

REPUBLIC OF KENYA



*Enhancing Accountability*



REPORT

THE NATIONAL ASSEMBLY  
PAPERS L.A.D.

OF DATE: 07 DEC 2023

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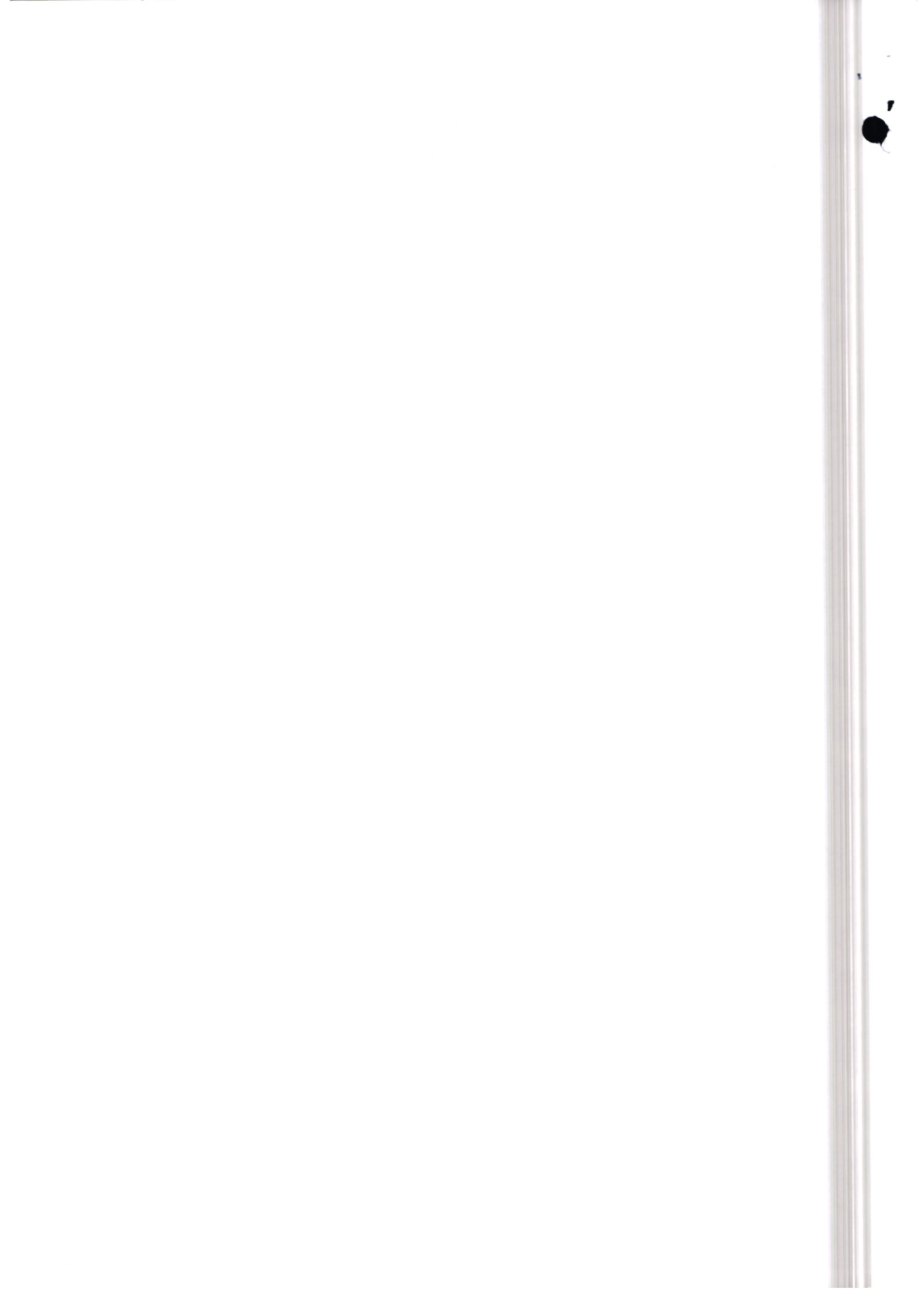
THE AUDITOR-GENERAL

ON

**KENYA CEREAL ENHANCEMENT  
PROGRAMME-CLIMATE RESILIENT  
AGRICULTURAL LIVELIHOOD WINDOW  
(KCEP-CRAL) EU GRANT NO. 2000000623,  
GRANT NO. 2000001522, GRANT NO.  
2000003493, GRANT NO. 2000001122  
AND IFAD LOAN 2000001121**

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

**STATE DEPARTMENT FOR CROP  
DEVELOPMENT**



OFFICE OF THE AUDITOR GENERAL  
P. O. Box 30084 - 00100, NAIROBI  
KENYA

25 OCT 2023

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**PROJECT NAME: KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE  
RESILIENT AGRICULTURAL LIVELIHOOD WINDOW (KCEP-CRAL)**

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

**PROJECT GRANT/CREDIT NUMBER: 2000000623, 2000001522, 2000003493 and  
2000001122 and LOAN NUMBER: 2000001121**

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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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<b>Table Contents</b>	<b>Page</b>
1. Acronyms and Glossary of Terms .....	ii
2. Project Information and Overall Performance.....	iii
3. Statement of Performance against Project’s Predetermined Objectives.....	xiv
4. Environmental and Sustainability reporting .....	xvi
5. Statement of Project Management responsibilities.....	xx
6. Report of the Independent Auditor on Financial Statements for KCEP CRAL Programme.....	xxii
7. Statement of Receipts and Payments for the year ended 30th June 2023.....	1
8. Statement of Financial Assets as at 30 <sup>th</sup> June 2023 .....	3
9. Statement of Cashflow for the year ended 30 <sup>th</sup> June 2023 .....	4
10. Statement of Comparison of Budget and Actual amounts for year ended 30 <sup>th</sup> June 2023 .....	6
11. Significant Accounting Policies .....	7
12. Notes to the Financial Statements .....	14
13. Annexes .....	38

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

AGMARK	Agricultural Market Development Trust
ASALs	Arid and Semi-arid Lands
ASAP	Adaptation for Smallholder Agricultural Programme Trust Fund
CASP	Conservation Agriculture Service Providers
CBK	Central Bank of Kenya
CETRAD	Centre for Training and Integrated Research in ASAL Development
CPCC	County Programme Coordinating Committee
Comparative FY	Financial year preceding the current financial year.
EU	European Union
ICPAK	Institute of Certified Public Accountants of Kenya
IFAD	International Fund for Agricultural Development
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
KALRO	Kenya Agricultural and Livestock Research Organization
KCEP CRAL	Kenya Cereals Enhancement Programme-Climate Resilient Agricultural Livelihoods window
KMD	Kenya Meteorological Department
NDMA	National Drought Management Authority
NRM	Natural Resource Management
NT	National Treasury
MT	Metric Tones
PCU	Programme Coordinating Committee
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
SDA	Special Deposit Account
WB	World Bank

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

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

#### **Name**

The project's official name is Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihood Window (KCEP-CRAL)

#### **Objective**

The overall development objective of the Programme is to contribute to the reduction of rural poverty and food insecurity of smallholder farmers in the ASALs by developing the economic potential of target groups, improving natural resources management capacity and building resilience to climate change in an increasingly fragile ecosystem.

#### **Address**

The project headquarters offices are Nairobi, Nairobi County, Kenya. The address of its registered office is: KALRO Compound-Waiyaki Way.

The project also has offices/branches as follows:

- Western Region–Nakuru, email: [kcepsubpcu.western@gmail.com](mailto:kcepsubpcu.western@gmail.com)  
Physical Location-Nakuru Njoro Inter-change
- Eastern Region –Siakago, email: [kcepeasternregion@gmail.com](mailto:kcepeasternregion@gmail.com)  
Physical Location-Siakago Sub County Headquarters
- Coast Region-Mtwapa, email: [kcepcoastregion@gmail.com](mailto:kcepcoastregion@gmail.com)  
Physical Location-KALRO Mtwapa Compound

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

P.O. Box:30028-00100, Nairobi, Kenya

Telephone: (254) 770174188

E-mail: [kcepccral.go.ke](http://kcepccral.go.ke), [kcep.programme15@gmail.com](mailto:kcep.programme15@gmail.com)

Website: [kcepccral.go.ke](http://kcepccral.go.ke)

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

**2.2 Project Information**

Project Start Date:	The project start date is 3 <sup>rd</sup> April 2014
Project End Date:	The project end date is 31 <sup>st</sup> March 2025
Project Manager:	Dr. Cosmas Munyeke, PhD
Project Sponsor:	The project sponsor is GOK-Kes. 454 Million European Union (EU) Grant-Kes. 3.5 Billion IFAD Loan-Kes. 6.2 Billion ASAP Grant-Kes. 1 Billion Financial Institutions-Kes. 546 Million Beneficiaries-Kes. 3.6 Billion

**2.3 Project Overview**

Line Ministry/State Department of the project	Ministry of Agriculture and Livestock Development-State Department for Crops Development
Project number	EU Grant No. 2000000623, 2000001522 and 2000003493, IFAD Loan No. 2000001121 and ASAP Grant No. 2000001122
Strategic goals of the project	The strategic goals of the project is to increase incomes and reduce poverty among rural households including those in arid and semi-arid lands-ASALs.
Summary of Project Strategies for achievement of strategic goals	The programme management aims to achieve the goals through the following means: (i) Contributing to national food security by increasing production of cereal staples (maize, sorghum, millet, and associated pulses); (ii) Increasing income of smallholders in medium and high potential production areas as well as those in ASALs of targeted crops; (iii) Supporting smallholder farmers in graduating from subsistence to commercially oriented, resilient agricultural practices through improvements in productivity, post-production management practices and market linkages for targeted value chains and

	<p>(iv) Empowering county governments and communities to sustainably and consensually manage their natural resources and build resilience to climate change.</p>
<p>Other important background information of the project</p>	<p>KCEP-CRAL Programme is funded under a strategic public-private-partnership between the Government of Kenya (GOK), European Union (EU), International Fund for Agricultural Development (IFAD), local Financial Institutions and beneficiaries. The Programme aims at increasing productivity of three staple cereals, maize, sorghum, millet and their associated pulses using a value chain approach.</p> <p>The programme area covers 13 counties; five Western region- Bungoma, Kakamega, Nakuru, Nandi and Trans Nzoia, Five in Eastern region- Embu, Kitui, Tharaka-Nithi, Machakos and Makueni and three in Coast region-Kwale, Kilifi and Taita Taveta.</p> <p><b>The programme is structured around four components:</b></p> <p><b>Component 1</b> Capacity building for Climate-resilient productivity and Natural Resource Management (NRM). Through an e-voucher platform giving smallholder farmers access to improved agricultural inputs and technical packages, the programme will support the farmers engaged in targeted value chains to enhance productivity in view of commercialisation.</p> <p><b>Component 2</b> - Post-Harvest Management and Market Linkages aims at supporting farmers to capitalise productivity gains arising from investments made under Component 1, by promoting improved on-farm grain-handling and management, access to storage and warehouse receipt systems, increasing smallholders' access to markets, and building their capacities to sell their produce at more favourable terms and prices.</p> <p><b>Component 3</b> – Financial Services is designed to link farmers to financial services to boost yields and income generation for re-investment in agriculture, and build the capacity of value chain stakeholders, including the youth, to engage profitably in provision of agricultural services through improved access to financial services.</p>

	<p><b>Component 4:</b> Programme Management - Programme Steering Committee (PSC), chaired by the Principle Secretary of the State Department of Crops Development and Agriculture Research is responsible for oversight of the programme and providing policy guidance to programme implementation. A County Programme Coordinating Committee (CPCC) provides guidance to programme implementation within each county. Programme Coordinating Unit (PCU) is responsible for day-to-day management of the programme.</p> <p><b>Implementing arrangements</b> KCEP-CRAL Programme Implementation is done by the National Government and County Governments in collaboration with implementing partners. The implementing partners include; Equity Bank and Equity Group Foundation and Co-operative bank responsible for setting up and operationalization of the e-voucher system for provision of agricultural inputs and payment of agro-dealers, setting up warehouse receipt financing and capacity building on financial literacy; Kenya Agricultural and Livestock Research Organization (KALRO) responsible for ; soil sampling and soil fertility mapping and dissemination of research-based technical packages; Agricultural Market Development Trust (AGMARK) responsible for capacity building of agro-dealers; Centre for Training and Integrated Research in ASAL Development (CETRAD) responsible of setting up RS/GIS units in target counties, training and backstopping of the county personnel on using the RS/GIS units; National Drought Management Authority (NDMA) responsible for strengthening the CAF process counties covered by KCEP-CRAL and Kenya Meteorological Department (KMD) responsible for developing applied climate information services to support communities across target counties to deliver both data and agronomic recommendations to make more informed decisions and enhance their coping and adaptive capacities.</p>
<p>Areas that the project was formed to intervene</p>	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> <li>(i) Improve food security of small holder famers</li> <li>(ii) Reduction of rural poverty</li> </ul>
<p>Project duration</p>	<p>11 Years</p>

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

**2.4 Bankers**

The following are the bankers for the project:

**(i) Programme Designated Special Bank Accounts in Central Bank of Kenya**

KCEP EU Grant Account No..... 1000213485

KCEP-CRAL IFAD Loan Account No..... 1000310316

KCEP-CRAL ASAP Grant Account No.....1000310324

**(ii) Programme Operational Bank Account**

KCEP-NRB Equity Bank -Mayfair branch Account

No.....1510263657085

KCEP-Nakuru Equity Bank-Nakuru branch Account No..... 1510264926255

KCEP-Embu Equity Bank-Embu branch Account No..... 1510265062080

KCEP-Kilifi Equity Bank-Mtwapa branch Account No..... 1510279192355

KCEP-CRAL Loan-NRB Co-op. Bank-Westland branch Account No.....01141587177900

KCEP-CRAL Grant-NRB Co-op. Bank-Westland branch Account No..... 01141587177901

KCEP-CRAL Loan-Mombasa Co-op. Bank-Mtwapa branch Account No.. ...01141587177902

KCEP-CRAL Grant-Mombasa Co-op. Bank-Mtwapa branch Account No....01141587177903

KCEP-CRAL Loan-Embu Co-op. Bank-Siakago branch Account No..... 01141587177904

KCEP-CRAL Grant-NRB Co-op. Bank-Siakago branch Account No..... 01141587177905

KCEP-CRAL Grant-NRB Co-op. Bank-Nakuru branch Account No..... 01141587177906

KCEP-CRAL Loan-Kilifi Co-op. Bank-Kilifi branch Account No..... .. 01141779197400

KCEP-CRAL Loan-Taita-Taveta Co-op. Bank-Voi branch Account No.... 01141222797000

KCEP-CRAL Loan-Kwale Co-op. Bank-Kwale branch Account No..... 01141566540500

KCEP-CRAL Loan-Kitui Co-op. Bank-Kitui branch Account No..... 01141302244400

KCEP-CRAL Loan-Embu Co-op. Bank-Embu branch Account No..... 0114173092800

KCEP-CRAL Loan-Tharaka Nithi Co-op. Bank-Chuka branch Account No..... 01141572005000

KCEP-CRAL Loan-Makueni Co-op. Bank-Makueni branch Account N.... 01141540780500

KCEP-CRAL Loan-Machakos Co-op. Bank-Machakos branch Account No. ....01141748922300

## 2.5 Independent Auditor

The project is audited by the ----- Office of the Auditor General

## 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 roles, their positions, and their contact information.

S/No	Names	Title designation	Key qualification	Responsibilities
1	Dr Cosmas Munyeke, PhD	Senior Programme Coordinator	PhD, Entrepreneurship, MSC, Entrepreneurship, BSC,Agricultural Economics	Programme Coordination
2	Maryanne Waruga	Programme Coordinator	MSc Entrepreneurship BSC,Agricultural Economics	Programme Coordination
3	Nyakundi Mogere	Finance&Admin Manager	MBAFinance,BCom, CPA(K)	Finance & Admin activities
4	Patrick Musalia	Senior Accountant	MSC-Finance,Bcom, CPA(K)	Accounting & finance management
5	Caroline Njue	Procurement Officer	BA-Procurement	Procurement Services
6	Pamella Kimkung	Community mobilizer/Gender	MA-Sustainable International Development	Training and gender
7	Kiprotich Chomboi	Value Chain Development Specialist	MSc Agricultural Economics	Value chain development activities
8	Justine Muriuki	Natural Resource Management specialist	Master in Environmental Science	Natural resource management
9	Dr. Alex W. Mwaniki	Senior M&E specialist	PhD, Statistics, MSC(Biometry)	Monitoring & Evaluation activities
10	Zaweria Thuku	Financial services specialist	MSc Horticulture/Diploma in Micro-Finance	Finance inclusion services activities
11	Raymond Chelule	PM&E specialist	MSc Agronomy	Monitoring & Evaluation activities
12	Jeanmarie Morata	Civil Engineer	BSC Engineering	Civil works
13	Patrick Hinga	Agribusiness officer	MSc Agric. Economics	Agribusiness activities and head of region
14	Carol Kamau	Agribusiness specialist	MSc-Sustainable Development	Agribusiness activities and head of region
15	Gibson Muriithi	Accountant	MBA, BCOM,CPA(K)	Accounting services

**Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

16	Daniel Njenga	M&E specialist	MSc Agronomy	Monitoring & Evaluation activities
17	Esther Nzomo	Agribusiness officer	MSc Agricultural Economics	Agribusiness activities and head of region
18	Boniface Kimondo Ngeru	M&E Specialist	BSC Agribusiness Management & Trade	Monitoring & Evaluation activities
19	Rufus Maina	Accountant	CPA(K),BA	Accounting services
20	Faridah Kwamboka	Accountant	CPA(K),BCOM	Accounting services
21	Kenneth Chirchir	Accounts Assistant	CPA(K),BCOM, Accounting	Accounting services
22	Martha Wamedi	Fin. Assistant	BA	Accounting services
23	Bramuel Songa	Programme Assistant	BA	Administrative services
24	Dorcus Kyalo	Programme Assistant	MBA	Administrative services
25	Lucy Waigumo Irungu	Programme Assistant	BA, Arts & Social Sciences	Administrative services

**2.7 Funding summary**

The Project is for duration of 11 years from 2014 to 2025 with an approved budget of US\$ 111,633,300 equivalent to Kshs 11.2 Billion as highlighted in the table below:

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment-		Amount received to date – (30 June 2023)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A-B)	(A'-B')
<b>(i) Grant</b>						
EU Grants (2000000623, 2000001522,2000003493)	Euro. 28,710,818	3,531,430,000	Euro. 25,637,597	3,093,506,581	Euro. 3,073,221	437,923,419
ASAP Grant (2000001122)	US\$. 10,000,000	1,000,000,000	US\$. 5,890,984	754,887,818	US\$. 4,109,016	245,112,182
<b>(ii) Loan</b>						
IFAD Loan (2000001121)	US\$. 61,776,000	6,177,500,000	US\$. 51,183,071	5,244,768,428	US\$. 10,592,929	932,731,572
<b>(iii) Counterpart funds</b>						
Government of Kenya	US\$. 4,544,000	454,400,000	2,975,000	297,943,218	1,569,000	156,456,782
<b>Total</b>		<b>11,163,330,000</b>		<b>9,391,106,045</b>		<b>1,772,223,955</b>

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
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 (A)	Kshs (A')	Donor currency (B)	Kshs (B')	Donor currency (A)-(B)	Kshs (A')- (B')
<b>(i) Grant</b>						
EU Grants (2000000623, 2000001522,20000003493)	<b>Euro.</b> 25,637,597	3,093,506,581	<b>Euro.</b> 25,610,246	3,089,794,567	<b>Euro.</b> 27,351	3,712,014
ASAP Grant (2000001122)	<b>US\$.</b> 5,890,984	754,887,818	<b>US\$.</b> 4,594,123	587,218,812	<b>US\$.</b> 1,296,861	167,669,006
<b>(ii) Loan</b>						
Insert name of development partner	<b>US\$.</b> 43,374,404	5,244,768,428	<b>US\$.</b> 41,861,418	5,063,497,783	<b>US\$.</b> 1,512,986	181,270,645
<b>(ii) Counterpart funds</b>						
Government of Kenya	2,975,000	297,943,215	2,975,000	297,943,218	0	0
<b>Total</b>		<b>9,391,106,045</b>		<b>9,038,454,380</b>		<b>352,651,665</b>

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

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

- i) Programme Budget for the current year was Kshs. 2,820,000,000 while the actual expenditure attained was Kshs. 1,928,715,130 implying 68% budget absorption. Cumulatively, the Programme has spent Kshs. 9,038,454,380 out of the expected cash funding of Kshs. 11,163,330,000 translating to 81% absorption,
- ii) With regard to Physical progress based on outputs, outcomes, and impacts since project commencement, the following results have been achieved;
  - 148,551 smallholder farmers have been on-boarded onto the ‘e-Voucher’ scheme and accessed farm inputs,
  - 115,028 farmers have been trained in Financial Literacy,
  - 156,370 smallholder farmers have been trained on post-harvest management and marketing,
  - 320 Collection centres have been equipped with basic equipment’s,
  - Cumulatively, 319 extension Service Providers have been trained,
  - 36 Farmer owned stores have been constructed,
  - A total of 74 road spots linking 36 aggregation stores to the markets were identified and improvement.
  - A total of 107 Grantees have been supported with farm equipment’s under Value chain Grants financing.
- iii) The budget absorption trend over the implementation period is as follows;
  - Financial Year 2014/2015.....27%
  - Financial Year 2015/2016.....41%
  - Financial Year 2016/2017.....66%
  - Financial Year 2017/2018.....62%
  - Financial Year 2018/2019.....76%
  - Financial Year 2019/2020.....56%
  - Financial Year 2020/2021.....81%
  - Financial year 2021/2022.....71% and
  - Financial Year 2022/2023.....68%
- iv) The main challenge experienced during project implementation were;
  - Competition from other projects issuing farm inputs to farmers within the implementation region. To overcome this, the Programme negotiate with the donor to reduce the amount of beneficiary contribution to match the contribution by other programmes.
  - Delay in conclusion of legislation and set-up of framework for county climate change fund as pre-requisite for procurement and investment in community resilient assets. The Programme adopted a hybrid model where communities identify the investment then the programme supports the construction.

- Few and aging staff at the county level affecting extension services. The Programme has trained additional extension service providers to assist the farmers.

**2.9 Summary of Project Compliance:**

Financial management including Procurement, Accounting, auditing and reporting was done in compliance with the applicable laws and regulations, PFM Act 2012 and Kenya Vision 2030 flagship projects and essential external financing agreements and covenants. During the year, there were no cases of non-compliance with the laws and regulations and essential external financing agreements.

### **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 agreement/ plan are to:

- a) Contribute to national food security by increasing production of staples (maize, sorghum, millet, and associated pulses),
- b) Increase income of the targeted smallholders in high, medium potential production areas as well as those in ASALs,
- c) Support smallholder farmers to graduate from subsistence to commercially oriented and climate resilient agricultural practices through improvements in productivity, post-harvest management practices and market linkages for targeted value chains
- d) Empower county governments and communities to sustainably and consensually manage their natural resources and build resilience to climate change

#### **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.

**Kenya Cereal Enhancement Programme-Climae Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
KCEP-CRAL	a) To contribute to national food security by increasing production of staples (maize, sorghum, millet, and associated pulses),	Increased Productivity of the promoted Value Chains	% increase in the promoted value Chains (Maize, beans, sorghum, green gram and Cowpeas	In FY 22/23 the Yield of Maize and beans increased by 49% and 36%, respectively from the baseline.
	b)	Reduction of the Nation Gran Deficit by 41,000MT	Reduce the National Grain Deficit by adding 41,000 MT of the supported value chains	9,718 MT added volume of grain over during 2022/2023 FY; However, the cumulative added MT is 67,800 MT.
	a) increase income of the targeted smallholders in high, medium potential production areas as well as those in ASALs,	% increase of the smallholder farmers reporting yield increase	% Increase in income	35% of the smallholder farmers have reported increase in come over the last FY.
	b) Graduation of Smallholders into Commercial oriented Agriculture	support farmers to graduate from subsistence to commercially oriented	% of smallholder farmers reporting graduation	59% smallholder farmers have reported having graduated to commercial farming and enhanced resilience over last FY.

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

KCEP-CRAL Programme exists to transform lives. The main goal of the Programme is to increase income and reduce poverty among rural households including those in ASALs. This is to be achieved through provision of the essential farm inputs and technology to enable the farmers increase food production while also building the capacity of targeted communities in sustainable natural resource management (NRM) practices within the fragile ASAL ecosystems, considering the challenges posed by climate change.

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

The Programme has throughout the implementation period entrenched the following key aspects of sustainability;

- The adoption of e-voucher scheme by the Government and roll out through the National Value Chain Support Programme under the Ministry will ensure that the farmers continue to receive and access the e-voucher services under various Value Chains;
- The capacity building of County staff and Private extension service provides ensures availability of more staff with expertise to assist the farmers even beyond the Programme period. The infrastructural support provided by the Programme will outlive the Programme and ensure farmers continue to receive the services.
- Formation of farmer, training, mentorship and linking them to various service providers will ensure their support beyond the Programme period;
- The engagement of farmers through public and private extension providers and adoption of the use of lead farmers on farmer trainings, Organization Development, Post-harvest Management and Financial literacy trainings will ensure that the knowledge passed are operational and easily accessible after the Programme completion;
- Formation and /or strengthening of Conservation Agriculture Service Providers Association (CASPs), established linkages of CASPS with Equipment suppliers and linkages with financial institutions who have developed financial products to support equipment acquisition by the service providers will further sustain the momentum beyond the Programme;

- Formation of agro-dealers associations and their improved capacity to provide Agricultural advisory services to farmers (Some Agro dealers participating in the e-voucher scheme have databases and contacts of farmers that they have served under the e-voucher scheme); and established linkages with financial institutions to access business loans;
- Farmers linkages to the financial institutions will enable them to access financial products and services including credit, savings, bills / utilities payment (including school fees), receive payment for sold produce, etc. will be sustained beyond the Programme;
- Improved awareness on the need to adopt a basket of formal and informal options for financial resource mobilization and how they work e.g. ROSCAs, ASCAs, VSLAs, etc. will continue to deepen the financial inclusion of the Programme beneficiaries beyond the Programme intervention period;
- Roll-out of climate information services incorporated with local indigenous knowledge through local voluntary observers imply services will easily be accessible beyond the Programme. Investment in Common Community Assets/investments through community Participatory vulnerability assessment approach has brought together joint learning and execution of common interest in the communities solidifying the social fabric in the community.

## **2. Environmental performance**

The Programme has a whole component under ASAP Grant financing dealing with Natural Resource management where the donor has provided financing amounting to US\$. 10 million to be invested in community assets which assist farmers to develop and strengthen resilient against climate change. Moreover, the Programme is very sensitive to use of chemicals and prohibits use of chemicals which are likely to have negative impact to the environment.

Adoption of integrated pest management (use of Brachiaria grass, panicum grass, desmodium legume have been embraced as livestock feed, and success of dolichos pushing pest away from maize or sorghum which is a rich legume in protein enhanced uptake) will minimize contamination of water sources from disposals chemicals waste

### **3. Employee welfare**

The Programme has a comprehensive medical cover for staff and nuclear family which ensures that programme employees get the best medical attention when required. Moreover, the Programme has a Group Personal Accident Cover which guarantees compensation to the staff in case they are injured while executing their duties.

The Programme uses the Public service appraisal system where staff and their supervisors set targets to be achieved within the year at the beginning of the financial year. At the end of the period, they are appraised to assess their performance and this determines the renewal/extension of their employment contracts with the Programme.

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

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

The Programme strictly ensures that only goods/services which are in the approved Annual Work plan and Budget and procurement Plan are procured. The Programme also ensures that once the goods have been delivered/services rendered and accepted by the Inspection and acceptance committee, the suppliers are paid promptly. Currently the programme has no pending bills for supplier's payments.

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

Recruitment of beneficiaries to join the programme is done in a transparent manner through Programme County Committees. The recruitment committees must ensure that at least 50% of beneficiaries are women and youth to promote gender equity. Procurement is carried out in accordance with the financing agreement, IFAD project procurement guidelines and GoK procurement regulations.

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

The Programme is implemented through partnership arrangements by both public and private stakeholders. This is done through binding Subsidiary Agreements and MoU's.

## **5. Community Engagements**

The Programme was designed with the objective of increasing food production through use of the correct farm technologies reducing poverty and enhancing resilience of farmers in the ASAL areas. The Programme does not involve in community engagements including charitable giving (cash & material), Community Social Investment and Community Social responsibility (CSR) activities.

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

The Principal Secretary for the Ministry of Agriculture and Livestock Development-State Department for Crops Development and the Senior Programme Coordinator for KCEP-CRAL Programme 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 (v) Making accounting estimates that are reasonable in the circumstances.

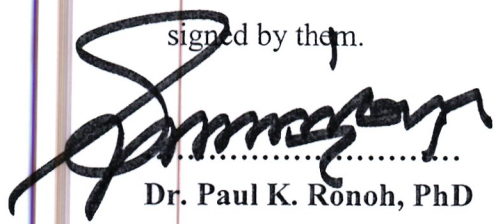
The Principal Secretary for the Ministry of Agriculture and Livestock Development-State Department for Crops Development and the Senior Programme Coordinator for KCEP-CRAL Programme accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the Ministry of Agriculture and Livestock Development-State Department for Crops Development and the Senior Programme Coordinator for KCEP-CRAL Programme 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 the Ministry of Agriculture and Livestock Development-State Department for Crops Development and the Senior Programme Coordinator for KCEP-CRAL Programme 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.

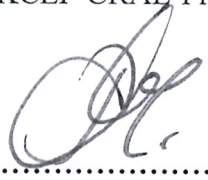
The Principal Secretary for the Ministry of Agriculture and Livestock Development-State Department for Crops Development and the Senior Programme Coordinator for KCEP-CRAL Programme confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project Financial Statements**

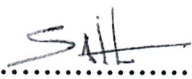
The Project financial statements were approved by the Principal Secretary for the Ministry of Agriculture and Livestock Development-State Department for Crops Development and the Senior Programme Coordinator for KCEP-CRAL Programme on 30<sup>th</sup> September 2023 and signed by them.



.....  
**Dr. Paul K. Ronoh, PhD**  
Principal Secretary



.....  
**Dr. Cosmus Munyeke, PhD**  
Senior Programme  
Coordinator



.....  
**Nyakundi Mogere**  
Finance Admin  
Manager  
ICPAK Member No:2665



# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT AGRICULTURAL LIVELIHOOD WINDOW (KCEP-CRAL) EU GRANT NO. 200000623, GRANT NO. 2000001522, GRANT NO. 2000003493, GRANT NO. 2000001122 AND IFAD LOAN 2000001121 FOR THE YEAR ENDED 30 JUNE, 2023 - STATE DEPARTMENT FOR CROP DEVELOPMENT**

### **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.

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*Report of the Auditor-General on Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihood Window (KCEP-CRAL) EU Grant No. 200000623, Grant No. 2000001522 Grant No. 2000003493, Grant No. 2000001122 and IFAD Loan 2000001121 Project the year ended 30 June, 2023 – State Department for Crop Development*

## REPORT ON THE FINANCIAL STATEMENTS

### Opinion

I have audited the accompanying financial statements of Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihood Window (KCEP-CRAL) set out on pages 1 to 38, which comprise of the statement financial assets as at 30 June, 2023, and the statement of receipts and payments, statement of cash flows and the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihood Window 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 and comply with the Financing Agreement signed on 19 March, 2014 between the Republic of Kenya and the International Fund for Agricultural Development, and additional financing agreements dated 25 August, 2015 and 15 April, 2016 and the Public Finance Management Act, 2012.

### Basis for Opinion

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

### Key Audit Matters

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

### Other Matter

#### 1. Delayed Disbursement of Funds

The statement of receipts and payments reflects loans from external development partners totalling to Kshs.1,852,133,972 as further reflected in Note 3 to the financial statements. However, review of records revealed that disbursements for fourth quarter activities amounting to Kshs.100,440,770 was disbursed in June, 2023 but was received in the Project Bank Account on 3 July, 2023.

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*Report of the Auditor-General on Kenya Cereal Enhancement Programme - Climate Resilient Agricultural Livelihood Window (KCEP-CRAL) EU Grant No. 2000000623, Grant No. 2000001522 Grant No. 2000003493, Grant No. 2000001122 and IFAD Loan 2000001121 Project the year ended 30 June, 2023 – State Department for Crop Development*

The delayed disbursement of funds affected the planned activities and may have impacted negatively on delivery of goods and services to the public.

## **2. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final payments budget and actual amounts of Kshs.2,820,000,000 and Kshs.1,928,715,131 respectively resulting to an under-expenditure of Kshs.891,284,869 or 32% of the budget.

The underutilization of funds affected the planned activities and may have impacted negatively on delivery of goods and services to the public.

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the 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**

#### **Failure to Transfer Counterpart Funds**

Review of the financial statement and documents provided for audit revealed that the Republic of Kenya did not transfer Kshs.20 million being counterpart funding for the financial year ended 30 June, 2023. This is contrary to Section 2 of the Financing Agreement between International Fund for Agricultural Development and the Republic of Kenya that stipulates that the recipient shall provide counterpart financing for the programme to cover taxes and duties.

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the International Fund for Agricultural Development (IFAD) and the financing agreement, I report based on the audit, that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Programme, so far as appears from the examination of those records; and,
- iii. 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 maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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*Report of the Auditor-General on Kenya Cereal Enhancement Programme - Climate Resilient Agricultural Livelihood Window (KCEP-CRAL) EU Grant No. 2000000623, Grant No. 2000001522 Grant No. 2000003493, Grant No. 2000001122 and IFAD Loan 2000001121 Project the year ended 30 June, 2023 – State Department for Crop Development*

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the Programme's 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 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 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 policies and procedures may deteriorate.

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

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

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

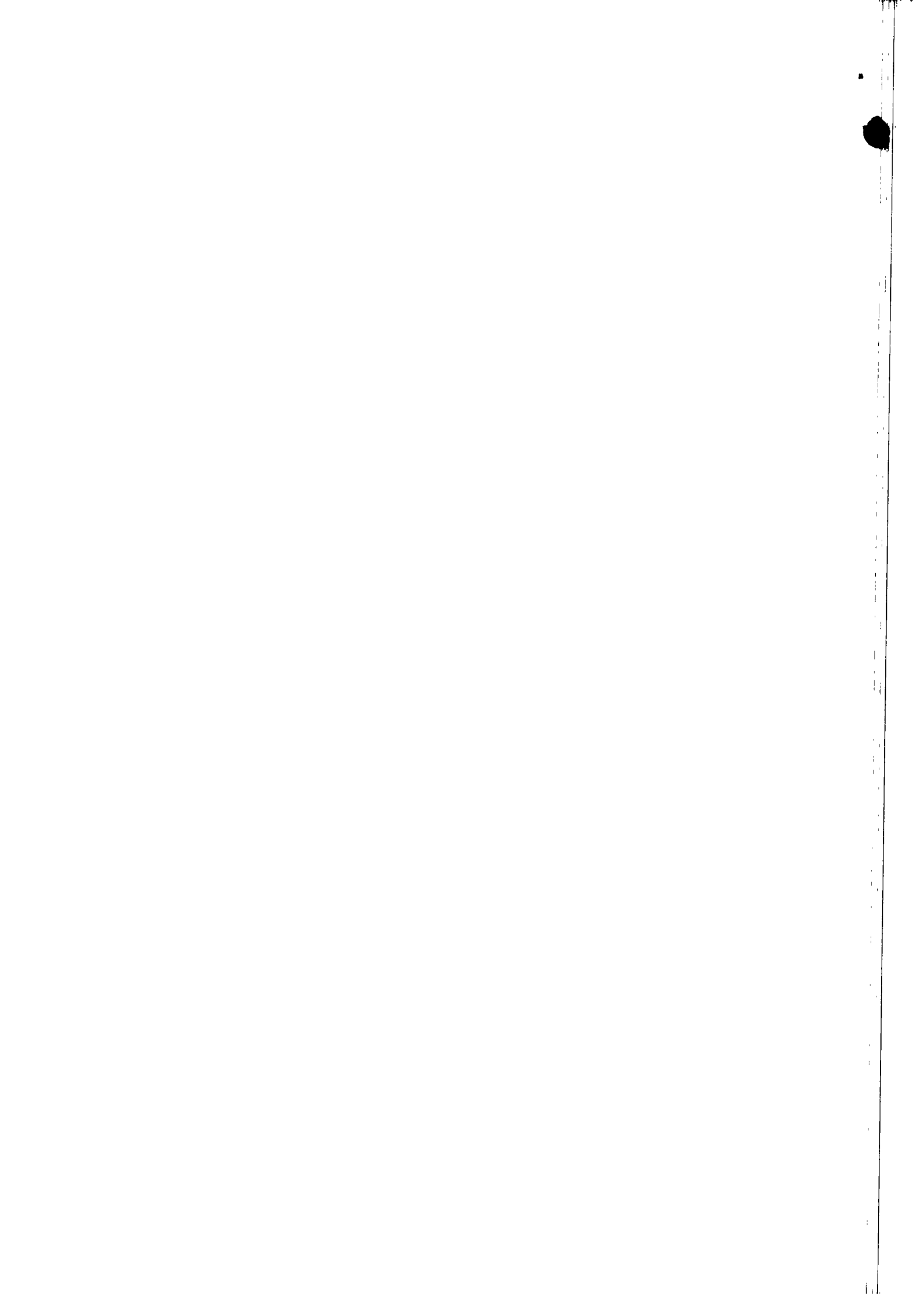
I also provide Management with a statement that I have complied with relevant ethical requirements regarding independence and communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



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

**Nairobi**

**03 November, 2023**





*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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.....  
**Dr. Paul K. Ronoh, PhD**  
Principal Secretary



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**Dr. Cosmus Munyeke, PhD**  
Senior Programme Coordinator




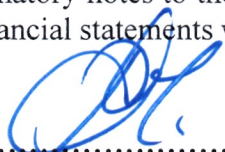
.....  
**Nyakundi Mogere**  
Fin&Admin Manager  
ICPAK Member No:2665


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	352,651,665	87,472,806
Cash Balances	11. B	0	0
Cash equivalents (Short-term deposits)	11.C	0	0
<b>Total Cash and Cash equivalents</b>		<b>352,651,665</b>	<b>87,472,806</b>
Imprests and Advances	12	0	0
<b>Total Financial Assets</b>		<b>352,651,665</b>	<b>87,472,806</b>
<b>Financial Liabilities</b>			<b>0</b>
Third party Deposits and Retention	13	0	0
<b>Net Assets</b>		<b>0</b>	<b>0</b>
<b>Represented By</b>			
Fund Balance B/fwd.	14	87,472,806	133,941,020
Prior Year adjustments	15	0	0
Surplus/(Deficit) for the Year		265,178,859	(46,468,214)
<b>Net Financial Position</b>		<b>352,651,665</b>	<b>87,472,806</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 \_\_\_\_\_ 2023 and signed by

  
.....  
Mr. Paul K. Ronoh, PhD  
Principal Secretary

  
.....  
Dr. Cosmus Munyeke, PhD  
Senior Programme Coordinator

  
.....  
Nyakundi Mogere  
Fin&Admin Manager  
ICPAK Member No: 2665

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

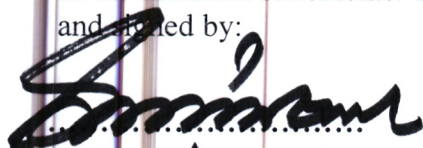
**9. Statement of Cashflow for the year ended 30<sup>th</sup> June 2023**

<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		67,000,000
Proceeds from domestic and foreign grants	2	341,760,018.00	842,236,157
Miscellaneous receipts	4		0
<b>Total receipts</b>		<b>341,760,018.00</b>	<b>909,236,157</b>
<b>Payments</b>			
Compensation of employees	5	(109,843,088)	(112,899,294)
Purchase of goods and services	6	(548,037,875)	(586,841,099)
Social security benefits	7	(29,717,518)	(34,740,124)
Transfers to other government entities	9		0
Other grants and transfers	10	(861,207,778)	(358,947,716)
<b>Total Payments</b>		<b>(1,548,806,259)</b>	<b>(1,093,428,233)</b>
<b>Net receipts/(payments)</b>		<b>(1,207,046,241)</b>	<b>(184,192,076)</b>
<b>Adjustments during the year</b>			
Prior year adjustments	15		0
Decrease/(increase) in accounts receivable	16		21,760
Increase/(decrease) in accounts payable:	17		0
<b>Net cash flow from operating activities</b>		<b>(1,207,046,241)</b>	<b>(184,170,316)</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	(129,908,872)	(202,367,870)
<b>Net cash flows from investing activities</b>		<b>(1,336,955,113)</b>	<b>(202,367,870)</b>

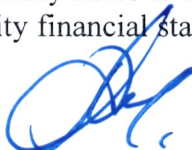
**Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

Description	Notes	2022-2023	2021-2022
		Kshs	Kshs
<b>Cash flow from financing activities</b>			
Proceeds from foreign borrowings	3	1,602,133,972	340,091,732
Net cash flow from financing activities		<b>1,602,133,972</b>	<b>340,091,732</b>
Net increase in cash and cash equivalents		<b>265,178,859</b>	<b>(46,446,454)</b>
<b>Cash and cash equivalent at beginning of the year</b>	11	<b>87,472,806</b>	<b>133,919,260</b>
<b>Cash and cash equivalent at end of the year</b>	11	<b>352,651,665</b>	<b>87,472,806</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 \_\_\_\_\_ 2023 and signed by:



.....  
**Dr. Paul K. Ronoh, PhD**  
Principal Secretary



.....  
**Dr. Cosmus Munyeke, PhD**  
Senior Programme Coordinator




.....  
**Nyakundi Mogere**  
Fin&Admin Manager  
ICPAK Member No: 2665

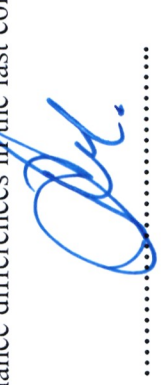
*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*


**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	80,000,000	-(60,000,000)	20,000,000	-	20,000,000	0%
Proceeds from domestic and foreign grants	435,000,000	0	435,000,000	341,760,018	93,239,982	79%
Proceeds from borrowings	1,230,788,000	1,134,212,000	2,365,000,000	1,852,133,972	512,866,028	78%
Miscellaneous receipts						
<b>Total Receipts</b>	<b>1,745,788,000</b>	<b>1,074,212,000</b>	<b>2,820,000,000</b>	<b>2,193,893,990</b>	<b>626,106,010</b>	<b>78%</b>
<b>Payments</b>						
Compensation to employees	124,900,000	(2,000,000)	122,900,000	109,843,088	13,056,912	89%
Purchase of goods and services	658,326,000	455,113,000	1,113,439,000	548,037,875	565,401,125	49%
Social security benefits	40,000,000	0	40,000,000	29,717,518	10,282,482	74%
Acquisition of non-financial assets	99,562,000	221,219,000	320,781,000	129,908,872	190,872,128	40%
Transfers to other government entities	0	0	0	0	0	
Other grants and transfers	823,000,000	399,880,000	1,222,880,000	1,111,207,778	111,672,222	91%
<b>Total Payments</b>	<b>1,745,788,000</b>	<b>1,074,212,000</b>	<b>2,820,000,000</b>	<b>1,928,715,131</b>	<b>891,284,869</b>	<b>68%</b>
<b>Surplus or Deficit</b>				<b>265,178,859</b>		

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

  
 .....  
**Dr. Paul K. Ronoh, PhD**  
 Principal Secretary

  
 .....  
**Dr. Cosmos Munyeke, PhD**  
 Senior Programme Coordinator

  
 .....  
**Nyakundi Mogere**  
 Fin&Admin Manager  
 ICPAK Member No: 2665

## **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 KCEP CRAL Programme under the State Department for Crops Development. The financial statements are for the reporting entity KCEP CRAL Programme as required by Section 81 of the PFM Act, 2012 .

### **c) Reporting currency**

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

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

KCEP CRAL Programme 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)**

**e) 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.

**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.

**Significant Accounting Policies (Continued)**

**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.

**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 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)**

**k) Contingent Assets**

KCEP CRAL Programme 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 KCEP CRAL Programme 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.

**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'. 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*.

**Significant Accounting Policies (Continued)**

**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.

**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**

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

## 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
<i>Counterpart funding through Ministry of Agriculture and Livestock Development</i>			
Counterpart funds Quarter 1	0	0	0
Counterpart funds Quarter 2	0	67,000,000	297,500,000
Counterpart funds Quarter 3	0	0	0
Counterpart funds Quarter 4	0	0	0
<b>Total (See Annex 3)</b>	<b>0</b>	<b>67,000,000</b>	<b>297,500,000</b>
<i>Other transfers from government entities</i>			
Ministry	0	0	0
Ministry	0	0	0
Project	0	0	0
Agency	0	0	0
Total	<b>0</b>	<b>0</b>	<b>0</b>
Appropriations-in-Aid	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

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	Date received	2022-2023					2021-2022		Cumulative to date
		Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Multilateral Donors (International Organizations)									
EU GRANT	27-03-23	223,941.74	30,929,400	0	0	30,929,400	339,881,535	3,093,506,581	
ASAP GRANT	21-07-22	255,133.72	30,026,688	0	0	30,026,688	67,577,506	0	
ASAP GRANT	30-09-22	631,257.16	76,148,551	0	0	76,148,551	191,239,885	0	
ASAP GRANT	25-01-23	865,439.21	107,435,624	0	0	107,435,624	148,917,210	0	
ASAP GRANT	27-03-23	740,496.27	97,219,755	0	0	97,219,755	94,620,021	754,887,818	
<b>Total</b>		<b>2,716,268.1</b>	<b>341,760,018</b>	<b>0</b>	<b>0</b>	<b>341,760,018</b>	<b>842,236,157</b>	<b>3,848,394,399</b>	

**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	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	
Name of Donor		US\$	Kshs	Kshs	Kshs	Kshs	Kshs
Loans received from Multilateral Donors (International Organizations)							
IFAD LOAN	22-07-22	1,169,753.97	137,668,345	0	137,668,345	234,357,091	0
IFAD LOAN	30-09-22	1,907,037.70	230,045,958	0	230,045,958	147,078,597	0
IFAD LOAN	14-11-22	1,019,883.65	0	125,000,000	125,000,000	165,321,097	0
IFAD LOAN	07-12-22	2,660,474.67	326,120,985	0	326,120,985	61,168,126	0
IFAD LOAN	24-01-23	2,745,860.57	340,678,921	0	340,678,921	27,692,038	0
IFAD LOAN	27-03-23	395,000.00	51,859,550	0	51,859,550	0	0
IFAD LOAN	03-05-23	926,461.89	0	125,000,000	125,000,000	0	0
IFAD LOAN	30-06-23	3,683,475.31	515,760,213	0	515,760,213	0	5,244,768,428
<b>Total</b>			<b>1,602,133,972</b>	<b>250,000,000</b>	<b>1,852,133,972</b>	<b>635,616,949</b>	<b>5,244,768,428</b>

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

**4. Miscellaneous receipts**

Description	2022-2023		2021-2022		Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash Kshs	Receipts controlled by third parties Kshs	Total receipts Kshs	Total receipts Kshs	
Property income					
Sales of goods and services					
Administrative fees and charges					
Fines, penalties, and forfeitures					
Voluntary transfers other than grants					
Other receipts not classified elsewhere*					443,218
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>443,218</b>

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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 Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs	
-					
Basic salaries of permanent employees	107,682,966	0	107,682,966	110,953,418	785,497,712.00
Basic wages of temporary employees	1,169,892	0	1,169,892	1,075,276	4,112,681.00
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	121,000.00
Compulsory national social security schemes	241,680	0	241,680	90,400	580,080.00
Compulsory national health insurance schemes	748,550	0	748,550	780,200	4,442,850.00
Social benefit schemes outside government	0	0	0	0	0
Other personnel payments	0	0	0	0	945,000.00
<b>Total</b>	<b>109,843,088</b>	<b>0</b>	<b>109,843,088</b>	<b>112,899,294</b>	<b>795,699,323</b>

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**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	
	Kshs	Kshs	Kshs	Kshs	
Utilities, supplies and services	4,361,307	0	4,361,307	4,125,342	39,367,030
Communication, supplies and services	4,490,170	0	4,490,170	6,183,884	33,942,071
Domestic travel and subsistence	48,918,543	0	48,918,543	52,088,640	489,711,675
Foreign travel and subsistence	3,525,856	0	3,525,856	0	3,901,210
Printing, advertising, and information supplies	10,893,130	0	10,893,130	27,093,645	81,584,919
Training payments	232,819,473	0	232,819,473	273,212,117	777,777,203
Hospitality supplies and services	9,037,290	0	9,037,290	5,698,493	35,360,859
Insurance costs	34,246,450	0	34,246,450	21,497,712	122,510,759
Specialized materials and services	30,937,761	0	30,937,761	57,204,482	185,900,523
Other operating payments	72,327,540	0	72,327,540	20,074,890	208,845,237
Routine maintenance – vehicles and other transport equipment	6,517,487	0	6,517,487	6,229,542	24,574,821
Routine maintenance- other assets	89,962,868	0	89,962,868	113,432,352	203,511,840
<b>Total</b>	<b>548,037,875</b>	<b>0</b>	<b>548,037,875</b>	<b>586,841,099</b>	<b>2,206,988,147</b>

N/B

***Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023***

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- i) Included in the Cumulative total cost for Maintenance of Motor vehicles is Kshs. 200,000 transferred to Toyota Kenya Ltd in the financial year 2017/2018 as a guarantee to facilitate servicing of Programme Motor vehicles in advance before payment.
- ii) Routine maintenance of other assets relates to expenditures incurred while carrying out spot road maintenance by the Programme.
- iii) Insurance Costs of Kshs. 34,246,450 for the FY 2022/2023 comprises of cost of Motor vehicle Insurance Kshs. 3,774,358 and Medical Insurance Kshs. 30,472,092.
- iv) Other operating costs of Kshs. 72,327,540 for the FY 2022/2023 comprises of Costs of Subscriptions to professional and trade bodies Kshs. 59,400, cost of contractual technical services Kshs. 63,571,083, costs of General Office supplies and computer accessories Kshs. 7,897,712 and Costs of fuel and lubricants Kshs. 799,345.

**Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

**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	29,717,518	0	29,717,518	34,740,124	218,281,897
Employer social benefits in cash and in kind	0	0	0	0	0
<b>Total</b>	<b>29,717,518</b>	<b>0</b>	<b>29,717,518</b>	<b>34,740,124</b>	<b>218,281,897</b>

The expenditure relates to payment of service gratuity to staff working under the Programme during the financial year ended 30<sup>th</sup> June 2023.

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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	Kshs	
Construction of buildings	102,817,540	0	102,817,540	0	102,817,540	
Refurbishment of buildings	24,408,032	0	24,408,032	134,878,795.00	249,025,859	
Purchase of vehicles & other transport equipment	0	0	0	14,782,000.00	103,283,695	
Purchase of office furniture & general equipment	2,683,300	0	2,683,300	52,707,075.00	85,449,400	
Purchase of specialised plant, equipment and machinery	0	0	0	0	0	
Rehabilitation of civil works	0	0	0	0	49,480,674	
<b>Total</b>	<b><u>129,908,872</u></b>	<b><u>0</u></b>	<b><u>129,908,872</u></b>	<b><u>202,367,870</u></b>	<b><u>590,057,168</u></b>	

- i) Payments for refurbishment of buildings relates to expenditures incurred in construction and refurbishment of storage facilities,  
ii) Purchase of furniture & general equipment refers to expenditure incurred in Procuring office furniture Kshs. 297,700 and Purchase of ICT equipment's Kshs. 2,385,600

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**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	Insert Current FY		Insert Comparative FY	Cumulative to-date
	Payments made in Cash Kshs	Payments made by third parties Kshs		
Transfers to National Government entities				
Ministry				
Project				
Transfers to County Governments				
County				
County				
<b>Total</b>				

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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	Kshs
Equity Bank (K) Ltd	281,180,192	125,000,000	406,180,192	381,498,412		2,292,502,941
Equity Group	0	0	0	0		52,291,850
Co-op Bank (K) Ltd	473,622,557	125,000,000	598,622,557	65,593,636		1,951,359,696
KALRO	0	0	0	0		166,108,157
EAGC	0	0	0	0		178,410,323
CETRAD	13,483,141	0	13,483,141	16,237,234.00		96,297,299
KMD	21,686,878	0	21,686,878	39,956,029.00		113,139,355
AGMARK	0	0	0	9,705,007.00		69,983,404
ICRAF	11,610,802	0	11,610,802	7,337,056.00		41,565,053
NDMA	59,624,208	0	59,624,208	90,000,000		221,624,208
EU				44,145,559		44,145,559
<b>Total</b>	<b>861,207,778</b>	<b>250,000,000</b>	<b>1,111,207,778</b>	<b>654,472,933</b>		<b>5,227,427,845</b>

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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

**11. Cash And Cash equivalents**

Description	2022-2023	2021-2022
	Kshs	Kshs
Bank accounts (Note 11A)	352,651,665	87,472,806
Cash in hand (Note 11B)	0	0
Cash equivalents (short-term deposits) (Note 11C)	0	0
<b>Total</b>	<b><u>352,651,665</u></b>	<b><u>87,472,806</u></b>

KCEP CRAL Programme has 19 project accounts spread within the project implementation area and 3 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 –Ac. No.1000213485	0	0
Central Bank –Ac. No.1000310316	4,621,950	0
Central Bank –Ac. No.1000310324	0	0
Total Foreign Currency balances	<u>4,621,950</u>	<u>0</u>
<u>Local Currency Accounts</u>		
Equity Bank-Account No.1510263657085	712,050	46,338,617
Equity Bank-Account No.1510265062080	26,349	26,349
Equity Bank-Account No.1510264926255	65,624	2,789,564
Equity Bank-Account No.1510279192355	2,907,991	2,695,011
Co-operative Bank of Kenya-Account No. 01141587177900-PCU LOAN	175,629,377	2,862,555
Co-operative Bank of Kenya-Account No. 01141587177901-PCU ASAP	154,218,286	5,176,827
Co-operative Bank of Kenya-Account No. 01141587177902-CR-LOAN	326,009	9,034,249
Co-operative Bank of Kenya-Account No. 01141587177903-CR-ASAP	4,835,723	834,767
Co-operative Bank of Kenya-Account No. 01141587177904-ER-LOAN	2,446	8,224,114
Co-operative Bank of Kenya-Account No. 01141587177905-ER-ASAP	8,614,992	176,420

***Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023***

Co-operative Bank of Kenya-Account No. 01141587177906-WR-LOAN	1,641,660	2,886,734
Co-operative Bank of Kenya-Account No. 01141779197400-KILIFI	0	1,032,337
Co-operative Bank of Kenya-Account No. 01141222797000-TAITA	520	410,216
Co-operative Bank of Kenya-Account No. 01141566540500-KWALE	11,959	1,198,637
Co-operative Bank of Kenya-Account No. 01141302244400-KITUI	3,657,130	3,772,953
Co-operative Bank of Kenya-Account No. 0114173092800-EMBU	0	4,559
Co-operative Bank of Kenya-Account No. 01141572005000-THARAKA	1,519	1,519
Co-operative Bank of Kenya-Account No. 01141540780500-MAKUENI	0	7,373
Co-operative Bank of Kenya-Account No. 01141748922300-MACHAKOS	30	5
<b>Total local currency balances</b>	<b><u>352,651,665</u></b>	<b><u>87,472,806</u></b>
<b>Total bank account balances</b>	<b><u>352,651,665</u></b>	<b><u>87,472,806</u></b>

**Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

**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
	Euro	Euro
<b>(i) A/c Name [A/c No. 1000213485]</b>		
Opening balance	0	2,000,000
Total amount deposited in the account	223,941.74	1,170,163
Total amount withdrawn (as per Statement of Receipts & Payments)	223,941.74	3,170,163
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>0</b>	<b>0</b>
<b>(ii) A/c Name [A/c No. 1000310316]</b>	<b>US\$</b>	<b>US\$</b>
Opening balance (as per the SDA reconciliation)	0	0
Total amount deposited in the account	16,013,798.25	4,169,999
Total amount withdrawn (as per Statement of Receipts & Payments)	11,391,848.25	4,169,999
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>4,621,950</b>	<b>0</b>
<b>(iii) A/c Name [A/c No. 1000310324]</b>	<b>US\$</b>	<b>US\$</b>
Opening balance (as per the SDA reconciliation)	0	0
Total amount deposited in the account	2,953,092.64	1,089,572
Total amount withdrawn (as per Statement of Receipts & Payments)	2,953,092.64	1,089,572
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>0</b>	<b>0</b>

N/B

1. The Special Deposit Accounts reconciliation statements have been attached as Appendix 1 support these closing balance.

i) The difference between amount received under special Account No. 1000310316 as per the statement of Receipts and payments of US\$. 12,561,602.22 (Kshs. 1,602,133,972) and amount withdrawn during this FY of US\$. 11,391,848.25 (Kshs. 1,464,465,627) relates to an amount of US\$. 1,169,753.97 (Kshs. 137,668,345) which had been debited from the account on 29<sup>th</sup> June 2022 but was credited to the project operational bank accounts in July 2022 hence recognized as receipts for this financial year.

ii) Under Special Account No. 1000310314, US\$. 255,133.72 (Kshs. 30,026,688) had been debited from the account on 29<sup>th</sup> June 2022 but was credited to the project operational bank account in July 2022 forming part of receipts for this FY 2022-2023. In addition, US\$. 715,900 (Kshs. 100,440,770) had been debited from the account on 23<sup>rd</sup> June 2023 but was credited to the project operational bank account in July 2023 hence was not recorded as receipts for this FY 2022-2023.

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

**11 B Cash in hand**

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</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 in hand balances</b>	<b>0</b>	<b>0</b>

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

<b>Description</b>	<b>2022-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
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>0</b>	<b>0</b>

**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>

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
<i>Officer 1</i>	0	0	0	0	0
<i>Officer 2</i>	0	0	0	0	0
<i>Officer 3</i>	0	0	0	0	0
<i>Officer 4</i>	0	0	0	0	0
<i>Officer 5</i>	0	0	0	0	0
<i>Programme 1</i>	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

13. Deposits and Retention Monies

Description	2022-2023		2021-2022	
	Kshs		Kshs	
Retention	0		0	
Deposits	0		0	
<b>Total</b>	0		0	
<b>Ageing analysis:</b>	<b>2022-2023</b>	<b>% of the Total</b>	<b>2021-2022</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>202-2023</b>	<b>2021-2022</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	87,472,806	133,919,260.00
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>87,472,806</b>	<b>133,919,260</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			
Cash in hand			
Imprests and advances			
Deposits and retentions			
Others ( <i>specify</i> )			
<b>Total</b>			

*(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)*

**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	21,760
Closing account receivables as at 30 <sup>th</sup> June 2023	0	0
<b>Change in Imprests and advances</b>	<b>0</b>	<b>21,760</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 2023	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>

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**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	0	0	0	0
Middle management	0	0	0	0
Union 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>

**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	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>

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Other Important Disclosures (Continued)**

**4. External Assistance**

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received as grants	341,760,018	842,236,157.00
External assistance received as loans	1602,133,972	340,091,732.00
External assistance received in kind- as payment by third parties	250,000,000	295,525,217.00
<b>Total</b>	<b><u>2,193,893,990</u></b>	<b><u>1,477,853,106</u></b>

*a). External assistance relating loans and grants*

	2022-2023	2021-2022
Description	Kshs	Kshs
External assistance received as loans	1,852,133,972	635,616,949.00
External assistance received as grants	341,760,018	842,236,157.00
<b>Total</b>	<b><u>2,193,893,990</u></b>	<b><u>1,477,853,106</u></b>

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	2022-2023	2021-2022
Description		Kshs	Kshs
Undrawn external assistance - loans		932,731,572	2,784,858,545
Undrawn external assistance - grants		683,035,601	1,275,047,419
<b>Total</b>		<b><u>1,615,767,173</u></b>	<b><u>4,059,905,964</u></b>

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Other Important Disclosures (Continued)**

*c) Classes of providers of external assistance*

	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors	2,193,893,990	1,477,853,106.
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b><u>2,193,893,990</u></b>	<b><u>1,477,853,106</u></b>

The overall goal of this assistance is to contribute to the reduction of rural poverty and food insecurity of small holder farmers in the ASAL's by developing their economic potential while improving their natural resources management capacity and resilient to climate change in an increasingly fragile ecosystem.

*d. Non-monetary external assistance*

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

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Other Important Disclosures (Continued)**

*e Purpose and use of external assistance*

<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 to employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other Government entities	0	0
Other grants and transfers	250,000,000	295,525,217
Social Security benefits	0	0
Acquisition of assets	0	0
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>250,000,000</b>	<b>295,525,217</b>

*f. External Assistance paid by third parties on behalf of KCEP CRAL Programme by IFAD*

	<b>2022-2023</b>	<b>2021-2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	0	0
Multilateral donors	250,000,000	295,525,217
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>250,000,000</b>	<b>295,525,217</b>

**Other Important Disclosures (Continued)**

**5. Payments by third party on behalf of the project**

*5.1 Classification by Source*

	<b>2022-2023</b>	<b>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>

*5.2 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>

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

**Related party transactions:**

	2022-2023	2021-2022
	Kshs	Kshs
<b>Compensation to Key Management</b>		
Compensation to the Program manager/ director	6,624,000	6,624,000
Key Management Compensation others (specify)	102,049,196	104,329,418
<b>Total Compensation to Key Management</b>	<b>108,673,196</b>	<b>110,953,418</b>
<b>Transfers to related parties</b>		
Transfers to other government entities	1,111,207,778	654,472,933
<b>Total Transfers to related parties</b>	<b>1,111,207,778</b>	<b>654,472,933</b>
<b>Transfers from related parties</b>		
Transfers from the Ministry/ department	1,953,893,990	1,544,853,106
Payments made on behalf of the project by other govt. entities	0	0
(Insert any other transfers received)	0	0
<b>Total Transfers from related parties</b>	<b>1,953,893,990</b>	<b>1,544,853,106</b>

**7. Contingent Liabilities**

Contingent liabilities	2022-2023	2021-2022
	Kshs	Kshs
Court case 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>

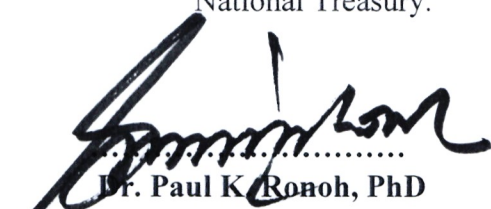
**13. Annexes**

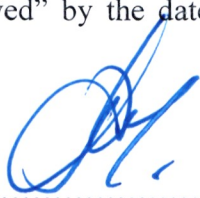
**Annex 1: Prior Year Auditor-General’s Recommendations**

<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>
	Non-compliance with one third basic salary rule. 5 members of were paid net salary that fell below the one third basic salary rule.	The situation was corrected in October 2022	Resolved	October 2022

**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.

  
.....  
**Dr. Paul K. Ronoh, PhD**  
Principal Secretary

  
.....  
**Dr. Cosmus Munyeke, PhD**  
Senior Programme Coordinator

**Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
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**

	<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	20,000,000	-	20,000,000	0%	Government did not disburse GoK counterpart funds during the year as expected
Proceeds from domestic and foreign grants	435,000,000	341,760,018	93,239,982	79%	Amount of Kshs. 100,440,770 disbursed in June 2023 was received by the Programme in July 2023 hence was not captured as part of the receipts for this FY
Proceeds from borrowings	2,365,000,000	1,852,133,972	512,866,028	78%	Amount of US\$. 4,621,950 was disbursed by IFAD in June 2023 but processed to the Programme operational bank account in July 2023.
Miscellaneous receipts					
<b>Total Receipts</b>	<b>2,820,000,000</b>	<b>2,193,893,990</b>	<b>626,106,010</b>	<b>78%</b>	
<b>Payments</b>					
Compensation of employees	122,900,000	109,843,088	13,056,912	89%	One of the Programme officers (Mr. Bildad Mghendi-Accountant Nakuru office) resigned during the year
Purchase of goods and services	1,113,439,000	557,319,152	556,119,848	50%	Procurement process of the agriculture equipment's was ongoing by the close of the financial year
Social security benefits	40,000,000	29,717,518	10,282,482	74%	One of the Programme officers (Mr. Bildad Mghendi-Accountant Nakuru office) resigned during the year
Acquisition of non-financial assets	320,781,000	120,627,590	200,153,410	38%	Most of the works relating to construction of community natural resource management assets were ongoing by close of the FY and will be completed in the following financial year 2023/2024
Transfers to other government entities	0	0	0		
Other grants and transfers	1,222,880,000	1,111,207,778	111,672,222	91%	
<b>Total payments</b>	<b>2,820,000,000</b>	<b>1,928,715,126</b>	<b>891,284,874</b>	<b>68%</b>	

**Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

<b>Project Name:</b>		<b>Break down of transfers from the State Department of Crops Development</b>		
<b>a. Government Counterpart funding</b>	Bank Statement Date	Amount (Kshs)	Amount (Kshs)	Indicate the FY to which the amounts relate
<b>B. Direct payments</b>	Bank Statement Date	Amount (Kshs)	Amount (Kshs)	Indicate the FY to which the amounts relate
	14-11-2022	125,000,000	125,000,000	2022/2023
	03-05-2023	125,000,000	125,000,000	2022/2023
	<b>Total</b>		<b>250,000,000</b>	
<b>C. Others</b>	Bank Statement Date	Amount (Kshs)	Amount (Kshs)	Indicate the FY to which the amounts relate
	22-07-2022	137,668,345	137,668,345	2022/2023
	30-09-2022	230,045,958	230,045,958	2022/2023
	07-12-2022	326,120,985	326,120,985	2022/2023
	24-01-2023	340,678,921	340,678,921	2022/2023
	27-03-2023	51,859,550	51,859,550	2022/2023
	30-06-2023	515,760,213	515,760,213	2022/2023
	21-07-2022	30,026,688	30,026,688	2022/2023
	30-09-2022	76,148,551	76,148,551	2022/2023
	25-01-2023	107,435,624	107,435,624	2022/2023
	27-03-2023	97,219,755	97,219,755	2022/2023
	27-03-2023	30,929,400	30,929,400	2022/2023
	<b>Total</b>		<b>1,943,893,990</b>	
	<b>Total (A+B+C)</b>		<b>2,193,893,990</b>	

The above amounts have been communicated to and reconciled with the Parent Ministry/ State Department for Crops Development



Senior Programme Coordinator  
KCEP-CRAL Programme

Head of Accounting Unit  
Ministry of Agriculture and Livestock Development  
State Department for Crops Development

**Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window**  
**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
		<b>a</b>	<b>b</b>	<b>c=a-b</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>						

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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

<b>Name of Staff</b>	<b>Job Group</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>
<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>							

**Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023**

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

Name	Brief Description	Date Payable Contracted	Original Amount	Amount Paid To-Date	Outstanding Balance Current FY	Outstanding Balance Previous FY	Comments
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>							
Others ( <i>specify</i> )							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
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) 2022/2023 (a)	Donations in form of assets (KShs) 2022/2023 (b)	*Purchases/ Additions in the Year (KShs) 2022/2023 (c)	** Disposals in the Year (KShs) 2022/2023 (d)	Transfers in/(out) Kshs 2022/2023 (d)	Closing Cost (KShs) 2022/2023 (e)= (a)+(b)+(c)-(d)+(-)d
Land	0	0	0	0	0	0
Buildings and structures	224,617,827	0	127,225,572	0	0	351,843,399
Transport equipment	103,283,695	0	0	0	0	103,283,695
Office equipment, furniture and fittings	11,210,699	0	297,700	0	0	11,508,399
ICT Equipment,	71,555,401	0	2,385,600	0	0	73,941,001
Other Machinery and Equipment	0	0	0	0	0	0
Infrastructure assets roads, rails	49,480,674	0	0	0	0	49,480,674
<b>Total</b>	<b>460,148,296</b>	<b>0</b>	<b>129,908,872</b>	<b>0</b>	<b>0</b>	<b>590,057,168</b>

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

**Annex 6: Contingent Liabilities Register**

	Nature of contingent liability	Remarks
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
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	Implementing Partners				Source Of Funds
				Q1	Q2	Q3	Q4	

*Kenya Cereal Enhancement Programme-Climate Resilient Agriculture Livelihoods Window  
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 (K.shs.)	Comments

**Annex 9: Other Support Documents**

- i. Bank Reconciliations statement as at 30<sup>th</sup> June 2023
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)

**KENYA CEREALS ENHANCEMENT PROGRAMME  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30TH JUNE 2023**

**IFAD Loan No.2000001122-KE  
Bank Account No.1000310324 Held with CENTRAL BANK OF KENYA**

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IFAD		7,441,322.00
	<b>Less</b>		
2	Total amount justified to IFAD		6,725,422.00
3	<b>Outstanding amount advanced to Designated Account</b>		<b>715,900.00</b>
	<b>Represented by:</b>		
4	Ending Designated Account Balance at 30.06.2023		-
5	Amount claimed but not credited at 30.06.2023		-
6	Amount withdrawn and not claimed as at 30.06.2023		715,900.00
7	Service charges (if not included in 5 & 6 above)		-
	<b>Less</b>		
8	Interest earning (if included in Designated Account)		-
9	<b>Total advance to Designated Account year ended 30.06.2023</b>		<b>715,900.00</b>

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 ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IFAD and provide reasons for not claim expenditures

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

*[Signature]*  
**AUTHORIZED REPRESENTATIVE  
RESOURCES MOBILISATION DEPARTMENT  
THE NATIONAL TREASURY**

**DATE:** 24-08-2023

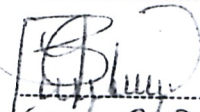
**SPECIAL ACCOUNT STATEMENT**

For period ending	<b>30th JUNE, 2023</b>
Account No.	<b>1000310324</b>
Depository Bank	<b>CENTRAL BANK OF KENYA.</b>
Address	<b>CENTRAL BANK OF KENYA.</b>
Related Loan	<b>KCEP-CRAL IFAD GRANT NO. 2000001122</b>
Credit Agreement	
Currency	<b>USD</b>

**Part A - Account Activity**

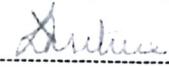
Beginning balance of 1st July, 2022 as per C.B.K. Ledger Account	0.00
<b>Add:</b>	
Total Amount deposited by World Bank	2,953,092.64
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
<b>Deduct:</b>	
Total amount withdrawn	2,953,092.64
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June,2023	0.00

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE: 17/08/2023

**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 Run Time: 13:57:11  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O. BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2022 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000310324

ACCOUNT TITLE : KCEP-CRAI IFAD GRANT NO. 2000001122  
 30/06/2023

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
-----						
OPENING BAL :				0.00		
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	14/09/2022	FT22257V9GMG	FUNDING	0.00	631,257.16	631257.16
2	30/09/2022	FT22273LVCHY	PA128283	-631,257.16	0.00	0
3	21/12/2022	FT22355N46TG	FUNDING	0.00	865,439.21	865439.21
4	25/01/2023	FT23025643NG	PA129612	-865,439.21	0.00	0
5	14/03/2023	FT23073MIY1L	DFCC	0.00	740,496.27	740496.27
6	27/03/2023	FT23086YY242	PA 129905	-740,496.27	0.00	0
7	07/06/2023	FT23158351VH	FUNDING	0.00	715,900.00	715900
8	23/06/2023	FT231744D5R4	PA131569	-715,900.00	0.00	0
						CLOSING BALANCE: 0

END OF ACCOUNT STATEMENT

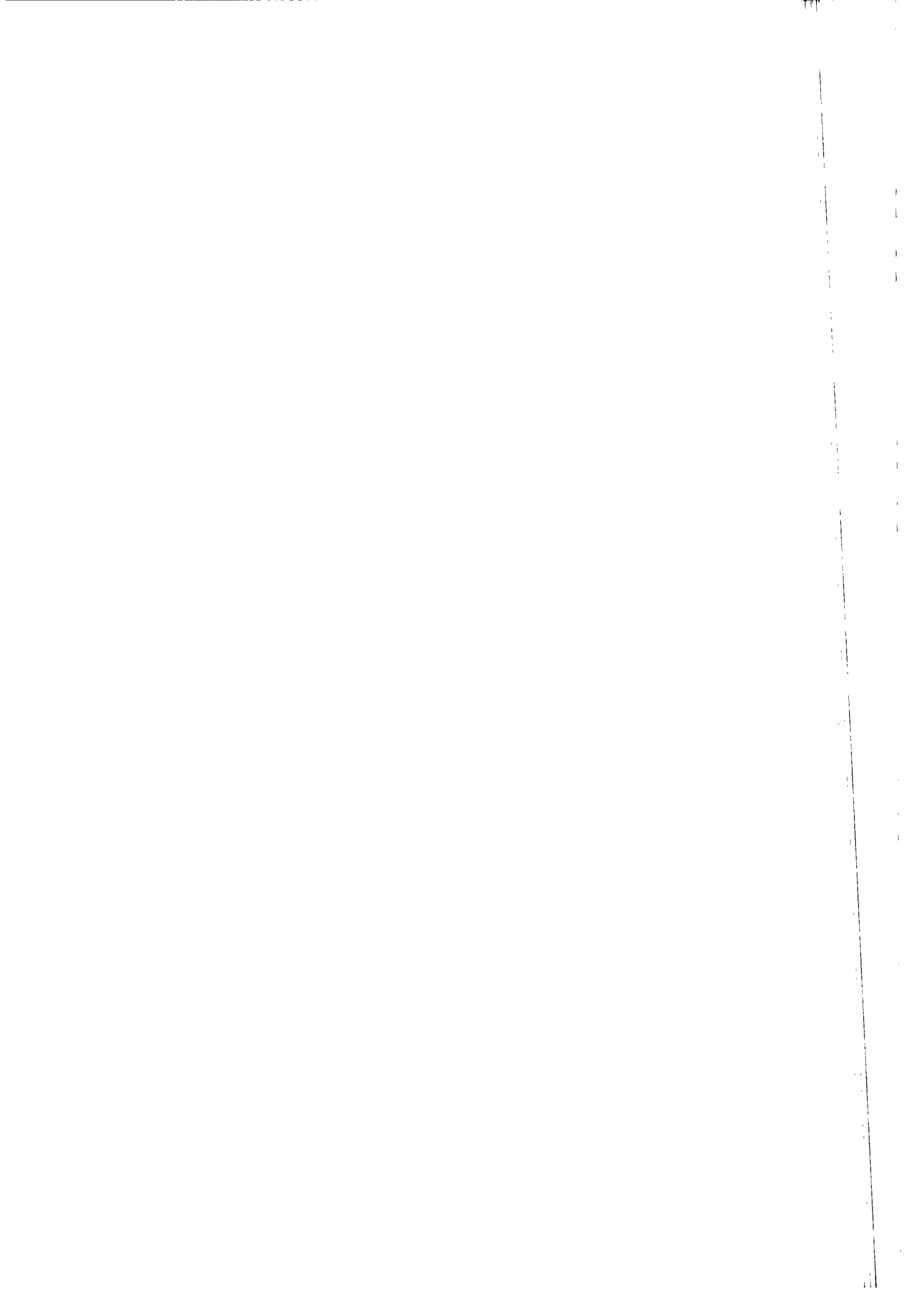
Favourites

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Menu:  Find  
 Filter:

- Account equals ▼ 1000310324
- Statement From equals ▼ 20220701
- Statement To equals ▼ 20230630

TAM.E.STMT.OF.ACCT.EPRM



**KENYA CEREALS ENHANCEMENT PROGRAMME  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30TH JUNE 2023**

**IFAD Loan No.200000-KE  
Bank Account No.1000213485 Held with CENTRAL BANK OF KENYA**

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IFAD		223,941.74
	Less		
2	Total amount justified to IFAD		-
<b>3</b>	<b>Outstanding amount advanced to Designated Account</b>		<b>223,941.74</b>
	<b>Represented by:</b>		
4	Ending Designated Account Balance at 30.06.2023		-
5	Amount claimed but not credited at 30.06.2023		-
6	Amount withdrawn and not claimed as at 30.06.2023		223,941.74
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
<b>9</b>	<b>Total advance to Designated Account year ended 30.06.2023</b>		<b>223,941.74</b>

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 ineligible expenditures paid from the Special/Designated Account)
- 2 Indicate if amount appearing on line 6 is eligible for financing by IFAD and provide reasons for not claim expenditures

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

*[Signature]*  
**AUTHORIZED REPRESENTATIVE  
RESOURCES MOBILISATION DEPARTMENT  
THE NATIONAL TREASURY**

**DATE: 24-08-2023**

**SPECIAL ACCOUNT STATEMENT**

For period ending	<b>30TH JUNE, 2023</b>
Account No.	<b>1000213485</b>
Depository Bank	<b>CENTRAL BANK OF KENYA</b>
Address	<b>CBK</b>
Related Loan	<b>KENYA CEREAL ENHANCEMENT PROG.</b>
Credit Agreement	
Currency	<b>EUR</b>

**Part A - Account Activity**

Beginning balance of 1st July, 2022 as per C.B.K. Ledger Account	0.00
---	------

**Add:**

Total Amount deposited by World Bank	223,941.74
--------------------------------------	------------

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

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

**Deduct:**

Total amount withdrawn	223,941.74
------------------------	------------

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

Ending balance on 30th June, 2023	-
-----------------------------------	---

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

21-07-2023

**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: 19/07/2023  
CENTRAL BANK OF KENYA  
BANKI KUU YA KENYA  
P.O.BOX 60000-0200  
NAIROBI

Run Time: 13:26:44

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000213485

ACCOUNT TITLE : KENYA CEREAL ENHANCEMENT PROG.  
30/06 2023

STATEMENT PERIOD: From 01/07/2022 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
-----	------	--------------	---------	-------	----------------

OPENING BAL : 0.00

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	07/02/2023	FT230384NR2Y	FUNDING	0.00	223,941.74	223941.74
2	20/03/2023	FT230794MCIW	PA 129645	-223,941.74	0.00	0

CLOSING BALANCE : 0

END OF ACCOUNT STATEMENT

Favourites

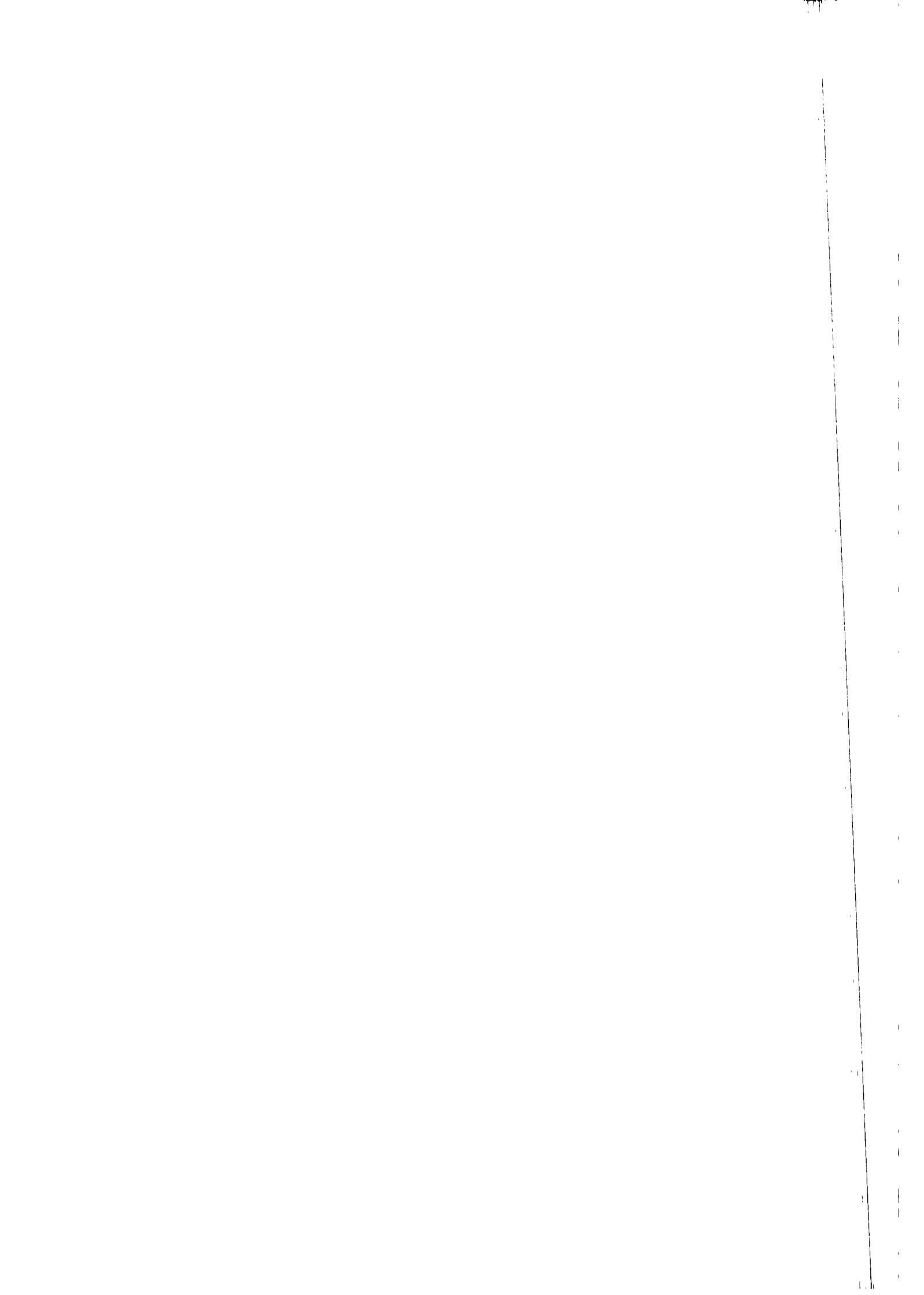
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[More Options](#)  
[Page Selection](#)

Find

- Account equals ▼ 1000213485
- Statement From equals ▼ 20220701
- Statement To equals ▼ 20230630

TAM.E.STMT.OF.ACCT.EPRM



14 TE  
①

**KENYA CEREAL ENHANCEMENT PROGRAMME  
STATEMENT OF SPECIAL (DESIGNATED)  
FOR THE YEAR ENDED 30TH JUNE 2023**

IFAD Loan No.2000001121-KE  
Bank Account No.1000310316 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT USD	USD
1	Amount advanced by IFAD		37,438,723.50
<b>Less:</b>			
2	Total amount justified to IFAD		32,816,773.50
3	<b>Outstanding amount advanced to Designated Account</b>		<b>4,621,950.00</b>
<b>Reprinted by:</b>			
4	Ending Designated Account Balance at 30.06.2023		4,621,950.00
5	Amount claimed but not credited at 30.06.2023		-
6	Amount withdrawn and not claimed as at 30.06.2023		-
7	Service charges (if not included in 5 & 6 above)		-
<b>Less:</b>			
8	Interest earning (if included in Designated Account)		-
9	<b>Total advance to Designated Account year ended 30.06.2023</b>		<b>4,621,950.00</b>

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 IFAD and provide reasons for not claiming the expenditures

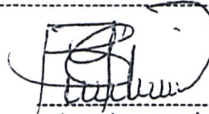
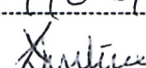
**The amount appearing on line 6 is eligible for financing by IFAD and shall be documented in subsequent IFRs**

*Santana*

**AUTHORIZED REPRESENTATIVE  
RESOURCES MOBILISATION DEPARTMENT  
THE NATIONAL TREASURY**

**DATE: 24.08.2023**

## SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2023	
Account No.	1000310316	
Depository Bank	CENTRAL BANK OF KENYA.	
Address	CENTRAL BANK OF KENYA.	
Related Loan	KCEP-CRAL IFAD LOAN 2000001121	
Credit Agreement		
Currency	USD	
<b><u>Part A - Account Activity</u></b>		
Beginning balance of 1st July, 2022 as per C.B.K. Ledger Account		0.00
<b>Add:</b>		
Total Amount deposited by World Bank		16,013,798.25
Total Interest earnings if deposited in account		
Total amount refunded to cover ineligible expenditure		
<b>Deduct:</b>		
Total amount withdrawn		11,391,848.25
Total service charges if not included above in amount withdrawn		
Ending balance on 30th June,2023		4,621,950.00
<b>AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA</b>	<b>SIGNATURE:</b>	
	<b>DATE</b>	17/08/2023
<b>AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY</b>	<b>SIGNATURE:</b>	
	<b>DATE</b>	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 KUYA KENYA  
 P.O. BOX 60000-0200  
 NAIROBI

Run Time: 14:01:11

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000310316

ACCOUNT TITLE : KCFP-CRAL IFAD LOAN 2000001121  
 30/06/2023

STATEMENT PERIOD: From 01/07/2022 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	BALANCE
OPENING BAL :						0.00
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	22/09/2022	FT222652VT5W	FUNDING	0.00	1,907,037.70	1907037.7
2	30/09/2022	FT2227372599	PA128286	-1,907,037.70	0.00	0
3	18/11/2022	FT22322VS3KK	FUNDING	0.00	2,660,474.67	2660474.67
4	07/12/2022	FT22341523HQ	PA129569	-2,660,474.67	0.00	0
5	29/12/2022	FT2236388GTQ	FUNDING	0.00	2,745,860.57	2745860.57
6	24/01/2023	FT230246KPWB	PA 129611	-2,745,860.57	0.00	0
7	09/03/2023	FT23068111T7	FUNDING	0.00	4,078,475.31	4078475.31
8	27/03/2023	FT23086K4FYC	PA 129904	-395,000.00	0.00	3683475.31
9	09/06/2023	FT231601RJ4Z	FUNDING	0.00	4,621,950.00	8305425.31
10	20/06/2023	FT23171PB82C	PA131566	-3,683,475.31	0.00	4621950

CLOSING BALANCE : 4621950

END OF ACCOUNT STATEMENT

**Favourites**

TAM.E.STMT.OF.ACCT.EPRM

Account equals ▼ 1000310316

Statement From equals ▼ 20220701

Statement To equals ▼ 20230630

TAM.E.STMT.OF.ACCT.EPRM

More Options Find

Clear Selection

**HISTORIC TRANSACTION REPORT**

PROJECT NAME:

FINANCING  
200000112100

STATUS  
DSBL Disbursable

As at:

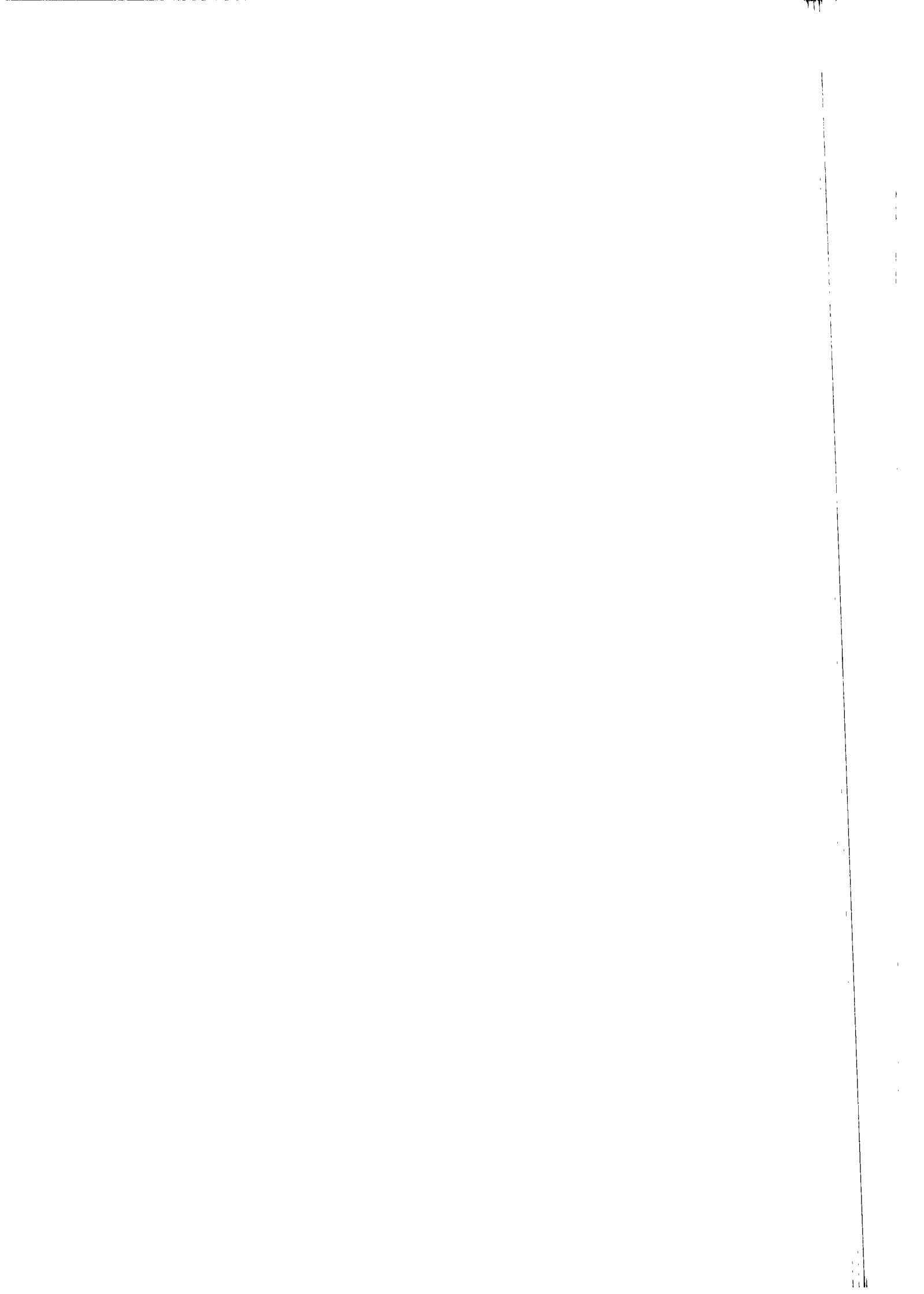
Source of Financing: IFAD IFAD REGULAR

Loan Denomination Currency: XDR

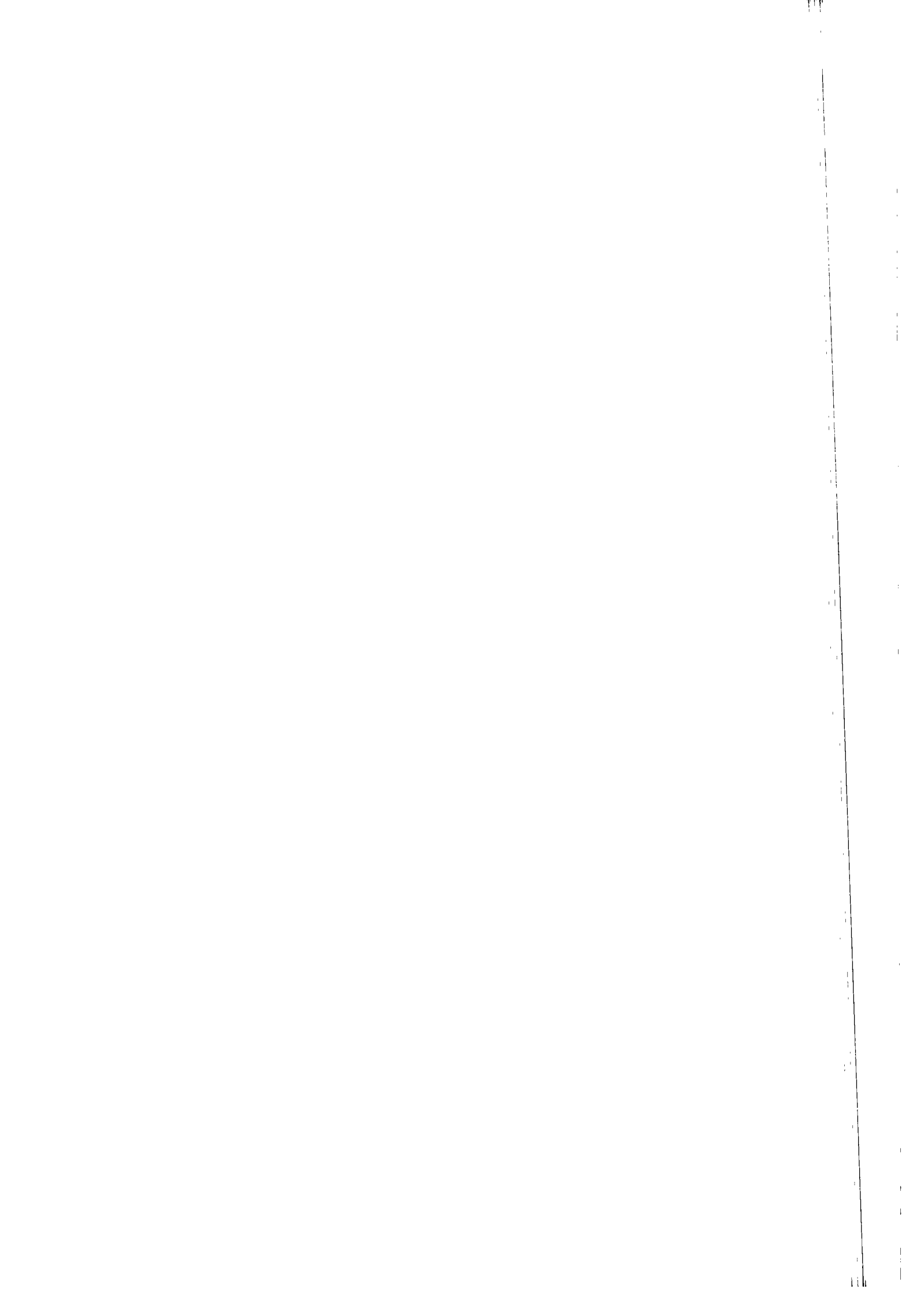
Please note that the link to the debit advice is only available in the on-screen report

REFERENCED BY YOUR REQUEST					CHARGED TO YOUR ACCOUNT					
REFERENCE NUMBER	WA NUMBER	RFD REFERENCE NUMBER	CURR	CATEGORY	WA AMOUNT	VALUE DATE	DEN AMOUNT	USD EQUIV AMOUNT	TRANS TYPE	
1	1	001RFDB162950006	USD	250001	496,397.00	25 Oct 2016	361,752.66	496,397.00	DSBR	
		WA Currency/DEN Exchange rate	1.37220	DEN/USD exchange rate	1.37220		496,397.00	361,752.66	496,397.00	Debit Adv
1	REN 2	001RFDB170890008	USD	270001	3,503,603.00	03 Apr 2017	2,582,254.57	3,503,603.00	DSBR	
	26	001RFDB170890008	USD	200003	499,010.35		367,784.75	499,010.35	JUST	
				200008	569,449.33		419,700.27	569,449.33	JUST	
				200011	204,928.18		151,037.87	204,928.18	JUST	
				200016	227,866.20		167,943.84	227,866.20	JUST	
				200018	95,087.26		70,082.00	95,087.26	JUST	
				270001	-1,596,341.32		1,176,548.73	1,596,341.32	JUST	
	32	001RFDB170890008	USD	200003	107,259.05		79,052.96	107,259.05	JUST	
				200008	624,834.51		460,520.72	624,834.51	JUST	
				200012	762,999.29		567,352.07	762,999.29	JUST	
				200016	74,496.77		54,906.23	74,496.77	JUST	
				200018	337,672.06		248,873.86	337,672.06	JUST	
				270001	1,907,261.68		1,405,705.84	1,907,261.68	JUST	
		WA Currency/DEN Exchange rate	1.35680	DEN/USD exchange rate	1.35680		3,503,603.00	2,582,254.57	3,503,603.00	Debit Adv
WA 03	WA 03	001RFDB172580004	USD	200008	161,873.00	19 Sep 2017	113,732.37	161,873.00	DSBR	
				200016	23,718.00		16,664.32	23,718.00	DSBR	
				200018	233,291.00		163,910.83	233,291.00	DSBR	
		WA Currency/DEN Exchange rate	1.42328	DEN/USD exchange rate	1.42328		418,882.00	294,307.52	418,882.00	Debit Adv
4	4	001RFDB173250008	USD	200008	267,580.00	22 Nov 2017	189,658.72	267,580.00	DSBR	
				200016	2,197.53		1,557.59	2,197.53	DSBR	
				200018	84,907.00		60,181.45	84,907.00	DSBR	
		WA Currency/DEN Exchange rate	1.41085	DEN/USD exchange rate	1.41085		354,684.53	251,397.76	354,684.53	Debit Adv
WA 05	WA 05	001RFDB180750002	USD	200008	68,978.00	20 Mar 2018	47,541.85	68,978.00	DSBR	
				200016	3,036.00		2,092.51	3,036.00	DSBR	
				200018	156,484.00		107,853.80	156,484.00	DSBR	
		WA Currency/DEN Exchange rate	1.45089	DEN/USD exchange rate	1.45089		228,498.00	157,488.16	228,498.00	Debit Adv
6	6	001RFDB181640001	USD	200008	258,893.00	15 Jun 2018	183,475.43	258,893.00	DSBR	
				200016	110,130.00		78,048.26	110,130.00	DSBR	
				200018	115,368.00		81,760.39	115,368.00	DSBR	
		WA Currency/DEN Exchange rate	1.41105	DEN/USD exchange rate	1.41105		484,391.00	343,284.08	484,391.00	Debit Adv
7	7	001RFDB182610004	USD	200008	119,249.69	20 Sep 2018	84,930.23	119,249.69	DSBR	
				200016	18,602.93		13,249.10	18,602.93	DSBR	
				200018	83,943.02		59,784.65	83,943.02	DSBR	
		WA Currency/DEN Exchange rate	1.40409	DEN/USD exchange rate	1.40409		221,795.64	157,963.98	221,795.64	Debit Adv
08	08	001RFDB183620006	USD	200008	400,161.00	03 Jan 2019	288,431.35	400,161.00	DSBR	
				200016	55,320.00		39,874.01	55,320.00	DSBR	
				200018	84,014.00		60,556.30	84,014.00	DSBR	
		WA Currency/DEN Exchange rate	1.38737	DEN/USD exchange rate	1.38737		539,495.00	388,861.66	539,495.00	Debit Adv
09	09	001RFDB190460008	USD	200008	208,380.00	19 Feb 2019	150,192.44	208,380.00	DSBR	
				200017	1,389,130.00		1,001,232.51	1,389,130.00	DSBR	

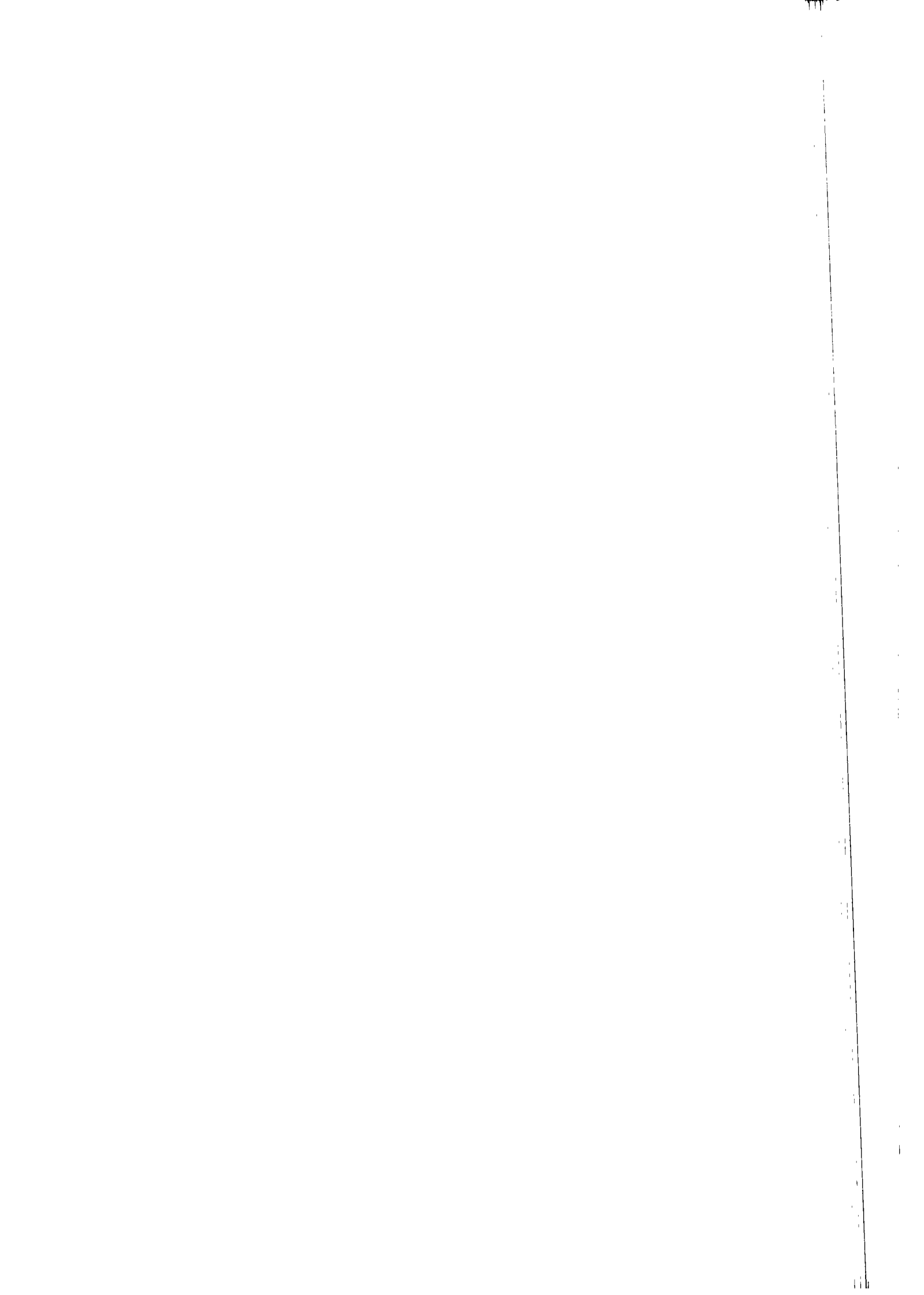




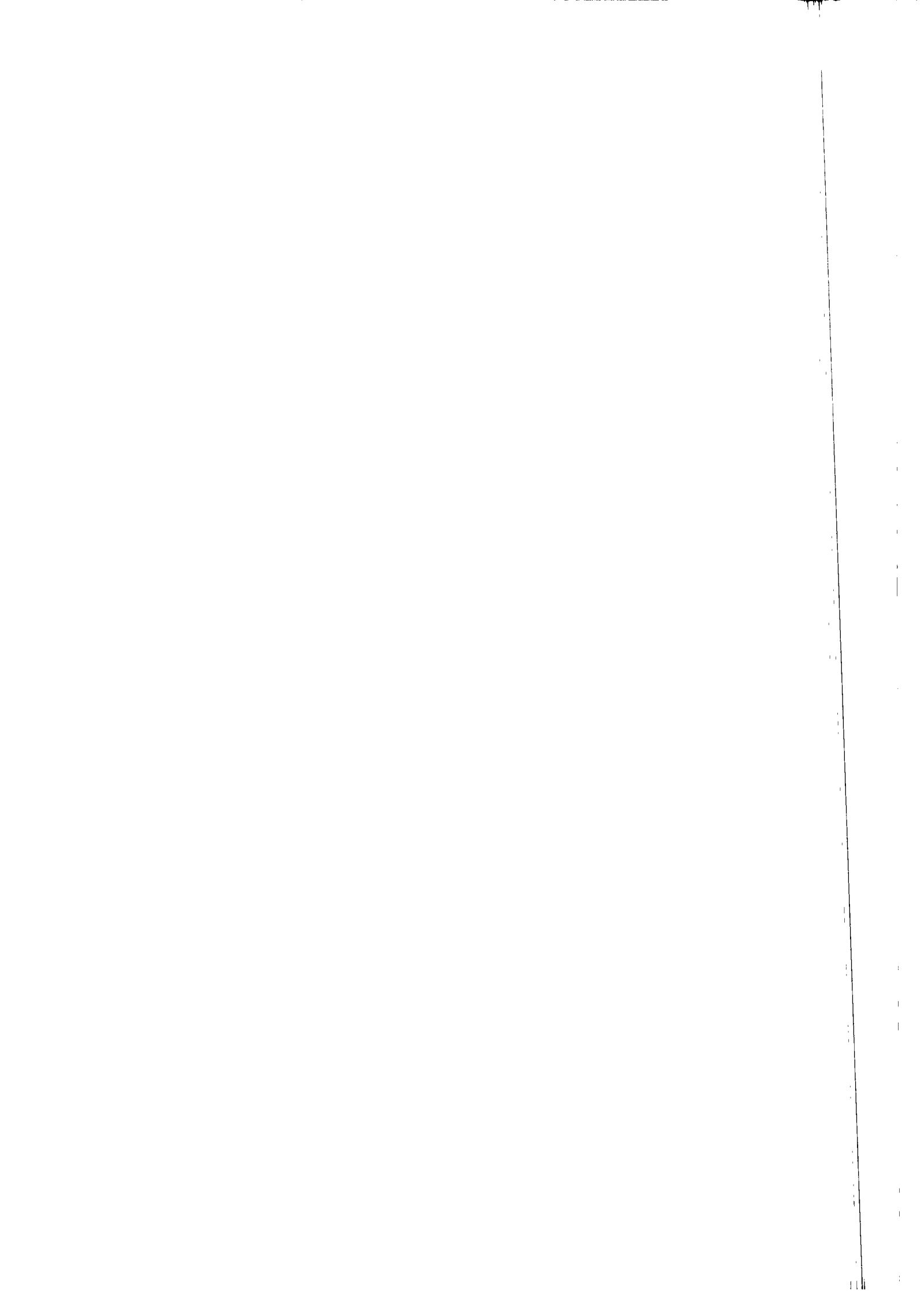




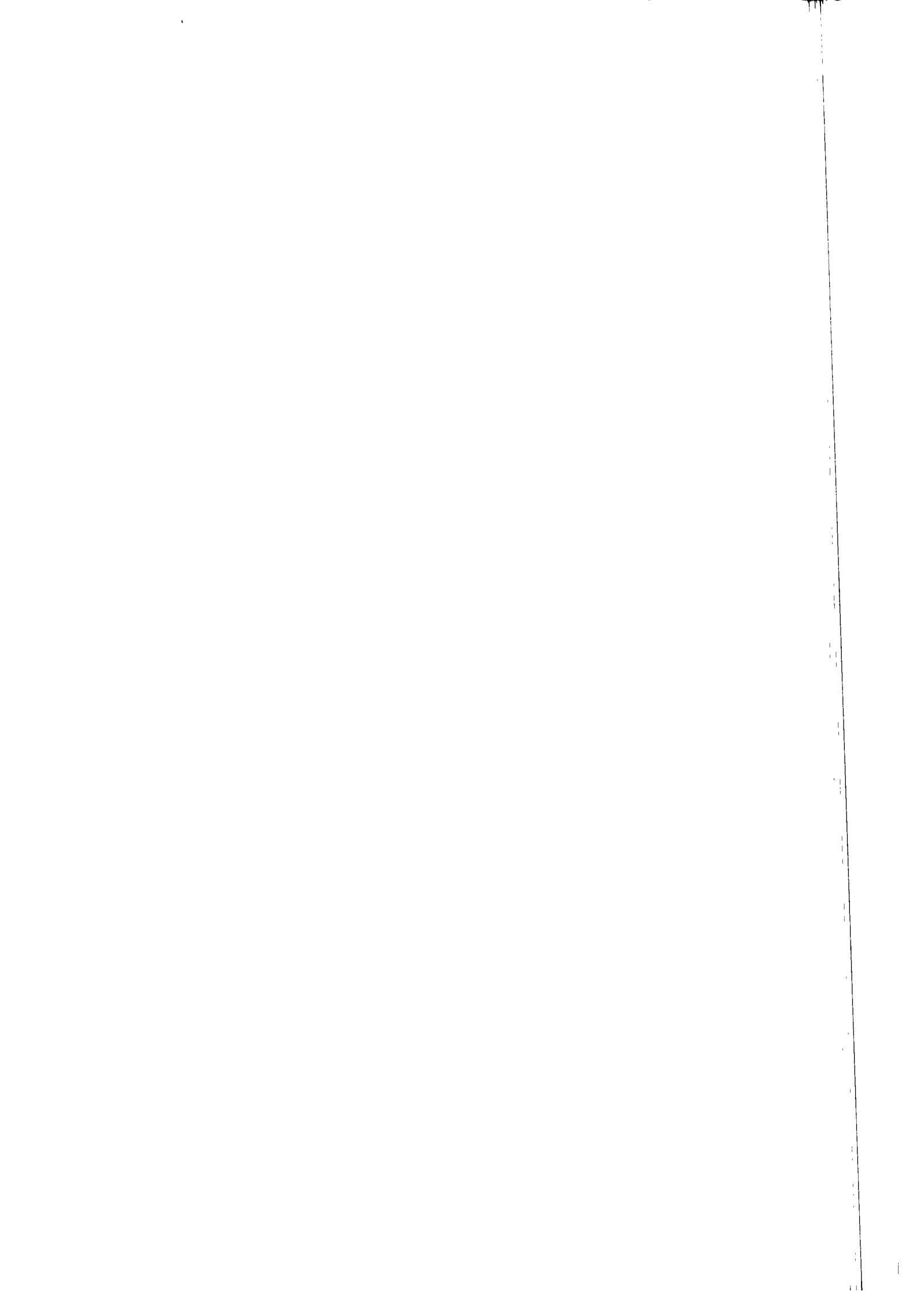




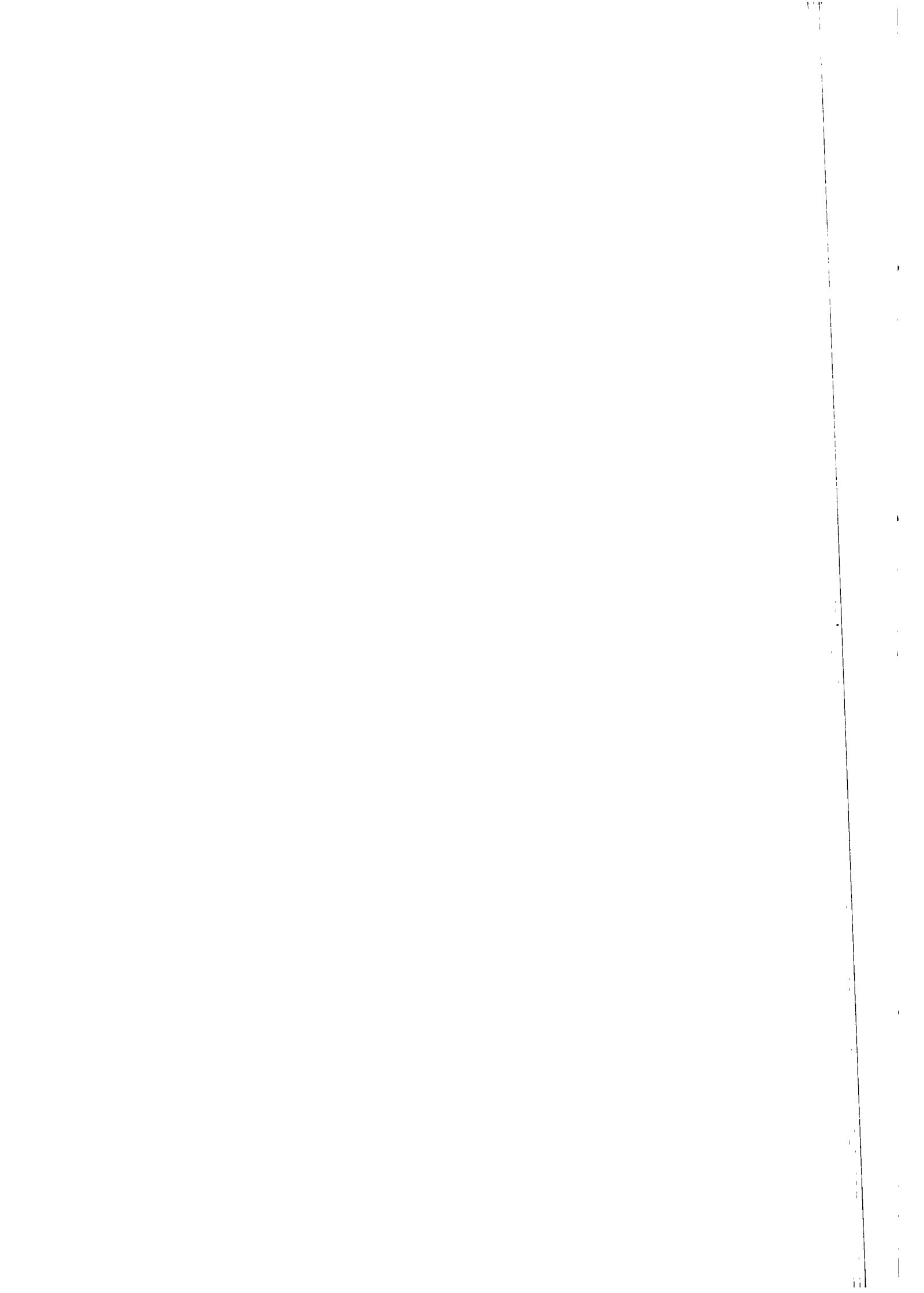




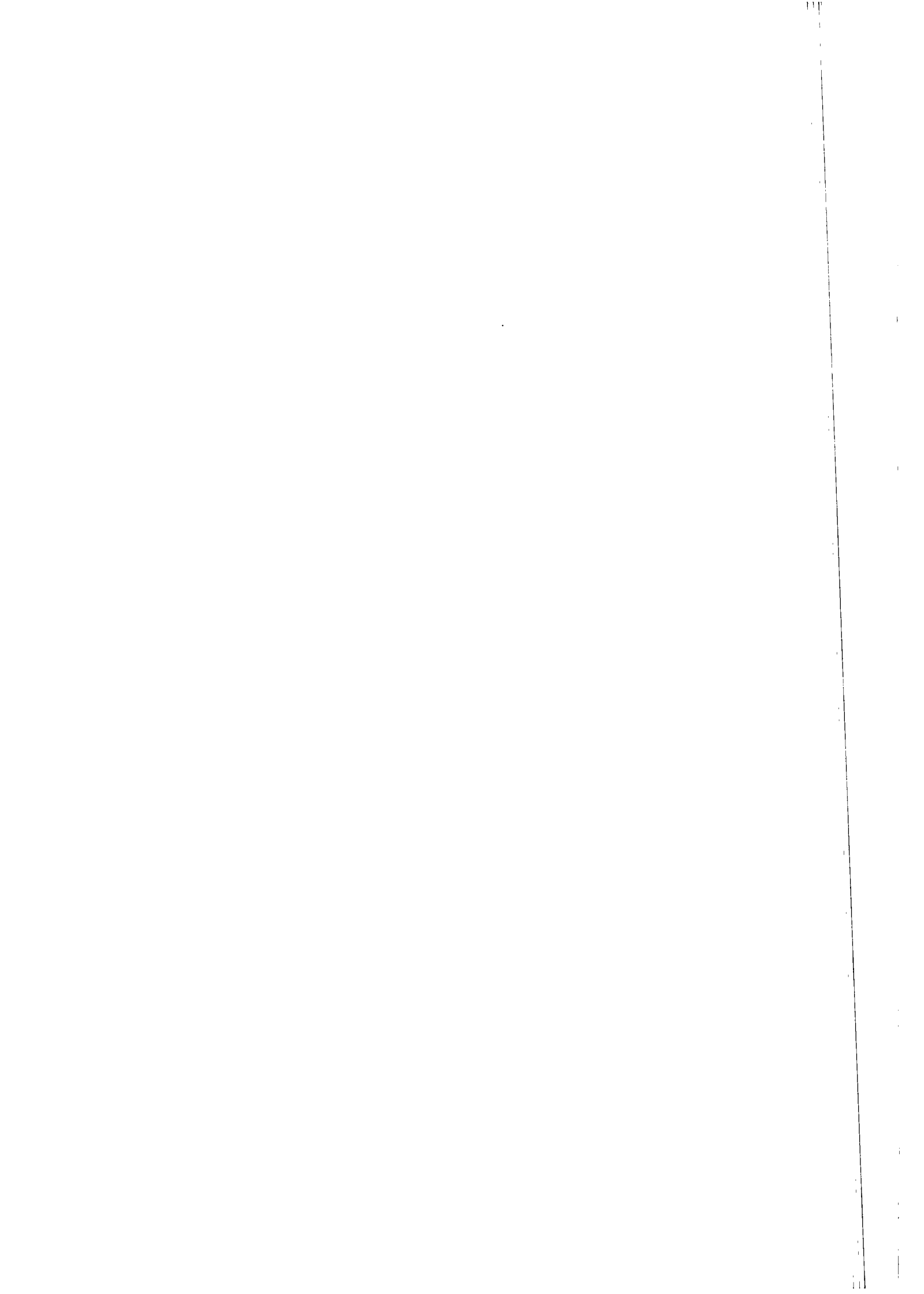




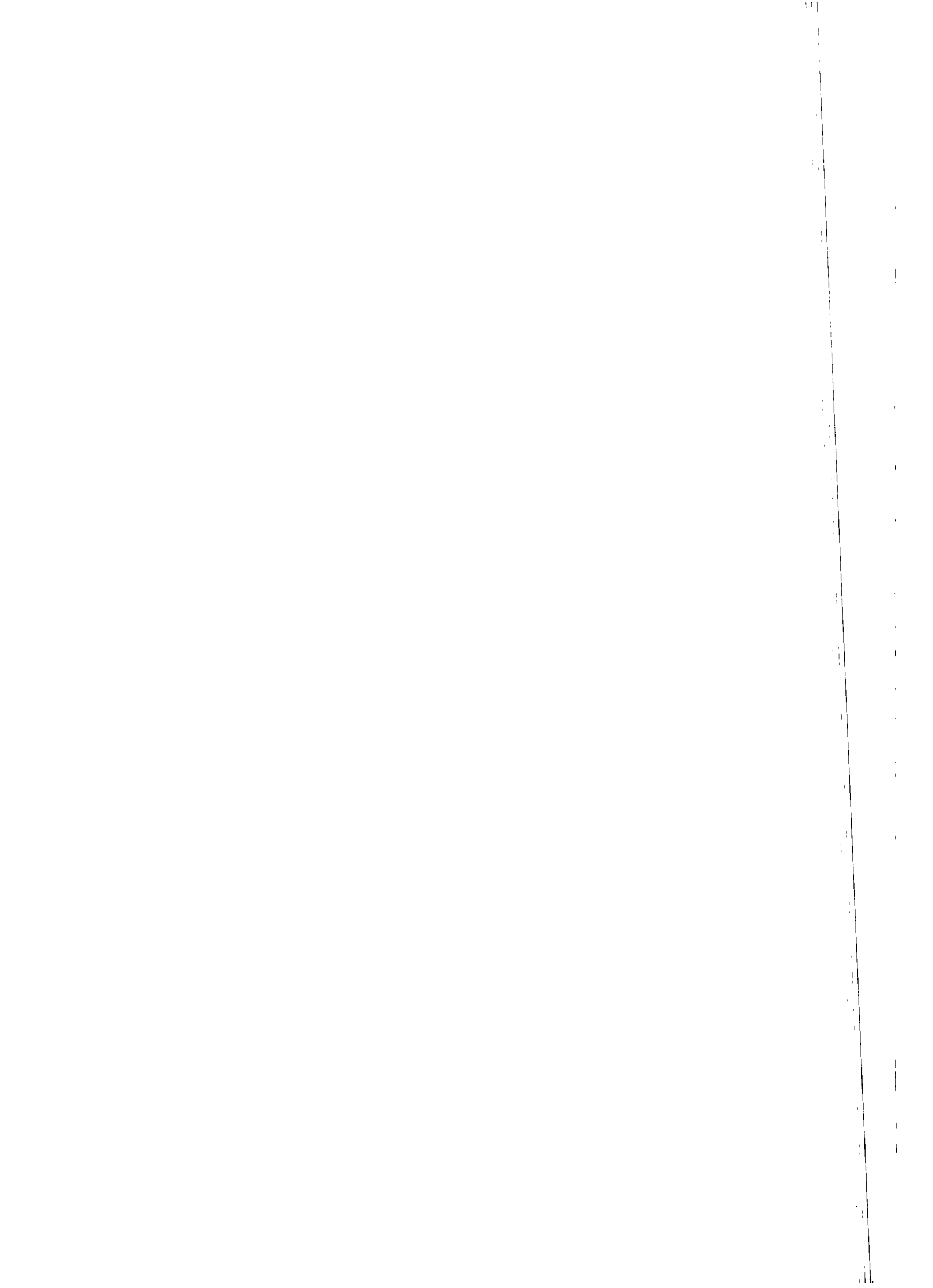




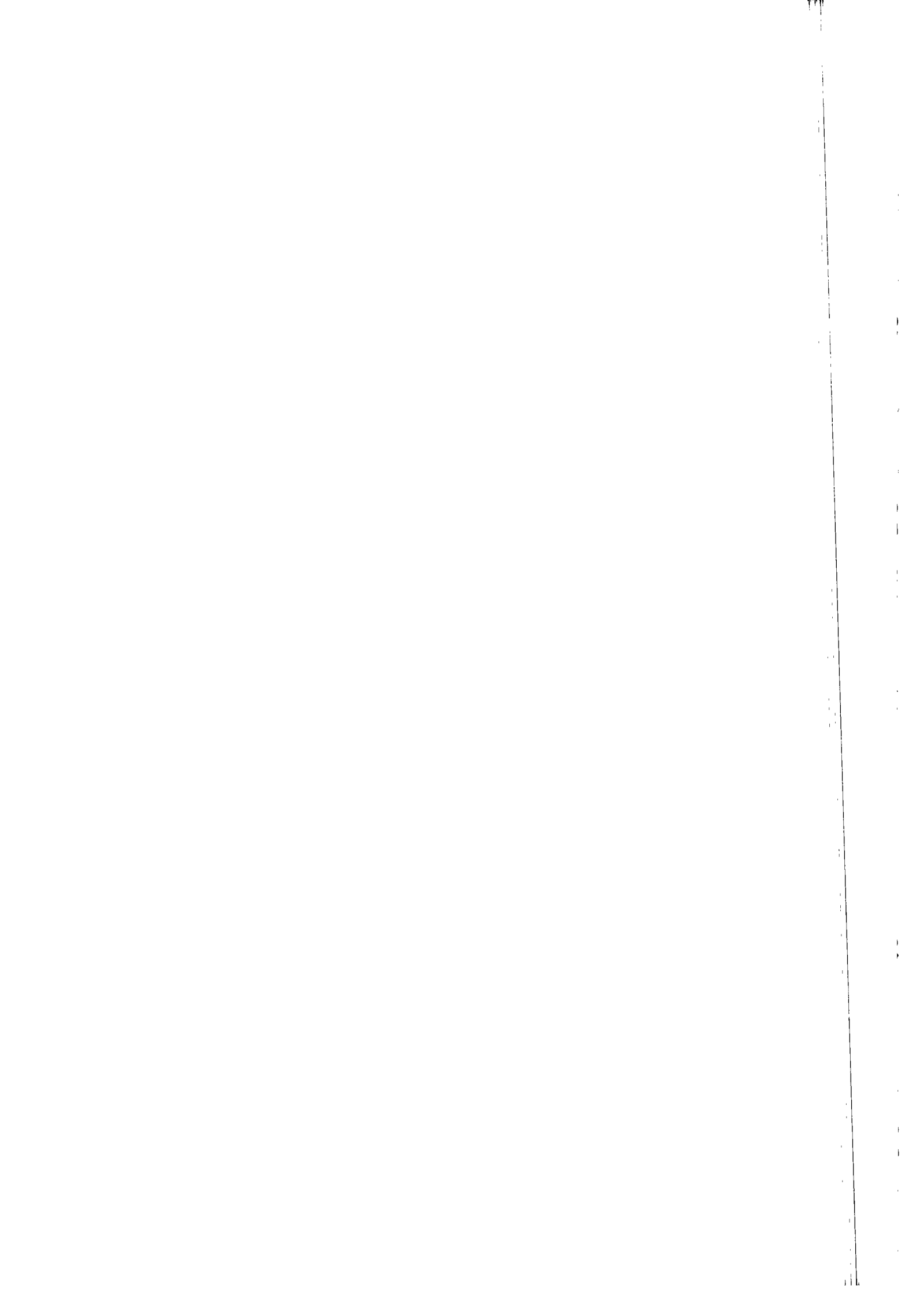












REPUBLIC OF KENYADate: 19<sup>th</sup> July, 2023

Report of the Board of Survey on the Cash and Bank Balances of **KENYA CEREALS ENHANCEMENT PROGRAMME -KCEP-CRAL ASAP GRANT ACCOUNT NO. 01141587177905** as at the close of business on **30<sup>th</sup> June, 2023**.

The Board, consisting of – (Names and official titles)

1. – Stanley Ikiao..... Chairman .....
2. – Fredrick Muga.....Member.....
3. – Priscah Murimi.....Member.....

Assembled at the office of **KCEP-CRAL PROGRAMME Eastern Region-Siakago** at **9.00 A.M.** on the **19<sup>th</sup> July, 2023** and the following cash was produced:-

Notes .. . . . .	Kshs.	Nil
Silver .. . . . .	Kshs	Nil
Copper .. . . . .	..Kshs	Nil
Cheques (as per details on reverse) .. . . . .	.Kshs	Nil
<u>Total</u>	<u>Kshs</u>	<u>Nil</u>

It was observed that cheques amounting to 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 **30/06/2023**

Cash on Hand .....	Kshs.	Nil
Bank Balance .....	<u>Kshs.</u>	<u>8,614,992</u>
<u>Total</u>	<u>Kshs.</u>	<u>8,614,992</u>

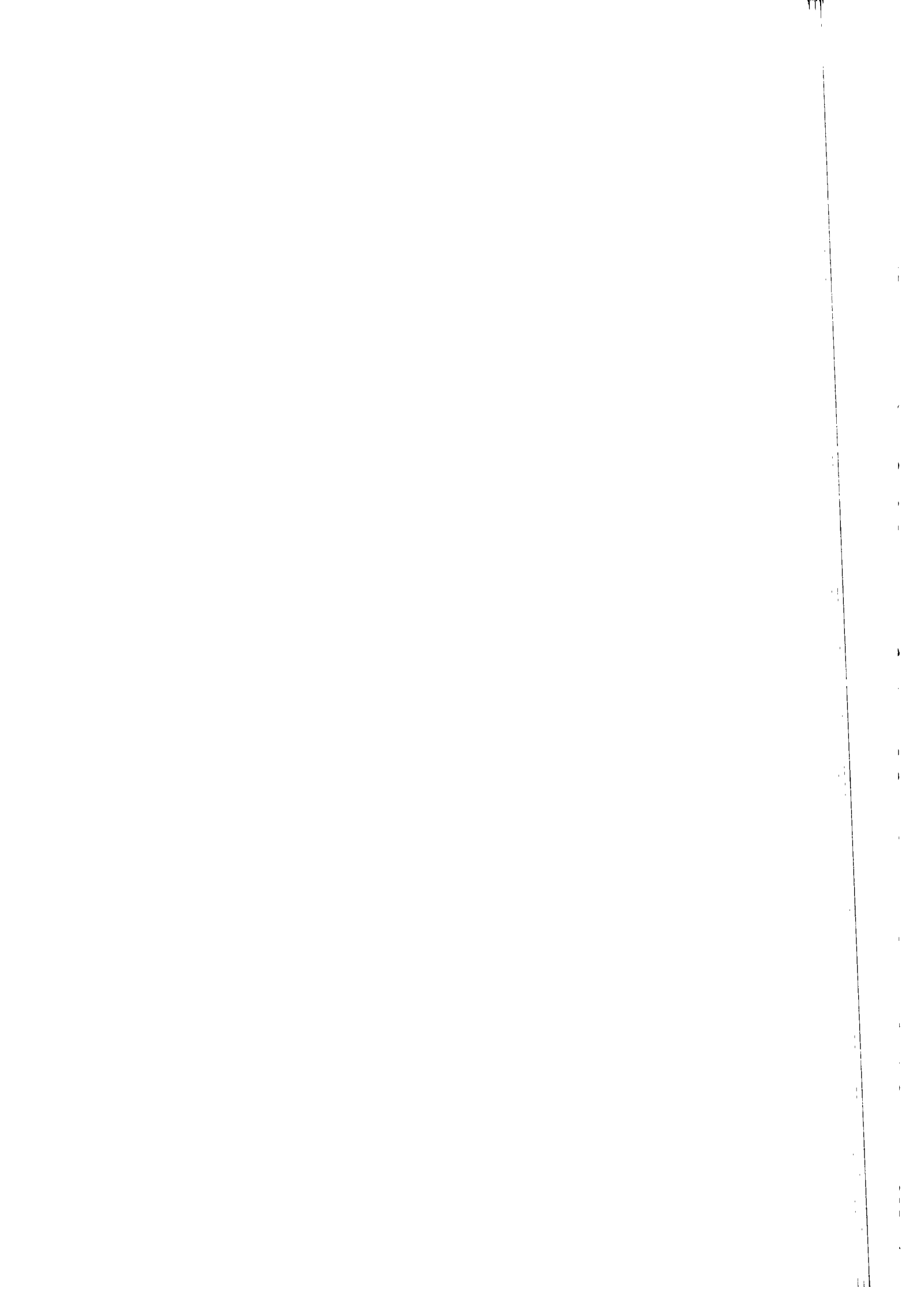
The Bank Certificate of Balance showed a sum of Eight Million, Six Hundred Fourteen Thousand, Nine Hundred Ninety-Two Only (**Kshs.8,614,992**) standing to the credit of the account on **30<sup>th</sup> June, 2023**.

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.

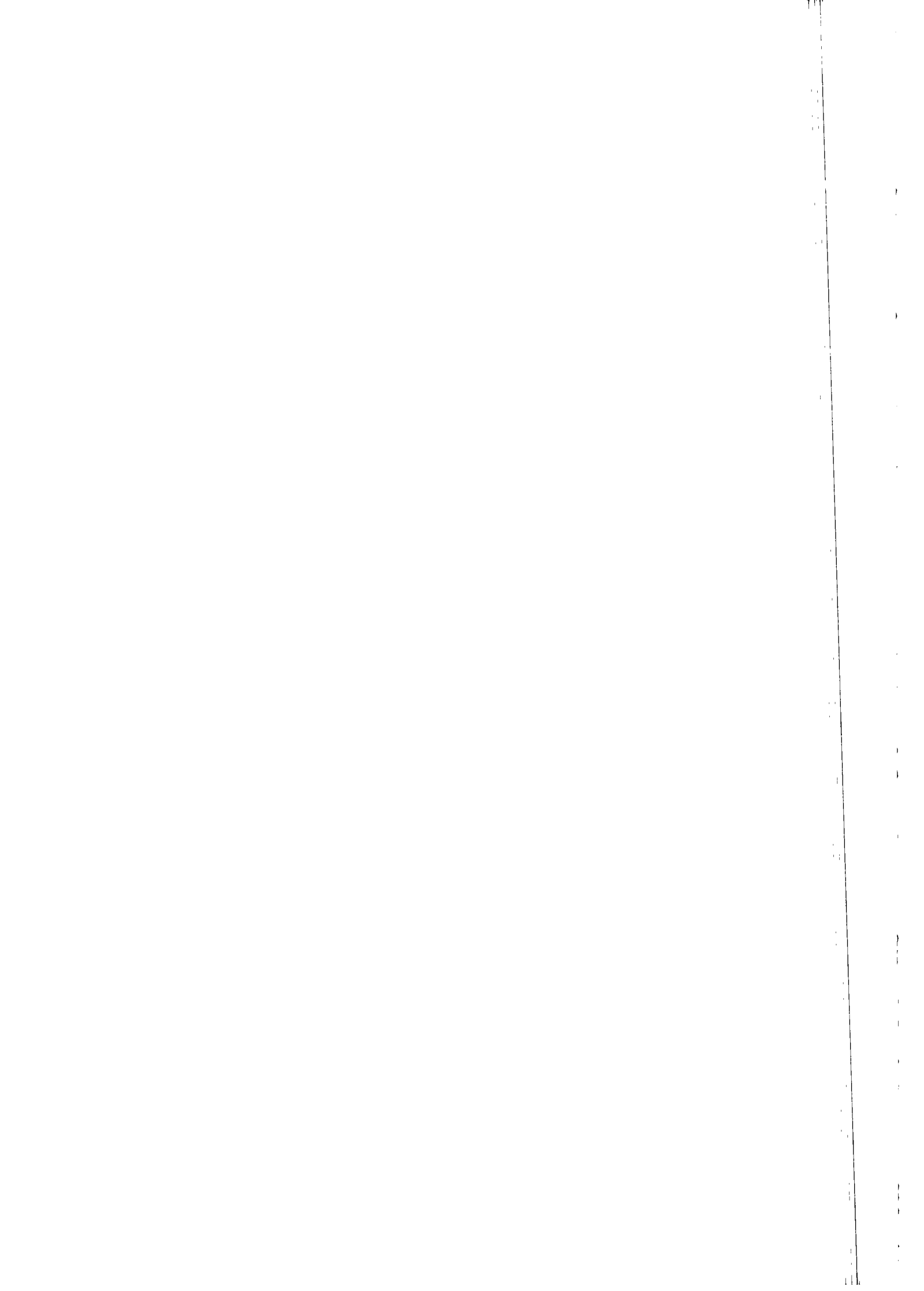
.....  
Chairman.

Date.....19/07/2023.....

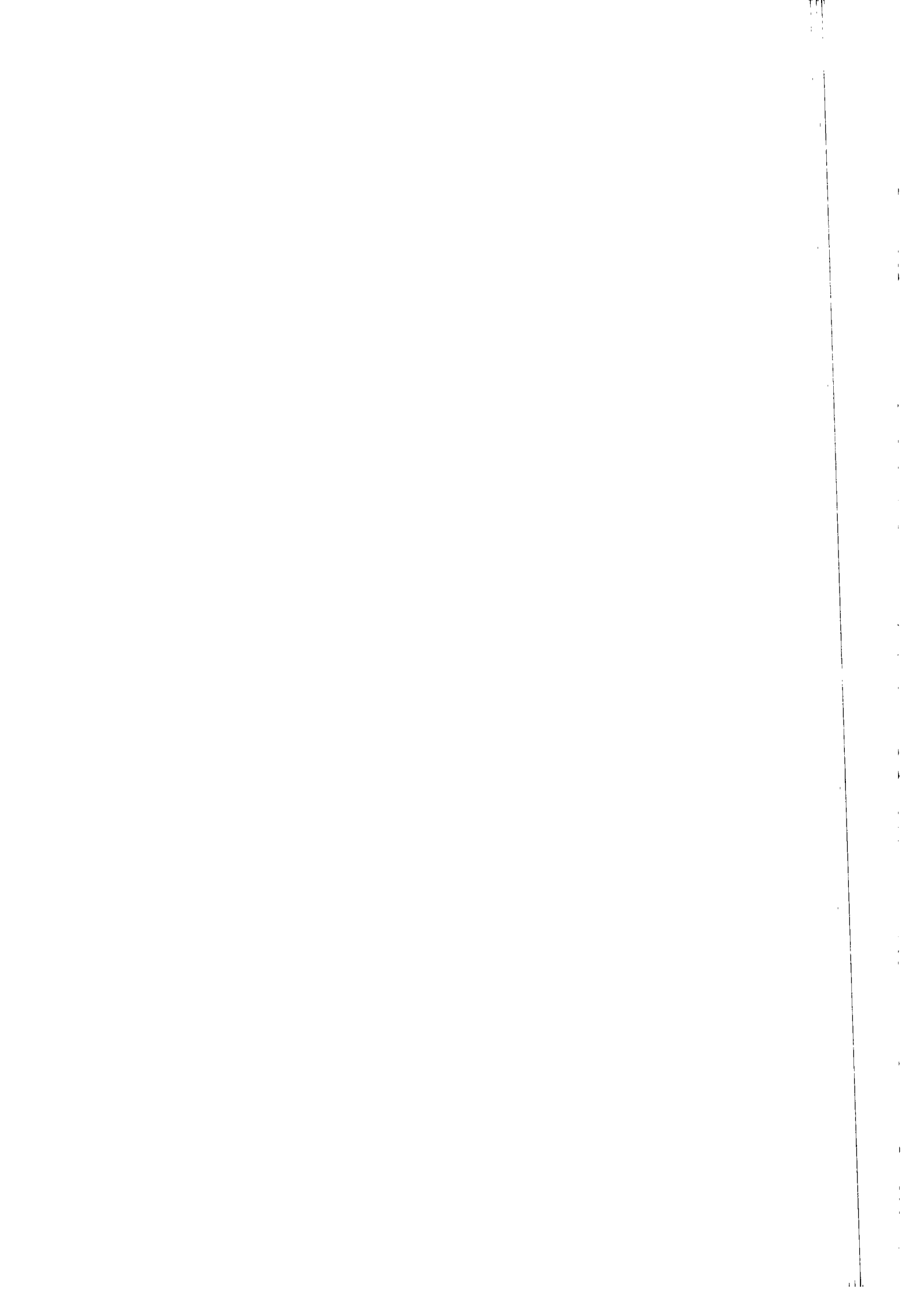
.....  
Members of the Board.



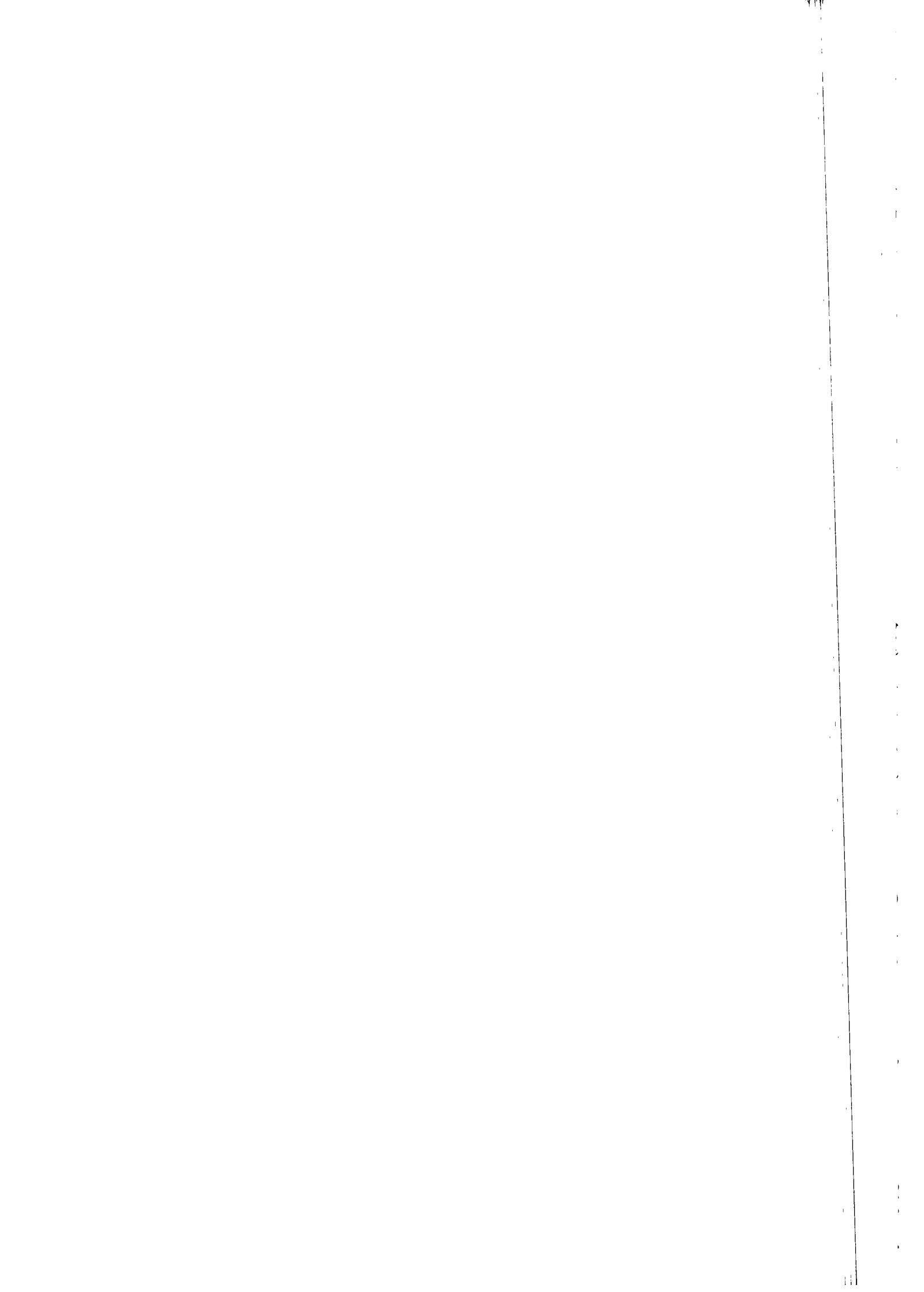












**KENYA CEREAL ENHANCEMENT PROGRAMME  
WESTERN REGION**

ACCOUNT NO:1510264926255

EU GRANT

**BANK RECONCILIATION STATEMENT**

AS AT 30TH JUNE 2023

( KSHS)  
65,624.10

Balance as per Bank Statement

**Less:**

- Payments In Cash Book not
- 1) Recorded in Bank Statement
- Receipts in Bank Statement not
- 2) recorded in Cash book

**Add:**

- Payments in Bank Statement not yet recorded in Cash book-Bank
- 3) Charges
- Receipts in Cash book not
- 4) recorded in Bank Statement
- Balance as per Cash book

65,624.10

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

*Fajna*  
SIGNATURE

*Accountant -*  
DESIGNATION

*30/6/2023*  
DATE

**PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT( COMMITTED FUNDS)**

S/NO	DATE	PAYEE	CHQ	AMOUNT	REMARKS

**PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK**

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS

**RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK**

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS

**RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT**

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS



# KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT



COAST REGION

KCEP-CRAL COAST REGION EU ACCOUNT MTWAPA A/C NO. 1510279192355

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2023

		KSHS
	Balance as per Bank Statement	54,497.2
	<i>Less:</i>	
1)	Payments in Cash Book not Recorded in Bank Statement	-
2)	Receipts in Bank Statement not recorded in Cash Book	-
	<i>Add:</i>	
3)	Payments in Bank Statement not yet recorded in Cash Book-Bank	-
4)	Receipts in Cash Book not recorded in Bank Statement	2,853,494
	Balance as per Cash Book	<u>2,907,991.2</u>

I certify that I have verified the Bank Balance in Cash book with Bank statement and that the above

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	30/06/2023
	AGRI-BUSINESS OFFICER	30/06/2023

**PAYMENTS IN CASH BOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)**

S/NO	DATE	ITEM	CHQ NO/RE	AMOUNT	REMARKS
					Unpresented cheque
					Unpresented cheque
<b>TOTAL</b>				-	

**PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK**

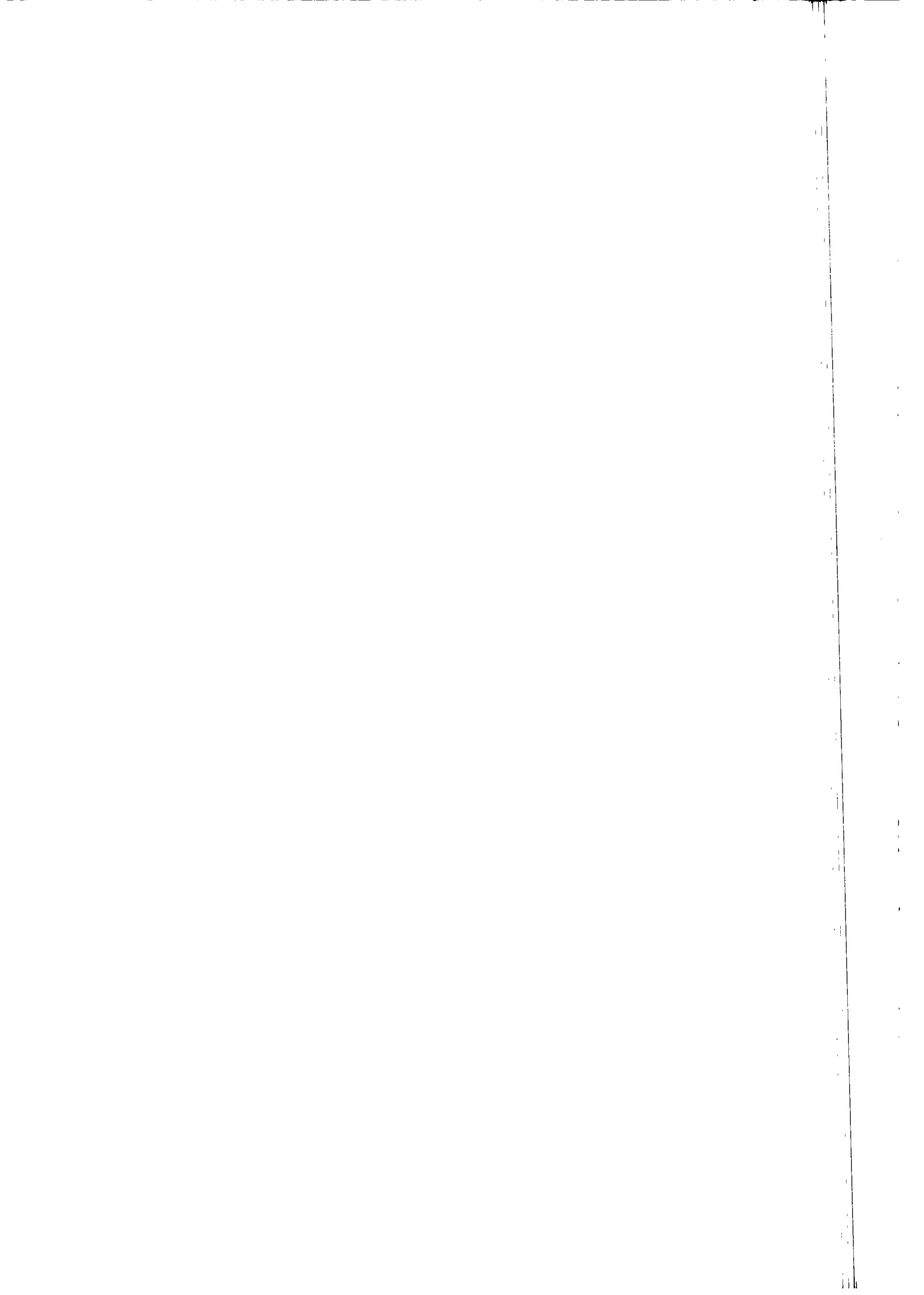
S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
1					Bank charges
<b>TOTAL</b>				-	

**RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK**

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
<b>TOTAL</b>				-	

**RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT**

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
1	30/06/2023	EU A/c	Rebursem	2,853,494	0847
<b>TOTAL</b>				2,853,494	



ACCOUNT NO.:01141587177900  
 BANK RECONCILIATION STATEMENT  
 AS AT 30TH JUNE 2023

(IN KSHS)

Balance as per Bank Statement

297,225,106.76

Less:

- 1) Payments in Cash Book not Recorded in Bank Statement 121,595,730.03  
 2) Receipts in Bank Statement not recorded in Cash book .

Add:

- 3) Payments in Bank Statement not yet recorded in Cash book-bank .  
 4) Receipts in Cash book not recorded in Bank Statement .

Balance as per Cash book

175,629,376.73

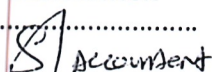
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

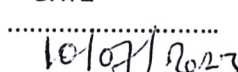
SIGNATURE

DESIGNATION

DATE



 Accountant

 10/07/2023



PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)

S/No	DATE	ITEM	CHQ	AMOUNT	REMARKS
1	01-12-22	KRA-Chrismar Construction &	3% WHT	197,432.00	Unpresented cheque
2	17-02-23	KRA	5% WHT - Full HD C	64,000.00	Unpresented cheque
3	14-03-23	KRA-Lartech Africa Limited	5% WHT	24,504.00	Unpresented cheque
4	29-03-23	Rufus Maina	DSA - Review of Exp	4,200.00	Unpresented cheque
5	20-04-23	KRA-Chrismar Construction	3% WHT	2,781.00	Unpresented cheque
6	26-05-23	Ukulima Sacco	Staff Sacco Contrib	575,037.00	Unpresented cheque
7	08-05-23	Dorcus Kyalo	DSA - CS trip to Em	7,800.00	Unpresented cheque
8	31-05-23	Borasoft Ltd	10% payment for th	10,868.00	Unpresented cheque
9	01-06-23	Joyland Rides Motors LTD	Supply & Delivery c	160,000.00	Unpresented cheque
10	01-06-23	Magharibi Invest. Machineries	Supply & Delivery c	130,500.00	Unpresented cheque
11	01-06-23	Pamoja Kenya Simba Machine	Supply & Delivery c	270,000.00	Unpresented cheque
12	01-06-23	Valleson Enterpries	Supply & Delivery c	34,230.00	Unpresented cheque
13	01-06-23	Molohybrid Seed Centre	Supply & Delivery c	40,250.00	Unpresented cheque
14	01-06-23	Magharibi Invest. Machineries	Supply & Delivery c	130,500.00	Unpresented cheque
15	05-06-23	Kiprotich Chomboi	DSA-IFAD supervisi	780.00	Unpresented cheque
16	26-06-23	COOP/KRA	Net PAYE June 2023	2,278,332.00	Unpresented cheque
17	26-06-23	National Treasury Revenue Co	Staff Pension June 2	333,628.00	Unpresented cheque
18	26-06-23	NSSF	NSSF Contributions	36,720.00	Unpresented cheque
19	26-06-23	NHIF	NHIF Deductions Ju	60,500.00	Unpresented cheque
20	26-06-23	Ukulima Sacco	Staff Sacco Contrib	575,037.00	Unpresented cheque
21	26-06-23	Hazina Sacco	Staff Sacco Contrib	200,000.00	Unpresented cheque
22	26-06-23	Stima Sacco	Staff Sacco Contrib	34,000.00	Unpresented cheque
23	26-06-23	Shirika Sacco	Staff Sacco Contrib	30,500.00	Unpresented cheque
24	26-06-23	Mwalimu Sacco	Staff Sacco Contrib	16,600.00	Unpresented cheque
25	26-06-23	Afya Sacco	Staff Sacco Contrib	30,000.00	Unpresented cheque
26	20-06-23	Leonard Mwashuma	DSA-Pulses Value C	11,450.00	Unpresented cheque
27	20-06-23	CFAO Motors	Servicing & Mainte	16,100.00	Unpresented cheque
28	26-06-23	CFAO Motors	Servicing & Mainte	206,243.45	Unpresented cheque
29	30-06-23	Samara Hotels LTD	Conference Facilitie	124,600.00	Unpresented cheque
30	30-06-23	Nawiri Graphics & Printers	Printing, Supply & C	755,250.00	Unpresented cheque
31	30-06-23	Midland Hotel (1977) LTD	Conference Facilitie	87,500.00	Unpresented cheque
32	30-06-23	Longrock Tours & Travel LTD	Return Airtickets fo	230,845.00	Unpresented cheque

33	30-06-23	Liquid Telecommunications Ke	Provision of Intern	1,016,161.00	Unpresented cheque
34	30-06-23	Eridy Consultants (EA) LTD	Payment for Provisi	1,896,295.00	Unpresented cheque
35	30-06-23	KRA-Eridy Consultants (EA) LTD	5% WHT	99,805.00	Unpresented cheque
36	30-06-23	Mansa Agencies	Road Spot Improve	7,314,134.10	Unpresented cheque
37	30-06-23	KRA-Mansa Agencies	3% WHT	216,394.50	Unpresented cheque
38	30-06-23	Prime Variable Covers LTD	Supply and Delivery	10,931,890.00	Unpresented cheque
39	30-06-23	Giza General Supplies LTD	Upgrading of Mauk	2,751,691.25	Unpresented cheque

**ACCOUNT NO:01141587177901**  
**BANK RECONCILIATION STATEMENT**  
**AS AT 30TH JUNE 2023**

	(IN KSHS)
Balance as per Bank Statement	<u>215,760,857.20</u>
<b>Less:</b>	
1) Payments in Cash Book not Recorded in Bank Statemen	61,542,571.30
2) Receipts in Bank Statement not recorded in Cash book	-
<b>Add:</b>	
3) book-Bank Charges	-
4) Receipts in Cash book not recorded in Bank Statement	-
Balance as per Cash book	<u><u>154,218,285.90</u></u>

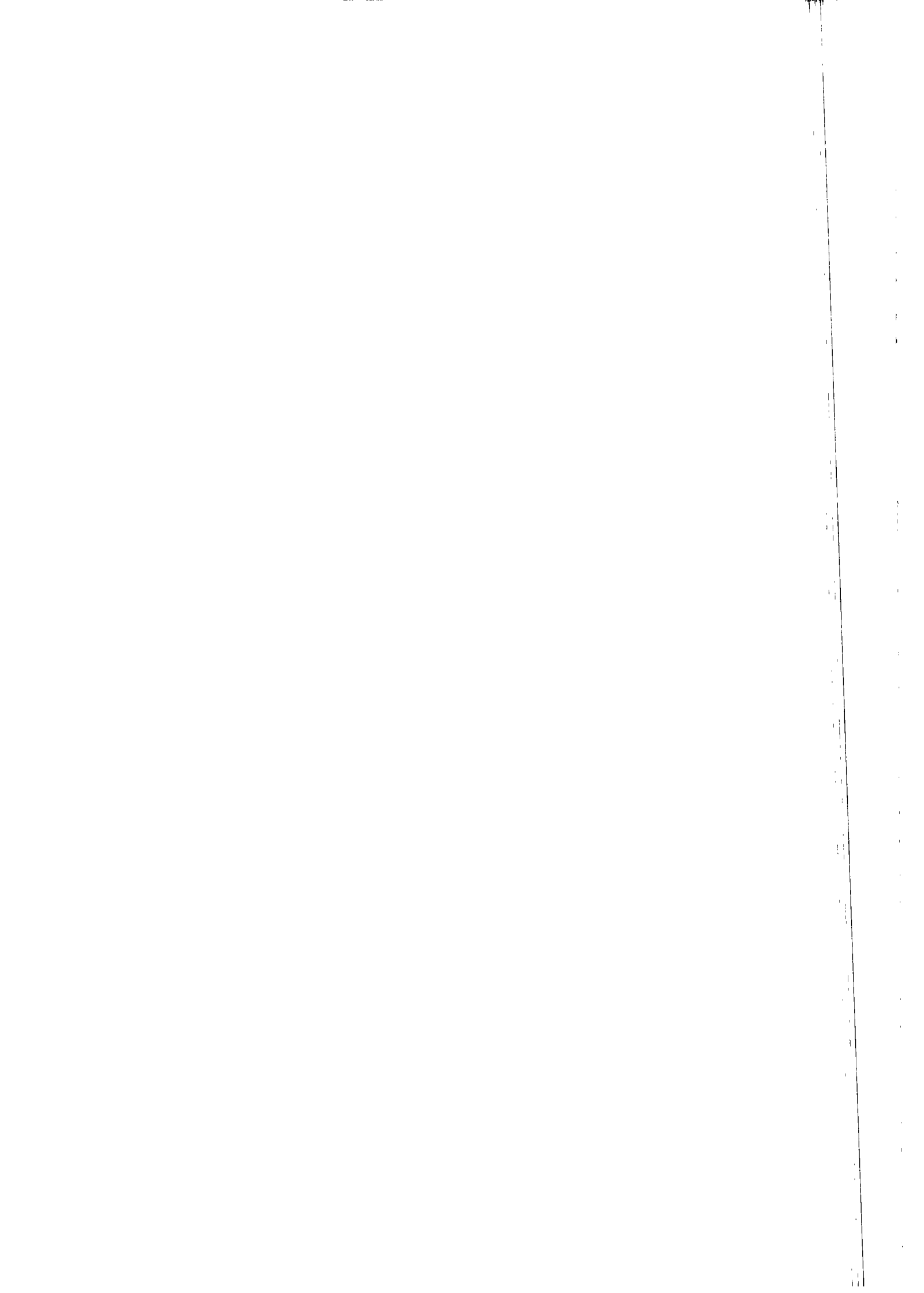
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

SIGNATURE                      DESIGNATION      DATE

                       10/07/2023                      SAIL

**PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT( COMMITTED FUNDS)**

S/NO	DATE	ITEM	CHQ	AMOUNT	REMARKS
6	09-05-23	Albury Inve	3% W/hold	Ksh 127,403.00	Unpresented Cheque
8	09-05-23	Giza Gener	3% W/hold	Ksh 422,814.00	Unpresented Cheque
9	09-05-23	La Cascada	3% W/hold	Ksh 382,171.00	Unpresented Cheque
10	09-05-23	Blanche Ou	3% W/hold	Ksh 237,333.00	Unpresented Cheque
11	09-05-23	Touch Glo	3% W/hold	Ksh 212,802.00	Unpresented Cheque
13	09-05-23	Bulumah V	3% W/hold	Ksh 426,231.00	Unpresented Cheque
18	30-06-23	Pamela Kin	DSA - Joint	Ksh 50,400.00	Unpresented Cheque
19	30-06-23	NDMA	KCEP-CRAL	Ksh 59,624,207.80	Unpresented Cheque
20	20-06-23	Kiprotich C	DSA - Joint	Ksh 1,576.00	Unpresented Cheque
21	20-06-23	Mary Mute	DSA - Joint	Ksh 51,793.50	Unpresented Cheque
22	30-06-23	Bramuel Sc	DSA - Joint	Ksh 5,840.00	Unpresented Cheque
26					
<b>TOTAL</b>				<b>61,542,571.30</b>	



**KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT AGRICULTURAL  
COAST REGION IFAD LOAN CO-OPERATIVE BANK A/C NO. 01141587177902  
BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2023**

	<b>KSHS</b>	
Balance as per Bank Statement		15,001.5
<i>Less:</i>		
1) Payments in Cash Book not Recorded in Bank Statement		(5,099,672)
2) Receipts in Bank Statement not recorded in Cash Book		-
<i>Add:</i>		
3) Payments in Bank Statement not yet recorded in Cash Book-Bank		-
4) Receipts in Cash Book not recorded in Bank Statement		5,410,679
<b>Balance as per Cash Book</b>		<b><u>326,008.5</u></b>

I certify that I have verified the Bank Balance in Cash book with Bank statement and that the above

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	30/06/2023
	AGRI-BUSINESS OFFICER	30/06/2023

**PAYMENTS IN CASH BOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)**

S/NO	DATE	PAYEE	PURPOSE	AMOUNT	PV NO.	CHQ No.
1	30/06/2023	Tsavo Autopoint	Fuel, Oil & lubricants	99,268	396	0848
2	30/06/2023	ASAP A/c	Reimbursements	2,146,910		0845
3	30/06/2023	EU A/c	Reimbursements	2,853,494		0847
<b>TOTAL</b>				<b>5,099,672</b>		

**PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK**

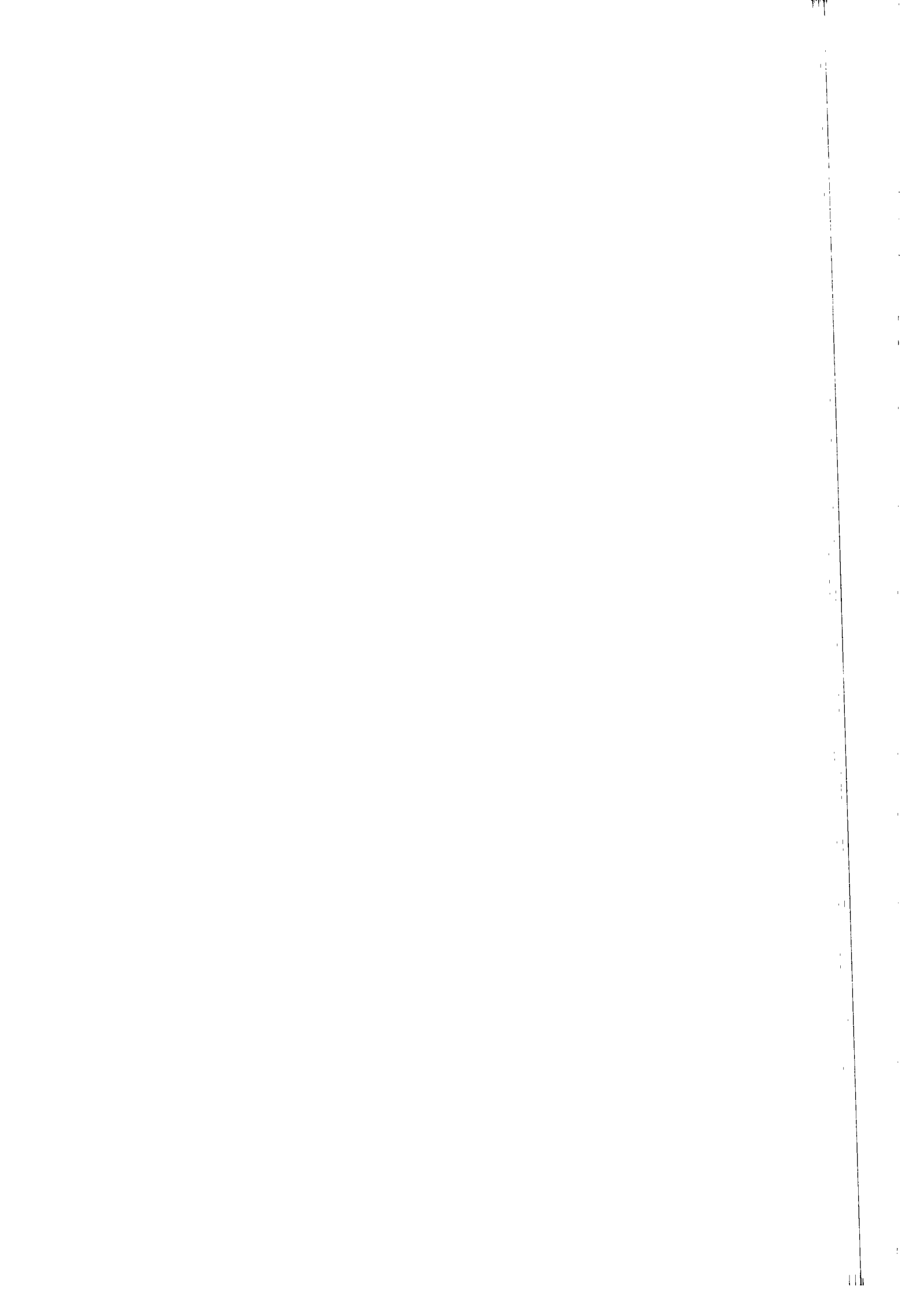
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1					
<b>TOTAL</b>				-	

**RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK**

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1					
<b>TOTAL</b>				-	

**RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT**

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1	30/06/2023	PCU H/Q	Funding	5,287,104	
2	30/06/2023	Simon M. Mazar	Cash banked	37,800	
3	30/06/2023	Yusuf Salim Ma	Cash banked	15,375	
4	30/06/2023	Mathew Mbuve	Cash banked	70,400	
<b>TOTAL</b>				<b>5,410,679</b>	



# KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT



KCEP-CRAL GRANT COAST REGION A/C NO. 01141587177903

## BANK RECONCILIATION STATEMENT

AS AT 30TH JUNE, 2023

		KSHS
Balance as per Bank Statement		2,688,813
<i>Less:</i>		
1)	Payments in Cash Book not Recorded in Bank Statement	-
2)	Receipts in Bank Statement not recorded in Cash Book	-
<i>Add:</i>		
3)	Payments in Bank Statement not yet recorded in Cash Book-Bank	-
4)	Receipts in Cash Book not recorded in Bank Statement	2,146,910
Balance as per Cash Book		4,835,723

I certify that I have verified the Bank Balance in Cash book with Bank statement and that the above

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	30/06/2023
	AGRI-BUSINESS OFFICER	30/06/2023

### PAYMENTS IN CASH BOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)

S/NO	DATE	ITEM	CHQ NO/RE	AMOUNT	REMARKS
1	26/06/2023	Robert Mti	092		
2	29/06/2023	Charles On	093		
3	29/06/2023	Robert Mut	094		
TOTAL				-	

### PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
1					Bank Charges
TOTAL				-	

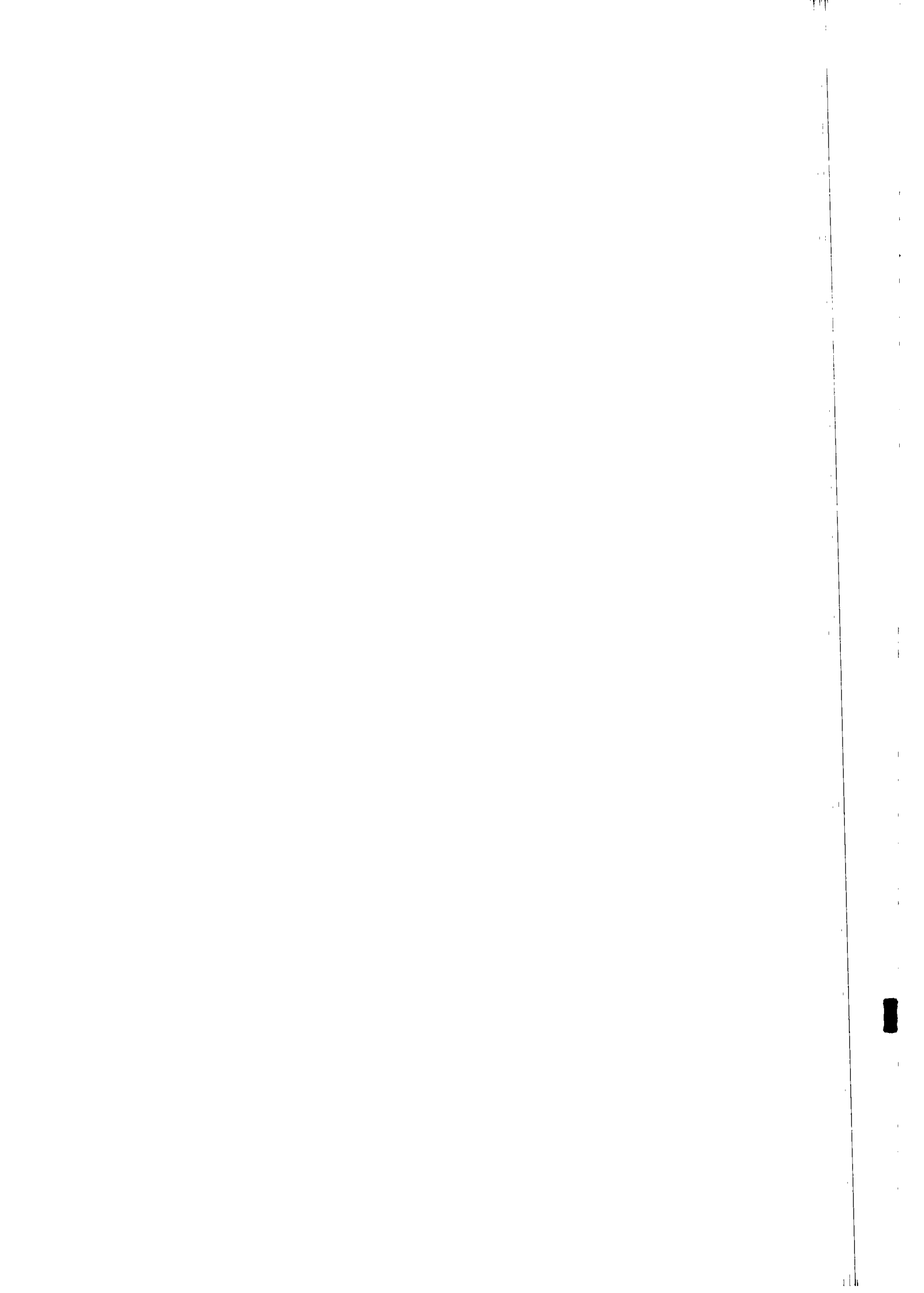
### RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
1					
TOTAL				-	

### RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
1	30/06/2023	ASAP A/c	Reimburser	2,146,910	
TOTAL				2,146,910	

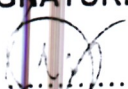
0845



**KENYA CEREAL ENHANCEMENT PROGRAMME- ER  
IFAD LOAN ACCOUNT 01141587177904  
BANK RECONCILIATION STATEMENT  
AS AT 30th JUNE 2023**

	(IN KSHS)
Balance as per Bank Statement	95,103.00
<u>Less:</u>	
1) Payments in Cash Book not Recorded in Bank Statement	92,657.00
2) Receipts in Bank Statement not recorded in Cash book	-
<u>Add:</u>	
3) Payments in Bank Statement not yet recorded in Cash	
4) Receipts in Cash book not recorded in Bank Statement	
Balance as per Cash book	2,446.00

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

SIGNATURE	DESIGNATION	DATE
	Acc	1/7/23

**PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)**

S/N	DATE	ITEM	CHQ	AMOUNT	REMARKS
1	26/06/2023	CFAO Motors	692	45,500.00	
	26/06/2023	CFAO Motors	693	47,157.00	
			<b>TOTAL</b>	<b>92,657.00</b>	

**PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK**

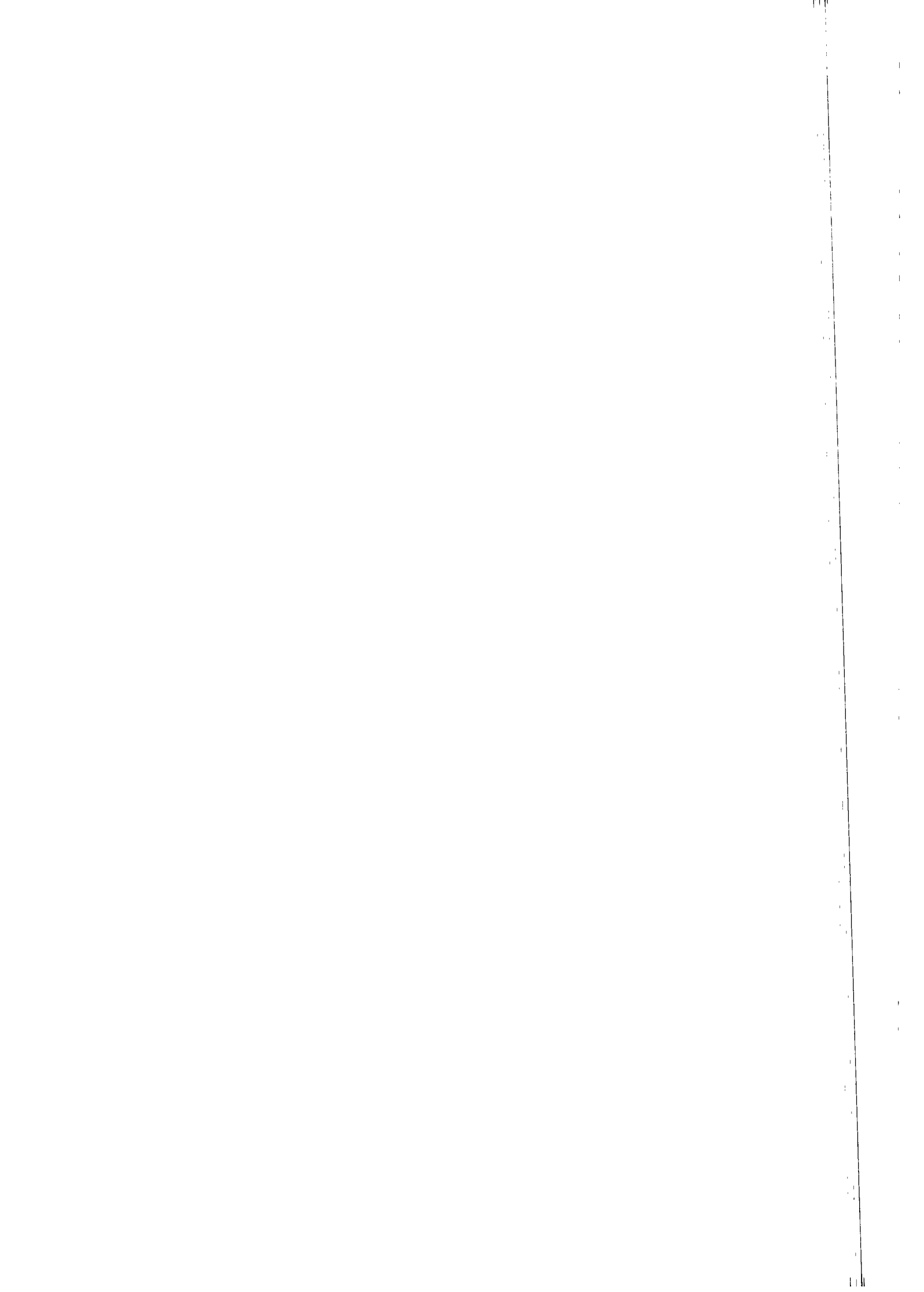
S/N	DATE	PAYEE	HQ NO/RE	AMOUNT	REMARKS

**RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK**

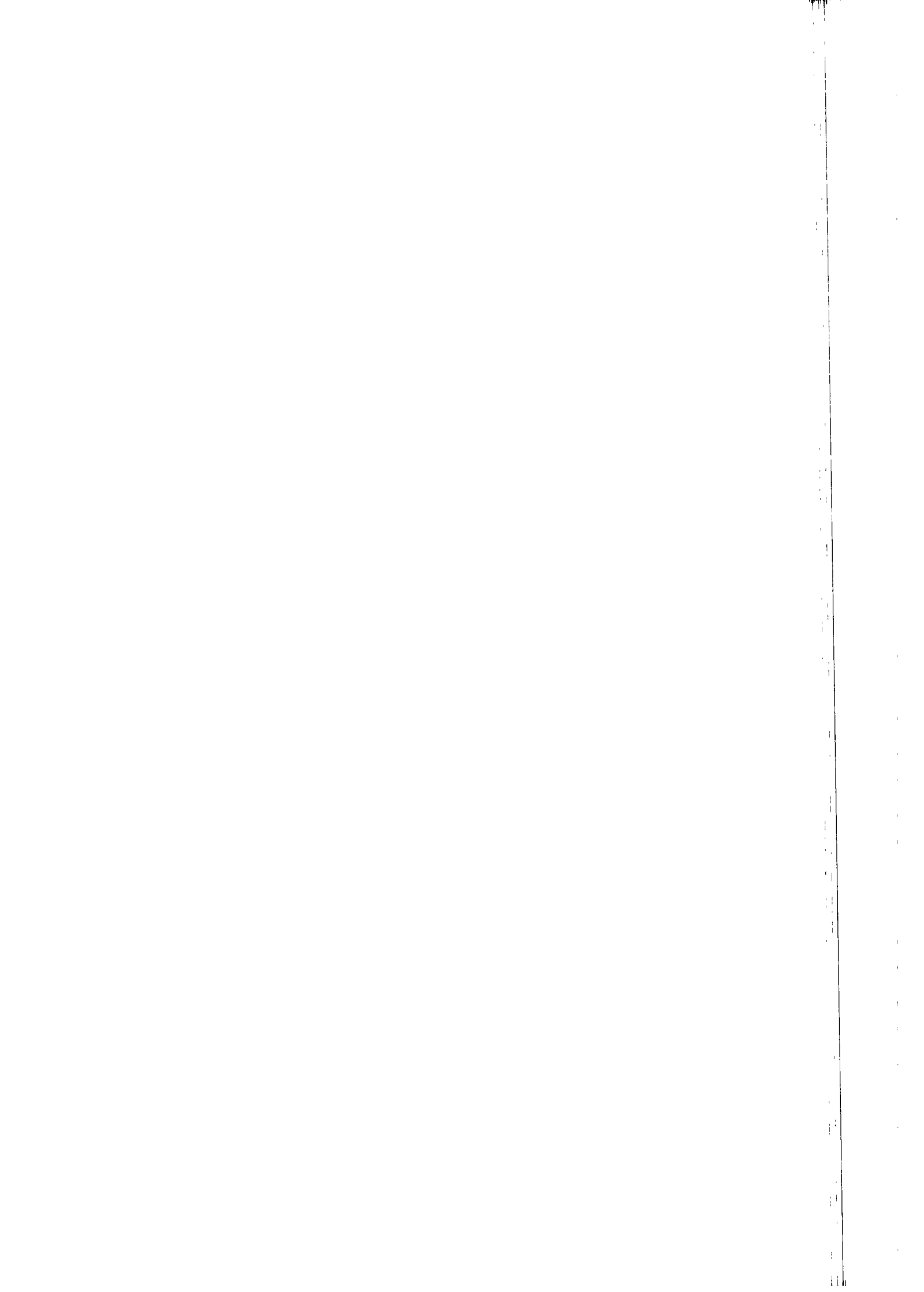
S/N	DATE	PAYEE	HQ NO/RE	AMOUNT	REMARKS
			<b>TOTAL</b>	-	

**RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT**

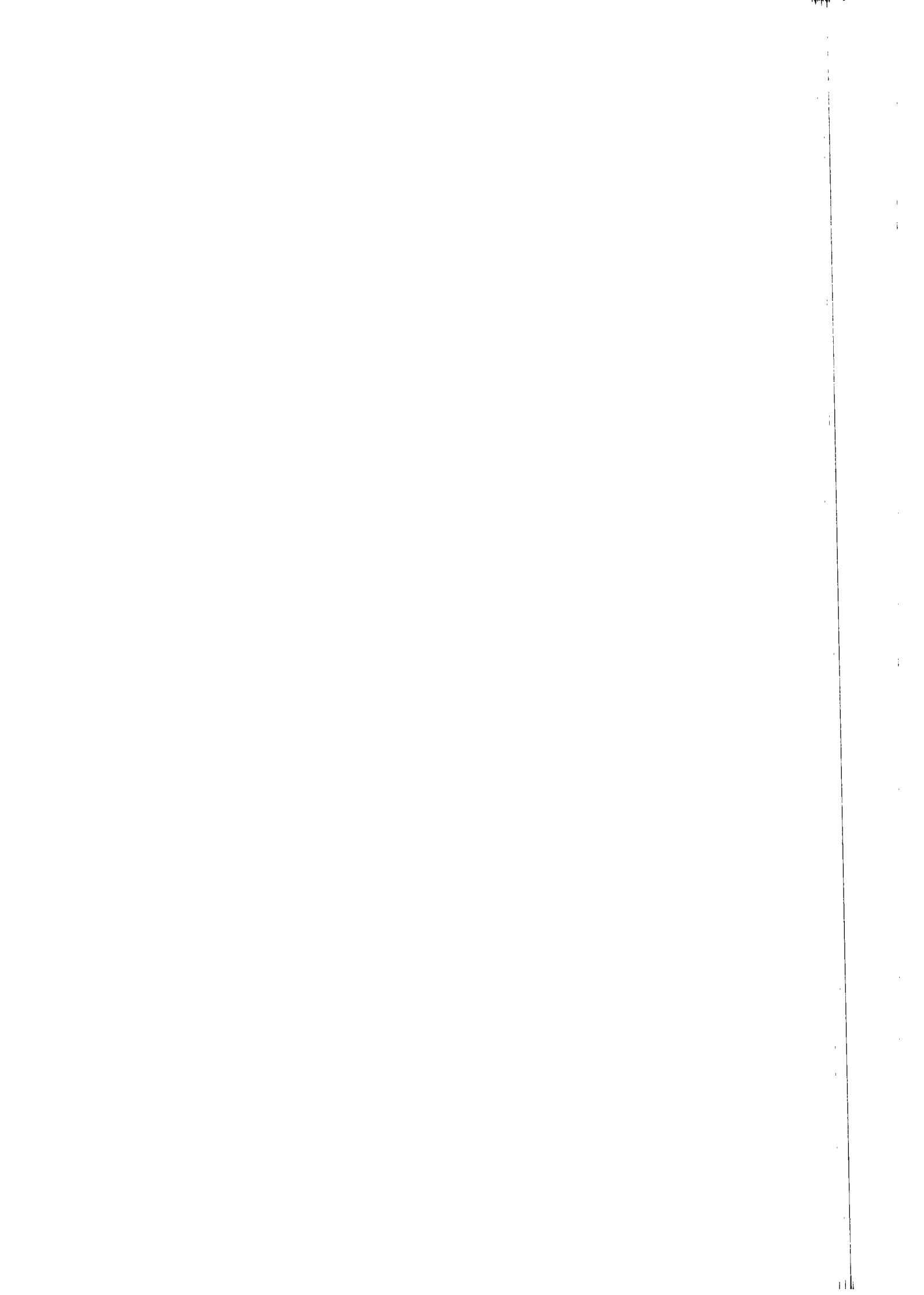
S/N	DATE	PAYEE	HQ NO/RE	AMOUNT	REMARKS
			<b>TOTAL</b>	-	












KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENCE  
 AGRICULTURAL LIVELIHOOD WINDOW (KCEP-CRAL)-TAITA TAVETA COUNTY  
 ACCOUNT NO.:01141222797000  
 BANK RECONCILIATION STATEMENT  
 AS AT 30TH JUNE 2023

	(IN KSHS)
Balance as per Bank Statement	520.00
<u>Less:</u>	
1) Payments in Cash Book not Recorded in Bank Statement	-
2) Receipts in Bank Statement not recorded in Cash book	-
<u>Add:</u>	
3) Payments in Bank Statement not yet recorded in Cash book-	-
4) Receipts in Cash book not recorded in Bank Statement	-
Balance as per Cash book	520.00

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	10/7/23

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/No	DATE	ITEM	CHQ	AMOUNT	REMARKS
		TOTAL		-	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

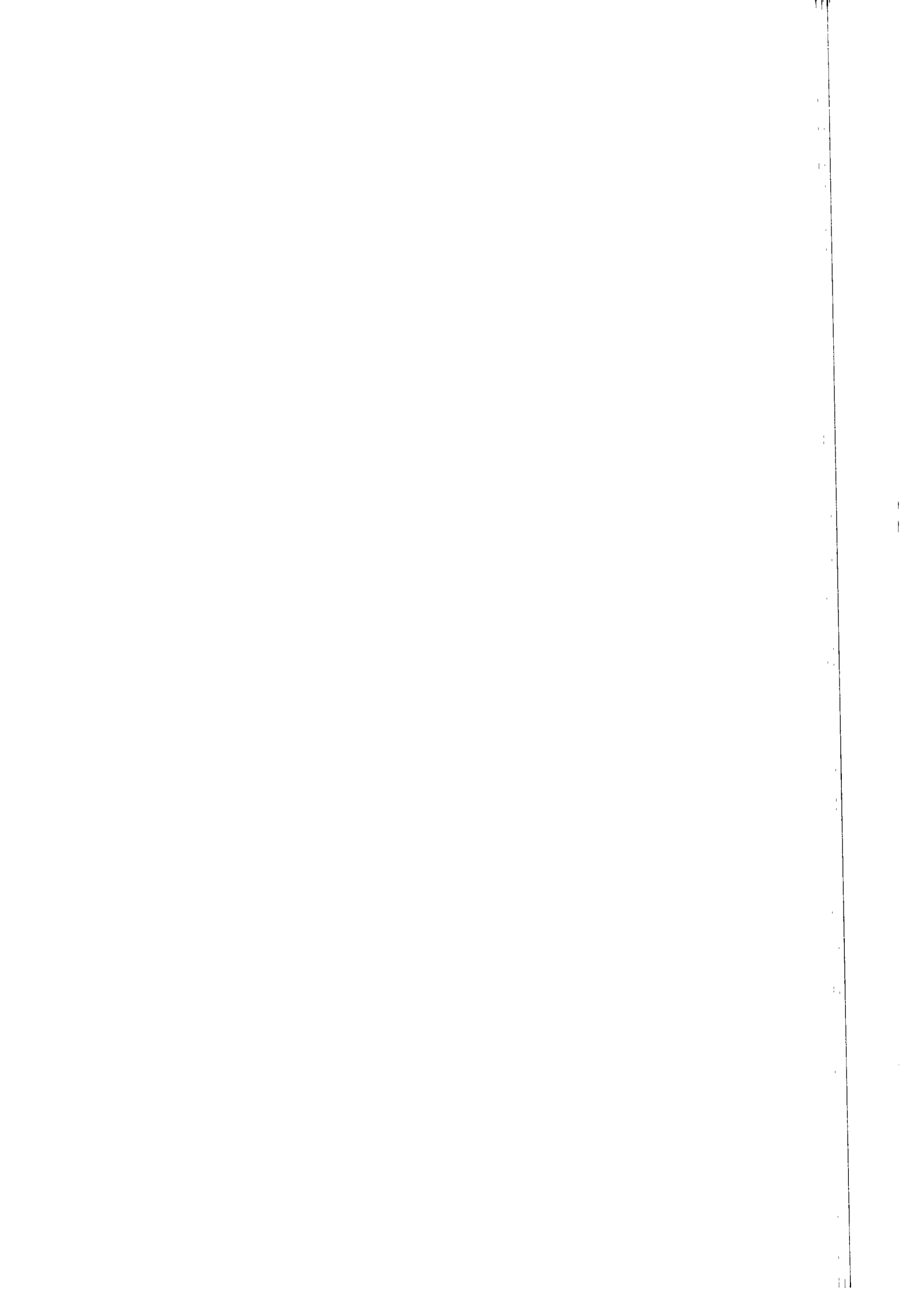
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
		TOTAL		-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
		TOTAL		-	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
		TOTAL		-	



KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENCE  
 AGRICULTURAL LIVELIHOOD WINDOW (KCEP-CRAL)-KWALE COUNTY  
 ACCOUNT NO.:01141566540500  
 BANK RECONCILIATION STATEMENT  
 AS AT 30TH JUNE 2023

(IN KSHS)

Balance as per Bank Statement

11,959.00

Less:

- 1) Payments in Cash Book not Recorded in Bank Statement
- 2) Receipts in Bank Statement not recorded in Cash book

-

-

Add:

- 3) Payments in Bank Statement not yet recorded in Cash book-
- 4) Receipts in Cash book not recorded in Bank Statement

-

-

Balance as per Cash book

11,959.00

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

SIGNATURE

DESIGNATION  
ACCOUNTANT

DATE



5/7/2023

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/No	DATE	ITEM	CHQ	AMOUNT	REMARKS
		TOTAL		-	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

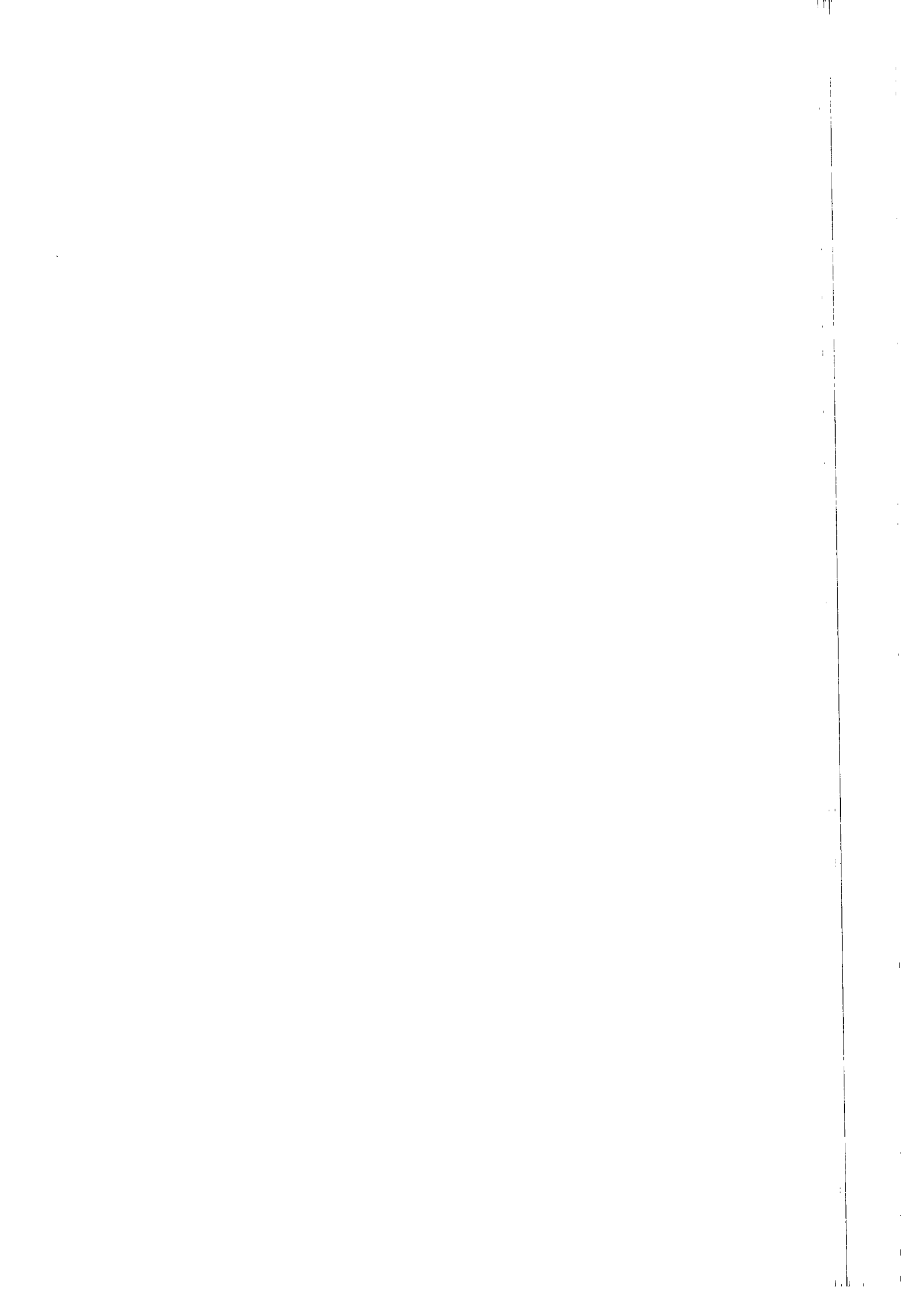
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL	-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL	-	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL	-	



KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENCE  
 AGRICULTURAL LIVELIHOOD WINDOW (KCEP-CRAL)-KITUI COUNTY  
 ACCOUNT NO.:01141302244400  
 BANK RECONCILIATION STATEMENT  
 AS AT 30TH JUNE 2023

Balance as per Bank Statement

(IN KSHS)

3,657,129.52

Less:

- 1) Payments in Cash Book not Recorded in Bank Statement
- 2) Receipts in Bank Statement not recorded in Cash book

Add:

- 3) Payments in Bank Statement not yet recorded in Cash book-
- 4) Receipts in Cash book not recorded in Bank Statement

Balance as per Cash book

3,657,129.52

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

SIGNATURE          DESIGNATION          DATE

*Agneta*          *Acc*          *10/07/2023*

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/No	DATE	ITEM	CHQ	AMOUNT	REMARKS
		TOTAL		-	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

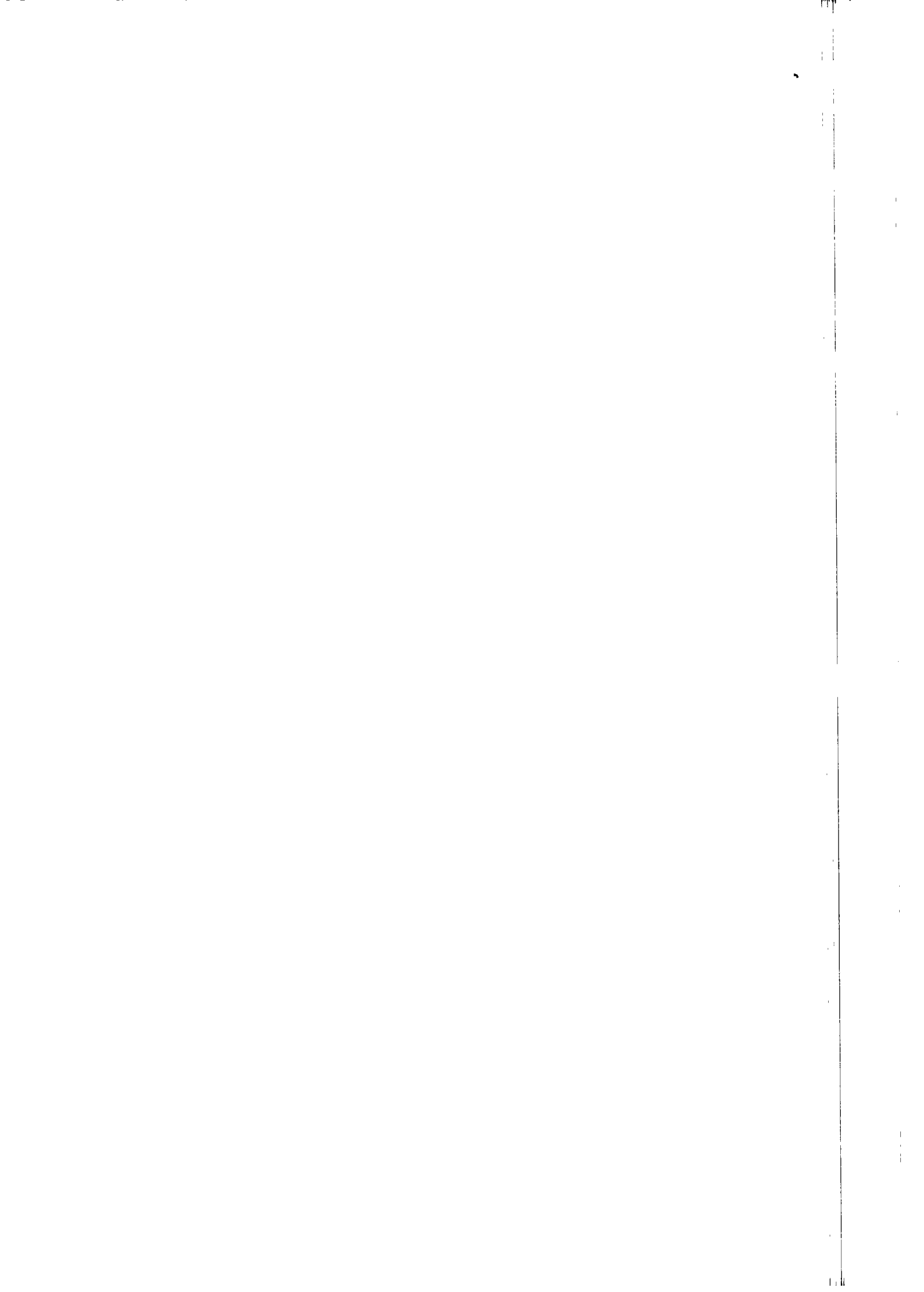
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
		TOTAL		-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
		TOTAL		-	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT


S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
		TOTAL		-	



KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENCE  
 AGRICULTURAL LIVELIHOOD WINDOW (KCEP-CRAL)-THARAKANITHI COUNTY  
 ACCOUNT NO.:01141572005000  
 BANK RECONCILIATION STATEMENT  
 AS AT 30TH JUNE 2023

	(IN KSHS)
Balance as per Bank Statement	(531.00)
<b>Less:</b>	
1) Payments in Cash Book not Recorded in Bank Statement	-
2) Receipts in Bank Statement not recorded in Cash book	-
<b>Add:</b>	
3) Payments in Bank Statement not yet recorded in Cash book-	2,050.00
4) Receipts in Cash book not recorded in Bank Statement	-
<b>Balance as per Cash book</b>	<b>1,519.00</b>

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

SIGNATURE	DESIGNATION	DATE
	Acc	7/7/2023

**PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)**

S/No	DATE	ITEM	CHQ	AMOUNT	REMARKS
		TOTAL		-	

**PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK**

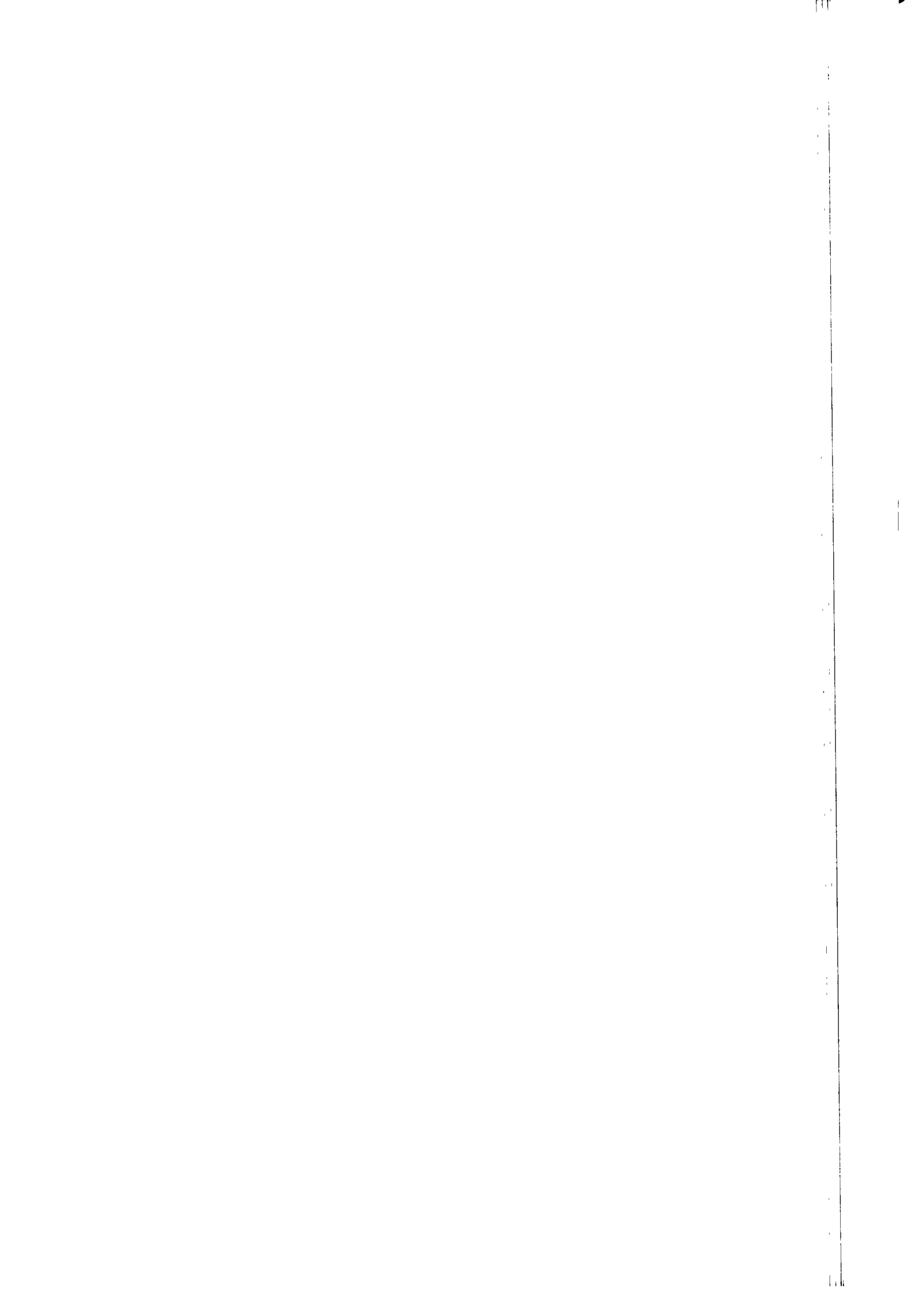
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
	29-Nov-22	Co-op Bank, bank charges-Che		2,050.00	
		TOTAL		2,050.00	

**RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK**

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
		TOTAL		-	

**RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT**


S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
		TOTAL		-	



KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENCE  
 AGRICULTURAL LIVELIHOOD WINDOW (KCEP-CRAL)-MACHAKOS COUNTY  
 ACCOUNT NO.:01141748922300  
 BANK RECONCILIATION STATEMENT  
 AS AT 30TH JUNE 2023

	(IN KSHS)
Balance as per Bank Statement	29.80
<b>Less:</b>	
1) Payments in Cash Book not Recorded in Bank Statement	-
2) Receipts in Bank Statement not recorded in Cash book	-
<b>Add:</b>	
3) Payments in Bank Statement not yet recorded in Cash book-	-
4) Receipts in Cash book not recorded in Bank Statement	-
Balance as per Cash book	29.80

I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	5/7/23

PAYMENTS IN CASHBOOK NOT YET IN BANK STATEMENT(COMMITTED FUNDS)

S/No	DATE	ITEM	CHQ	AMOUNT	REMARKS
TOTAL				-	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
TOTAL				-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
TOTAL				-	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
TOTAL				-	

