

REPUBLIC OF KENYA



*Enhancing Accountability*

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**CAPACITY DEVELOPMENT PROJECT FOR  
ENHANCEMENT OF RICE PRODUCTION IN  
IRRIGATION SCHEMES IN KENYA  
(PROJECT NUMBER 1161001009)**

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

**MINISTRY OF AGRICULTURE AND  
LIVESTOCK DEVELOPMENT, STATE  
DEPARTMENT FOR CROP DEVELOPMENT**

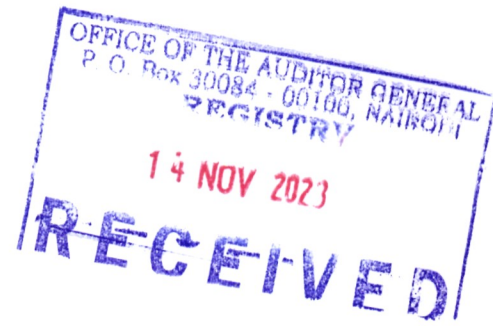
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DATE: 06 DEC 2023 DAY: WED

TABLED BY: Hon Naomi Wago, MP  
Deputy majority whip  
Miriam mudo





**PROJECT NAME: CAPACITY DEVELOPMENT PROJECT FOR ENHANCEMENT OF RICE  
PRODUCTION IN IRRIGATION SCHEMES IN KENYA (CADPERP)**

**IMPLEMENTING ENTITY: MINISTRY OF AGRICULTURE AND LIVESTOCK  
DEVELOPMENT, STATE DEPARTMENT FOR CROP DEVELOPMENT**

**PROJECT GRANT/CREDIT NUMBER: 1161001009**

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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)**

***CaDPERP Project  
Annual Report and Financial Statements  
For the year ended June 30, 2023***

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## **1. Acronyms and Glossary of Terms**

AIRS	Ahero Irrigation Research Station
CaDPERP	Capacity Development Project for Enhancement of Rice Production in Irrigation Schemes in Kenya
FY	Financial year
GoK	Government of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IPSAS	International Public Sector Accounting Standards
JICA	Japan International Cooperation Agency
KALRO	Kenya Agricultural and Livestock research Organization
KCB	Kenya commercial Bank
MSc	Master of Science
NIA	National Irrigation Authority
PhD	Doctor of Philosophy

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

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

#### **Name**

The project's official name is Capacity Development Project for Enhancement of Rice Production in Irrigation Schemes in Kenya (CaDPERP)

#### **Objective**

The key objective of the project is to improve Rice Production Techniques in the target irrigation schemes and enhance the coordination capacity of RIPP for the inter-schemes' dissemination.

#### **Address**

The project headquarters offices are at MIAD centre, KANDONG'U, Kirinyaga County, Kenya.

The address of its registered office is: P.O. BOX 477-10303, WANG'URU

The project also has offices/branches at National Irrigation Authority (NIA) offices at AHERO Town,

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

Telephone: (254) 795877257

E-mail: ricemapp@gmail.com

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

**2.2 Project Information**

<b>Project Start Date:</b>	The project start date is 04/03/2019
<b>Project End Date:</b>	The project end date is 03/03/2024
<b>Project Manager:</b>	The Project Manager is Dr. Wilson A. Oyange, PhD
<b>Project Sponsor:</b>	The project sponsors are the Government of Kenya and the Government of Japan (JICA)

**2.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Agriculture, and Livestock Development, State Department for Crop Development
Project number	1161001009
Strategic goals of the project	The strategic goals of the project are as follows: (i) Rice production is increased in the target irrigation schemes (ii) Rice production techniques are disseminated to other Schemes
Achievement of strategic goals	The project management aims to achieve the goals through the following: (i) Trainings of farmers & stake holders (ii) Conduct Demonstrations and verification trials (iii) Capacity building of Rice Promotion Programme (RIPP)
Other important background information of the project	The project is a technical cooperation between the Government of Kenya and the Government of Japan (JICA). It draws staff from the Ministry of Agriculture and Livestock Development, National Irrigation Authority and the respective county Governments of Kisumu and Kirinyaga
Current situation that the project was formed to address	The project was formed to intervene in the following areas: <ul style="list-style-type: none"> <li>• Poor rice production Technologies, High post-harvest losses due to low Mechanization, Inadequate and water shortage requiring water saving technologies, and weak farmer producer organizations</li> </ul>
Project duration	The project started on 4/03/2019 and will end on 3/03/2024 (5years)

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

**2.4 Bankers**

The following is the banker for the current year:

- (i) KCB –Mwea Branch Account Number 1269770764

**2.5 Auditors**

The project is audited by the Office of the Auditor General - Anniversary Towers, P.O. Box 30084-00100, NAIROBI

**2.6 Roles and Responsibilities**

The project is managed by The Project Manager and has presence both in Mwea and Ahero / West Kano Irrigation schemes, which are headed by Unit leaders, responsible for the day to day running of the stations. The Project Manager works with a team of technical officers hereby referred to as counterparts, technical assistants and administrative staff. The project also has a team of NIPPON consultants who also work in other countries. The core counterpart staff are drawn from the Ministry of Agriculture, and Livestock Development, (State Department for Crop Development), County governments of Kirinyaga and Kisumu and National Irrigation Authority as listed below;

<b>Names and Employer</b>	<b>Deployment</b>	<b>Qualification</b>	<b>Responsibilities</b>
Dr. Wilson A. Oyange, PhD State Department of Crop Development	Project Manager	PhD-Agronomy MSc (Agronomy) BSc-Agriculture, Rice research & cultivation techniques (Japan)	Coordinating day to day activities of the project.
Daniel M Mwithia State Department of Crop Development	Crop cultivation	BSc. - Agriculture Rice research & cultivation techniques (Japan)	Rice Technology development and upscaling cultivation methods of rice through, Demonstrations & trainings
Juma Mohammed County Government of Kirinyaga	Irrigation & Water management	BSc-Agriculture Diploma in Irrigation & Water	Efficient Irrigation Water management issues
Peter K Kinuthia State Department for Crop	Mechanization	Diploma in	Production and postharvest

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Development		Agriculture Engineering	Mechanization
Vincent Kipn'getich National Irrigation Authority	Unit Leader-Mwea	MSc. Crop protection	Coordinating the activities of Mwea project site
Daudi Aleri National Irrigation Authority	Extension & Training	BSc, Agriculture. Msc agronomy	Extension and technology dissemination
Dishon Mwaura Kariuki	Driver	Defensive driving	Project Driver
Charles Wanjala National Irrigation Authority	Unit leader-Ahero	BSc. Hydraulic Engineering	Coordinating project activities in Ahero Unit
Silas A Owino	Monitoring & Evaluation /Marketing	BSc-Agriculture	Overall tracking of project progress, collation of data, reporting and support marketing activities
John Robert Ouko Ogola	Cultivation-Ahero	Msc Climate studies Bsc-Agribusiness management	Rice Cultivation technology development
Isaac Munga National Irrigation Authority	Extension & Training Ahero Office	Bsc. Agricultural Economics	Extension & training
Melvin Ochieng	Extension & Training	Bsc Agriculture	Extension & Training- Ahero
John Mbogo	Extension & Training	Dip. Agriculture	Extension & Dissemination
Stanley Ochieng	Cultivation	Bsc Agriculture	rice cultivation
Simon Anyanga	Rice cultivation	Dip. Agriculture	Rice cultivation
Charity W. Njagi State Department for Crop Development	Stores and procurement	Diploma-Purchase & Supplies Mgt	Procurement and Clerical duties
Vickline Muga	Office Administartor	Diploma in community Devt	Office Administrator- Ahero
Benadette Mnene	Office Administrator	CPK II	Office Administration- Mwea

**2.7 Funding summary**

The Project is for a duration of 5 years from 2019 to 2024 with a budget of KShs 183,734,348 million as highlighted in the Table below:

**Project Information and Overall Performance**

Below is the funding summary:

**A. Source of funds**

Source of funds	Donor/GoK Commitment		Amount received to date – (30.06.2023)		Undrawn balance to date	
	Donor currency JY (A)	KShs (A')	Donor currency JY (B)	KShs (B')	Donor currency JY (A)-(B)	KShs (A)-(B)
<b>(i) Grant</b>						
JICA	146,982,469.76	131,234,348	98565748.40	88,005132.50	32,668,599.60	43,229,215.50
<b>(ii) Counterpart funds</b>						
GOK		52,500,000.00		27,031,455		25,468,545
<b>Total</b>	<b>146,982,469.76</b>	<b>183,734,348.00</b>	<b>98,565,748.40</b>	<b>115,036,587.50</b>	<b>32,668,599.60</b>	<b>68,697,760</b>

Currency conversion rate used; 1ksh = 1.12 JY

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**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 (30.06.2023)	
	Donor currency JY	Kshs		Donor currency JY	Kshs
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
(i) Grant					
JICA	98,565,748.40	88,005,132.50	88,005,132.50	32,668,599.60	43,229,215.50
(i) Loan	0	0	0	0	0
(ii) Counterpart funds					
Government of Kenya		27,031,455	27,031,455		25,468,545
<b>Total</b>	<b>98,565,748.40</b>	<b>115036587.50</b>	<b>115036587.50</b>	<b>32,668,599.60</b>	<b>68,697,760.50</b>

**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.**

The project received kshs.5,300,000.00 and Kshs 44,013,464 from GOK and Donor respectively, against a final budget of Kshs.35,500,000 for the financial year 2022/2023

**ii) During the year under review, the project incurred an expenditure of Kshs 49,313,44 and transferred Kshs. 553 to the Principal Secretary, State Department for Crop Development.**

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

Implementation pace in 2022/23 FY was consistent with the work plan and Donor staff were more present and facilitation of activities were more efficient. The GoK funds were greatly reduced with about 50% provided.

**iv) Comment on value-for-money achievements,**

Donor funding was deliberately enhanced for Western schemes to cover lost ground from the previous years.

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

In the FY 2019/2020, 100% and 71% of the GoK and JICA funds, respectively, were utilized. During the 2020/21 FY, 50% of the GoK funds was disbursed and 99% utilized. Donor funds utilization was 25%. During the 2021/2022 FY, 50% of the GoK funds were disbursed and 99% utilized. Donor funds utilization was 49%. In the 2022/23 FY, the donor funds disbursed was 176% , while GOK disbursement was 50.9%, out of which 99.7% was utilized

**vi) List the implementation challenges and recommended way forward.**

	<b>Challenges</b>	<b>Recommendation/Way Forward</b>
1.	Reduced GoK funding.	Timely and full disbursement of GoK funds
2.	Consultancy type of project. Shuttling by the experts to projects in other countries	A longer stay by the consultants in Kenya is preferred to enhance facilitation
3.	Challenges in the multisector implementation	Regular consultations necessary and some mode of engagement needed to be devised for the county staff who have remained thin
4	Political climate in the country	Normalcy necessary for investor confidence

**2.9 Summary of Project Compliance**

Compliance level so far rated at more than 75%. All activities carried out were in line with the work plan

**3. Statement of Performance against Project's predetermined objectives**

**Introduction**

Section 81 (2) 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 include a statement of the national government entity performance against predetermined objectives

The key development objectives of the project's agreement/ plan are to:

- a) Increased rice production in target irrigation schemes
- b) Customize and disseminate rice production techniques to other target irrigation schemes.

**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, is the progress on attaining the stated objectives:

<b>Project</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
<b>CaDPERP</b>	i)To increase rice production & productivity in target irrigation scheme.	1. Coordination capacity of RIPP is enhanced for nationwide dissemination of rice production techniques	Action plan for nationwide dissemination is prepared	Candidate counties with potential of expansion of rice have been identified and action plan prepared
		2. Well trained core farmers for better agronomic practices and increased production and productivity of paddy rice	Number of Farmers and trained on rice production techniques and number of field demonstrations set	80% farmers mobilized & trained and have adopted customized technologies in 2022/23 FY

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		3. Increased production and productivity	Adoption rate and yield increase	
<b>Project</b>		<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
	ii) To customize and disseminate rice production techniques to other irrigation Schemes	4. Customized rice production techniques based on experience of RICEMAPP in MIS are extended to ordinary farmers in the target irrigation schemes.	- Production guidelines to be developed based on results of customization trials -Yield increase of 13% higher than the baseline Customized results of 5 experiments	First, 2 <sup>nd</sup> & 3 <sup>rd</sup> round of customization experiments completed in Ahero and an improved cultivation manual produced - Increased production & productivity; 22 -24 bags /acre in Mwea

#### **4. Environmental and Sustainability Reporting**

CaDPERP exists to transform lives. This is the purpose, the driving force behind everything done and is what guides the deliver strategy. Below is a highlight of activities towards sustainability.

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

The project has drawn staff in addition to the National Government, from the respective county Governments of operation (Kisumu and Kirinyaga), National Irrigation Authority (Respective schemes of Mwea, Ahero and West Kano) and works in collaboration for the respective research stations of Ahero Irrigation Research Station (AIRS) and Kenya Agricultural and Livestock research Organization (KALRO)- Kibos and Mwea. Thus, upon exit, the institutional memory in the target schemes will be left with the National Irrigation Authority staff in the project and dissemination materials like brochures, booklets, pamphlets & banners will be left under their custody. County government as collaborators are being capacity built and will continue with dissemination and to provide extension services. KALRO & Ahero Irrigation Research Station (AIRS) to continue with research on rice and determination of findings while Rice Promotion Programme (RIPP) is being capacity built for nationwide dissemination.

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

The project is mainly concerned with capacity building and undertakes no infrastructural modifications developments. The activities are therefore undertaken within the existing developed Irrigation Schemes and in line with national Government Extension framework. It has no infrastructural activities, which require environmental impact assessments.

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

The project has staff redeployed from the Ministry of Agriculture, Livestock, Fisheries and Cooperatives (national government), National Irrigation Authority and respective County Governments of Kirinyaga and Kisumu. Staff from the Government of Japan are assigned in line with the Technical Cooperation agreement. The Kenyan staff are directly appraised using the existing human resource appraisal system, while JICA staff are on contract basis and extension of their contracts is based on performance. The activities are based on cascaded performance contract of the accounting officer (PC). OSHA is key and the project undertakes to ensure safety of all staff at work place through; installation of fire safety equipment and periodic maintenance to ensure safety amongst others.

**4. Market place practices-**

The organization should outline its efforts to:

**a) Responsible competition practice.**

Whereas the project is not involved in significant competitive activities, it has put in place anti-corruption captions and corruption feedback boxes

**b) Responsible Supply chain and supplier relations-**

The project ensures contraction of procurement and supplies activities are in line with the prudent Financial Management. The project ensures no pending bills and adheres to service charter.

**c) Responsible marketing and advertisement-**

The project undertakes capacity building of farmers for production and doesn't compete for goods and services. Individual farmers have liberty to sell their produce in the open market.

**d) Product stewardship-**

The project does not participate in efforts to safeguard consumer rights and interests.

**e) Community Engagements**

The project, through Toyota Tshusho, provided about 27,000 bags of fertilizers to farmers in Ahero and West Kano. This helped to mitigate against the effects of Covid 19 and Lake Victoria floods, which destroyed about 75% of the paddy fields and reduced farmers' incomes. The engagement remains continuous throughout the project activities.

## **5. Statement of Project Management Responsibilities**

The *Principal Secretary*, State Department for Crop Development, in the Ministry of Agriculture and Livestock development, and the *Project Manager* for ***CaDPERP*** 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 (period) 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 (v) Making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary*, State Department for Crop Development, in the Ministry of Agriculture and Livestock development, and the *Project Manager* for ***CaDPERP*** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary*, State Department for Crop Development, in the Ministry of Agriculture and Livestock development, and the *Project Manager* for ***CaDPERP*** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2023, and of the Project's financial position as at that date. The *Principal Secretary* for Agriculture and Livestock development, State Department for Crop Development and the *Project Manager* for ***CaDPERP project*** 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.

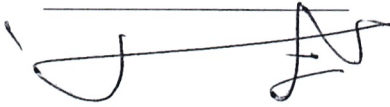
The *Principal Secretary*, State Department for Crop Development, for the Ministry of Agriculture and Livestock development, confirm that the *Project Manager* for **CADPERP** has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project financial statements**

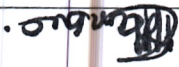
The Project financial statements were approved by the *Principal Secretary* for the State Department for Crop Development, in the Ministry of Agriculture and Livestock development, and the *Project Manager* for **CADPERP** on 14/11/2023 2023 and signed by them.



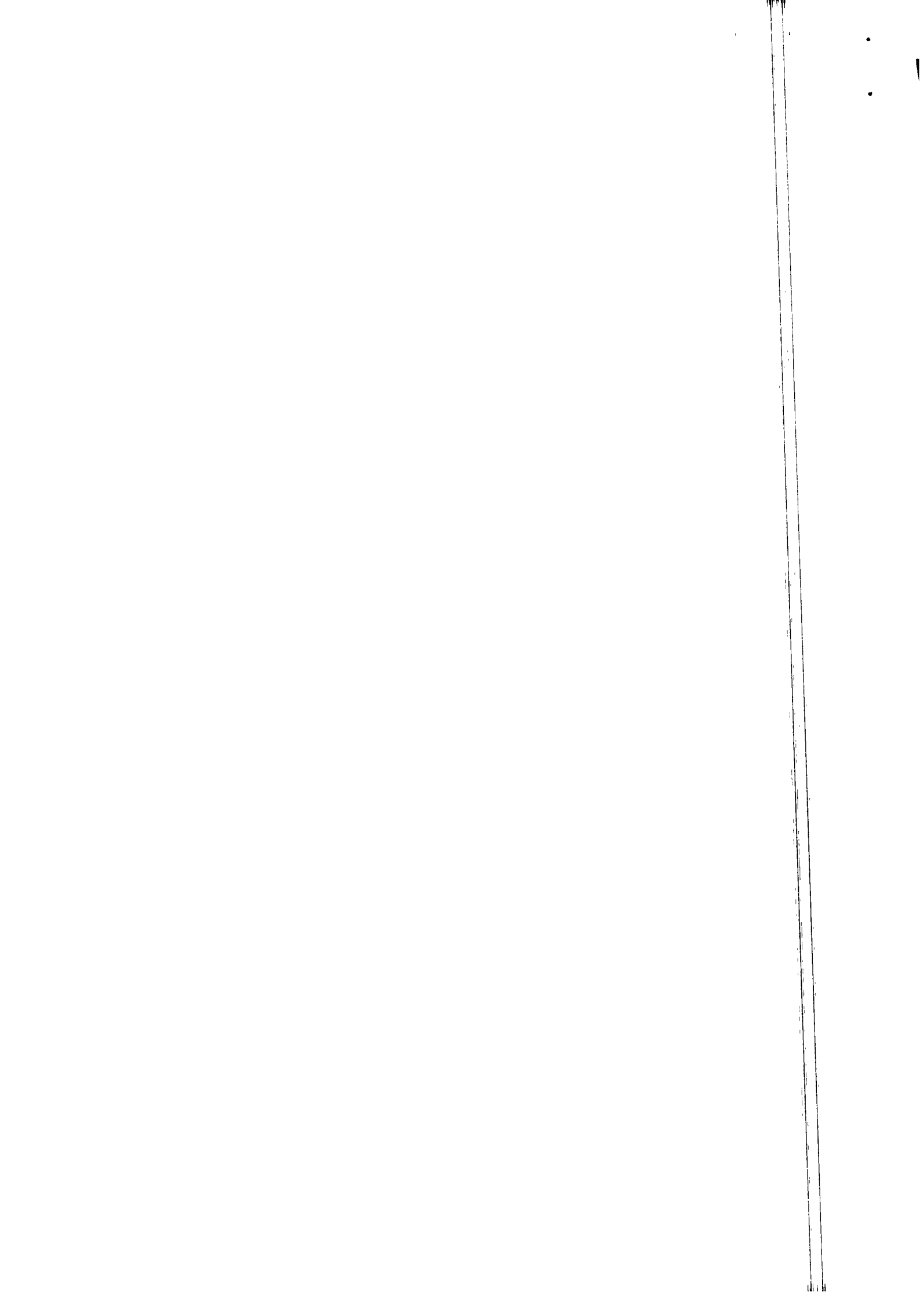
Dr. Kipronoh Ronoh P.  
Principal Secretary



Dr. W.A. Oyange, PhD  
Project Coordinator

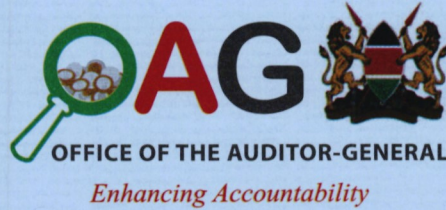


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Project Accountant  
ICPAK Member No: 1089



# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON CAPACITY DEVELOPMENT PROJECT FOR ENHANCEMENT OF RICE PRODUCTION IN IRRIGATION SCHEMES IN KENYA (PROJECT NUMBER 1161001009) FOR THE YEAR ENDED 30 JUNE, 2023 - MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT, 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 the 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 Capacity Development Project for Enhancement of Rice Production in Irrigation Schemes in Kenya set out on pages 1 to 32, which comprise of the statement of financial assets and liabilities as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and statement comparison of budget 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 statement of financial assets of Capacity Development Project for Enhancement of Rice Production in Irrigation Schemes in Kenya as at 30 June, 2023, and statement of receipts and payments and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012, comply with Agreement on Technical Cooperation between the Government of Kenya and the Government of Japan dated 29 April, 2004 and record of discussion between the Government of Japan International Cooperation Agency (JICA) dated 28 August, 2018 and the Government of Kenya (GoK).

### Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Capacity Development Project for Enhancements of Rice Production in Kenya 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, I confirm that, nothing 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**

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 THE EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

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

### **Basis for Conclusion**

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

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

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

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

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

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

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

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

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

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

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


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

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

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

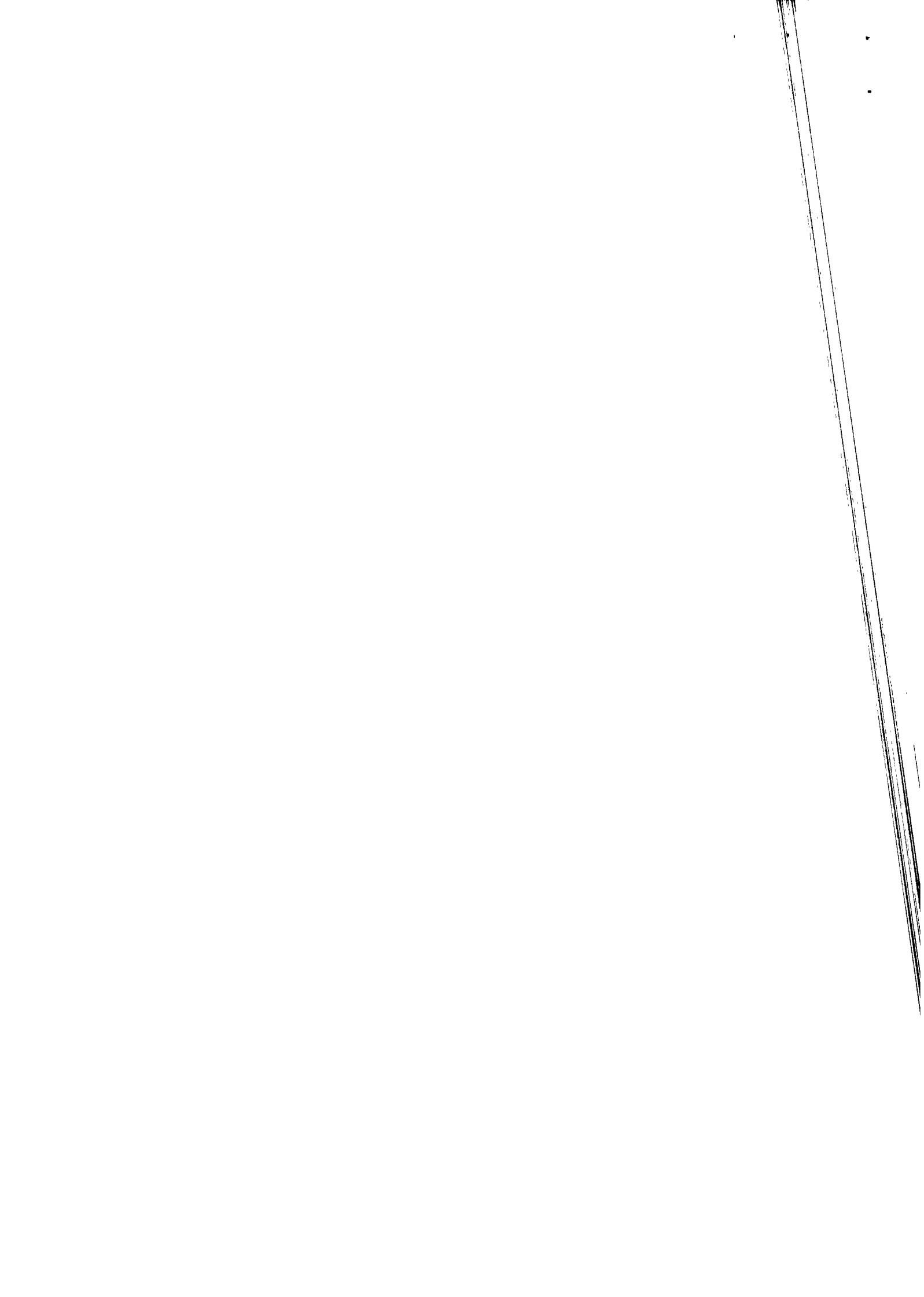
I communicate with the Management regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that are identified during the audit.

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

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

**Nairobi**

**16 November, 2023**



**CaDPERP Project**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2023**


**7. Statement of Receipts and Payments for the Year Ended 30<sup>th</sup> June 2023**


Note	2022/2023 FY		2021/2022 FY		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	
<b>RECEIPTS</b>					
1	5,300,000.00	0	5,800,000	0	27,031,455.00
2	0	44,013,464		21,822,897	88,895,666
3	0	0	0	0	0
4	0	0	0	0	0
<b>TOTAL RECEIPTS</b>	<b>5,300,000.00</b>	<b>44,013,464</b>	<b>5,800,000</b>	<b>21,822,897</b>	<b>115,927,121.00</b>
<b>PAYMENTS</b>					
5	0	24,923,001	0	4,525,767.00	29448768.50
6	5,179,497	19,090,463	5,400,000	17,156,145	77,981,445.00
7	0	0	0	0	0
8	119,950	0	350,000	140,985	8,123,225.00
9	553.00	0	50,000		373,685.00
10					

**CaDPERP Project**  
**Annual Report and Financial Statements**  
**For the 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)
payments								
<b>TOTAL PAYMENTS</b>		5,300,000.00	44,013,464	49,313,464	5,800,000.00	21,822,897	27,622,897	115,927,121.00
<b>SURPLUS/DEFICIT</b>			0	0		0	0	0

  
 \_\_\_\_\_  
 Dr. Kipronoh Roach P.  
 Principal Secretary


  
 \_\_\_\_\_  
 Dr. W.A. Oyange, PhD  
 Project Coordinator

  
 \_\_\_\_\_  
 Irene K. Ndonga  
 Project Accountant  
 ICPAK Member No:10894

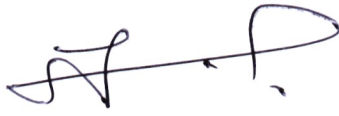
**8. Statement of Financial Assets as at 30<sup>th</sup> June 2023**

	Note	2022-2023	2021-2022
		KShs	KShs
<b>Financial Assets</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	11.A	553.00	0
Cash Balances	11. B	0	0
Cash Equivalents (short-term deposits)	11.C	0	0
<b>Total Cash and Cash Equivalents</b>		<b>553.00</b>	<b>0</b>
Accounts Receivables	12	0	0
<b>Total Financial Assets</b>		<b>0</b>	<b>0</b>
<b>Financial Liabilities</b>			
Payables- Deposits and Retentions	13	0	0
<b>Net Assets</b>		<b>0</b>	<b>0</b>
<b>Represented by</b>			
Fund balance b/fwd	14	0	0
Prior year adjustments	15	0	0
Surplus/(Deficit) for the year		0	0
<b>Net Financial Position</b>		<b>553.00</b>	<b>0</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 14/11/2023 2023 and signed by:



Dr. Kipronoh Ronoh P.  
Principal Secretary



Dr. W.A. Oyange, PhD  
Project Coordinator

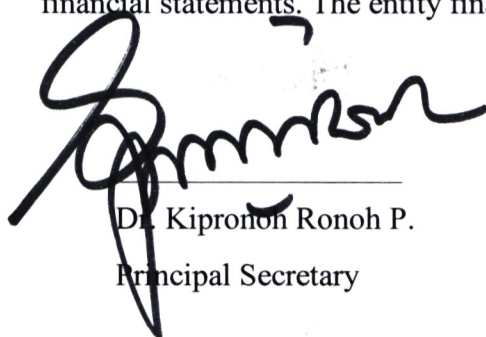


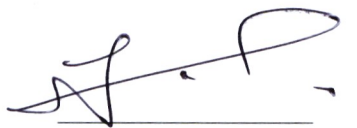
Irene K. Ndonga  
Project Accountant  
ICPAK Member number: 10894

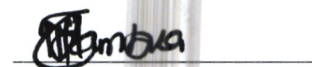
**9. Statement of Cashflow for the Year Ended 30<sup>th</sup> June 2022**

		<b>2022-2023</b>	<b>2021-2022</b>
	<b>Note</b>	<b>KShs</b>	<b>KShs</b>
<b>Cashflow from operating activities</b>			
<b>Receipts from operating activities</b>			
Transfer from Government entities	<b>1</b>	5,300,000.00	5,800,000
Proceeds from domestic and foreign grants	<b>2</b>	44,013,464	21,822,897
Miscellaneous receipts	<b>4</b>	0	0
<b>Payments from operating activities</b>			
Compensation of employees	<b>5</b>	(24,923,001.00)	(4,525,767.00)
Purchase of goods and services	<b>6</b>	(24,269,960.00)	(22,556,145.00)
Social security benefits	<b>7</b>	0	0
Transfers to other government entities	<b>9</b>	(553)	(50,000)
Other grants and transfers	<b>10</b>	0	0
<b>Adjustments during the year</b>			
Prior Year Adjustments	<b>15</b>	0	0
Decrease/(Increase) in Accounts Receivable	<b>16</b>	0	0
Increase/(Decrease) in Accounts Payable:	<b>17</b>	0	0
<b>Net cash flow from operating activities</b>		<b>119,950</b>	<b>490,985</b>
<b>Cashflow from Investing Activities</b>			
Acquisition of Assets	<b>8</b>	(119,950)	(490,985)
<b>Net cash flows from Investing Activities</b>		<b>(119,950)</b>	<b>(490,985)</b>
<b>Cash flow from Borrowing Activities</b>			
Proceeds from Foreign Borrowings	<b>3</b>	0	0
<b>Net cash flow from Financing Activities</b>		<b>0</b>	<b>0</b>
<b>Net Increase in Cash and Cash Equivalents</b>		<b>0</b>	<b>0</b>
<b>Cash and Cash Equivalent as at 30 June 2022</b>	<b>11</b>	<b>0</b>	<b>0</b>
<b>Cash and Cash equivalent as at 30 June 2023</b>	<b>11</b>	<b>0</b>	<b>0</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 14/11/2023 2023 and signed by:

  
 Dr. Kipronoh Ronoh P.  
 Principal Secretary

  
 Dr. W.A. Oyange, PhD  
 Project Coordinator

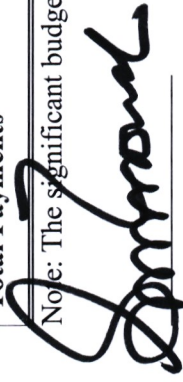
  
 Irene K. Ndonga  
 Project Accountant  
 ICPAK Member No:1089

**CaDPERP Project**  
**Annual Report and Financial Statements**  
**For the year ended June 30, 2023**

**10. Statement of Comparison of Budget and Actual Amounts for the Year Ended 30<sup>th</sup> June 2023**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	D	e=c-d	f=d/c %
<b>Receipts</b>						
Transfer from Government entities	10,500,000	0	10,500,000.00	5,300,000.00	5,200,000.00	50.5 %
Proceeds from domestic and foreign grants	25,000,000	0	25,000,000.00	44,013,464	(19,013,464)	176%
Proceeds from borrowings	0	0	0	0	0	0
Miscellaneous receipts	0	0	0	0	0	0
<b>Total Receipts</b>	<b>35,500,000</b>	<b>0</b>	<b>35,500,000.00</b>	<b>49,313,464.00</b>	<b>(3,717,658.50)</b>	<b>139%</b>
<b>Payments</b>						
Compensation of employees	0	0	0	24,923,001.00	(24,923,001)	100%
Purchase of goods and services	34,175,000	0	34,175,000	24,269,960.00	9,905,090.00	71%
Social security benefits	0	0	0	0	0	0
Acquisition of non-financial assets	1,325,000	0	1,325,000	119,950	1,147,200	9%
Transfers to other government entities	0	0	0	0	(553)	0
Other grants and transfers	0	0	0	0	0	0
<b>Total Payments</b>	<b>35,500,000</b>	<b>0</b>	<b>35,500,000</b>	<b>49,312,911</b>	<b>(13,813,464.00)</b>	<b>139%</b>

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



Dr. Kipronoh Ronoh P.  
 Principal Secretary  
 Date: 14/11/2023



Dr. W.A. Oyange, PhD  
 Project Coordinator  
 Date: 14/11/2023



Irene K. Ndonga  
 Project Accountant  
 Date: 14/11/2023

## **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 the CaDPERP Project under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012

### **c) Reporting currency**

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

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

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

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

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

**ii) External Assistance**

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

**iii) Other receipts**

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

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

**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)**

**e) Recognition of payments**

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

**i) Compensation of employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

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

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

**Significant Accounting Policies (Continued)**

**f) 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.

**g) Cash and cash equivalents**

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

**h) Restriction on cash**

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

**i) Imprests and Advances**

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

**Significant Accounting Policies (Continued)**

**j) Contingent Liabilities**

A contingent liability is:

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

**k) Contingent Assets**

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

**Significant Accounting Policies (Continued)**

**l) Pending bills**

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

**m) Budget**

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

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

**n) Third party payments**

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

During the year, nil loan disbursements were received in form of direct payments from third parties.

**Significant Accounting Policies (Continued)**

**o) Exchange rate differences**

The accounting records are maintained in the functional currency of the primary economic environment in which the Project operates, Kenya Shillings. Transactions in foreign currencies during the year/period are converted into 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.

**p) Comparative figures**

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

**q) Subsequent events**

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

**r) Prior period adjustments**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. Restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

**12. Notes to the Financial Statements**

**1. Transfer from Government Entities**

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

	<b>2022/23</b>	<b>2021/22</b>	
	<b>KShs</b>	<b>KShs</b>	<b>Cumulative to-date(from inception)</b>
<b><i>Counterpart funding through MOALF&amp;C</i></b>			
Counterpart funds Quarter 1	0	5,800,000	11,500,000
Counterpart funds Quarter 2	1,605,000	0	1,605,000
Counterpart funds Quarter 3	3,645,000	0	3,645,000
Counterpart funds Quarter 4	50,000		10,281,455
<b>Total (See Annex 2)</b>	<b><u>5,300,000</u></b>	<b><u>5,800,000</u></b>	<b><u>27,031,455</u></b>
<b><i>Other transfers from government entities</i></b>			
Ministry xx	0		
Ministry xy	0		
Project zxy	0		
Agency xz	0		
Appropriations-in-Aid	0		
<b>Total</b>	<b><u>5,300,000</u></b>	<b><u>5,800,000</u></b>	<b><u>27,031,455</u></b>

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

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

During the 12 months to 30 June 2023, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency (JY)	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in KShs	
						2022/23	2021/22
			KShs	KShs	KShs	KShs	KShs
<b>Grants Received from Bilateral Donors (Foreign Governments)</b>							
GOVT. OF JAPAN (JICA)	March	44,013,464	0	0	0	44,013,464	21,822,897
<b>Grants Received from Multilateral Donors (International Organizations)</b>							
N/A	-	0	0	0	0	0	0
<b>Grants Received from Local Individuals and organizations</b>							
N/A	-	0	0	0	0	0	0
<b>Total</b>		<b>44,013,464</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,013,464</b>	<b>21,822,897</b>

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

**3. Loan From External Development Partners**

During the 12 months to 30 June 2023, the project did not receive any funding from development partners in form of loans negotiated by the National Treasury donors:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2022/23	2021/22
<b>Loans Received from Bilateral Donors (Foreign Governments)</b>						
N/A	0	0	0	0	0	0
<b>Loans Received from Multilateral Donors (International Organizations)</b>						
Insert name of international organization	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Notes To The Financial Statements (Continued)**

**4. Miscellaneous Receipts**

	2022/23			2021/2022	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts	Total Receipts	
	KShs	KShs	KShs	KShs	
Property income	0	0	0	0	0
Sales of goods and services	0	0	0	0	0
Administrative fees and charges	0	0	0	0	0
Fines, penalties and forfeitures	0	0	0	0	0
Voluntary transfers other than grants	0	0	0	0	0
Other receipts not classified elsewhere	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Notes the Financial Statements (Continued)**

**5. Compensation of Employees**

	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
Basic salaries of permanent employees	0	22,897,113.00	22,897,113.00	0	22,897,113.00
Basic wages of temporary employees	0	2,025,888.00	2,025,888.00	4,525,767.00	<u>6,551,655.00</u>
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>24,923,001.00</b>	<b>24,923,001.00</b>	<b>4,525,767.00</b>	<b>29,448,768.00</b>

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

**6. Purchase of Goods and Services**

	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
Office and general supplies and services	250,050	887,444	1,137,494	1,058,283	5,827,779
Communication, supplies and services	339,450	831,678	1,171,128	2,812,416.00	6,924,893
Domestic travel and subsistence	2,450,000	8,381,858	10,831,858	9,956,263.00	25,957,612
Foreign travel and subsistence	350,000	0	350,000	0	3,604,185
Printing, advertising and information supplies	0	0	0	0	0
Electricity	100,000	0	100,000	250,000	846,000
Rentals of produced assets	0	0	0	0	48,000
Training payments	75,000	357,800	432,800	1,293,675.00	5,898,709
Hospitality supplies and services	100,000	1,967,581	2,067,581	1,468,165.00	3,001,482
Insurance costs	0	0	0	0	0
Water supplies & sewerage	64,997	21,790	86,787	100,000	426,207
Specialized materials and services	200,000	4,299,815	4,499,815	2,208,645	4,936,360
Other operating payments	0	0	0	238,353.00	576,706
Refined fuels & lubricants for trainings	750,000	1,306,456	2,056,456	1,471,784.00	7,195,278
Routine maintenance – vehicles and other transport equipment	250,000	1,022,541	1,272,541	1,247,453.00	2,571,595
Routine maintenance- other assets	250,000	13,500	263,500	451,108.00	1,717,744
Exchange rate losses/gains (net)	0	0	0	0	0
Miscellaneous	0	0	0	0	3,069,186
<b>Total</b>	<b>5,179,497.00</b>	<b>19,090,463</b>	<b>24,269,960</b>	<b>22,556,145</b>	<b>72,601,736</b>

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

**7. Social Security Benefits**

	2022/23			2021/22	Cumulative to- date KShs
	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**

	2022/2023			2021/22	Cumulative to-date
	Payments made by the Entity 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	0	0	0	0
Overhaul & refurbishment of construction and civil works	0	0	0	0	0
Purchase of vehicles & other transport equipment	0	0		0	5,653,594
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	24,950	0	24,950	490,985	1,015,935
Purchase of specialised plant, equipment and machinery	95,000	0	95,000	0	1453696
Rehabilitation & renovation of plant, equipment & machinery	0	0	0	0	0
Purchase of certified seeds, breeding stock and live animals	0	0	0	0	0
Research, studies, project preparation, design & supervision	0	0	0	0	0
Rehabilitation of civil works	0	0	0	0	0
Acquisition of strategic stocks	0	0	0	0	0
Acquisition of land	0	0	0	0	0
Acquisition of other intangible assets	0	0	0	0	0
<b>Total</b>	<b>119,950</b>	<b>0</b>	<b>119,950</b>	<b>490,985</b>	<b>8,681,075</b>

*The project inherited Assets of previous project, including building, furniture and fittings worth Kshs 49,831,836 as reflected in annex 4*

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

**9. Transfers to other Government Entities**

During the 12 months to 30 June 2023, there were no transfer of funds to reporting government entities

	2022/23			2021/22	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
<b>Transfers to National Government entities</b>					
Ministry Agriculture and Livestock Development	553	0	553	50,000	373,683
<b>Transfers to County Governments</b>					
County ABC	0	0	0	0	0
County XYZ	0	0	0	0	0
<b>TOTAL</b>	<b>553</b>	<b>0</b>	<b>553</b>	<b>50,000</b>	<b>373,683</b>

**10. Other Grants , Transfers and Payments**

	2022/23			2021/22	Cumulative to-date
	Payments made by the Entity 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**

	<b>2022/23</b>	<b>2021/22</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts (Note 8.13A)	553	0
Cash in hand (Note 8. 13B)	0	0
Cash equivalents (short-term deposits) (Note 8.13C)	0	0
<b>Total</b>	<b><u>553</u></b>	<b><u>0</u></b>

**11. A Bank Accounts**

The project has one bank account within the project’s implementation area and no foreign currency designated bank account as listed below:

**Project Bank Accounts**

	<b>2022/23</b>	<b>2021/22</b>
	<b>KShs</b>	<b>KShs</b>
<b><u>Foreign Currency Accounts</u></b>		
Central Bank of Kenya [A/c No.....]	0	0
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 Foreign Currency balances</b>	<b>0</b>	<b>0</b>
<b><u>Local Currency Accounts</u></b>	<b>0</b>	<b><u>0</u></b>
Central Bank of Kenya [A/c No.....]	0	0
Kenya Commercial Bank [A/c No.1269770764] Mwea Branch	0	0
Co-operative Bank of Kenya [A/c No.....]	0	0
Others ( <i>specify</i> )	0	0
<b>Total local currency balances</b>	<b>0</b>	<b>0</b>
<b>Total bank account balances</b>	<b><u>0</u></b>	<b><u>0</u></b>

**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**

	<b>2022/23</b>	<b>2021/22</b>
	<b>KShs</b>	<b>KShs</b>
<b>(i) A/C Name [A/c No.....]</b>		
Opening balance	0	0
Total amount deposited in the account	0	0
Total amount withdrawn (as per Statement of Receipts & Payments)	0	0
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	0	0
<b>(ii) A/c Name [A/c No.....]</b>		
Opening balance (as per the SDA reconciliation)	0	0
Total amount deposited in the account	0	0
Total amount withdrawn (as per Statement of Receipts & Payments)	0	0
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	0	0

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

**11 B Cash in Hand**

	<b>2022/23</b>	<b>2021/22</b>
	<b>KShs</b>	<b>KShs</b>
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other locations ( <i>specify</i> )	0	0
<b>Total cash balances</b>	<b><u>0</u></b>	<b><u>0</u></b>

[Provide a cash count certificate for each location above]

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

	<b>2022/23</b>	<b>2021/22</b>
	<b>KShs</b>	<b>KShs</b>
Kenya Commercial Bank [A/C No.....]	553	0
Co-Operative Bank of Kenya [A/C No.....]	0	0
Others ( <i>Specify</i> )	0	0
<b>Total</b>	<b><u>553</u></b>	<b><u>0</u></b>

[Provide short appropriate explanations as necessary]

**12. Imprests and Advances**

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

**12a: Breakdown of Imprests and Advances**

<b>Name of Officer or Institution</b>	<b>Amount Taken</b>	<b>Due Date of Surrender</b>	<b>Amount Surrendered</b>	<b>Balance 2023</b>	<b>Balance 2022</b>
<i>Officer 1</i>	<i>0</i>		<i>0</i>	<i>0</i>	<i>0</i>
<i>Xx institution</i>	<i>0</i>		<i>0</i>	<i>0</i>	<i>0</i>
<i>Officer 2</i>	<i>0</i>		<i>0</i>	<i>0</i>	<i>0</i>
<i>Officer 3</i>	<i>0</i>		<i>0</i>	<i>0</i>	<i>0</i>
<i>Programme 1</i>	<i>0</i>		<i>0</i>	<i>0</i>	<i>0</i>
<b>Total</b>	<b><u>0</u></b>		<b>0</b>	<b>0</b>	<b>0</b>

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**13. Deposits and retention**

Description	2022-2023	2021-2022
	Kshs	Kshs
Retention	0	0
Deposits	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**14. Fund Balance Brought Forward**

	2022/23	2021/22
	KShs	KShs
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**15. Prior Year Adjustment**

Description of the error	Balance b/f FY 2021/2022 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2021/2022
	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	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**

Description of the error	2022-2023	2021-2022
	KShs	KShs
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
Change in Receivables	<b>0</b>	<b>0</b>

**17. Changes in Accounts deposits and Retentions**

<b>Description of the error</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
Change in payables	<b>0</b>	<b>0</b>

**Other Important Disclosures**

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

	<b>Balance b/f FY 2021/2022</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
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)**

	<b>Balance b/f FY 2021/2022</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Senior management	0	0	0	0
Middle management	0	0	0	0
Unionisable employees	0	0	0	0
Others	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**Other important Disclosures (Continued)**

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

	<b>Balance bf/FY 2021/2022</b>	<b>Additions for the period</b>	<b>Paid during the year</b>	<b>Balance cf/FY 2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**4. External Assistance**

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

*a). External assistance relating to loans and grants*

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

*b) Undrawn external assistance*

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

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

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

**d. non-monetary external assistance**

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

**e Purpose and use of external assistance**

<b>Payments made by Third Parties</b>	<b>FY 2022/2023</b>	<b>FY 2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation of Employees	24,923,001.00	4,525,767.00
Use of goods and services	19,090,463.00	17,156,145.00
Subsidies	0	0
Transfers to Other Government Units	0	0
Other grants and transfers	0	0
Social Security Benefits	0	0
Acquisition of Assets	0	140,985.00
Finance Costs, including Loan Interest	0	0
Repayment of principal on Domestic and Foreign borrowing	0	0
Other Payments	0	0
<b>TOTAL</b>	<b>44,013,464.00</b>	<b>21,822,897.00</b>

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**Other Important Disclosures (Continued)**

**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*

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

**5. Payments by Third Party on behalf of the Project**

*There were no payment by third parties on behalf of the project*

**5.1 Classification by Source**

	<b>Insert Current FY</b>	<b>Insert Comparative FY</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<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**

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

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

**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) Key management personnel including the program director/manager
- ii) The implementing entity/ministry/ department
- iii) Other Ministries and Departments.
- iv) The National Treasury

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**Related party transactions:**

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

**7. Contingent Liabilities**

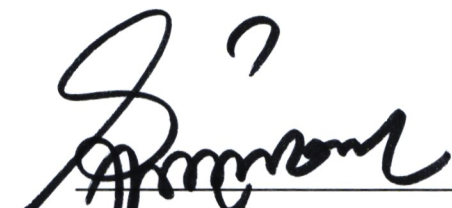
<b>Contingent liabilities</b>	<b>2022/2023</b>	<b>2021/2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Court case xxx against the project	0	0
Bank guarantees in favour of other govt. entities	0	0
Contingent liabilities arising from PPPs/ donor agreements	0	0
<b>Total</b>	<b>0</b>	<b>0</b>


**13. Annexes**

**Annex 1: Prior year Auditor General’s recommendations**

There were no issues raised for action in prior year, by the Auditor General

<b>Reference number 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>
N/A	N/A	N/A		

  
 \_\_\_\_\_  
 Dr. Kipronoh Ronoh P.  
 Principal Secretary  
 Date 14/11/2023

  
 \_\_\_\_\_  
 Dr. W. A. Oyange, PhD  
 Project Coordinator  
 Date 14/11/2023

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**ANNEX 2 - Variance Explanations - Comparative Budget and Actual Amounts**

	<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	10,500,000	5,300,000.00	5,200,000	50.5%	Refer to explanations below
Proceeds from domestic and foreign grants	25,000,000	44,031,464.00	19,013,464.00	176%	
Proceeds from borrowings	0	0	0	0	
Miscellaneous receipts	0	0	0	0	
<b>Total Receipts</b>	<b>35,500,000</b>	<b>49,313,464.00</b>	<b>(14,313,464.00)</b>	<b>141%</b>	
<b>Payments</b>					
Compensation of employees	0	24,923,001.00	(24,923,001.00)	100%	
Purchase of goods and services	34,175,000	24,372,160.00	9,802,840.00	71.3%	
Social security benefits	0	0	0	0	
Acquisition of non-financial assets	1,325,000	119,950	1,205,050	9.1%	
Transfers to other government entities	0	553.00	(553.00)	0	
Other grants and transfers	0	0	0	0	
<b>Total payments</b>	<b>35,500,000</b>	<b>33,917,658.50</b>	<b>(1,582,341.50)</b>	<b>139%</b>	

NB:


1. Donor funding was enhanced to cover reduced funding during the 2021/2022 Financial year

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**ANNEX 3: Reconciliation of Inter-Entity Transfers**

<b>PROJECT NAME:</b>		Capacity Development Project for Enhancement of Rice Production in Irrigation Schemes in Kenya (CaDPERP)	
<b>Break down of Transfers from the State Department for Crop Development and Agricultural Research</b>			
<b>a.</b>	<b>Government Counterpart Funding</b>		
	GOK	<u>Bank Statement Date</u> December 2022	<u>Amount (KShs)</u> 1,605,000
		February, 2023	3,645,000
		June, 2023	50,000
		<b>Total</b>	<b>5,300,000</b>
<b>b.</b>	<b>Direct Payments</b>		
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>
		<b>Total</b>	<b>0</b>
<b>c.</b>	<b>Others</b>		
		<u>Bank Statement Date</u>	<u>Amount (KShs)</u>
		<b>Total</b>	<b>0</b>
		<b>TOTAL(a+b+c)</b>	<b>5,300,000</b>

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

Sign:  .....

Project Coordinator  
CaDPERP

Sign:  .....

Head of Accounting Unit  
State Department for Crop Development

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**ANNEX 4a - Analysis of Pending Bills**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
	a	b	c	d=a-c		
<b>Construction of buildings</b>						
1.						
2.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
3.						
4.						
<b>Sub-Total</b>						
<b>Supply of goods</b>						
5.						
6.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
7.						
8.						
<b>Sub-Total</b>						
<b>Grand Total</b>						

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**ANNEX 4b - Analysis of Pending Staff Bills**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2022/23	Outstanding Balance 2021/22	Comments
<b>Permanent Employees - Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Permanent Employees - Others</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Temporary employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 4c - Analysis of other Pending Payables**

Name	Brief Description	Original Amount	Date Contracted	Payable Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx	Comments
<b>Amounts due to National Govt Entities</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Amounts due to County Govt Entities</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Amounts due to Third Parties</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**ANNEX 5 – Summary of Fixed Assets Register**

Asset class	Opening Cost 2022/2023 (KShs)	Donations in form of assets 2021/2022 (KShs)	Purchases/ Additions in the Year 2022/2023 (KShs)	Disposals in the Year 2022/2023 (KShs)	Disposals in the Year 2021/2022 (KShs)	Closing balance in the Year 2022/2023 (KShs)
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-(d)+(-)d
Land						
Buildings and structures	35,000,000	0	00	-	-	35,000,000
Transport equipment	14,809,189	0	00	-	-	14,809,189
Office equipment, furniture and fittings	3,784,035	0	24,950	-	-	3,808,985
ICT Equipment,	1,700,000	0	95,000	-	-	1,795,000
Other Machinery and Equipment	2,615,546	0		-	-	2,615,546
<b>Total</b>	<b>57,908,770</b>	<b>0</b>	<b>119,950</b>			<b>56,233,720</b>

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**ANNEX 6 – Contingent Liabilities Register**

	Nature of contingent liability	Payable to	Estimated Amount Kshs	Expected date of payment	Remarks
1	N/A	N/A	N/A	N/A	N/A
2					
3					

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

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

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**Annex 8: Reporting Disaster Management Expenditure**

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

**Appendices**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities-NA
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2021
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)-NA
- v. GOK IFMIS comparison Trial Balance