b>			
Compensation of employees	5	-	-
Purchase of goods and services	6	26,587,540	35,644,045
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
<b>Total Payments</b>		<b>26,587,540</b>	<b>35,644,045</b>
<b>Net receipts/(payments)</b>		<b>68,602,275</b>	<b>(1,822,548)</b>
<b>Adjustments during the year</b>			
Prior year adjustments	15	-	-
Decrease/(increase) in accounts receivable	16	-	-
Increase/(decrease) in accounts payable:	17	-	-
<b>Net cash flow from operating activities</b>		<b>68,602,275</b>	<b>(1,822,548)</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	34,555,315	33,171,607
<b>Net cash flows from investing activities</b>		<b>(34,555,315)</b>	<b>(33,171,607)</b>
<b>Cash flow from financing activities</b>			
Proceeds from foreign borrowings	3	-	-
<b>Net cash flow from financing activities</b>		<b>-</b>	<b>-</b>
<b>Net increase in cash and cash equivalents</b>		<b>34,046,960</b>	<b>(34,994,155)</b>
<b>Cash and cash equivalent at beginning of the year</b>	<b>11</b>	<b>1,087</b>	<b>34,995,242</b>
<b>Cash and cash equivalent at end of the year</b>	<b>11</b>	<b>34,048,047</b>	<b>1,087</b>

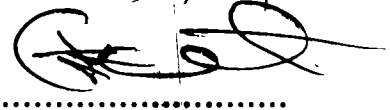
**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

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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 23/10/2023 and signed by:

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

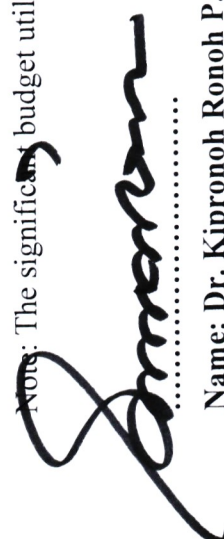
  
.....  
Name: **Eng. Jonah K. Kebeney**  
Deputy Project Coordinator

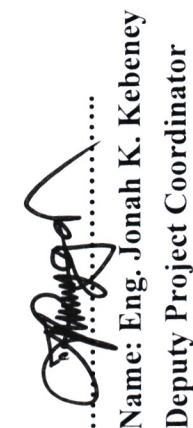
  
.....  
Name: **Gerald K. Kurema**  
Project Accountant  
ICPAK Member No: 8980

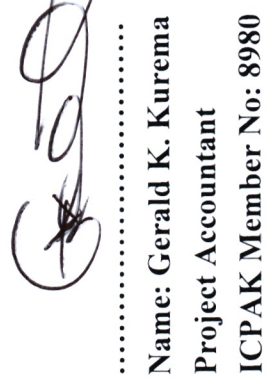
10. Statement of Comparison of Budget and Actual amounts for year ended 30<sup>th</sup> June 2023

Receipts/Payments Item	Original Budget A	Adjustments B	Final Budget C=A+B	Actual on Comparable Basis D	Budget Utilization Difference E=C-D	% of Utilization F=D/C %
<b>Receipts</b>						
Transfer from Government entities	-	-	-	-	-	0
Proceeds from domestic and foreign grants	115,327,500	(500)	115,327,000	95,189,815	20,137,185	82.53
Proceeds from borrowings	-	-	-	-	-	0
Miscellaneous receipts	-	-	-	-	-	0
<b>Total Receipts</b>	<b>115,327,500</b>	<b>(500)</b>	<b>115,327,000</b>	<b>95,189,815</b>	<b>20,137,185</b>	<b>82.53</b>
<b>Payments</b>						
Compensation to employees	-	-	-	-	-	0
Purchase of goods and services	52,327,500	(500)	52,327,000	26,587,540	25,739,460	50.81
Social security benefits	-	-	-	-	-	0
Acquisition of non-financial assets	63,000,000	-	63,000,000	34,555,315	28,444,685	54.84
Transfers to other government entities	-	-	-	-	-	0
Other grants and transfers	-	-	-	-	-	0
<b>Total Payments</b>	<b>115,327,500</b>	<b>(500)</b>	<b>115,327,000</b>	<b>61,142,855</b>	<b>54,184,145</b>	<b>53.01</b>
<b>Surplus or Deficit</b>	<b>0</b>	<b>-</b>	<b>0</b>	<b>34,046,960</b>		

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

  
 Name: Dr. Kipronoh Ronoh P.  
 Principal Secretary

  
 Name: Eng. Jonah K. Kebeney  
 Deputy Project Coordinator

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

## **11. Significant Accounting Policies**

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

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

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

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

### **b) Reporting entity**

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

### **eReporting currency**

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

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

*RLACC* 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.

**Significant Accounting Policies (continued)**

**ii) External Assistance**

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

**iii) Other receipts**

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

**iv) Donations and grants**

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

**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.

**Significant Accounting Policies (continued)**

**d) Recognition of payments**

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

**i) Compensation to employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**Significant Accounting Policies (continued)**

**v) Acquisition of fixed assets**

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

**e) In-kind donations**

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

**f) Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year. For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**Significant Accounting Policies (Continued)**

**g) Restriction on cash**

Restricted cash represents amounts that are limited/restricted from being used to settle a liability for at least twelve months after the reporting period. This cash is limited for direct use as required by stipulation. Amounts maintained in deposit bank accounts are restricted for use in refunding third part deposits.

**h) Imprests and Advances**

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year is treated as receivables. This is in recognition of the government practice where the imprest payments are recognized as payments when fully accounted for by the imprest or AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

**i) Contingent Liabilities**

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 6 of this financial statement is a register of the contingent liabilities in the year.

**Significant Accounting Policies (Continued)**

**j) Contingent Assets**

RLACC does not recognize a contingent asset, but discloses details of a possible asset whose existence is contingent on the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of RLACC in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**k) Pending bills**

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

**l) Budget**

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project's budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognised as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

**Significant Accounting Policies (Continued)**

**m) Third party payments**

Included in the receipts and payments, are payments made on its behalf by **to** third parties in form of loans and grants. These payments do not constitute cash receipts **and** payments. and are disclosed in the payment to third parties' column in the statement **of** receipts and payments.

**n) Exchange rate differences**

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

**o) Comparative figures**

Where necessary comparative figures for the previous financial year/period **have** been amended or reconfigured to conform to the required changes in financial **statement** presentation.

**p) Subsequent events**

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

**q) Prior period adjustments**

Prior period adjustments relate to errors and other adjustments noted arising from **previous** year(s). Explanations and details of these prior period adjustments are presented **in note 15** of these financial statements.

**12. Notes to the Financial Statements**

**1. Transfers from Government entities**

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

Description	2022/2023	2021/2022	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<b><i>Counterpart funding through Ministry of Agriculture and Livestock Development</i></b>			
Counterpart funds Quarter 1			
Counterpart funds Quarter 2			
Counterpart funds Quarter 3			
Counterpart funds Quarter 4			
<b>Total (See Annex 3)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b><i>Other transfers from government entities</i></b>			
Ministry			
Project			
Agency			
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>
Appropriations-in-Aid	0	0	0
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

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

**2. Proceeds From Domestic and Foreign Grants**

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

Name of Donor	2022/2023						2021/2022		Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash Kshs	Grants received as direct payment* Kshs	Grants received in kind Kshs	Total amount Kshs	Total Amount Kshs	Kshs	
Grants Received from Multilateral Donors (International Organizations)									
Global Environment Facility			49,580,000	45,609,815.29	0	95,189,815.29	33,821,497	235,054,078	
Total			49,580,000	45,609,815.29	0	95,189,815.29	33,821,497	235,054,078	

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

**3. Loan from External Development Partners**

During the financial period to 30 June 2023, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Description	Date received	2022/2023			2021/2022		Cumulative to date
		Amount in loan currency (Insert currency)	Loans received in actual amount Kshs	Loans received as direct payment* Kshs	Total amount in Kshs	Total amount in Kshs	
Loans received from Multilateral Donors (International Organizations)			0	0	0	0	0
African Development Bank							
<b>Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

Description	2022/2023		2021/22	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties		
	Kshs	Kshs	Kshs	Kshs
Property income	0	0	0	0
Sales of goods and services	0	0	0	0
Administrative fees and charges	0	0	0	0
Fines, penalties, and forfeitures	0	0	0	0
Voluntary transfers other than grants	0	0	0	0
Other receipts not classified elsewhere*	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	2022/2023		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
-	0	0	0	0	0
Basic salaries of permanent employees	0	0	0	0	0
Basic wages of temporary employees	0	0	0	0	0
Personal allowances paid as part of salary	0	0	0	0	0
Personal allowances paid as reimbursements	0	0	0	0	0
Personal allowances provided in kind	0	0	0	0	0
Pension and other social security contributions	0	0	0	0	0
Compulsory national social security schemes	0	0	0	0	0
Compulsory national health insurance schemes	0	0	0	0	0
Social benefit schemes outside government	0	0	0	0	0
Other personnel payments	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	352,710.00	0	352,710.00	1,354,607.00	1,707,317.00	
Communication, supplies and services	94,000.00	0	94,000.00	250,000.00	344,000.00	
Domestic travel and subsistence	4,696,330.00	0	4,696,330.00	0	4,696,330.00	
Foreign travel and subsistence	0	0	0	0	0	
Printing, advertising, and information supplies	0	0	0	1,127,800.00	1,127,800.00	
Rentals of produced assets	0	0	0	0	0	
Training payments	0	0	0	8,618,341.00	8,618,341.00	
Hospitality supplies and services	0	0	0	0	0	
Insurance costs	0	0	0	0	0	
Specialized materials and services - Agricultural Materials	0	11,054,500.00	11,054,500.00	8,281,552.00	19,336,052.00	
Other operating payments- Contracted technical and professional services	0	0	0	9,997,098.00	9,997,098.00	
Routine maintenance – vehicles and other transport equipment	3,890,000.00	0	3,890,000.00	4,259,400.00	8,149,400.00	
Fuel Oil and Lubricants	6,500,000.00	0	6,500,000.00	1,437,800.00	7,937,800.00	

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Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Total payments	
Routine maintenance- other assets	0	0	0	317,447.00	317,447.00	317,447.00
Exchange rate losses/gains (net)	0	0	0	0	0	0
<b>Total</b>	<b>15,533,040.00</b>	<b>11,054,500.00</b>	<b>26,587,540.00</b>	<b>35,644,045.00</b>	<b>62,231,585.00</b>	

Notes to the Financial Statements (Continued)

7. Social Security Benefits

Description	2022/2023		2021/2022		Cumulative to-date
	Payments made by the Entity in Cash Kshs	Payments made by third parties Kshs	Total Payments Kshs	Total Payments Kshs	
Government pension and retirement benefits	0	0	0	0	0
Social security benefits in cash and in kind	0	0	0	0	0
Employer social benefits in cash and in kind	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

Description	2022/2023		2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	
Purchase of buildings	0	0	0	0	0
Construction of buildings	0	0	0	0	0
Refurbishment of buildings	0	0	0	0	0
Construction of roads	0	0	0	0	0
Construction of civil works	0	26,491,165	26,491,165	11,436,732	108,975,421
Overhaul & refurbishment of construction and civil works	0	0	0	0	0
Purchase of vehicles & other transport equipment	0	0	0	0	0
Overhaul of vehicles & other transport equipment	0	0	0	0	0
Purchase of household furniture & institutional equipment	0	0	0	0	0
Purchase of office furniture & general equipment	0	0	0	0	0
Purchase of specialised plant, equipment and machinery	0	0	0	0	0
Rehabilitation & renovation of plant, equipment & machinery	0	0	0	0	0

**மாண்புமிகு கால்நடை மேம்பாட்டுத் துறை அமைச்சு (KLAACC)  
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Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Total payments	
Purchase of certified seeds, breeding stock and live animals	0	0	0	0	0	0
Research, studies, project preparation, design & supervision	0	8,064,150	8,064,150	16,243,960	24,308,110	
Rehabilitation of civil works	0	0	0	5,490,915	5,490,915	
Acquisition of strategic stocks	0	0	0	0	0	
Acquisition of land	0	0	0	0	0	
Acquisition of other intangible assets	0	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>34,555,315</b>	<b>34,555,315</b>	<b>33,171,607</b>	<b>138,774,446</b>	

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2023, we transferred funds to reporting government entities as shown below:

Description	2022/2023		2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
Ministry	0	0	0	0	0
Project	0	0	0	0	0
Transfers to County Governments					
County	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

Description	2022/2023			2021/2022	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships	0	0	0	0	0
Transfers to lower levels of government e.g. schools	0	0	0	0	0
Miscellaneous payments	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

**11. Cash And Cash equivalents**

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts (Note 11A)	34,048,047.05	1,087.05
Cash in hand (Note 11B)	0.00	0.00
Cash equivalents (short-term deposits) (Note 11C)	0.00	0.00
<b>Total</b>	<u>34,048,047.05</u>	<u>1,087.05</u>

RLACC has 1 number of project accounts spread within the project implementation area and 1 number of foreign currency designated accounts managed by the National Treasury as listed below:

**11. A Bank Accounts**

**Project Bank Accounts**

Details	2022/2023	2021/2022
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	0	0
Others ( <i>specify</i> )	0	0
Total Foreign Currency balances	<u>0</u>	<u>0</u>
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No. 1000387564]	34,048,047.05	1,087.05
Others ( <i>specify</i> )	0	0
Total local currency balances	<u>34,048,047.05</u>	<u>1,087.05</u>
Total bank account balances	<u>34,048,047.05</u>	<u>1,087.05</u>

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

**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.

**Special Deposit Accounts Movement Schedule**

Description	2022/2023	2021/2022
	USD	USD
<b>(i) A/C Name [A/c No. 1000357215]</b>		
Opening balance	0.00	0.00
Total amount deposited in the account	632,478.63	0.00
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>400,000.00</u>	<u>0.00</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>232,478.63</u></b>	<b><u>0.00</u></b>

*The Special Deposit Account reconciliation statement has been attached as Appendix 9 iv support these closing balance.*

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

**11 B Cash in hand**

Description	2022/2023	2021/2022
	KShs	KShs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other locations ( <i>specify</i> )	0	0
<b>Total cash in hand balances</b>	<b><u>0</u></b>	<b><u>0</u></b>

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

Description	2022/2023	2021/2022
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]	0	0
Co-Operative Bank of Kenya [A/C No.....]	0	0
Others ( <i>Specify</i> )	0	0
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>

**12. Imprests and Advances**

Description	2022/2023	2021/2022
	Kshs	Kshs
Government Imprests	0	0
Salary advances	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Notes to the Financial Statements (Continued)

12A: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance Current 2022/2023	Balance Comparative 2021/2022
	Kshs	Kshs	Kshs	Kshs	Kshs
Officer 1					
Officer 2					
Officer 3					
Officer 4					
Officer 5					
Programme 1					
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

13. Deposits and Retention Monies

Description	2022/2023		2021/2022	
	Kshs		Kshs	
Retention		0		0
Deposits		0		0
<b>Total</b>		<b>0</b>		<b>0</b>
<b>Ageing analysis:</b>	<b>Current FY</b>	<b>% of the Total</b>	<b>Comparative FY</b>	<b>% of the Total</b>
Under one year	0	%	0	%
1-2 years	0	%	0	%
2-3 years	0	%	0	%
Over 3 years	0	%	0	%
<b>Total</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>%</b>

**14. Fund Balance Brought Forward**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	1,087.05	34,995,242.05
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
Deposits and retention	0	0
<b>Total</b>	<b>1,087.05</b>	<b>34,995,242.05</b>

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

**15. Prior Year adjustment**

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

**16. Changes in Imprests and Advances**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Receivables as at 1 <sup>st</sup> July 2022	0	0
Closing account receivables as at 30 <sup>th</sup> June 2023	0	0
<b>Change in Imprests and advances</b>	<b>0</b>	<b>0</b>

**17. Changes in Accounts Deposits and Retention**

<b>Description</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2022	0	0
Closing accounts payables as at 30 <sup>th</sup> June 2023	0	0
<b>Changes in deposit and retention</b>	<b>0</b>	<b>0</b>

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**Other Important Disclosures**

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

	Balance b/f from Comparative FY	Additions for the year	Paid during the year	Balance c/f For Current FY
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	0	0	(0)	0
Construction of civil works	0	0	(0)	0
Supply of goods	0	0	(0)	0
Supply of services	0	0	(0)	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

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

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

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

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

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**Other Important Disclosures (Continued)**

**4. External Assistance**

	2022/2023	2021/2022
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as grants		
External assistance received as loans		
External assistance received in kind- as payment by third parties		
<b>Total</b>	<b>0</b>	<b>0</b>

*a). External assistance relating loans and grants*

	2022/2023	2021/2022
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans		
External assistance received as grants		
<b>Total</b>	<b>0</b>	<b>0</b>

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	2022/2023	2021/2022
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn external assistance - loans			
Undrawn external assistance - grants			
<b>Total</b>		<b>0</b>	<b>0</b>

*(This is a disclosure of the assistance not yet received as per donor agreements)*

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**Other Important Disclosures (Continued)**

**c) Classes of providers of external assistance**

	2022/2023	2021/2022
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>	0	0

*(Provide details of the reasons for external assistance e.g. Economic development or welfare objective, Emergency relief, Trading activities etc.)*

**d. Non-monetary external assistance**

	2022/2023	2021/2022
Description	Kshs	Kshs
Goods		
Services		
<b>Total</b>	0	0

*(This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a project by donors, NGO etc N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient or Third Party, Fair value measurement The totals here tie with line 4 of note 2.))*

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**Other Important Disclosures (Continued)**

**e Purpose and use of external assistance**

Compensation to employees		
Use of goods and services		
Subsidies		
Transfers to other Government entities		
Other grants and transfers		
Social Security benefits		
Acquisition of assets		
Finance Costs including loan interest		
Repayment of principal on domestic and foreign borrowing		
Other payments		
<b>Total</b>	<b>0</b>	<b>0</b>

(N/B The above sub-classification should be adopted based on the purpose of the external assistance and how it was used).

**f. External Assistance paid by third parties on behalf of (the Entity) by Source**

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

National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>	<b>0</b>	<b>0</b>

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**Other Important Disclosures (Continued)**

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

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

**5.1 Classification by Source**

	2022/2023	2021/2022
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
<b>Total</b>	<b>0</b>	<b>0</b>

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

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

Payments made by third parties	2022/2023	2021/2022
Description	Kshs	Kshs
Compensation of employees		
Use of goods and services		
Subsidies		
Transfers to other government units		
Other grants and transfers		
Social security benefits		
Acquisition of assets		
Finance costs, including loan interest		
Other payments		
<b>Total</b>	<b>0</b>	<b>0</b>

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

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Other Important Disclosures (Continued)**

**6. Related Party Disclosures**

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

- i) The implementing department – State Department for Crop Development
- ii) The National Treasury – Signs the grant agreement with the Donor on behalf of the project

**Related party transactions:**

	2022/2023	2021/2022
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the program manager/ director		
Key Management Compensation others (specify)		
<b>Total Compensation to Key Management</b>	<b>0</b>	<b>0</b>
<b>Transfers to related parties</b>		
Transfers to other government entities		
<b>Total Transfers to related parties</b>	<b>0</b>	<b>0</b>
<b>Transfers from related parties</b>		
Transfers from the Ministry/ department		
Payments made on behalf of the project by other govt. entities		
<b>Total Transfers from related parties</b>	<b>0</b>	<b>0</b>

**7. Contingent Liabilities**

Contingent liabilities	2022/2023	2021/2022
	Kshs	Kshs
Court case 0 against the project		
Bank guarantees in favour of other govt. entities		
Contingent liabilities arising from PPPs/ donor agreements		
<b>Total</b>	<b>0</b>	<b>0</b>

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

**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

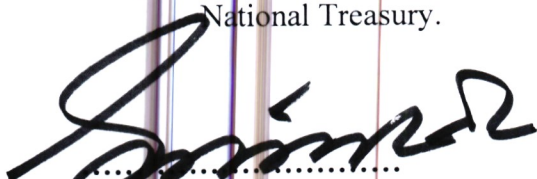
**13. Annexes**


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

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
2021/2022	Variance between Financial Statements and IFMIS Ledger	Management undertakes to reconcile the Financial Statements and IFMIS Leger	Resolved	Immediately
2021/2022	Misclassifications under Training Expenses	Management undertakes to rectify the misclassifications by itemising correctly	Resolved	Immediately

**Guidance Notes:**

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

  
 Name: Dr. Kipronoh Ronoh P.  
 Principal Secretary

  
 Name: Eng. Jonah K. Kebeney  
 Deputy Project Coordinator

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Annex 2: Variance explanations - Comparative Budget and Actual amounts for Current FY 2022/2023**

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
	<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>d=b/a %</b>	
<b>Receipts</b>					
Transfer from Government entities	-	-	-	0	
Proceeds from domestic and foreign grants	115,327,000	95,189,815	20,137,185	82.53	Covid 19 Pandemic which resulted in the slow implementation of the project
Proceeds from borrowings	-	-	-	0	
Miscellaneous receipts	-	-	-	0	
<b>Total Receipts</b>	<b>115,327,000</b>	<b>95,189,815</b>	<b>20,137,185</b>	<b>82.53</b>	
<b>Payments</b>					
Compensation of employees	-	-	-	0	
Purchase of goods and services	52,327,000	26,587,540	25,739,460	50.81	Covid 19 Pandemic which resulted in the slow implementation of the project
Social security benefits	-	-	-	0	
Acquisition of non-financial assets	63,000,000	34,555,315	28,444,685	54.84	Covid 19 Pandemic which resulted in the slow implementation of the project
Transfers to other government entities	-	-	-	0	
Other grants and transfers	-	-	-	0	
<b>Total payments</b>	<b>115,327,000</b>	<b>61,142,855</b>	<b>54,184,145</b>	<b>53.01</b>	

**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

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

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

Deputy Project Coordinator  
Rural Livelihoods' Adaptation to Climate Change Project



Sign

Head of Accounting Unit  
State Department for Crop Development



Sign

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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

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

**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

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

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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

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

**Annual Report and Financial Statements for the financial year ended June 30, 2023**

**Annex 5: Summary of Fixed Assets Register**

Asset class	Opening Cost (KShs) 2022/23 (a)	Donations in form of assets (KShs) 2022/23 (b)	*Purchases/ Additions in the Year (KShs) 2022/23 (c)	**Disposals in the Year (KShs) 2022/23 (d)	Transfers in/(out) Kshs 2022/23 (e)	Closing Cost (KShs) 2023 (e)=(a)+(b)+(c)-(d)+(-)d
Land						
Buildings and structures						
Transport equipment						
Office equipment, furniture and fittings						
ICT Equipment,						
Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<i>Notes</i>						

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

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

**Annex 6: Contingent Liabilities Register**

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

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Annex 7: Reporting of Climate Relevant Expenditures**

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

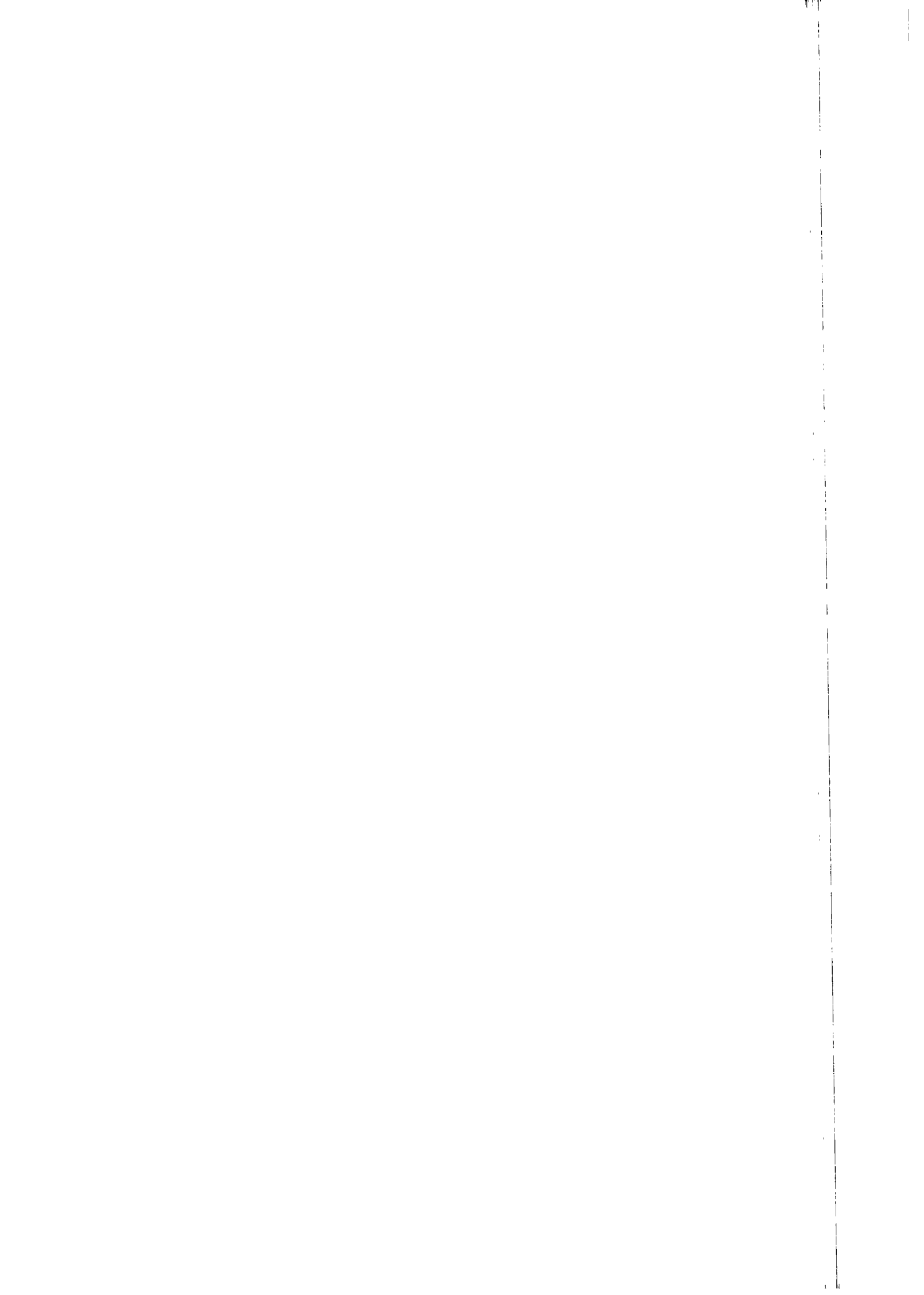
*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Annex 8: Reporting Disaster Management Expenditure**

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

**Annex 9: Other Support Documents**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2023 (Attached)
- iii. Board of Survey Report (Attached)
- iv. Special Deposit Account(s) reconciliation statement (Attached)
- v. GOK IFMIS comparison Trial Balance (Attached)



**MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES  
MULTI-NATIONAL-RURAL-LIVELIHOODS ADAPTATION TO CLIMATE CHANGE PROJECT**

ADF GRANT NO. 5550155001201

ACCOUNT NO. 1000457686 BANK RECONCILIATION AS AT 30TH JUNE 2023

	Kshs	Kshs	Kshs
<b>Balance as per Bank Statement</b>			<b>37,938,047.05</b>
Less-			
1. Payments in the cash book not appearing on bank statement	3,890,000.00		
2. Receipts in Bank statement not posted in Cash Book			-
Add-			
3. Payments in Bank Statement not recorded in the Cash Book			
4. Receipts in Cash Book not yet banked	-		
<b>Bank Balance as per Cash Book</b>			<b>(3,890,000.00)</b>
			<b>34,048,047.05</b>

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

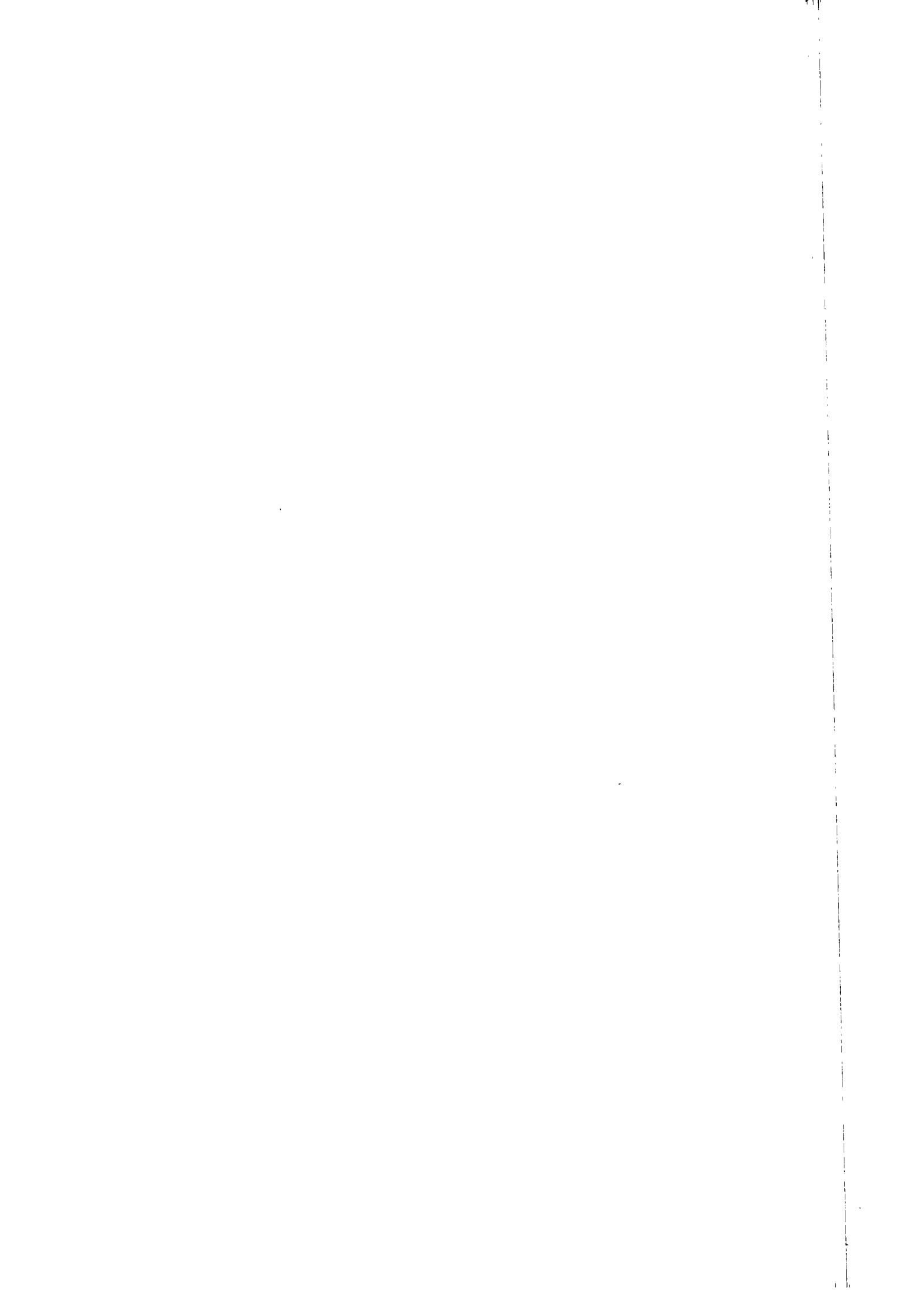


**PREPARED BY  
PRINCIPAL ACCOUNTANT**

Signature .....

Date .....

10/07/2023



**PAYMENT IN CB NOT IN BANK STATEMENT AT 30TH JUNE 2023**

<b>DATE</b>	<b>PAYEE</b>	<b>AMOUNT (KSHS)</b>	<b>DATE OF PAYMENT</b>
30.06.2023	KARKU GENERAL MERCHANTS	3,890,000.00	10.07.2023
	<b>TOTAL</b>	<b>3,890,000.00</b>	





**CENTRAL BANK OF KENYA**

**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

Rundate : 11/07/2023

Runtime : 10:55:18

Customer Number : 145028

Account Number : 1000457686

Account Name : MULTINATIONAL RURAL LIVI CLIMATE CH(KES)

Opening Balance : 39744147.05

STATEMENT PERIOD: FROM 01/06/2023 TO 30/06/2023

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	07/06/2023	07/06/2023	FT23158WX94K	Outward RTGS Payment MT 103	1,625,000.00	0.00	38,119,147.05
				0070000124			
				STATE DEPT FOR CROP DEV AGRI RESERC:999999			
				R H DEVANI LIMITED			
				0070000124			

				PVR0207			
2	13/06/2023	13/06/2023	FT231644319L	Outward RTGS Payment MT 103	181,100.00	0.00	37,938,047.05
				0070000125			
				STATE DEPT FOR CROP DEV AGRIC RESERC:9999999			
				JANET ACHEENG O OYUKE			
				0070000125			
				IMP4703458			
<b>Totals</b>					<b>1,806,100.00</b>	<b>0.00</b>	<b>37,938,047.05</b>
<b>Closing Balance</b>							



**CENTRAL BANK OF KENYA**

**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/07/2023 TO 11/07/2023

Rundate : 11/07/2023

Runtime : 10:57:07

Customer Number : 145028

Account Number : 1000457686

Account Name : MULTINATIONAL RURAL LIVI CLIMATE CH(KES)

Opening Balance : 37938047.05

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	10/07/2023	10/07/2023	FT231915VZZT	Outward RTGS Payment MT 103	3,890,000.00	0.00	34,048,047.05
				0070000129			
				STATE DEPT FOR CROP DEV AGRICULTURE RESERVES:999999			
				Kariku General Merchants Limited			
				0070000129			

			PVS0233			
			Totals	3,890,000.00	0.00	
			Closing Balance			34,048,047.05

REPUBLIC OF KENYA

Date 11/7/2023

Report of the Board of Survey on the Cash and Bank Balances of RURAL LIVELIHOODS ADAPTATION TO CLIMATE CHANGE (RLACC) – AC/NO. 1000457686 as at the close of

business on 30-6-2023

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

PETER GITHUKU - CHAIRMAN  
SIMIYU WANGETE - MEMBER  
JASON GITONGA - MEMBER

Assembled at the office of PROJECT ACCOUNTANTS OFFICE – HILL PLAZA 9<sup>TH</sup> FLOOR

at 10.00 A.M. (time) on the 11/7/2023

Notes	(Shs.	NIL
Silver	Shs.	NIL
copper	Shs.	NIL
Cheques (as per details on reverse)	Shs.	
		NIL

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30-6-2023

Cash on hand	(Shs.	NIL
Bank balance	Shs.	<b>34,048,047.05</b>

The Bank Certificate of Balance showed a sum of Shs. 37,938,047.05

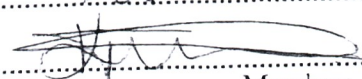
- cts - (shs. \_\_\_\_\_ cts \_\_\_\_\_)

Standing to the credit of the account on 30-6-2023

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

Chairman





Members of the Board

Date 11-7-2023



MULTI NATIONAL RURAL LIVELIHOODS ADAPTATION TO CCC  
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
 FOR THE YEAR ENDED 30TH JUNE 2023  
 PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 5550155001201

Bank Account No.1000357215 Held with Central Bank of Kenya

	NOTES	AMOUNT USD	AMOUNT USD
1 Amount advanced by ADB			1,398,901.28
Less			
2 Total amount justified to ADB			766,422.65
3 Outstanding amount advanced to Designated Account			632,478.63
<b>Represented by:</b>			
4 Ending Designated Account Balance at 30.06.2023			232,478.63
5 Amount claimed but not credited at 30.06.2023			
6 Amount withdrawn and not claimed as at 30.06.2023			400,000.00
7 Service charges (if not included in 5 & 6 above)			-
Less			
8 Interest earning (if included in Designated Account)			-
9 Total advance to Designated Account year ended 30.06.2023			632,478.63

Discrepancy between total appearing on lines 3 and 9

-

Notes:

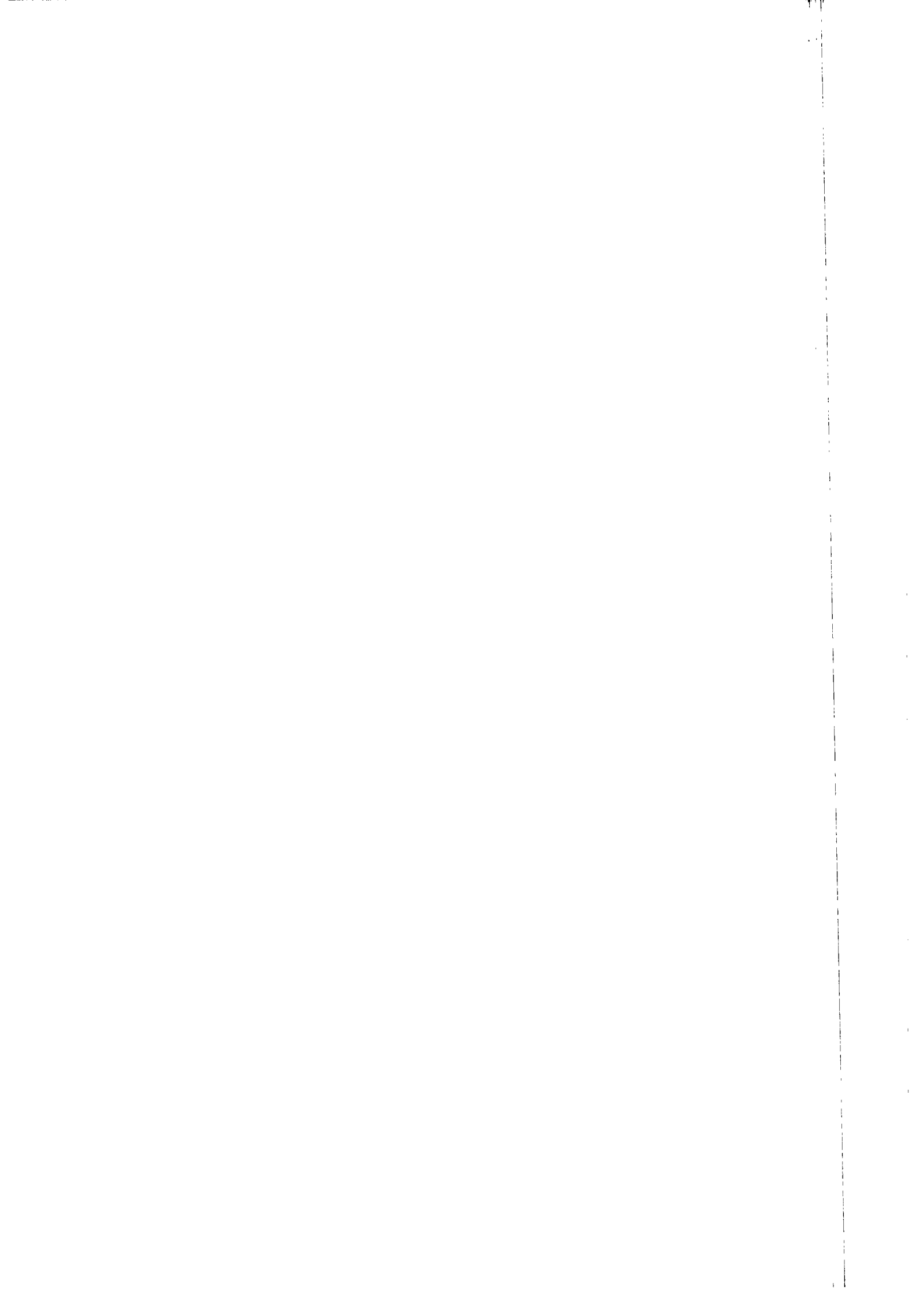
- 1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by ADB and provide reasons for not claiming the expenditures

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



AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 24-08-2023



# SPECIAL ACCOUNT STATEMENT

For period ending **30th JUNE, 2023**  
Account No. **1000357215**  
Depository Bank **CENTRAL BANK OF KENYA.**  
Address **CENTRAL BANK OF KENYA.**  
Related Loan **MULTINAT'L RURAL LHDS ADAPT TO CLIM**  
Credit Agreement  
Currency **USD**

## Part A - Account Activity

Beginning balance of 1st July, 2022  
as per C.B.K. Ledger Account

Add: \_\_\_\_\_ 0.00

Total Amount deposited by World Bank

Total Interest earnings if deposited in account \_\_\_\_\_ 632,478.63

Total amount refunded to cover ineligible  
expenditure

### Deduct:

Total amount withdrawn

Total service charges if not included above in  
amount withdrawn \_\_\_\_\_ 400,000.00

Ending balance on 30th June, 2023

\_\_\_\_\_ 232,478.63

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

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

DATE

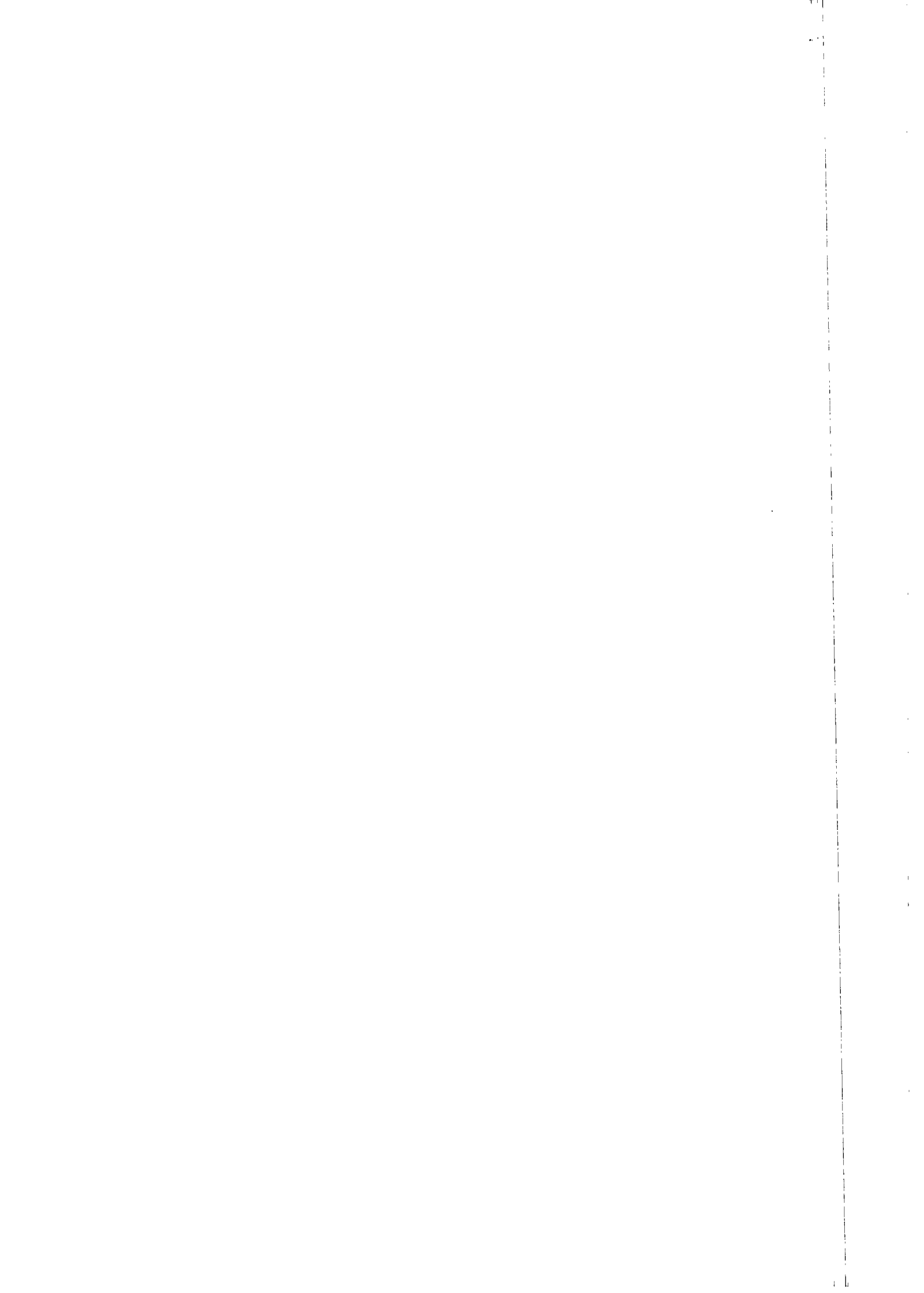
**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

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

DATE

\_\_\_\_\_ 24-08-2023

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2023 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



Run Date: 17/08/2023  
CENTRAL BANK OF KENYA  
BANKI KUU YA KENYA  
P.O.BOX 60000-0200  
NAIROBI

Run Time: 13:55:40

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000357215

STATEMENT PERIOD: From 01/07/2022

To

ACCOUNT TITLE : MULTINAT'L RURAL LHDS ADAPT TO CLIM  
30/06/2023

NO.

DATE

REFERENCE NO

DETAILS

NO.

OPENING BAL :

0.00

DEBIT

CREDIT BALANCE

1

Value Date Refernce.No Details Debit Credit

2

11/01/2023 FT23011SDD98 FUNDING 0.00 632,478.63  
19/01/2023 FT23019HP8NK PA 129608 -400,000.00 0.00

Balance  
632478.63  
232478.63

END OF ACCOUNT STATEMENT

CLOSING BALANCE : 232478.63

Favourites

TAM.E.STMT.OF.ACCT.EPRM

Account equals

Statement From equals

Statement To equals

TAM.E.STMT.OF.ACCT.EPRM

View Options

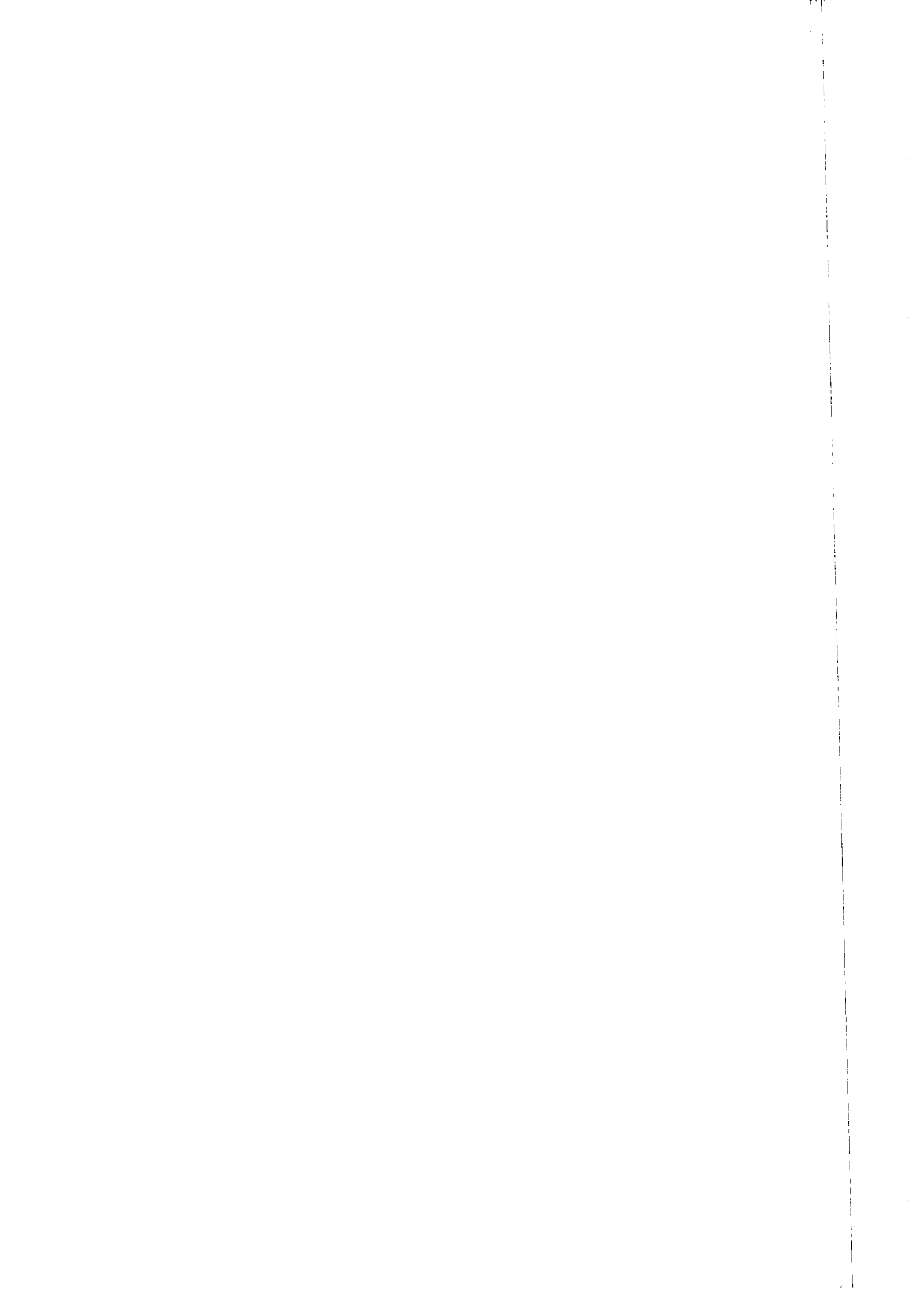
Clear Selection

Find

✓ 1000357215

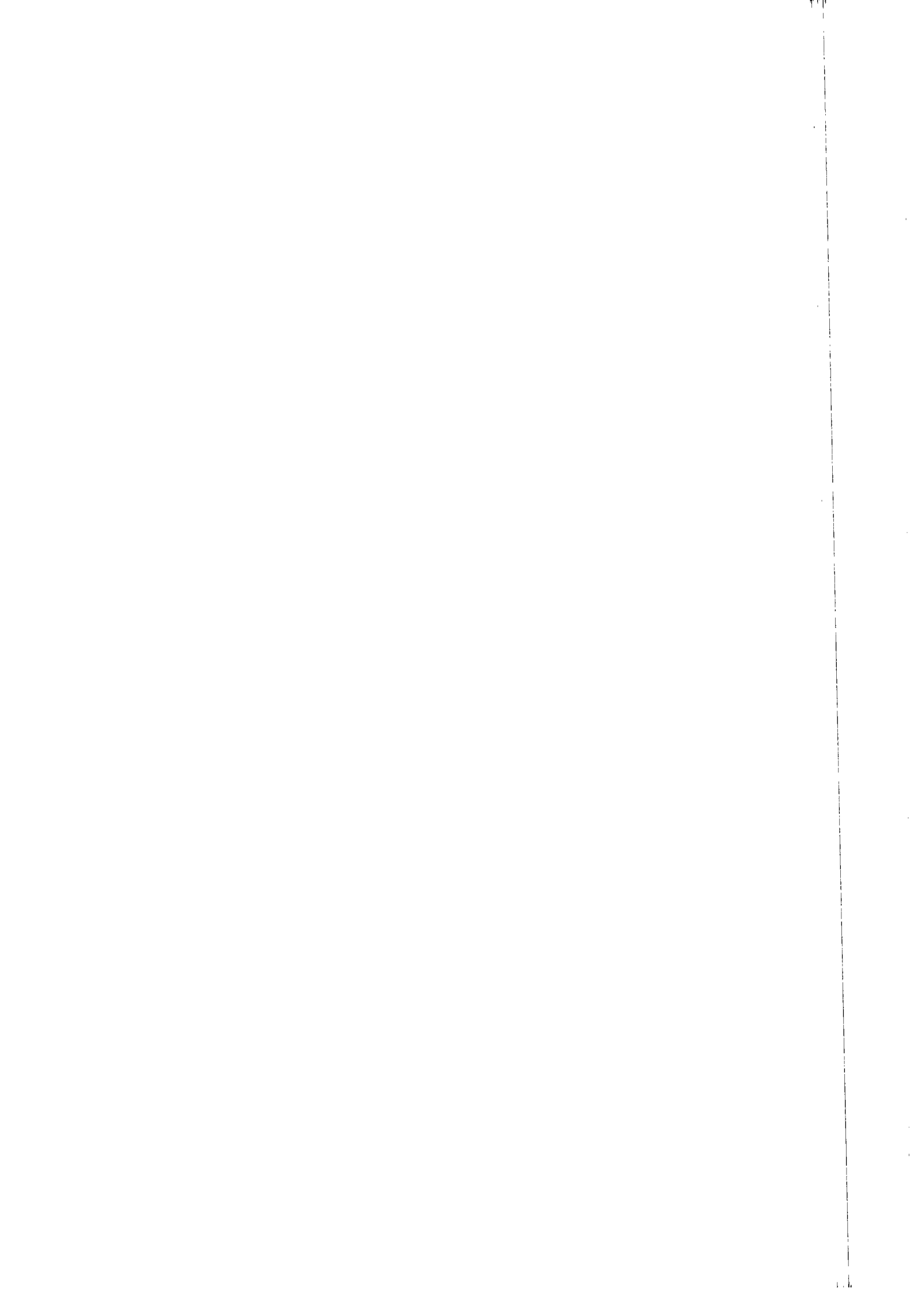
✓ 20220701

✓ 20230630



LDV Number	Reference	Curr	Amount Approved	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed USD	Amount Justified USD	Balance to Justify USD	Justified F = D / C	Disburs. Value Date	Last Just. Date
5550155001201	(B)										
1 All activities											
1/21/2018/42390	RF N00001	USD	74,272.00	74,272.00	0.00	74,272.00	74,272.00	0.00	100.00	16.05.2018	18.01.2022
1/21/2020/80026	RF N00004A	USD	713,941.15	692,150.65	21,790.50	713,941.15	692,150.65	21,790.50	96.95	23.10.2020	18.01.2022
1/21/2022/20116	RF N00058	USD	632,478.63	0.00	632,478.63	632,478.63	0.00	632,478.63	0.00	10.01.2023	00.00.0000
Total 5550155001201 All activities											
	5550155001201					1,420,691.78	766,422.65	654,269.13	53.95		
						1,420,691.78	766,422.65	654,269.13	53.95		
											0.00

Loan-Contract-Currency : USD  
 Closing Date : 31.12.2023  
 Commitment Capital : 2,784,000.00  
 Available Balance : 0.00





### Trial Balance Comparison Report

Entity: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310102 Capital Grants from Foreign Governments	0.00	58,385,436.40	0.00	24,845,513.00
1310100 Grants from Foreign Govts. - Cash through Exchequer	0.00	58,385,436.40	0.00	24,845,513.00
1310202 Capital Grants from Foreign Governments	0.00	25,000,000.00	0.00	20,950,272.20
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	25,000,000.00	0.00	20,950,272.20
1310000 Grants from Foreign Governments	<b>0.00</b>	<b>83,385,436.40</b>	<b>0.00</b>	<b>45,795,785.20</b>
1320202 Capital Grants from International Organizations	0.00	1,126,586,678.60	0.00	566,172,415.95
1320200 Grants from International Organizations - Direct Payments AIA	0.00	1,126,586,678.60	0.00	566,172,415.95
1320000 Grants from International Organizations	<b>0.00</b>	<b>1,126,586,678.60</b>	<b>0.00</b>	<b>566,172,415.95</b>
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/c's	0.00	0.00	0.00	0.00
1990000 System Required Revenue	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
2110101 Basic Salaries - Civil Service	428,997,999.80	0.00	492,986,812.70	0.00
2110100 Basic Salaries - Permanent Employees	428,997,999.80	0.00	492,986,812.70	0.00
2110201 Contractual Employees	144,040,714.00	0.00	171,736,021.05	0.00
2110202 Casual Labour - Others	20,690,628.75	0.00	22,917,973.25	0.00
2110200 Basic Wages - Temporary Employees	164,731,342.75	0.00	194,653,994.30	0.00
2110301 House Allowance	178,505,643.35	0.00	193,105,902.10	0.00
2110306 Foreign Service Allowance (Overseas Addition)	6,645,774.00	0.00	26,583,096.00	0.00
2110307 Hardship Allowance	1,305,864.50	0.00	1,512,300.00	0.00
2110311 Transfer Allowance	896,630.00	0.00	842,900.00	0.00
2110312 Responsibility Allowance	3,138,039.35	0.00	568,172.75	0.00
2110313 Entertainment Allowance	1,970,645.20	0.00	2,450,390.85	0.00
2110314 Transport Allowance	81,735,330.25	0.00	84,029,094.75	0.00
2110315 Extremous Allowance	24,649,754.25	0.00	34,956,893.70	0.00
2110317 Domestic Servant Allowance	489,354.80	0.00	561,593.30	0.00
2110318 n Practising Allowance	719,000.00	0.00	720,000.00	0.00
2110320 Leave Allowance	9,432,933.30	0.00	12,184,870.20	0.00
2110327 Ministerial Allowance	1,200,000.00	0.00	3,600,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	14,000,000.00	0.00
2110300 Personal Allowances paid as part of Salary	310,688,969.00	0.00	375,115,213.65	0.00
2110402 Refund of Medical Expenses - Inpatient	716,874.00	0.00	2,867,500.00	0.00
2110400 Personal Allowances paid as Reimbursements	716,874.00	0.00	2,867,500.00	0.00
2110000 Wages and Salary Contributions	<b>905,135,185.55</b>	<b>0.00</b>	<b>1,065,623,520.65</b>	<b>0.00</b>
2120201 Employer Contributions to National Social and Health Insurance Scheme	1,684,684.00	0.00	6,738,736.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	1,684,684.00	0.00	6,738,736.00	0.00
2120000 Social Contributions	<b>1,684,684.00</b>	<b>0.00</b>	<b>6,738,736.00</b>	<b>0.00</b>
2210101 Electricity	11,894,783.15	0.00	16,428,799.00	0.00
2210102 Water and Sewerage Charges	2,892,180.50	0.00	3,033,577.90	0.00
2210103 Gas expenses	272,006.00	0.00	190,624.00	0.00
2210106 Utilities, Supplies- Other (	4,794,877.90	0.00	4,256,696.25	0.00
2210100 Utilities, Supplies and Services	19,853,847.55	0.00	23,909,697.15	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	22,889,132.40	0.00	18,824,274.00	0.00
2210202 Internet Connections	9,164,533.50	0.00	11,718,079.30	0.00
2210203 Courier & Postal Services	111,130.00	0.00	402,794.00	0.00
2210205 Satellite Access Services	9,900.00	0.00	7,500.00	0.00
2210200 Communication, Supplies and Services	32,174,695.90	0.00	30,952,647.30	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	78,860,183.60	0.00	88,429,509.80	0.00
2210302 Accommodation - Domestic Travel	21,346,016.75	0.00	49,952,871.10	0.00
2210303 Daily Subsistence Allowance	1,623,795,978.80	0.00	1,030,427,098.75	0.00
2210304 Sundry Items (e.g. airport tax, taxis,	116,220.00	0.00	804,650.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
etc?)				
<b>2210300 Domestic Travel and Subsistence, and Other Transportation Costs</b>	<b>1,724,118,399.15</b>	<b>0.00</b>	<b>1,169,614,129.65</b>	<b>0.00</b>
2210401 Travel Costs (airlines, bus, railway, etc.)	19,062,466.40	0.00	12,605,873.00	0.00
2210402 Accommodation	0.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	82,666,578.00	0.00	33,930,650.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	25,000.00	0.00
<b>2210400 Foreign Travel and Subsistence, and other transportation costs</b>	<b>101,729,044.40</b>	<b>0.00</b>	<b>46,561,523.00</b>	<b>0.00</b>
2210502 Publishing & Printing Services	27,470,260.00	0.00	36,560,299.70	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	247,597.40	0.00	1,057,702.20	0.00
2210504 Advertising, Awareness and Publicity Campaigns	35,797,567.35	0.00	33,700,139.00	0.00
2210505 Trade Shows and Exhibitions	512,442.00	0.00	4,015,243.00	0.00
<b>2210500 Printing, Advertising and Information Supplies and Services</b>	<b>64,027,866.75</b>	<b>0.00</b>	<b>75,333,383.90</b>	<b>0.00</b>
2210602 Payment of Rents and Rates - Residential	3,160,137.60	0.00	10,122,881.20	0.00
2210603 Rents and Rates - Non-Residential	37,591,358.15	0.00	25,869,815.75	0.00
2210604 Hire of Transport, Equipment	4,504,784.20	0.00	3,005,228.00	0.00
<b>2210600 Rentals of Produced Assets</b>	<b>45,256,279.95</b>	<b>0.00</b>	<b>38,997,924.95</b>	<b>0.00</b>
2210701 Travel Allowance	864,232,774.30	0.00	798,365,018.70	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	13,732,775.00	0.00	101,612,403.00	0.00
2210703 Production and Printing of Training Materials	29,143,816.50	0.00	29,203,345.25	0.00
2210704 Hire of Training Facilities and Equipment	50,129,582.25	0.00	66,500,139.60	0.00
2210706 Book Allowance	0.00	0.00	25,099,601.00	0.00
2210708 Trainer Allowance	13,292,350.00	0.00	9,579,200.00	0.00
2210709 Research Allowance	3,639,752.00	0.00	22,901,312.00	0.00
2210710 Accommodation Allowance	99,365,107.55	0.00	28,544,695.80	0.00
2210711 Tuition Fees Allowance	51,001,579.00	0.00	168,577,200.00	0.00
2210712 Trainee Allowance	69,480,654.30	0.00	45,578,567.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	0.00	0.00
<b>2210700 Training Expenses</b>	<b>1,194,018,390.90</b>	<b>0.00</b>	<b>1,295,961,482.35</b>	<b>0.00</b>
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	17,466,675.00	0.00	16,476,173.00	0.00
2210802 Boards, Committees, Conferences and Seminars	81,995,976.00	0.00	107,774,911.30	0.00
2210808 Purchase of Coffins	0.00	0.00	155,800.30	0.00
<b>2210800 Hospitality Supplies and Servi</b>	<b>99,462,651.00</b>	<b>0.00</b>	<b>124,406,884.30</b>	<b>0.00</b>
2210904 Motor Vehicle Insurance	5,163,196.30	0.00	4,780,421.00	0.00
2210910 Medical Insurance	30,472,092.00	0.00	15,067,424.00	0.00
2210999 Insurance Costs - Other (Budge	184,699,657.00	0.00	218,956,484.30	0.00
<b>2210900 Insurance Costs</b>	<b>220,334,945.30</b>	<b>0.00</b>	<b>238,804,329.30</b>	<b>0.00</b>
2211003 Veterinarian Supplies and Materials	180,000.00	0.00	50,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	168,288,040.00	0.00	71,845,777.00	0.00
2211005 Chemicals and Industrial Gases	0.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	22,143,000.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	582,433,312.30	0.00	338,756,097.45	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	19,650,366.65	0.00	87,821,636.00	0.00
2211009 Education and Library Supplies	813,500.00	0.00	1,790,900.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211015 Foods and Rations	2,580,000.00	0.00	4,000,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	417,000.00	0.00	2,266,400.00	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	450,000.00	0.00
2211023 Supplies for Production	4,514,600.00	0.00	5,282,550.00	0.00
2211029 Purchase of Safety Gear	393,543.00	0.00	597,586.00	0.00
<b>2211000 Specialised Materials and Supp</b>	<b>801,413,361.95</b>	<b>0.00</b>	<b>512,860,946.45</b>	<b>0.00</b>
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	49,055,592.50	0.00	62,471,594.70	0.00
2211102 Supplies and Accessories for Computers and Printers	26,704,076.35	0.00	19,152,986.40	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	5,341,667.25	0.00	2,005,002.00	0.00
<b>2211100 Office and General Supplies and Services</b>	<b>81,101,336.10</b>	<b>0.00</b>	<b>83,629,583.10</b>	<b>0.00</b>
2211201 Refined Fuels and Lubricants for	90,616,758.10	0.00	117,965,196.55	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Transport				
2211202 Refined Fuels and Lubricants for Production	172,500.00	0.00	262,500.00	0.00
2211203 Refined Fuels and Lubricants -- Other	150,000.00	0.00	187,500.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	187,500.00	0.00
<b>2211200 Fuel Oil and Lubricants</b>	<b>90,939,258.10</b>	<b>0.00</b>	<b>118,602,696.55</b>	<b>0.00</b>
2211301 Bank Service Commission and Charges	201,463.00	0.00	320,424.00	0.00
2211305 Contracted Guards and Cleaning Services	21,052,369.00	0.00	16,736,788.00	0.00
2211305 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	670,550.00	0.00	650,698.00	0.00
2211307 Transport Costs and Charges ( freight, loading/unloading, clearing and shipping charges)	31,802,764.00	0.00	51,008,254.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	1,356,046.00	0.00
2211310 Contracted Professional Services	525,061,563.50	0.00	554,738,549.45	0.00
2211311 Contracted Technical Services	245,962,857.10	0.00	473,425,327.95	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211328 Laundry Expenses	270,000.00	0.00	350,000.00	0.00
2211335 Monitoring and Evaluation Expenses	111,940,500.00	0.00	0.00	0.00
2211300 Other Operating Expenses	936,962,066.60	0.00	1,098,586,087.40	0.00
<b>2210000 Goods and Services</b>	<b>5,411,392,143.65</b>	<b>0.00</b>	<b>4,858,221,315.40</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	57,032,693.85	0.00	35,866,362.75	0.00
<b>2220100 Routine Maintenance - Vehicles</b>	<b>57,032,693.85</b>	<b>0.00</b>	<b>35,866,362.75</b>	<b>0.00</b>
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	116,346,931.20	0.00	173,287,932.50	0.00
2220202 Maintenance of Office Furniture and Equipment	1,299,173.00	0.00	307,344.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,371,552.75	0.00	6,339,892.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	101,322,634.95	0.00	113,432,352.25	0.00
2220209 Minor Alterations to Buildings and Civil Works	61,774,286.00	0.00	51,968,560.00	0.00
2220210 Maintenance of Computers, Software, and Networks	8,802,527.00	0.00	2,592,474.50	0.00
2220212 Maintenance of Communications Equipment	209,682.00	0.00	562,000.00	0.00
2220200 Routine Maintenance - Other Assets	291,126,786.90	0.00	348,490,555.25	0.00
<b>2220000 Routine Maintenance</b>	<b>348,159,480.75</b>	<b>0.00</b>	<b>384,356,918.00</b>	<b>0.00</b>
2230102 Foreign Exchange Rates Loss	75,280.35	0.00	1,302,773.20	0.00
2230100 Exchange Rate Losses	75,280.35	0.00	1,302,773.20	0.00
<b>2230000 Other Charges</b>	<b>75,280.35</b>	<b>0.00</b>	<b>1,302,773.20</b>	<b>0.00</b>
2520199 Subsidies to Non- Financial Private Enterp	3,366,999,497.95	0.00	0.00	0.00
2520100 Subsidies to Non- Financial Private Enterprises	3,366,999,497.95	0.00	0.00	0.00
2520201 Subsidies to Financial Private Enterprises	1,500,740,624.40	0.00	1,137,222,831.00	0.00
2520200 Subsidies to Financial Private Enterprises	1,500,740,624.40	0.00	1,137,222,831.00	0.00
<b>2520000 Subsidies to Private Enterprises</b>	<b>4,867,740,122.35</b>	<b>0.00</b>	<b>1,137,222,831.00</b>	<b>0.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	10,223,891,352.00	0.00	11,577,599,987.70	0.00
2630152 Bukura Agricultural College	369,989,916.35	0.00	362,000,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	10,593,881,268.35	0.00	11,939,599,987.70	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	10,446,428,140.65	0.00	6,090,914,576.40	0.00
2630203 Capital Grants to Other levels of government	9,125,102,725.45	0.00	8,850,034,931.15	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	19,571,530,866.10	0.00	14,940,949,507.55	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>30,165,412,134.45</b>	<b>0.00</b>	<b>26,880,549,495.25</b>	<b>0.00</b>
2640102 Scholarships and other Educational Benefits - Tertiary Education	2,440,912.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	2,440,912.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	1,430,000,000.00	0.00	1,035,456,000.00	0.00
2640500 Other Capital Grants and Trans	1,430,000,000.00	0.00	1,035,456,000.00	0.00
<b>2640000 Other Transfers and Emergency Relief</b>	<b>1,432,440,912.00</b>	<b>0.00</b>	<b>1,035,456,000.00</b>	<b>0.00</b>

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2710102 Gratuity - Civil Servants	20,711,489.40	0.00	16,010,672.10	0.00
2710100 Government Pension and Retirement Benefits	20,711,489.40	0.00	16,010,672.10	0.00
<b>2710000 Social Security Benefits</b>	<b>20,711,489.40</b>	<b>0.00</b>	<b>16,010,672.10</b>	<b>0.00</b>
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	32,191,089.20	0.00	130,965,574.85	0.00
<b>3110200 Construction of Building</b>	<b>32,191,089.20</b>	<b>0.00</b>	<b>130,965,574.85</b>	<b>0.00</b>
3110301 Refurbishment of Residential Buildings	0.00	0.00	5,980,390.00	0.00
3110302 Refurbishment of Non-Residential Buildings	155,538,584.35	0.00	123,426,243.10	0.00
<b>3110300 Refurbishment of Buildings</b>	<b>155,538,584.35</b>	<b>0.00</b>	<b>129,406,633.10</b>	<b>0.00</b>
3110502 Water Supplies and Sewerage	100,000.00	0.00	100,000.00	0.00
3110504 Other Infrastructure and Civil Works	1,308,080,249.95	0.00	1,381,304,146.60	0.00
<b>3110500 Construction and Civil Works</b>	<b>1,308,180,249.95</b>	<b>0.00</b>	<b>1,381,404,146.60</b>	<b>0.00</b>
3110701 Purchase of Motor Vehicles	81,499,999.00	0.00	108,205,789.00	0.00
3110704 Purchase of Bicycles and Motorcycles	0.00	0.00	63,753,000.00	0.00
<b>3110700 Purchase of Vehicles and Other Transport Equipment</b>	<b>81,499,999.00</b>	<b>0.00</b>	<b>171,958,789.00</b>	<b>0.00</b>
3110801 Overhaul of Vehicles	1,696,125.60	0.00	1,936,590.00	0.00
<b>3110800 Overhaul of Vehicles and Other Transport Equipment</b>	<b>1,696,125.60</b>	<b>0.00</b>	<b>1,936,590.00</b>	<b>0.00</b>
3110902 Purchase of Household and Institutional Appliances	150,000.00	0.00	225,000.00	0.00
<b>3110900 Purchase of Household Furniture and Institutional Equipment</b>	<b>150,000.00</b>	<b>0.00</b>	<b>225,000.00</b>	<b>0.00</b>
3111001 Purchase of Office Furniture and Fittings	40,268,303.95	0.00	3,136,775.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	91,315,774.00	0.00	71,789,598.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	36,724,136.40	0.00
3111009 Purchase of other Office Equipment	3,668,200.00	0.00	992,600.00	0.00
<b>3111000 Purchase of Office Furniture and General Equipment</b>	<b>135,252,277.95</b>	<b>0.00</b>	<b>112,643,109.40</b>	<b>0.00</b>
3111103 Purchase of Agricultural Machinery and Equipment	71,852,643.90	0.00	44,897,399.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	28,176,723.95	0.00	29,479,999.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	8,997,850.10	0.00
3111110 Purchase of Generators	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	1,682,500.00	0.00	2,714,000.00	0.00
3111112 Purchase of Software	0.00	0.00	10,635,701.00	0.00
<b>3111100 Purchase of Specialised Plant, Equipment and Machinery</b>	<b>101,711,867.85</b>	<b>0.00</b>	<b>96,724,949.10</b>	<b>0.00</b>
3111201 Overhaul of Plant, Machinery and Equipment	160,398.00	0.00	235,184.50	0.00
<b>3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment</b>	<b>160,398.00</b>	<b>0.00</b>	<b>235,184.50</b>	<b>0.00</b>
3111301 Purchase of Certified Crop Seed	35,614,600.00	0.00	281,063,977.00	0.00
<b>3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals</b>	<b>35,614,600.00</b>	<b>0.00</b>	<b>281,063,977.00</b>	<b>0.00</b>
3111401 Pre-feasibility, Feasibility and Appraisal Studies	236,526,506.70	0.00	314,983,884.80	0.00
3111499 Research, Feasibility Studies	167,004,394.40	0.00	106,713,960.00	0.00
<b>3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision</b>	<b>403,530,901.10</b>	<b>0.00</b>	<b>421,697,844.80</b>	<b>0.00</b>
3111504 Other Infrastructure and Civil Works	752,819,314.20	0.00	102,011,180.05	0.00
<b>3111500 Rehabilitation of Civil Works</b>	<b>752,819,314.20</b>	<b>0.00</b>	<b>102,011,180.05</b>	<b>0.00</b>
<b>3110000 Acquisition of Fixed Capital Assets</b>	<b>3,008,345,407.20</b>	<b>0.00</b>	<b>2,830,272,978.40</b>	<b>0.00</b>
3120101 Maize and Beans	532,096,071.00	0.00	0.00	0.00
3120100 Acquisition of Strategic Stocks	532,096,071.00	0.00	0.00	0.00
<b>3120000 Acquisition of Inventories, Stock and Commodities</b>	<b>532,096,071.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	0.00	0.00	214,300,000.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	0.00	0.00	54,000,000.00
<b>3511000 Receipts from Sale of Certified Seeds and Breeding Stock</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>268,300,000.00</b>
<b>3510000 Receipts from the Sale of Fixed Assets</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>268,300,000.00</b>
3520304 Sale of Goods and Fees for Services	0.00	4,108,579,189.70	0.00	4,771,999,991.05
<b>3520300 Receipts from the Sale of Inventories, Stocks and Commodities</b>	<b>0.00</b>	<b>4,108,579,189.70</b>	<b>0.00</b>	<b>4,771,999,991.05</b>

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3520000 Receipts from Sales of Inventories	0.00	4,108,579,189.70	0.00	4,771,999,991.05
5120202 Borrowing from International Organizations	0.00	1,706,862,838.20	0.00	1,362,684,570.40
5120200 Foreign Borrowing-Direct Payments	0.00	1,706,862,838.20	0.00	1,362,684,570.40
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	1,706,862,838.20	0.00	1,362,684,570.40
6510329 EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	1,031,414,730.45	0.00	331,633,471.75	0.00
6510341 Maize Flour Subsidy	0.00	0.00	0.00	0.00
6510346 NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT	134,385,386.00	0.00	0.00	0.00
6510300	1,165,800,116.45	0.00	331,633,471.75	0.00
6510000 Special Accounts	1,165,800,116.45	0.00	331,633,471.75	0.00
6530101 Ministry HQ Recurrent Bank A/C	139,038.60	0.00	21,265.30	0.00
6530100 Recurrent Bank Accounts	139,038.60	0.00	21,265.30	0.00
6530000 Recurrent Bank Accounts	139,038.60	0.00	21,265.30	0.00
6540101 Ministry HQ Development Bank A	18,479.90	0.00	18,889.00	0.00
6540119 Drought Resilience and Sustainable Land Project (DRSLP) GOK	9,133,354.60	0.00	5,689,521.20	0.00
6540100 Development Bank Accounts	9,151,834.50	0.00	5,708,410.20	0.00
6541113 Fertilizer Proceeds Account	0.00	0.00	0.00	0.00
6541118 Small Scale Irrigation and Value Addition Project (Loan)	8,823,068.35	0.00	76,741.35	0.00
6541119 Small Scale Irrigation and Value Addition Project (Grant)	3,659,787.45	0.00	93,867.70	0.00
6541131 Enable Youth Kenya Programme	607,916.30	0.00	18,088,946.25	0.00
6541100	13,090,772.10	0.00	18,259,555.30	0.00
6540000 Development Bank Accounts	22,242,606.60	0.00	23,967,965.50	0.00
6550101 Ministry HQ Deposit Bank A/C	70,979,436.60	0.00	1,271,964,914.30	0.00
6550100 Deposit Bank Accounts	70,979,436.60	0.00	1,271,964,914.30	0.00
6550000 Deposit Bank Account	70,979,436.60	0.00	1,271,964,914.30	0.00
6570101 Co-Operative Bank of Kenya (He	1,300,348,454.65	0.00	3,702,287,711.65	0.00
6570100 Project Specific Bank Accounts	1,300,348,454.65	0.00	3,702,287,711.65	0.00
6570000 Project Specific Bank Accounts	1,300,348,454.65	0.00	3,702,287,711.65	0.00
6580101 Cash	265,375.70	0.00	2,094,207.40	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	265,375.70	0.00	2,094,207.40	0.00
6580000 Cash in Hand	265,375.70	0.00	2,094,207.40	0.00
6710103 Salary advance	0.00	0.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	0.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	0.00	0.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	0.00	0.00
6760100 Imprests	0.00	0.00	0.00	0.00
6760000 Government Imprests	0.00	0.00	0.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/cs	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	70,979,436.60	0.00	46,231,165.25
7310100 General Deposits Items	0.00	70,979,436.60	0.00	46,231,165.25
7310000 Deposits	0.00	70,979,436.60	0.00	46,231,165.25
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Gov. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.30	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7320100 Salary Deductions	0.00	0.00	0.30	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	<b>0.00</b>	<b>0.00</b>	<b>0.30</b>	<b>0.00</b>
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	115,433,693,831.90	0.00	77,337,083,938.75
9910209 Remittances to Exchequer Miscellaneous Revenue	806,911,213.50	0.00	0.00	418,862,690.80
9910200 Exchequer Provisions	<b>806,911,213.50</b>	<b>115,433,693,831.90</b>	<b>0.00</b>	<b>77,755,946,629.55</b>
9910401 Banks- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910403 Receivables- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910400 Prior Year Adjustments	0.00	0.00	0.00	0.00
9910000 Provisions	<b>806,911,213.50</b>	<b>115,433,693,831.90</b>	<b>0.00</b>	<b>77,755,946,629.55</b>
9990101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990100 Opening Balance Bank	0.00	<b>11,718,462,676.00</b>	0.00	<b>11,718,462,676.00</b>
9990201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990200 Opening Balance Cash	0.00	<b>260,221.00</b>	0.00	<b>260,221.00</b>
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	<b>1,740,938.00</b>	0.00	<b>1,740,938.00</b>
9990401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9990400 Opening Balance - Deposits	<b>10,002,601,888.00</b>	<b>0.00</b>	<b>10,002,601,888.00</b>	<b>0.00</b>
9999999 Consolidated Fund	74,188,070,205.60	0.00	42,987,267,728.20	0.00
9999900	<b>74,188,070,205.60</b>	<b>0.00</b>	<b>42,987,267,728.20</b>	<b>0.00</b>
9990000 Opening Balance Reserves	<b>84,190,672,093.60</b>	<b>11,720,463,835.00</b>	<b>52,989,869,616.20</b>	<b>11,720,463,835.00</b>
<b>Total</b>	<b>134,250,551,246.40</b>	<b>134,250,551,246.40</b>	<b>96,537,594,392.40</b>	<b>96,537,594,392.40</b>

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

Prepared By: \_\_\_\_\_

Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_

Date: \_\_\_\_\_

Approved By: \_\_\_\_\_

Date: \_\_\_\_\_