

REPUBLIC OF KENYA



Enhancing Accountability



NATIONAL ASSEMBLY PAPERS LAID	
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REPORT

OF

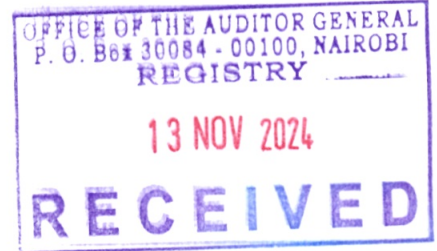
THE AUDITOR-GENERAL

ON

**SMALL-SCALE IRRIGATION AND VALUE
ADDITION PROJECT - ADF LOAN NO.
2000130014530 AND GRANT NO 5570155000751**

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

STATE DEPARTMENT FOR AGRICULTURE



**PROJECT NAME: SMALL SCALE IRRIGATION AND VALUE ADDITION
PROJECT (SIVAP)**

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR AGRICULTURE

PROJECT GRANT/CREDIT NUMBER: 5570155000751/2000130014530

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

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1. Acronyms and Definition of Terms

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year.
GoK	Government of Kenya
AfDB	African Development Bank
GAFSP	Global Agriculture and Food Security Program

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is **SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)**

Objective

The key objective of the project is **To contribute to poverty reduction by ensuring increased agricultural productivity and incomes; and food security among beneficiaries in eleven counties by June 2023.**

Address

The project headquarters offices are at **HILL PLAZA BUILDING, 9TH FLOOR, OPPOSITE MILIMANI LAW COURTS, NGONG ROAD, NAIROBI County, Kenya.**

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

The project also has offices/branches as follows:

- County Headquarters, Machakos County
- County Headquarters, Makueni County
- County Headquarters, Kitui County
- County Headquarters, Kajiado County
- County Headquarters, Muranga County
- County Headquarters, Nyeri County
- County Headquarters, Bomet County
- County Headquarters, Meru County
- County Headquarters, Tharaka Nithi County
- County Headquarters, Nyandarua County
- County Headquarters, Tana River County

Contacts: The following are the project contacts

Telephone: (254) 722 827 425

E-mail: npchoal@gmail.com

Website: www.kilimo.go.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	1 ST JULY, 2016
Project End Date:	30TH JUNE, 2025
Project Coordinator:	Eng. Kennedy Wandera Makudih, CE, FIEK
Project Sponsor:	Government of Kenya (GoK), The African Development Bank (AfDB) and Global Agriculture & Food Security Programme (GAFSP)

2.3 Project Overview

Line Ministry and State/ County Department	Ministry of Agriculture and Livestock Development, State Department for Agriculture.
Project number	ADB Loan 2000130014530 & GAFSP Grant 5570155000751
Strategic goals of the project	The strategic goals of the project are as follows: <i>(i) Enhancing Irrigation Infrastructure and Water Resources Development.</i> <i>(ii) Improved Access to Markets and Strengthening Value Chain;</i> <i>(iii) Institutional Strengthening and Capacity Development.</i>
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Investment and Provision of Water Infrastructure (Dams, Water Pans, Boreholes, Shallow wells, Earth Dams) (ii) Investment in Irrigation Schemes and Micro Irrigation Schemes. (iii) Improved Crop production in the irrigation schemes and other water structures provided. (iv) Improved crop marketing and Management.

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	(v) Improved Livestock production and Marketing.
Other important background information of the project	The project aims at improving communities' resilience to drought and hence improve their livelihoods in a sustainable way.
Areas that the project was formed to intervene	The project was formed to intervene in the following problems/gaps: (i) Enhancing irrigation infrastructure and water resources development. (ii) Improved access to markets and strengthening value chain. (iii) Institutional strengthening and capacity development.
Project duration	The project started on 1 ST JULY, 2016 and is expected to run until 30 TH JUNE, 2025.

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

- (i) **Central Bank of Kenya (C.B.K) A/C No. 1000457716 – Loan**
- (ii) **Central Bank of Kenya (C.B.K) A/C No. 1000457724 - Grant**
- (iii) **Central Bank of Kenya (C.B.K) A/C No. 1000297239 – Special Acc. - Grant**
- (iv) **Central Bank of Kenya (C.B.K) A/C No. 1000289918 – Special Acc. - Loan**
- (v) **Central Bank of Kenya (C.B.K) A/C No. 1000457708 - GoK**

2.5 Independent Auditor

The project is audited by the by the office of the Auditor-General (OAG), 3rd Floor, Anniversary Towers, University Way, Nairobi. PO Box 30084-00100 Nairobi, Email : info@oagkenya.go.ke Hotline: +254 708 000555

2.6 Roles and Responsibilities

No	Names	Title designation	Key qualification	Responsibilities	Contact
1.	Eng. Kennedy Makudih	Chief Engineer.	Msc. Agricultural Engineering	Project Co-ordinator	072 827 425
2.	Jonah Kebeney	Chief Superintendent Engineer	Bsc. Agricultural Engineering	Deputy Project Co-ordinator/Component Manager	0720 837 775
3.	Gerald K. Kurema	Assistant Accountant General	C.P.A (K) B.Com	Project Accountant	0716 891 735
4.	Hillary Ngeno	Assistant Director of Agriculture	Bsc./ Msc Agribusiness	Monitoring and Evaluation Officer	0725 805 810

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		Management Services	Procurement and Supply Chain Management		
6.	Elizabeth Mwanza	Procurement Assistant	Diploma in Supply Chain Management	Project Procurement Assistant	0724 013 674
7.	Josephat Omari	Agriculture Engineer	Bsc. Agricultural Engineer	Project Engineer	0720 349 322
8.	William Ndeka	Assistant Director of Agriculture	Bsc. Horticulture	Horticulture Specialist	0722 212 235
9.	Janet Oyuke	Assistant Director of Agriculture	Msc. Environmental Science	Environmental Specialist	0726 657 238

2.7 Funding summary

The Project is for duration of seven (9) years from 2016 to 2025 with an approved budget of US\$ 69,484,000.00 equivalent to Kshs 6,833,462,641.32 as highlighted in the table below:

(1 USD = 96.67623 Ksh, 1 UA = 1.40639 USD, 1 UA = 135.96448 Ksh..... Currency Rates as at July 2015 during project appraisal)

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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 th June 2024)		Undrawn balance to date	
	Donor currency USD	Kshs	Donor currency USD	Kshs	Donor currency USD	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
Global Agriculture and Food Security Programme	22,800,000.00	2,204,218,044	20,673,747	1,998,531,156	2,126,253	205,686,888
(ii) Loan						
African Development Bank	39,546,000	3,823,158,191.58	35,003,848	3,383,822,015	4,542,152	439,336,177
(iii) Counterpart funds						
Government of Kenya	7,138,000	690,074,929.74	2,311,730	223,474,944	4,826,270	466,599,986
Total	69,484,000.00	6,717,451,165.32	57,989,325	5,605,828,115	11,494,675	1,111,623,051

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Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2024)		Cumulative amount paid to date – (30 th June 2024)		Unutilised balance to date (30th June 2024)	
	<i>Donor currency</i> <i>USD</i>	<i>Kshs</i>	<i>Donor currency</i> <i>USD</i>	<i>Kshs</i>	<i>Donor currency</i> <i>USD</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Grant						
Global Agriculture and Food Security Programme	20,673,747	1,998,531,156	16,378,141.44	1,998,422,754	1,121.29	108,402
(ii) Loan						
African Development Bank	35,003,848	3,383,822,015	28,423,476.07	3,383,697,592	1,287.01	124,423
(iii) Counterpart funds						
Government of Kenya	2,311,730	223,474,944	1,287,301.59	223,474,944	0	0
Total	57,989,325	5,605,828,115	52,689,467.4	5,605,595,290	2,408.3	232,826

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Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

Budget Item/Category	Printed Estimates	Revised Printed Estimates	Actual Expenditure Current Financial Year	% Absorption
	(Kshs)	(Kshs)	(Kshs)	
GOK	120,000,000	120,000,000	99,031,523	82.52%
GRANT REVENUE	110,000,000	0	3,551,385	0
GRANT A.I.A	630,000,000	31,200,000	411,494,164	1,318.89%
LOAN REVENUE	110,000,000	167,500,000	176,418,082	105.32%
LOAN A.I.A	475,000,000	400,000,000	460,171,706	115.04%
TOTAL	1,445,000,000	718,700,000	1,150,666,860	161.00%

Notes

- The over-absorption captured under grant A.I.A and Loan A.I.A is due actual payments incurred within the financial year although some commitments had been captured in last financial years' budget estimates. (Requirement under IPSAS Cash Basis of reporting)

Cumulative to-date

Budget Item/Category	Commitment	Cumulative Expenditure to date	% Absorption
	(Kshs)	(Kshs)	
GOK COMPONENT	690,074,929.74	223,474,944	32.38%
GRANT COMPONENT	2,204,218,044	1,998,422,754	90.66%
LOAN COMPONENT	3,823,158,191.58	3,383,697,592	88.51%
TOTAL	6,717,451,165.32	5,605,595,290	83.45%

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

Output Reporting:

Output Indicators (as specified in the RLF, add/delete rows as needed)	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (% realized)	Progress towards end target (% realized)	Assessment (on whether output indicator is on track to reach annual and end targets. If not on track, please justify)
Component 1 : Enhanced Water Infrastructure Development						
Subcomponent 1: Irrigation infrastructure developed and rehabilitated						
1. Area with new irrigation and drainage services Developed (ha)	1,265	882	1,599	143%	79%	On track (target revised)
2. Area with improved/rehabilitated irrigation and drainage services (ha)	927.6	309.2	957	300%	97 %	On track (target revised)
3. Rain fed area brought (catchments -Micro irrigation) under Irrigation (Ha)	235	120	300	196%	78%	On track (target revised)
4. Beneficiaries Benefitted (farmers HH Directly & Indirectly). 58% women	179,349	253,000	228,742	70.9%	78.4%	On track
5.Scheme management entities formed & strengthened (Nos of IWUAs)	31	20	32	95	96.87	On track (target revised to include micro irrigation schemes)
Subcomponent 2: Water Harvesting and storage infrastructure						
1.Catchment /Structures management entities formed & Strengthened (Nos CDCs)	4	4	4	100%	100%	On track

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2.Design capacity (M3) of Water harvesting structures (Water Pans (WP), Subsurface Dams (SSD) & Earth Dams (ED)	1,039,832	200,000	250,000	520%	416%	On track (Target revised at MTR
3. No. of Erosion control infrastructure	274	280	300	98%	91.33%	On track
4.No of operational (BH& SW)	35	25	60	140%	58.33%	-This indicator was reviewed to capture no. of operational Bore Holes(BH)/ Shallow wells (SW). -24 BHs and 11 SWs
5. Ha. of Watershed catchment area protected (Denuded lands)	18,650	2,000	15,000	1072%	124.33 %	On track
6.Area (ha) under soil and water conservation technologies and practices	18,650	2,000	15,000	1072%	124.33 %	On track
7. Catchment /Structures management entities formed & Strengthened (Nos CDCs)	150	160	300	93.75%	50%	On track

Component 2: Improved access to markets and strengthening value chains

1. Km of rural access roads infrastructure Developed	429	250	300	171.6%	143%	On track
2. No. of post harvest handling facilities (Grading sheds and storage facilities) Constructed	24	6	16	400%	150%	-12 Grading sheds -11 Honey processing facilities -1 Mango processing facility
3. No. of Agro - market Centres Constructed	24	6	16	400%	150%	-12 Grading sheds -11 Honey processing facilities -1 Mango processing facility
4. No. of Marketable Commodities	12	6	16	200%	75%	On track
5. No. of livestock Market access	7	6	11	116.7%	63.63%	On track

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infrastructure constructed and rehabilitated						
Component 3: Support to the formation and strengthening of farmer institutions (farmers groups, producer associations, CBOs, Cooperatives)						
1. Group dynamics & community sensitization sessions to farmer associations and Women Associations	128	80	96	160%	133.33 %	On track
2. No. of ToTs in Various topics - Irrigation Agronomy, GAPs and Animal Husbandry practices ToTs module 2s) in 16 Sites (Total 1,267 Staff)	1,334	400	1,063	333.5%	125%	On track
3. No. of Farmer institutions (IWUAs, WUAs, LMCs) formed in each Site (Total 16)	101	36	36	280.6%	280.6%	On track (Target revised to include 11 Irrigation Schemes committees, 19 for Micro-Irrigation Schemes committees, 55 WUAs, 6 LSYs Committees, 1 Grading Shed Committee, 2 Pasture Committees, 6 Honey processing committees, 1 Mango processing committee)
4. No of Products Developed/ supported in packaging & branding in 16 sites (Total 16)	12	6	16	200%	75%	On track
5. No of market linkages and collective marketing platforms enhanced/ strengthened in 16 sites (16 COBLINKS Forums Twice per Year form Yr 3)	74	60	96	123%	77%	On track
6. Number of Beneficiaries trained in various topics,	129,205	6500	18,510	1,987%	698%	On track

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demonstrations, Field days & Excursions (At least 100/ site from year 3)						
7. Number of Staff trained on technical Short Course (PCU &CCUs) including Exchange Visits	48	20	40	240%	120%	On track
8. Number of Staff involved in Exchange Visits (PCU &CCUs. 15 per year from year 3)	37	45	60	82.22%	61.66%	On track-recent the PCU staff had a exchange training in Arusha TZ on M&E.
9. Number of farmers Enterprise Development training (30% Women) (5 per site from yr 4)	125	20	80	625%	156.25%	On track
Promote nutrition security in the target communities (Home-economic units - Public health, Kitchen gardens etc)						
1. TOT on Nutrition for County Agriculture, Health & Education staff (33)	66	33	33	200%	200%	On track
2. No of demonstrations on improved foods and nutrition (Both Productions & Utilization ie Home gardens, School gardens & Dispensaries gardens in the schemes, Catchments and surrounding schools/ Dispensaries	2450	120	240	2116%	1058%	On track
3. No of farmers trained on Good Nutritional Practices at least one in 16 Sites (At least 15 per site)	680	120	240	567%	283%	On track
4. No. of County staff trained from	99	33	33	300%	300%	On track

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16 sites on Good Nutritional Practices - at least one per site						
5. No of farmers trained on improved foods and nutrition (Both Productions &Utilization Ie Home gardens, School gardens & Dispensaries gardens in the schemes, Catchments and surrounding schools/ Dispensaries (at least 15 farmers per demo)	217,243	25,000	215,025	115%	101%	On track
6.Implementation of Food and Nutrition Security Policy	11	11	11	100%	100%	On track
Component 4.Project Management & Coordination						
1.PCU Established and /or Expanded	1	1	1	100%	100%	On track
2. Formation & Strengthening operational and technical capacity of county coordination Units/Committees	11	11	11	100%	100%	On track
3. Formation & Strengthening operational and technical capacity of Sub County coordination Units/Committees	16	16	16	100%	100%	On track
4. Number of Project steering meetings held (At least 1 Meeting & 1 field visit)	15	10	12	150%	125%	On track
5. Number of Mission visits (At least 2/year)	11	5	12	220%	91.7%	On track

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6. Strengthening operational and technical capacity of PCU (ToTs)	12	6	12	200%	100%	on track
7. Engage External Support to monitoring and evaluation of the programme	1	1	1	100%	100%	On track
8. Studies- Baseline Study	1	1	1	100%	100%	On track
9. Studies - Gender and anthropological study	1	1	1	100%	100%	On track
10. Studies -Mid-Term Review (MTR)	1	1	1	100%	100%	Completed in July 2019.
11. Studies - Project Impact study	0	0	0	0%	0%	Planned Q2
Technical Services (As per PAR)						
1. External M&E Support	2	1	6	200%	33.33 %	Staff have been trained on M&E by FAO and a workshop for the development of M&E external system done.
2. ESAs and Audits	261	150	407	174%	64%	To be fast tracked
3. Functional M&E system	1	1	1	100%	100%	On track
4. No. of analytical reports produced	8	6	14	133%	57.14 %	Not on track, to be fast tracked.

B. Outcome Reporting

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Outcome Indicators (as specified in the RLF add/delete rows as needed)	Baseline Value	Most recent value	End Target (expected value at project completion)	Progress towards end target (% realized)	Assessment (on whether outcome indicator is on track to reach annual and end targets. . If not on track, please justify)
Outcome 1: Increased agricultural productivity					
Increased Crop production					
Green Maize	2.5	14.2	15	94.66%	On Track
Bananas	4	9.7	10	97%	On Track
French beans	0.27	9.8	11	89.09%	On Track
Water melon	5	23.4	25	93.6%	On Track
Tomatoes	2.5	22.4	25	89.6%	On Track
Increased Quantities of livestock product					
Indigenous chicken meat	7,297.0	10,220	10,684	95.65%	On Track
Milk (litres)	133,553	182,638	195,535	93.4	On track
Goat Meat	3,355	5,671	4,913	115.4	On track
Honey	1,290	1,856	1,889	98.25	On track
Beef	800	872	878	99.31	On track
Out come 2 Post-Harvest Loss reduction in crops produced (%)	40	32	20	62.5	On track

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

Financing Source	Total Approved (USD)	Absorption as at 30 th June 2017	Absorption as at 30 th June 2018	Absorption as at 30 th June 2019	Absorption as at 30 th June 2020	Absorption as at 30 th June 2021	Absorption as at 30 th June 2022	Absorption as at 30 th June 2023	Absorption as at 30 th June 2024
Loan	39,546,000	1.41%	12.35%	21.6%	26%	39.35%	54%	63%	73.48
Grant	22,800,000	0.11%	1.82%	7.02%	8%	14.6%	42%	72.5%	98%
GoK	7,138,000	3.88%	6.23%	11.20%	19.7%	19.71%	25%	28.5%	32.38%
Total	69,484,000	1.8%	8.16%	15.75%	19.25%	33%	46%	62.57%	77.31%

iv) *List the implementation challenges and recommend the next steps.*

Implementation Challenge	Way Forward
Feasibility studies, survey and designs of structures take long to conclude.	Use of internal government specialist personnel rather than go for consultancies.

Dishonest, slow and problematic contractors.	Carrying out due diligence before award of contracts. Blacklisting of problematic contractors.
Slow disbursement progress of project funds.	Project managers called to draw action plans to improve disbursements for the projects they manage.

2.9 Summary of Project Compliance:

(i) The Project thus far has had no cases of Non-Compliance to applicable laws and regulations during project implementation.

and

(ii) Therefore, has not suffered consequences on account of non-compliance or likely to be suffered.

(iii) The Measures the Project has taken to mitigate or plan to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance is by always sticking to the laid down applicable laws and regulations like the PFM Act and procurement laws and regulations.

3. Statement of Performance against Project's Predetermined Objectives

Introduction

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

Project Goal/Purpose

The project will contribute to activities that are required to be implemented within the period of the Medium-Term Plan (MTP-II 2013-17 and MTP-III 2018-21) that is intended not only to modernize agriculture in Kenya but also offer improved household welfare and increased income levels.

The broad objective of SIVAP is to contribute to poverty reduction by enhancing agricultural productivity and income, and food security among beneficiaries of these 11 counties. The direct and indirect beneficiaries include 104,000 farming households, (54,000 are direct beneficiaries while over 50,000 are indirect beneficiaries) making a total of 520,000 persons – of which 58% are women and youths in eleven counties of the country. The indicators to measure success of the project will include Rural Poverty Index (% age of Population living below USD1.25, Percentage of stunting in under-5 children (%), Global hunger index, Average crop yields (mt/ha) and Average livestock production. Information on these indicators will be obtained from; Kenya Bureau of Statistics, Household survey, MoALF's Crop forecasting surveys, M & E Studies, Project Impact study, Health survey reports, Rural Poverty Index for Kenya reports and farmer interviews

Project Objectives

The specific project objectives are:

- Enhancing Irrigation Infrastructure and Water Resources Development;
 - Outcome: Enhanced Irrigation Infrastructure (12 schemes) and Water Resources Development (60 micro-irrigation schemes) by June 2025
- Improved Access to Markets and Strengthening Value Chain;
 - Outcome: improved livestock infrastructure and market access by constructing/upgrading of 11 crop and livestock marketing facilities by June 2025
- Institutional Strengthening and Capacity Development;

- Outcome: Give capacity to 412 TOTs in 7 thematic areas to support formation and strengthening of farmer institutions by June 2025
- Project Coordination and Management;
 - Outcome: Well developed and functional coordination structures (PSC, PCU, and 11 CCUs) by June 2025

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.

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Below, we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
Small Scale Irrigation and Value Addition Project (SIVAP)	Enhancing Irrigation Infrastructure and Water Resources Development;	Enhanced Irrigation Infrastructure (12 schemes) and Water Resources Development (60 micro-irrigation schemes) by June 2025	Area with improved/rehabilitated/new irrigation and drainage services (ha)	86% (2,193 Ha) of end project target of 2556ha under improved irrigation and drainage services as at 30 th June 2024
	Improved Access to Markets and Strengthening Value Chain	Improved livestock infrastructure and market access by constructing/upgrading of 11 livestock marketing facilities by June 2025	No of market access facilities constructed	7 livestock markets constructed and Handed over for use. 4 Livestock Markets advertised and construction currently ongoing and be complete by April 2025.
	Institutional Strengthening and Capacity Development	Give capacity to 519 TOTs in 7 thematic areas to support formation and strengthening of farmer institutions by June 2025	No of TOTS Trained	1,325 staff trained surpassing the end of project target hence 255.3% achievement
	Project Coordination and Management	Well-developed and functional coordination structures (PSC, PCU, and 11 CCUs) by June 2025	No of PSC, PCU, and CCUs by 2018	PSC, PCU, and 11 CCUs were in place by 2018 hence 100% achievement

4. Environmental and Sustainability reporting

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

1. Sustainability strategy and profile

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

2. Environmental performance

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

3. Employee welfare

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

i. Market place practices-

The organisation should outline its efforts to:

a) Responsible Supply chain and supplier relations-

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

b) Responsible ethical practises-

The project maintains ethical practises throughout its project cycle.

c) Regulatory impact assessment-

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

ii. Community Engagements

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

5. Statement of Project Management Responsibilities

The **Principal Secretary** for the **State Department for Agriculture and the Project Coordinator for Small Scale Irrigation and Value Addition Project (SIVAP)** 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 the financial year ended on June 30, 2024.

This responsibility includes (i) Maintaining adequate financial management arrangements 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 **State Department for Agriculture** and the **Project Coordinator for Small Scale Irrigation and Value Addition Project (SIVAP)** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The **Principal Secretary** for the **State Department for Agriculture and the project Coordinator for Small Scale Irrigation and Value Addition Project (SIVAP)** are of the opinion that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30, 2024, and of the Project's financial position as at that date. The **Principal Secretary** for the **State Department for Agriculture and the project Coordinator for Small Scale Irrigation and Value Addition Project (SIVAP)** 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 and the adequacy of the systems of internal financial control.

The **Principal Secretary** for the **State Department for Agriculture and the project Coordinator for Small Scale Irrigation and Value Addition Project (SIVAP)** confirm that the Project has complied fully with applicable Government Regulations and the terms of

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

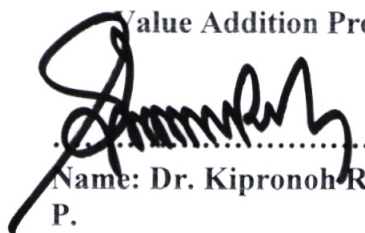
external financing covenants and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

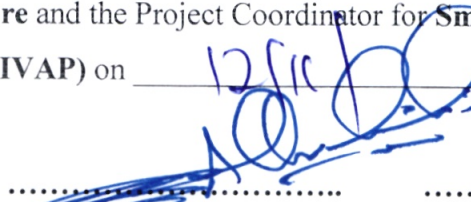
The Project financial statements were approved by the Principal Secretary for the **State**

Department for Agriculture and the Project Coordinator for **Small Scale Irrigation and**

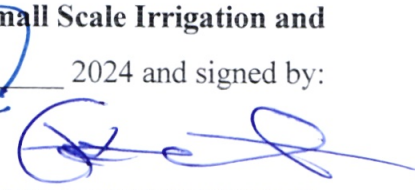
Value Addition Project (SIVAP) on 12/11/2024 2024 and signed by:



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



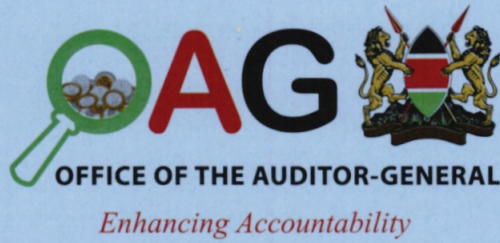
.....
Name: Eng. Kennedy W.
Makudih
Project Coordinator



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

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON SMALL-SCALE IRRIGATION AND VALUE ADDITION PROJECT - ADF LOAN NO. 2000130014530 AND GRANT NO 5570155000751 FOR THE YEAR ENDED 30 JUNE, 2024 - STATE DEPARTMENT FOR AGRICULTURE

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Small-scale Irrigation and Value Addition Project (SIVAP) set out on pages 1 to 37, which comprise the statement of

Report of the Auditor-General on Small-Scale Irrigation and Value Addition Project ADF Loan No. 2000130014530 and Grant No. 5570155000751 for the year ended 30 June, 2024 - State Department for Agriculture

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Small-scale Irrigation and Value Addition Project (SIVAP) as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Loan Agreement No. 2000130014530 and Protocol Agreement Grant No.5570155000751 between the Republic of Kenya and the African Development Bank dated 04 February, 2016 and the Public Finance Management Act, 2012.

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

Basis for Opinion

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

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final budgeted and actual receipts of Kshs.718,700,000 and Kshs.1,138,416,830 respectively resulting to an un budgeted funding of Kshs.419,716,830. Similarly, the statement of comparison of budget and actual amounts reflects final budget and actual payments of Kshs.718,700,000, and Kshs.1,150,666,860 respectively resulting to an over-expenditure of Kshs.431,966,860.

The over-expenditure on some budget lines may have affected some of the planned activities and may have impacted negatively on service delivery to the public.

My Opinion is not modified in respect of this matter.

Key Audit Matters

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

Other Matter

Project Implementation Status

Annex 1 on project objectives of Loan Agreement No:200013001450 states that the Small-Scale Irrigation and Value Addition Project (SIVAP) is designed to focus on eleven counties within a few arid and mostly semi-arid lands, namely; Kitui, Makueni, Machakos, Tana-River, Bomet, Meru, Tharaka-Nithi, Nyandarua, Muranga, Kajiado and Nyeri counties. The broad objective of SIVAP is to contribute to poverty reduction by enhancing agricultural productivity and income and food security among beneficiaries of these 11 Counties. However, during the field verification in September, 2024, it was observed that various projects are in different stages of implementation, other projects have stalled and several are behind schedule.

In the circumstances, the objective of the project may not be realized fully by the close of the Project in June, 2025.

Other Information

The Management is responsible for the other information set out on page iv to xxiv which comprise of Project Information and Management, Management Team, Report of the Principal Secretary and Statement of Performance Against Predetermined Objectives. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Small-Scale Irrigation and Value Addition Project (SIVAP) financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON THE LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

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

Basis for Conclusion

1. Performance Against Predetermined Objectives

The Project was financed through a grant and a loan. The grant period ended in June, 2023 while the Loan period will end on 30 June, 2025. The project's objectives were divided into four (4) components listed below under Grant and loan;

- i. Irrigation infrastructure and water resources development
- ii. Access to markets and strengthening value chains
- iii. Institutional strengthening and capacity development
- iv. Project coordination and management

Verification of project documents provided for audit revealed that while the grant period lapsed and the loan period is almost coming to an end some activities under these components were yet to be completed as detailed in the table below;-

Component 1 - Outstanding Activities	Component 2 - Outstanding Activities
71 Micro-Irrigations Schemes not yet done	2 Post-Harvest handling facilities not completed
5 Harvesting Structures not yet done	7 Livestock Yards not yet done.
25 Ground Water Development Structures not done	

The activities that were outstanding by the closure of grant component were rolled out under loan component. These include;

- i. 3 New grading/marketing sheds for Meru, Tharaka-Nithi and Kitui which are ongoing.
- ii. New Livestock sale yards rolled out under loan component and are at different stages of implementation.
- iii. Construction of additional 45.9 Km access roads (Meru 33.9 Km and Kitui-12Km) on-going under loan component.
- iv. Construction for Ndiriti Aguthi irrigation scheme and grading/marketing shed re-advertised and awarded under loan component is still ongoing.

Further, it was noted that there are activities under loan components which is closing in June, 2025 which are in different stages of completion.

In the circumstances, some activities under loan may not be completed by closure of the loan component due to slow pace of implementation meaning that all objectives of the project may not be achieved.

2. Failure to Transfer GOK Counterpart Funds

The statement of receipts and payments reflects receipts amounting to Kshs.1,138,416,830. Included in the amount is an expenditure of Kshs.99,031,523 in respect of transfers from Government entities as disclosed in Note 1 to the financial statements. Review of the supporting documents revealed that the amount was the GOK counterpart funding through the State Department for Agriculture. This was supported by direct payment made by the State Department on behalf of the project which is contrary to the law which require all monies relating to the Project to be deposited to the specific Project Bank Account.

In the circumstances, it was not possible to confirm whether the project coordination unit had full control of the project funds.

3. Unutilized Grant Balance

The project commenced on July, 2016 following an agreement with the African Development Bank on 04 February, 2016 with an expected closing date of 30 June, 2022. The project management sought for a no-cost extension on 21 September, 2021 for one year up to 30 June, 2023 and further to that another extension to June, 2024 for which no objection was granted. Review of the financial statement revealed an undrawn grant balance of Kshs.617,181,052 as at June, 2024.

Further Note 11 of the financial statements reflects Project bank accounts balances as at 30 June, 2024 totaling to 232,825. Included is account number 1000457724 of a grant balance amounting to Kshs.108,402 which ended on 30 June, 2024. No explanation was given for failure to close the accounts and transfer the unutilized balances to the special deposit account as required in the loan agreement.

In the circumstances, the Project Management was in contravention of the requirements of the financing Agreement.

4. Slow Implementation of Projects and Delay in Overall Project Completion

The Government of Kenya entered into the agreement with the African Development Bank for the implementation of the Small-Scale Irrigation and Value Addition Project (SIVAP) which commenced on 01 July, 2016 with an expected closing date of 30 June, 2022. The Project Management sought for a one year No-cost extension to 30 June, 2023 and a further extension to 30 June, 2025 for which a no objection was granted. However, as at the time of audit in the month of September, 2024, several projects had not been concluded and about 35% of the loan amount had not been absorbed.

The delay in completion and the slow rate of absorption of funds implies that some activities may not be implemented, and this will negatively impact on achievement of the goals of the project.

5. Terminated and Abandoned Projects

Review of construction contracts and payment records revealed that the Project Management awarded contracts for various civil works to various contractors. However, review of the Projects' status reports and physical inspection of the works in the month of September, 2024 revealed that seventeen (17) contracts with combined contract sums totalling Kshs.391,072,333 out of which Kshs.263,651,215 had been paid as at 30 June, 2024 had been terminated and some abandoned for various reasons.

Management explained that some of the works were re-advertised and new sites identified to replace the dried-up boreholes and shallow wells in Tana River region. This was with the intention of ensuring that the beneficiary communities received value for the investments. However, the costs already incurred did not translate to benefits to the public.

In the circumstances, value for money on the expenditure of Kshs.263,651,215 incurred on the terminated and abandoned projects could not be confirmed.

6. Delay in the Implementation of Rubiru Irrigation Scheme

A contract for the construction of Rubiru Irrigation Scheme in Murang'a County was awarded to a contractor on 04 January, 2022 at a contract sum of Kshs.538,793,797. The contract was for an initial contract period of one year which was extended to 30 June, 2023. However, review of records and physical inspection of the project in the month of September, 2024 revealed that the project was incomplete and was at an estimated 80% level of completion and a total of Kshs.284,775,327 had been paid towards the project. Management explained that the delay was occasioned by denied wayleave for water pipes. However, the correspondences provided indicate that the wayleaves were sought by the Management on 30 October, 2023 long after the commencement of the works and expiry of the contract period and evidence that the intended recipient received the request was not provided for audit verification.

In the circumstances, stakeholders may not obtain value for money on the expenditure incurred on the project.

7. Failure to Operationalize Honey Refineries

The statement of receipts and payments reflects total payments of Kshs.871,665,870 Included in the amount is an expenditure of Kshs.606,176,933 in respect of acquisition of non-financial assets as reported in Note 8 of the financial statement. Included in the expenditure are payments totalling to Kshs.48,405,699 in respect of honey refineries among beneficiary counties. A physical verification of sampled refineries in the month of August, revealed that none of the refineries was equipped and operational, therefore not serving the intended purpose.

In the circumstances, value for money for this expenditure of Kshs.48,405,699 incurred on the non-operational refineries could not be confirmed.

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

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Risk Management Policy

During the year under review the project under the State Department for Agriculture did not have an approved Risk Management Policy and a Risk Register to document risks emanating from the users and the mitigation factors in place to minimize the risks.

In the circumstances, the risk management strategies, which includes fraud prevention mechanism and a system of risk management and internal control that builds robust business operations could not be confirmed.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

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

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

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless Management is aware of the intention to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

22 November, 2024

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

7. Statement of Receipts and Payments for the Year Ended 30th June 2024.

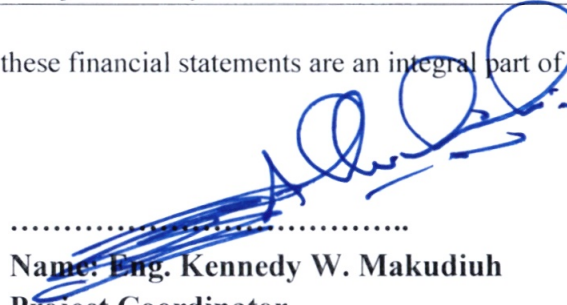
	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2023/2024			2022/2023			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts								
Transfer from Government entities	1	99,031,523	0	99,031,523	51,592,677	0	51,592,677	223,474,944
Proceeds from domestic and foreign grants	2	0	411,494,164	411,494,164	110,604,934	1,357,648,308	1,468,253,243	1,998,531,156
Loan from external development partners	3	167,129,809	460,171,706	627,301,515	109,076,000	516,028,359	625,104,359	3,383,822,015
Miscellaneous receipts	4	589,628	0	589,628	150,000	0	150,000	739,628
Total receipts		266,750,960	871,665,870	1,138,416,830	271,423,611	1,873,676,667	2,145,100,278	5,606,417,743
Payments								
Compensation to employees	5	12,756,000	0	12,756,000	9,210,000	0	9,210,000	50,436,500
Purchase of goods and services	6	124,281,666	0	124,281,666	113,326,480	0	113,326,480	669,594,518
Social security benefits	7	0	0	0	0	0	0	0
Acquisition of non-financial assets	8	141,963,324	871,665,870	1,013,629,194	136,574,885	1,873,676,667	2,010,251,552	4,886,153,899
Transfers to other government entities	9	0	0	0	0	0	0	0
Other grants and transfers /payments	10	0	0	0	0	0	0	0
Total payments		285,500,990	871,665,870	1,150,666,860	259,111,365	1,873,676,667	2,132,788,032	5,606,184,917
Surplus/ (deficit)		(12,250,030)	0	(12,250,030)	12,312,246	0	12,312,246	232,826

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

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



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



.....
Name: Eng. Kennedy W. Makudih
Project Coordinator



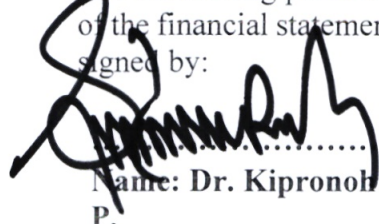
.....
Name: Gerald K. Kurema
Project Accountant
ICPAK Member No: 8980

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

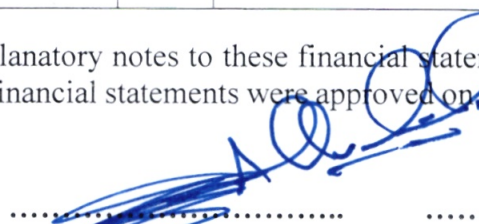
8. Statement of Financial Assets and Liabilities as at 30th June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents	11	232,826	12,482,856
Imprests and Advances	12	0	0
Total Financial Assets (A)		232,826	12,482,856
Financial Liabilities			
Third party Deposits and Retention	13	0	0
Total Financial Liabilities (B)		0	0
Net Financial Assets (A-B)		232,826	12,482,856
Represented By			
Fund Balance B/fwd.	14	12,482,856	170,609
Prior Year adjustments	15	0	0
Surplus/(Deficit) for the Year		(12,250,030)	12,312,247
Net Financial Assets		232,826	12,482,856

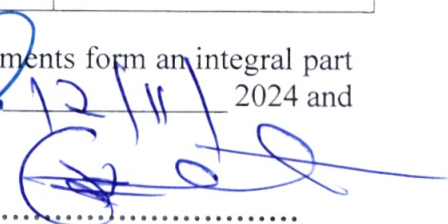
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 12/11/2024 and signed by:



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



.....
Name: Eng. Kennedy W. Makudih
Project Coordinator



.....
Name: Gerald K. Kurema
Project Accountant

ICPAK Member No: 8980

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

9. Statement of Cash flows for the year ended 30th June 2024

Description	Note	2023/2024	2022/2023
Cashflow from operating activities		Kshs	Kshs
Receipts			
Transfer from government entities	1	99,031,523	51,592,677
Proceeds from domestic and foreign grants	2	411,494,164	1,468,253,243
Miscellaneous receipts	4	589,628	150,000
Total receipts		511,115,315	1,519,995,920
Payments			
Compensation of employees	5	12,756,000	9,210,000
Purchase of goods and services	6	124,281,666	113,326,480
Social security benefits	7	0	0
Transfers to other government entities	9	0	0
Other grants and transfers	10	0	0
Total Payments		137,037,666	122,536,480
Net receipts/(payments)		374,077,649	1,397,459,440
Adjustments during the year			
Prior year adjustments	15	0	0
Decrease/(increase) in accounts receivable	16	0	0
Increase/(decrease) in accounts payable:	17	0	0
Net cash flow from operating activities		374,077,649	1,397,459,440
Cashflow from investing activities			
Acquisition of non-financial assets	8	1,013,629,194	(2,010,251,552)
Net cash flows from investing activities		(1,013,629,194)	(2,010,251,552)
Cash flow from financing activities			
Proceeds from foreign borrowings	3	627,301,515	625,104,359
Net cash flow from financing activities		627,301,515	625,984,359
Net increase in cash and cash equivalents		(12,250,030)	12,312,246
Cash & cash equivalent at beginning of the year	11	12,482,856	170,609
Cash and cash equivalent at end of the year	11	232,826	12,482,856

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10. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2024

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Receipts						
Transfer from Government entities	120,000,000	0	120,000,000	99,031,523	20,968,477	83%
Proceeds from domestic and foreign grants	740,000,000	(708,800,000)	31,200,000	411,494,164	(380,294,164)	1,319%
Proceeds from borrowings	585,000,000	(17,500,000)	567,500,000	627,301,515	(59,801,515)	111%
Miscellaneous receipts	0	0	0	589,628	(589,628)	0
Total Receipts	1,445,000,000	(726,300,000)	718,700,000	1,138,416,830		
Payments						
Compensation to employees	18,500,000	0	18,500,000	12,756,000	5,744,000	69%
Purchase of goods and services	339,491,943	(100,188,629)	239,303,314	124,281,666	108,521,648	52%
Social security benefits	0	0	0	0	0	0
Acquisition of non-financial assets	1,087,008,057	(626,111,371)	460,896,686	1,013,629,194	(552,732,508)	220%
Transfers to other government entities	0	0	0	0	0	0
Other grants and transfers	0	0	0	0	0	0
Total Payments	1,445,000,000	(726,300,000)	718,700,000	1,150,666,860		
Surplus or Deficit	0		0	(12,250,030)		

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

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 SIVAP under the State Department for Agriculture. The financial statements are for the reporting entity SIVAP as required by Section 81 of the PFM Act, 2012.

c) Reporting currency

The financial statements are presented in Kenya Shillings (Kshs), the project's functional and reporting currency. All values are rounded to the nearest Kenya Shilling.

d) Recognition of receipts

SIVAP recognizes all receipts from various sources when an event occurs, and the related cash is received.

i) Transfers from the Exchequer

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

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

This includes Appropriation-in-Aid and relates to receipts such as proceeds from the disposal of assets and the sale of tender documents. These are recognized in the financial statements when 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 payment advice is received by the recipient entity or by the beneficiary. In the case of a grant/donation in kind, such grants are recorded upon receipt of the grant item and its value determined. The transaction date 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 the reporting date 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. The funding summary analyzes the Project's undrawn external assistance.

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, wages, Allowances, and Statutory Contributions for employees are recognized when the compensation is paid.

ii) Use of goods and services

Goods and services are recognized as payments when the goods/services are consumed and paid for. If not paid for when 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)

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

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

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

f) In-kind donations

In-kind contributions are donations 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 authorized 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

SIVAP 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 SIVAP 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 are 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 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 recognized 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, 2024.

r) Prior period adjustments

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

12. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	2023/2024	2022/2023	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through State Department for Agriculture</i>			
Counterpart funds Quarter 1			
Counterpart funds Quarter 2			
Counterpart funds Quarter 3			
Counterpart funds Quarter 4			
Total (See Annex 3)	99,031,523	51,592,677	223,474,944
<i>Other transfers from government entities</i>			
Ministry			
Project			
Agency			
Total	<u>0</u>	<u>0</u>	<u>0</u>
Appropriations-in-Aid	0	0	0
Total	<u>99,031,523</u>	<u>51,592,677</u>	<u>223,474,944</u>

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	2023/2024				2022/2023	Cumulative to date
			Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
			Kshs	Kshs	Kshs	Kshs	Kshs	
Grants Received from Multilateral Donors (International Organizations)								
Global Agriculture and Food Security Programme		0	0	411,494,164	0	411,494,164	1,468,253,242	1,998,531,156
Total		0	0	411,494,164	0	411,494,164	1,468,253,242	1,998,531,156

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2024, we received funding from development partners in the form of loans negotiated by the National Treasury, as detailed in the table below:

Description Name of Donor	Date received	Amount in loan currency (Insert currency)	2023/2024			2022/2023	Cumulative to date
			Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	
			Kshs	Kshs	Kshs	Kshs	
Loans received from Multilateral Donors (International Organizations)							
African Development Bank			167,129,809	460,171,706	627,301,515	625,104,358	3,383,822,015
Total			167,129,809	460,171,706	627,301,515	625,104,358	3,383,822,015

Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

Description	2023/2024			2022/2023	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	Kshs
Property income	0	0	0	0	0
Sales of goods and services	0	0	0	0	0
Administrative fees and charges	0	0	0	0	0
Fines, penalties, and forfeitures	0	0	0	0	0
Voluntary transfers other than grants	0	0	0	0	0
Other receipts not classified elsewhere*	589,628	0	589,628	150,000	739,628
Total	589,628	0	589,628	150,000	739,628

Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
-	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	0	0	0	0	0
Basic wages of temporary employees	0	0	0	0	0
Personal allowances paid as part of salary	12,756,000	0	12,756,000	9,210,000	50,436,500
Personal allowances paid as reimbursements	0	0	0	0	0
Personal allowances provided in kind	0	0	0	0	0
Pension and other social security contributions	0	0	0	0	0
Compulsory national social security schemes	0	0	0	0	0
Compulsory national health insurance schemes	0	0	0	0	0
Social benefit schemes outside government	0	0	0	0	0
Other personnel payments	0	0	0	0	0
Total	12,756,000	0	12,756,000	9,210,000	50,436,500

6. Purchase of Goods and Services

Description	2023/2024			2022/2023		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	0	0	0	0	0	1,003,008
Communication, supplies and services	0	0	0	0	0	7,751,679
Domestic travel and subsistence	0	0	0	7,806,740	7,806,740	219,854,305
General expenses	7,631,153	0	7,631,153	18,841,500	18,841,500	38,679,266
Printing, advertising, and information supplies	0	0	0	0	0	4,585,499
Subscription to newspaper, magazines	0	0	0	0	0	240,000
Training payments	29,006,468	0	29,006,468	15,185,687	15,185,687	137,598,505
Advertising, awareness and publicity	1,501,000	0	1,501,000	1,919,651	1,919,651	4,090,181
Hospitality supplies and services	0	0	0	0	0	2,815,966
Specialized materials and services-Supply for production	18,686,400	0	18,686,400	5,500,000	5,500,000	36,541,589
Contracted Technical Services	5,587,450	0	5,587,450	7,734,000	7,734,000	13,321,450
Agricultural materials	14,186,140	0	14,186,140	7,325,000	7,325,000	56,438,015
Other operating payments-Bank Charges	54,000	0	54,000	45,000	45,000	2,833,261
Fuel, Oil and Lubricants	19,546,900	0	19,546,900	14,686,000	14,686,000	55,947,900
Routine maintenance – vehicles and other transport equipment	15,580,800	0	15,580,800	12,629,675	12,629,675	38,221,620
Routine maintenance- other assets	0	0	0	0	0	69,087
Exchange rate losses/gains (net)	3,666,775	0	3,666,775	75,280	75,280	4,330,696

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Description	2023/2024			2022/2023		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments		
Computer accessories	0	0	0	17,245,600		24,235,912
Production and training materials	1,664,000	0	1,664,000	1,875,000		6,679,309
Internet Connections	2,500,000	0	2,500,000	130,886		2,630,886
Telephone, Telefax	4,670,580	0	4,670,580	2,326,460		11,726,384
Total	<u>124,281,666</u>	<u>0</u>	<u>124,281,666</u>	<u>113,326,480</u>		<u>669,594,518</u>

7. Social Security Benefits

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	
Government pension and retirement benefits	0	0	0	0	0
Social security benefits in cash and in kind	0	0	0	0	0
Employer social benefits in cash and in kind	0	0	0	0	0
Total	0	0	0	0	0

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	
Purchase of buildings	0	0	0	0	0
Construction of buildings	0	0	0	0	0
Refurbishment of buildings	0	0	0	0	0
Construction of roads	0	0	0	0	0
Construction of civil works	0	871,665,870	871,665,870	1,802,502,196	4,528,599,669
Overhaul & refurbishment of construction and civil works	0	0	0	0	0
Purchase of vehicles & other transport equipment	0	0	0	18,344,827	18,344,827
Overhaul of vehicles & other transport equipment	0	0	0	0	0
Purchase of Computers, Printers and other IT equipments	0	0	0	52,829,644	52,829,644
Purchase of office furniture & general equipment	0	0	0	0	0
Purchase of specialised plant, equipment and machinery	0	0	0	0	0
Rehabilitation & renovation of plant, equipment & machinery	0	0	0	0	0

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Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Purchase of certified seeds, breeding stock and live animals	0	0	0	0	0
Research, studies, project preparation, design & supervision	141,963,324	0	141,963,324	136,574,885	286,379,759
Rehabilitation of civil works	0	0	0	0	0
Acquisition of strategic stocks	0	0	0	0	0
Acquisition of land	0	0	0	0	0
Acquisition of other intangible assets	0	0	0	0	0
Total	141,963,324	871,665,870	1,013,629,194	2,010,251,552	4,886,153,899

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2024, we transferred funds to reporting government entities as shown below:

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
Ministry	0	0	0	0	0
Project	0	0	0	0	0
Transfers to County Governments					
County	0	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers, and Payments

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships	0	0	0	0	0
Transfers to lower levels of government e.g. schools	0	0	0	0	0
Miscellaneous payment	0	0	0	0	0
Total	0	0	0	0	0

Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts (Note 11A)	232,825.45	12,482,855.80
Cash in hand (Note 11B)	0	0
Cash equivalents (short-term deposits) (Note 11C)	0	0
Total	<u>232,825.45</u>	<u>12,482,855.80</u>

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

11. A Bank Accounts

Project Bank Accounts

Details	2023/2024	2022/2023
	Kshs	Kshs
Local Currency Accounts		
Central Bank of Kenya [A/c No...1000457724...]	108,402.45	3,659,787.45
Central Bank of Kenya [A/c No...1000457716...]	124,423.00	8,823,068.35
Others (<i>specify</i>)	0	0
Total local currency balances	<u>232,825.45</u>	<u>12,482,855.80</u>
Total bank account balances	<u>232,825.45</u>	<u>12,482,855.80</u>

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as of 30th June 2024 are not included in the Statement of Financial Assets since the line items 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 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	2023/2024	2022/2023
	USD	USD
(i) A/c Name [A/c No...1000297239...]		
Opening balance	0.00	0.00
Total amount deposited in the account	0.00	892,335.09
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>0.00</u>	<u>892,335.09</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>0.00</u>	<u>0.00</u>
(ii) A/c Name [A/c No...1000289918...]		
Opening balance (as per the SDA reconciliation)	72,694.87	0.00
Total amount deposited in the account	979,751.80	952,694.87
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>1,052,446.67</u>	<u>880,000.00</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>0.00</u>	<u>72,694.87</u>

(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix 9 IV supporting the closing balances.

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Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	2023/2024	2022/2023
	KShs	KShs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other locations (<i>specify</i>)	0	0
Total cash in hand balances	<u>0</u>	<u>0</u>

11 C Cash equivalents (short-term deposits)

Description	2023/2024	2022/2023
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]	0	0
Co-Operative Bank of Kenya [A/C No.....]	0	0
Others (<i>Specify</i>)	0	0
Total	<u>0</u>	<u>0</u>

12. Imprests and Advances

Description	2023/2024	2022/2023
	Kshs	Kshs
Government Imprests	0	0
Salary advances	0	0
Total	0	0

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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 2023/2024	Balance Comparative 2022/2023
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Officer 1</i>	0		0	0	0
<i>Officer 2</i>	0		0	0	0
<i>Officer 3</i>	0		0	0	0
<i>Officer 4</i>	0		0	0	0
<i>Officer 5</i>	0		0	0	0
<i>Programme 1</i>	0		0	0	0
Total	<u>0</u>		0	0	0

13. Third-Party Deposits and Retention

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Retention		0		0
Deposits		0		0
Total		0		0
Ageing analysis:	2023/2024	% of the Total	2022/2023	% of the Total
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
Total		%		%

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

14. Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts	12,482,856	170,609.05
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
Deposits and retention	0	0
Total	12,482,856	170,609.05

15. Prior Year Adjustment

	Balance b/f Previous 2022/2023 (audited financial statements)	Adjustments	Adjusted balance b/f Previous FY
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Imprests and advances	0	0	0
Deposits and retentions	0	0	0
Others (<i>specify</i>)	0	0	0
Total	0	0	0

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

16. Changes in Accounts Receivables (Imprests and Advances)

Description	2023/2024	2022/2023
	Kshs	Kshs
Opening Receivables as at 1 st July 2023	0	0
Closing account receivables as at 30 th June 2024	0	0
Change in Imprests and advances	0	0

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

17. Changes in Accounts Payables (Deposits and Retention)

Description	2023/2024	2022/2023
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2023	0	0
Closing accounts payables as at 30 th June 2024	0	0
Changes in deposit and retention	0	0

Other Important Disclosures

18. Pending Accounts Payable (See Annex 4a)

Description	Balance b/f from Comparative FY	Additions for the year	Paid during the year	Balance c/f For Current FY
	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
Total	0	0	(0)	0

19. Pending Staff Payables (See Annex 4b)

Description	Balance b/f from Comparative FY	Additions for the year	Paid during the year	Balance c/f for Current FY
	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
Total	0	0	0	0

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

20. Other Pending Payables (See Annex 4c)

	Balance b/f from 2022/2023	Additions for the year	Paid during the year	Balance c/f for 2023/2024
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
Total	0	0	0	0

Other Important Disclosures (Continued)

21. External Assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
External assistance received as grants	0	0
External assistance received as loans	0	0
External assistance received in kind- as payment by third parties	0	0
Total	0	0

a). External assistance relating to loans and grants

	2023/2024	2022/2023
Description	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
Total	0	0

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	2023/2024	2022/2023
Description		Kshs	Kshs
Undrawn external assistance - loans	0	0	0
Undrawn external assistance - grants	0	0	0
Total	0	0	0

c) Classes of providers of external assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

d.) Non-monetary external assistance

	2023/2024	2022/2023
Description	Kshs	Kshs
Goods	0	0
Services	0	0
Total	0	0

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Other Important Disclosures (Continued)

e) Purpose and use of external assistance

Payments made by third parties	2023/2024	2022/2023
Description	Kshs	Kshs
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	0	0
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
Total	0	0

f). External Assistance paid by third parties on behalf of SIVAP by Source

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

	2023/2024	2022/2023
Description	Kshs	Kshs
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
Total	0	0

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Other Important Disclosures (Continued)

22. Payments By Third Party on Behalf of The Project

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

22.1 Classification by Source

	2023/2024	2022/2023
Description	Kshs	Kshs
<i>National/ County government</i>		
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
Total	0	0

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

22.2 Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	2023/2024	2022/2023
Description	Kshs	Kshs
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
Total	0	0

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

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Other Important Disclosures (Continued)

23. Related Party Disclosures

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

- i) The implementing entity – State Department for Agriculture
- ii) The National Treasury – Signs Grant and Loan Agreement on behalf of the Project

Related party transactions:

	2023/2024	2022/2023
	Kshs	Kshs
Compensation to Key Management		
Compensation to the program manager/ director	0	0
Key Management Compensation others (specify)	0	0
Total Compensation to Key Management	0	0
Transfers to related parties		
Transfers to other government entities	0	0
Total Transfers to related parties	0	0
Transfers from related parties		
Transfers from the Ministry/ County department	0	0
Payments made on behalf of the project by other govt. entities	0	0
(Insert any other transfers received)		
Total Transfers from related parties	0	0

24. Contingent Liabilities

Contingent liabilities	2023/2024	2022/2023
	Kshs	Kshs
Court case 0 against the project	0	0
Bank guarantees in favour of other govt. entities	0	0
Contingent liabilities arising from PPPs/ donor agreements	0	0
Total	0	0

(Give details- Update ANNEX 8 Contingent liabilities register)

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2022/2023	Delay in Overall Project Completion	Management has instituted measures to ensure project completion within the remaining time frame before closure on 30 th June 2025	Management Responses forwarded to the Public Accounts Committee members who are yet to schedule a formal hearing date for the Issues raised hence not yet resolved.	30 th November 2024
	Terminated and Abandoned Projects	The Management has put in place measures to re-advertise the remaining works for some of the contracts terminated and abandoned while others contracts will have works done within the vicinities to benefit the communities to replace the structures initially envisaged.	Management Responses forwarded to the Public Accounts Committee members who are yet to schedule a formal hearing date for the Issues raised hence not yet resolved.	30 th November 2024
	Delay in the implementation of Rubiru Irrigation Scheme	Management has instated measures to ensure project completion by 30 th April 2025. Contract currently ongoing at 90% completion. To be fully	Management Responses forwarded to the Public Accounts Committee members who are yet to schedule a formal hearing date for the Issues raised hence not yet resolved.	30 th November 2024

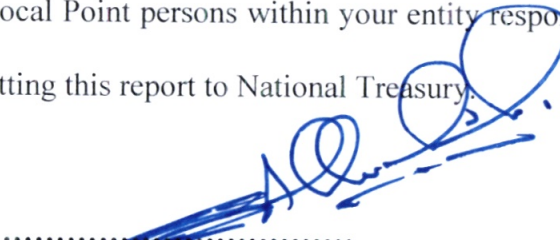
SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Reference No. on the external Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		completed by February 2025.		
	Incomplete Works in the Rehabilitation of Access Roads	Management followed up with the contractor to complete the rehabilitation of the access road. Works 100% completed and handed over.	Management Responses forwarded to the Public Accounts Committee members who are yet to schedule a formal hearing date for the Issues raised hence not yet resolved.	30 th November 2024

Guidance Notes:

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


 Name: Dr. Kiprotich Ronoh P.
 Principal Secretary


 Name: Eng. Kennedy W. Makudiuh
 Project Coordinator

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 2: Variance explanations - Comparative Budget and Actual Amounts for Current FY

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	120,000,000	99,031,523	20,968,477	83%	Due to delays in exchequers
Proceeds from domestic and foreign grants	31,200,000	411,494,164	(380,294,164)	1,319%	Due to commitments made in the last financial year but actual payments captured in this financial year
Proceeds from borrowings	567,500,000	627,301,515	(59,801,515)	111%	Due to commitments made in the last financial year but actual payments captured in this financial year
Miscellaneous receipts	0	589,628	(589,628)	0	
Total Receipts	718,700,000	1,138,416,830			
Payments					
Compensation of employees	18,500,000	12,756,000	5,744,000	69%	Due to delays in exchequers
Purchase of goods and services	239,303,314	124,281,666	108,521,648	52%	Due to delays in exchequers
Social security benefits	0	0	0	0	
Acquisition of non-financial assets	460,896,686	1,013,629,194	(552,732,508)	220%	Due to commitments made in the last financial year but actual payments captured in this financial year

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
Transfers to other government entities	0	0	0	0	
Other grants and transfers	0	0	0	0	
Total payments	718,700,000	1,150,666,860			

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

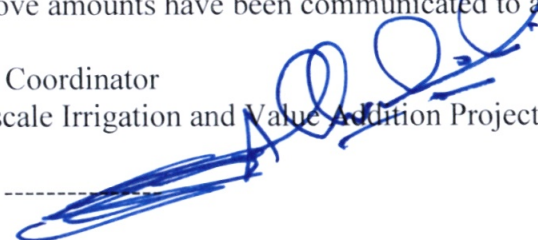
Annex 3: Reconciliation of inter-entity transfers

Project Name:				
Break down of transfers from the State Department of Crop Development				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total	99,031,523	
B.	Direct payments			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total	0	
C.	Others			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		Total	0	
		Total (A+B+C)	99,031,523	

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

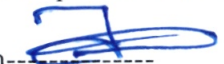
Project Coordinator
 Small scale Irrigation and Value Addition Project

Sign -----



Head of Accounting Unit
 State Department for Agriculture

Sign-----



SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 4a: Analysis of Pending Bills

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

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 4b: Analysis of Pending: Staff Bills

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

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

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.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							



SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2023/24	Donations in form of assets (KShs) 2023/24	*Purchases/ Additions in the Year (KShs) 2023/24	** Disposals in the Year (KShs) 2023/24	Transfers in/(out) Kshs 2023/24	Closing Cost (KShs) 2024
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-(d)+(-)d
Land	0	0	0	0	0	0
Buildings and structures	0	0	0	0	0	0
Transport equipment	86,695,200	0	0	0	0	86,695,200
Office equipment, furniture and fittings	2,863,000	0	0	0	0	2,863,000
ICT Equipment,	52,829,644	0	0	0	0	52,829,644
Other Machinery and Equipment	0	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0	0
Biological assets	0	0	0	0	0	0
Infrastructure assets roads, rails	0	0	0	0	0	0
Intangible assets	0	0	0	0	0	0
Work in Progress	0	0	0	0	0	0
Total	142,387,844	0	0	0	0	142,387,844

Notes

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

** The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the project. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets. Ensure the complete fixed asset register is separately prepared as per circular number 5.2020 and follow up reminder of circular No. 23.2020 of The National Treasury

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 6: Contingent Liabilities Register

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

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 7: Reporting of Climate Relevant Expenditures

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

Annex 8: Reporting Disaster Management Expenditure

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

Annex 9: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2024
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance (*Where applicable*)

**MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES
SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT**

AFDB GRANT NO.5570155000751

BANK RECONCILIATION AS AT 30 JUNE 2024

	Kshs	Kshs	Kshs
			108,402.45
	-		
	-		-
	-	0.00	
	-		
	-		
		-	
			108,402.45

Balance as per Bank Statement

- Less-**
1. Payments in the cash book not appearing on bank statement
 2. Receipts in Bank statement not posted in Cash Book

- Add-**
3. Payments in Bank Statement not recorded in the Cash Book
 4. Receipts in Cash Book not yet banked

Bank Balance as per Cash Book

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



Signature

**PREPARED BY
PRINCIPAL ACCOUNTANT**

Designation

10/07/2024

Date

ABRAHAM LINCOLN 102208-95
102208-95

ADAM SMITH 102208-95
102208-95

ADAM SMITH 102208-95
102208-95

ADAM SMITH 102208-95
102208-95

ROBERT OF SEVEN AS AT 30 JUNE 2024
Commander Mandy Adams M.A. 11/24
in ENIGMA Fred's mum in CREW 11/24
MEMBER George m... 11/24

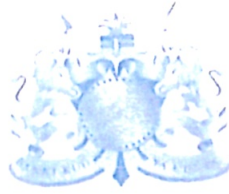
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22070-95
22070-95



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 12, 2024

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Tel: 254 (0) 20 31 192

CERTIFICATE OF BALANCES

Customer : 145028
Balance
Date: 30-Jun-24

STATE DEPT FOR CROP DEVELOPMENT

Account No	Account Name	Currency	Balance
1000456957	REC-STATE DEPT FOR CROP DEV	KES	69,954,796.35
1000456965	DEV-STATE DEPT FOR CROP DEV	KES	812,021,065.15
1000456973	DEP-STATE DEPT FOR CROP DEV	KES	156,204,130.60
1000456981	CBK165-STATE DEPT FOR CROP DEV	KES	0.00
1000457627	FERTILIZER PROCEEDS	KES	0.00
1000457635	STRATEGIC FOOD RESERVE	KES	0.00
1000457643	DROUGHT RESIL SUSTAIN LAND PROJ GOK	KES	0.00
1000457651	FERTILIZER REVENUE COLLECTION ACCOU	KES	0.00
1000457667	DROUGHT RESIL SUSTAINABLE LAND PROJ	KES	13,362,334.15
1000457678	KENYA CLIMATE SMART AGRICULTURE	KES	2,344,359.45
1000457686	MULTINATIONAL RURAL LIVI CLIMATE CH	KES	39,056,151.85
1000457694	NATIONAL AGRIC AND RURAL INCL GROWT	KES	14,919,432.99
1000457708	SMALL SCALE IRRIG VAL ADD PROJ GOK	KES	0.00
1000457716	SMALL SCALE IRR VAL ADD PROJ LOAN	KES	63,259,987.40
1000457724	SMALL SCALE IRR VAL ADD PROJ GRANT	KES	108,402.45
1000457748	MSA AGRI SECT DEV SUPPORT PROGRAMME	KES	0.00
1000457759	ENABLE YOUTH KENYA PROGRAMME	KES	22,325,586.25
1000485566	EMERGENCY LOCUST RESPONSE PROG ELRP	KES	605,720,263.10
1000605499	MAIZE FLOUR SUBSIDY	KES	904,431.05
1000608064	PROG TO BUILD RESIL FOR FOOD,NUTR S	KES	10,465,744.05
1000653687	NAT AGRI VAL CHAIN DEV - IDA CR7064	KES	1,199,956.35


Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division


Micah Nabori
Authorised Signatory
Banking Services Division



SIVAP GRANT

REPUBLIC OF KENYA

Date 11/7/2024

Report of the Board of Survey on the Cash and Bank Balances of

SIVAP GRANT

as at the close of

business on 30th June 2024

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

KENNEDY MIRITI - Chairman

JUSTUS MURANTHI - Member

GEORGE MURUNGA - MEMBER

Assembled at the office of SIVAP BOARDROOM HILL PLAZA

at 11:30am (time) on the 11th July 2024

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

It was observed that cheques amounting to NIL Shs. cts

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

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

The Cash Book reflected the following balances as at the close of business on the 30/6/2024

Cash on hand	NIL	(Shs.
Bank balance	108,402.45	Shs.

The Bank Certificate of Balance showed a sum of 108,402.45 Shs. cts

Standing to the credit of the account on

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 Person KENNEDY MIRITI - *[Signature]*
 Member JUSTUS MURANTHI - *[Signature]*
 Member GEORGE MURUNGA - *[Signature]*
 Members of the Board

Date 11/7/2024

MINISTRY OF AGRICULTURE ,LIVESTOCK , FISHERIES AND COOPERATIVES
SMALL SCALE IRRIGATION AND VALUE ADDITON PROJECT
AFDB LOAN NO. 2000130014530
BANK RECONCILIATION AS AT 30TH JUNE 2024

- | | |
|-------|--|
| Less- | Balance as per Bank Statement |
| | 1. Payments in the cash book not appearing on bank statement |
| | 2. Receipts in Bank statement not posted in Cash Book |
| Add- | 3. Payments in Bank Statement not recorded in the Cash Book |
| | 4. Receipts in Cash Book not yet banked |

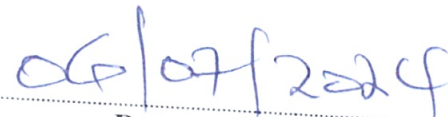
Kshs	Kshs	Kshs
		63,259,987.40
63,135,564.00		
-		-
63,135,564.00	63,135,564.00	
-		
-		
	63,135,564.00	63,135,564.00
		124,423.40

Bank Balance as per Cash Book

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


 Signature

PREPARED BY
 ASSISTANT ACCOUNTANT GENERAL
 Designation


 Date



MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT
AfDB LOAN NO. 2000130014530

PAYMENT IN CB NOT BANK STATEMENT AT 30 TH JUNE 2024

DATE	PAYEE	AMOUNT (KSHS)	DATE OF PAYMEN T
30.6.2026	JOHN PAUL GLASIO	108,800	5/7/2024
30.6.2026	CATHERINE WAIRIMU MIRUGI	205,750	5/7/2024
30.6.2026	JANET ACHIENG O OYUKE	324,000	5/7/2024
30.6.2026	RISPER NYABOKE OGWANGI	447,674	5/7/2024
30.6.2026	LEONARD MUGENDI NDERI	447,900	5/7/2024
30.6.2026	JOSEPH MUTINDA KOMU	466,200	5/7/2024
30.6.2026	MUSEMBEI MUI MI WILFRED	469,000	5/7/2024
30.6.2026	JOSEPH MUTINDA KOMU	483,000	5/7/2024
30.6.2026	CATHERINE MUENI MUTUKU	487,200	5/7/2024
30.6.2026	PERISTER KYALO MWONGA	493,500	5/7/2024
30.6.2026	NICODEMUS KYALO MWONGA	495,750	5/7/2024
30.6.2026	MELTUS AJUMA WERE	499,800	5/7/2024
30.6.2026	HILLARY KIPROTICH NGENO	667,900	5/7/2024
30.6.2026	RISPER NYABOKE OGWANGI	962,000	5/7/2024
30.6.2026	JOHN PAUL GLASIO	972,150	5/7/2024
30.6.2026	KAILEMIAH FRANCIS KIRERA	979,350	5/7/2024
30.6.2026	CATHERINE MUENI MUTUKU	981,400	5/7/2024
30.6.2026	STEPHEN IRUNGU KIMOTHO	982,150	5/7/2024
30.6.2026	ERIC ROROGU MILGO	989,550	5/7/2024
30.6.2026	PATRICIA JEBIWOT	992,000	5/7/2024
30.6.2026	CHARLES YEGON BARIMEN	992,150	5/7/2024
30.6.2026	ANNE WANJIKU MACHARIA	994,450	5/7/2024
30.6.2026	EMMY ADISAH WANJOHI	995,300	5/7/2024
30.6.2026	JOSEPHINE MUENI MWANTHI	998,400	5/7/2024
30.6.2026	ELIZABETH KAMENE MWANZA	999,450	5/7/2024
30.6.2026	CALEB KISIENYA	999,750	5/7/2024
30.6.2026	RISPER NYABOKE OGWANGI	964,500	8/7/2024
30.6.2026	EMMY ADISAH WANJOHI	992,300	8/7/2024
30.6.2026	NATIONAL INDUSTRIAL TRAINING AUTHORITY	147,000	9/7/2024
30.6.2026	HERITAGE BREEZE LIMITED	351,000	9/7/2024
30.6.2026	JACKSON MOI MAGEMBE	980,000	9/7/2024
30.6.2026	PURPLE BAND	990,000	9/7/2024
30.6.2026	ASCENTIST MERCHANTS	1,183,000	9/7/2024
30.6.2026	RENA ENGINEERING AND GENERAL SUPPLIES	1,380,000	9/7/2024
30.6.2026	JUHIPA LIMITED	1,485,000	9/7/2024

30.6.2026	GLORIOUS HERITAGE ENTERPRISES	1,513,600	9/7/2024
30.6.2026	DAPAJU ENTERPRISES LIMITED	1,530,000	9/7/2024
30.6.2026	KEMMIE DISTRIBUTORS LIMITED	1,534,250	9/7/2024
30.6.2026	LASIGO ENTERPRISES LIMITED	1,596,000	9/7/2024
30.6.2026	HONEYWELL LIMITED	1,670,000	9/7/2024
30.6.2026	REJOVIN SUPPLIERS	1,881,000	9/7/2024
30.6.2026	VOSNYA GENERAL SUPPLIES	1,954,200	9/7/2024
30.6.2026	NERANGA SMART VENTURES LIMITED	2,125,000	9/7/2024
30.6.2026	AL HAJIMA INVESTMENTS	2,257,200	9/7/2024
30.6.2026	ZAIDIMA LIMITED	2,534,140	9/7/2024
30.6.2026	SAMBRAN SERVICES	2,952,000	9/7/2024
30.6.2026	NYARGEM ENTERPRISES LIMITED	2,980,800	9/7/2024
30.6.2026	ABISZED ENTERPRISES	3,420,000	9/7/2024
30.6.2026	MOTAROKI GENERAL ENTERPRISES	3,930,000	9/7/2024
30.6.2026	MUNYAKA ELECTRICALS LIMITED	4,350,000	9/7/2024
	TOTAL	63,135,564	



CENTRAL BANK OF KENYA
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/06/2024 TO 30/06/2024

Rundate : 24/07/2024

Runtime : 11:29:21

Customer Number : 145028

Account Number : 1000457716

Account Name : SMALL SCALE IRR VAL ADD PROJ LOAN(KES)

Opening Balance : 79599090.4

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	06/06/2024	06/06/2024	FT24158NGJRX	Outward RTGS Payment MT 103	987,000.00	0.00	78,612,090.40
				0060000188			
				STATE DEPT FOR CROP DEVELOPMENT .999999			
				STEPHEN IRUNGU KIMOTHIO			
				0060000188			

2	13/06/2024	13/06/2024	F124165J771H9	IMP5241818	Outward RTGS Payment MT 103	120,200.00	0.00	78,491,890.40
				0060000192	STATE DEPT FOR CROP DEVELOPMENT-9999999			
					RISPIER NYAHOKE OGWANGI			
				0060000192				
				IMP5241827	Outward RTGS Payment MT 102	298,393.00	0.00	78,193,497.40
3	13/06/2024	13/06/2024	F124165RVIHGF	0060000194	STATE DEPT FOR CROP DEVELOPMENT-CBK			
					GERALD KARIUKI KOREMA			
				/R/C/0060000194				
				PVS0334/				
4	13/06/2024	13/06/2024	F124165VSYGV	0060000193	Outward RTGS Payment MT 102	299,910.00	0.00	77,893,587.40
					STATE DEPT FOR CROP DEVELOPMENT-CBK			
					GERALD KARIUKI KOREMA			

						/REC/0060000193						
						PVS0333/						
5	13/06/2024	13/06/2024	FT241658PIWV			Outward RTGS Payment MT 102	788,500.00	0.00	77,105,087.40			
						0060000189						
						STATE DEPT FOR CROP DEVELOPMENT:CBK						
						JACKSON MOI MAGEMBE						
						/REC/0060000189						
						IMP5241865						
6	13/06/2024	13/06/2024	FT24165550GQ			Outward RTGS Payment MT 102	963,450.00	0.00	76,141,637.40			
						0060000191						
						STATE DEPT FOR CROP DEVELOPMENT:CBK						
						EMMY ADISAH WANJOHI						
						/REC/0060000191						
						IMP5241826						
7	13/06/2024	13/06/2024	FT24165D3XBG			Outward RTGS Payment MT 102	964,450.00	0.00	75,177,187.40			
						0060000190						
						STATE DEPT FOR CROP DEVELOPMENT:CBK						

				STATE DEPT FOR CROP DEVELOPMENT.CBK			
				JASON DENNIS MWANGI			
				/REC/0060000209			
				IMP5241836			
11	27/06/2024	27/06/2024	FT24179W3KYD	Outward RTGS Payment MT 102	982,150.00	0.00	71,217,037.40
				0060000214			
				STATE DEPT FOR CROP DEVELOPMENT.CBK			
				HILLARY KIPROTICH NGENO			
				/REC/0060000214			
				IMP5241881			
12	27/06/2024	27/06/2024	FT24179N1DFY	Outward RTGS Payment MT 102	987,150.00	0.00	70,229,887.40
				0060000210			
				STATE DEPT FOR CROP DEVELOPMENT.CBK			
				CATHERINE WAIRIMU MIRUGI			
				/REC/0060000210			
				IMP5241884			
13	27/06/2024	27/06/2024	FT2417916ZL1	Outward RTGS Payment MT 102	989,000.00	0.00	69,240,887.40

				0060000216	STATE DEPT FOR CROP DEVELOPMENT CBK				
				/REC/0060000216	FREDRICK OTIENO ORIWA				
				IMP5241834					
14	27/06/2024	27/06/2024	FT24179561NW	Outward RTGS Payment MT 102		992,950.00	0.00	68,247,937.40	
				0060000207	STATE DEPT FOR CROP DEVELOPMENT CBK				
				/REC/0060000207	EZEKIEL KIPIEGON MARINDANY				
				IMP5241887					
15	27/06/2024	27/06/2024	FT241790R894	Outward RTGS Payment MT 102		994,000.00	0.00	67,253,937.40	
				0060000212	STATE DEPT FOR CROP DEVELOPMENT CBK				
				/REC/0060000212	PRISCILLA KIMANI WATETU				
				IMP5241838					

16	27/06/2024	27/06/2024	FT2417909P77	Outward RTGS Payment MT 102	997,000.00	0.00	66,256,937.40
				0060000205			
				STATE DEPT FOR CROP DEVELOPMENT:CBK			
				DAVID BENEDICT MUTUNGA			
				/REC/0060000205			
				IMP5241837			
17	27/06/2024	27/06/2024	FT241796QCBN	Outward RTGS Payment MT 102	998,500.00	0.00	65,258,437.40
				0060000223			
				STATE DEPT FOR CROP DEVELOPMENT:CBK			
				GERALD KARIUKI KOREMA			
				/REC/0060000223			
				IMP5241891			
18	27/06/2024	27/06/2024	FT24179V42RR	Outward RTGS Payment MT 102	998,500.00	0.00	64,259,937.40
				0060000215			
				STATE DEPT FOR CROP DEVELOPMENT:CBK			
				GERALD KARIUKI KOREMA			
				/REC/0060000215			

19	27/06/2024	27/06/2024	F124179PY7Y2					
				IMP5241878				
				Outward RTGS Payment MT 102		999,950.00	0.00	63,259,987.40
				0060000219				
				STATE DEPT FOR CROP				
				DI VET OPMENT CBK				
				JOHN PAUL GASIO ADUORD				
				/REC/0060000219				
				IMP5241833				
Totals						16,339,103.00	0.00	
Closing Balance								63,259,987.40



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 12, 2024

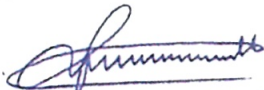
Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 281 000 Fax: 281 192


CERTIFICATE OF BALANCES

Customer : 145028
Balance
Date: 30-Jun-24

STATE DEPT FOR CROP DEVELOPMENT

Account No	Account Name	Currency	Balance
1000456957	REC-STATE DEPT FOR CROP DEV	KES	69,954,796.35
1000456965	DEV-STATE DEPT FOR CROP DEV	KES	812,021,065.15
1000456973	DEP-STATE DEPT FOR CROP DEV	KES	156,204,130.60
1000456981	CBK165-STATE DEPT FOR CROP DEV	KES	0.00
1000457627	FERTILIZER PROCEEDS	KES	0.00
1000457635	STRATEGIC FOOD RESERVE	KES	0.00
1000457643	DROUGHT RESIL SUSTAIN LAND PROJ GOK	KES	0.00
1000457651	FERTILIZER REVENUE COLLECTION ACCOU	KES	0.00
1000457667	DROUGHT RESIL SUSTAINABLE LAND PROJ	KES	13,362,334.15
1000457678	KENYA CLIMATE SMART AGRICULTURE	KES	2,344,359.45
1000457686	MULTINATIONAL RURAL LIVI CLIMATE CH	KES	39,056,151.85
1000457694	NATIONAL AGRIC AND RURAL INCL GROWT	KES	14,919,432.99
1000457708	SMALL SCALE IRRIG VAL ADD PROJ GOK	KES	0.00
1000457716	SMALL SCALE IRR VAL ADD PROJ LOAN	KES	63,259,987.40
1000457724	SMALL SCALE IRR VAL ADD PROJ GRANT	KES	108,402.45
1000457748	MSA AGRI SECT DEV SUPPORT PROGRAMME	KES	0.00
1000457759	ENABLE YOUTH KENYA PROGRAMME	KES	22,325,586.25
1000485566	EMERGENCY LOCUST RESPONSE PROG ELRP	KES	605,720,263.10
1000605499	MAIZE FLOUR SUBSIDY	KES	904,431.05
1000608064	PROG TO BUILD RESIL FOR FOOD,NUTR S	KES	10,465,744.05
1000653687	NAT AGRI VAL CHAIN DEV - IDA CR7064	KES	1,199,956.35


Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division


Micah Nabori
Authorised Signatory
Banking Services Division

**SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
 FOR THE YEAR ENDED 30TH JUNE 2024
 PART B: ACCOUNT RECONCILIATION STATEMENT**

PROJECT No. 5570155000751

Bank Account No.1000297239 Held with Central Bank of Kenya

	NOTES	AMOUNT	AMOUNT
		USD	USD
1 Amount advanced by ADB			3,401,345.43
Less			
2 Total amount justified to ADB			3,401,345.43
3 Outstanding amount advanced to Designated Account			-
Represented by:			
4 Ending Designated Account Balance at 30.06.2024			-
5 Amount claimed but not credited at 30.06.2024			-
6 Amount withdrawn and not claimed as at 30.06.2024			-
7 Service charges (if not included in 5 & 6 above)			-
Less			
8 Interest earning (if included in Designated Account)			-
9 Total advance to Designated Account year ended 30.06.2024			-

Descrpancy between total appearing on lines 3 and 9 -

Notes:

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

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



AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 02-08-2024



SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2024
Account No.	1000297239
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	SMALL SCALE IRR & VALUE ADD. PRJ
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account	0.00
---	------

Add:

Total Amount deposited by ^{ADB} World Bank	0.00
---	------

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

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

Deduct:

Total amount withdrawn	0.00
------------------------	------

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

Ending balance on 30th June, 2024	0.00
-----------------------------------	------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

[Signature]

DATE

01-08-2024

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

[Signature]

DATE

02-08-2024

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 1 of 1

Run Date: Run Time:
CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200
NAIROBI

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER :

ACCOUNT TITLE : SMALL SCALE IRR & VALUE ADD. PRJ
30/06/2024

STATEMENT PERIOD: From 01/07/2023 To

NO.	DATE	REFERENCE NO	DETAILS
-----	------	--------------	---------

OPENING BAL :

0.00

NO.

1

Value	Date	Reference.No	Details	Debit	Credit
0.00				0.00	0.00

Balance

0

DEBIT CREDIT BALANCE

END OF ACCOUNT STATEMENT

CLOSING BALANCE : 0

Favourites

TAM.E.STMT.OF.ACCT.EPRM
 Account equals
 Statement From equals
 Statement To equals
 TAM.E.STMT.OF.ACCT.EPRM

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

Find

- ✓ 1000297239
- ✓ 20230701
- ✓ 20240630



Summary of Revolving Funds By Loan (In Paid Currency)
 Public sector As at 03.07.2024
 Loan Number : 5570155000751
 Project ID : P-KE-AAZ-009
 Project Title : SMALLSCALE IRRIG. & AGRIC. VALUE CHAIN
 Borrower : MINISTRY OF FINANCE

Printing Date : 03.07.2024
 Page : 2
 System : PRD / 400
 Loan Contract Currency : USD
 Closing Date : 30.06.2023
 Commitment Capital : 22,800,000.00
 Available Balance : 0.00

LDV Number	Reference	Curr	Amount Approved Approval Currency	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed USD	Amount Justified USD	Balance to Justify USD	%Justified	Disburs. Value Date	Last Just. Date
(A)	(B)		(X)	(Y)	(Z) = (X) - (Y)	(C)	(D)	(E) = (C) - (D)	F = D / C	(G)	(H)
5570155000751											
1 All activitie											
1/KE/2016/19000	RF N00001	USD	769,866.00	769,866.00	0.00	769,866.00	769,866.00	0.00	100.00	27.07.2016	04.06.2019
1/KE/2018/44442	RF N00002	USD	291,262.00	291,262.00	0.00	291,262.00	291,262.00	0.00	100.00	21.06.2018	26.06.2020
1/KE/2019/60079	RF N00016	USD	540,481.38	540,481.38	0.00	540,481.38	540,481.38	0.00	100.00	18.06.2019	20.06.2022
1/KE/2020/80994	RF N00135A	USD	907,400.96	907,400.96	0.00	907,400.96	907,400.96	0.00	100.00	24.11.2020	09.12.2022
1/KE/2022/19307	RF N00385	USD	892,335.09	892,335.09	0.00	892,335.09	892,335.09	0.00	100.00	10.01.2023	22.11.2023
Total 5570155000751 All activities											
	5570155000751										

3,401,345.43 3,401,345.43



SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
 FOR THE YEAR ENDED 30TH JUNE 2024
 PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 2000130014530

Bank Account No.1000289918 Held with Central Bank of Kenya

	NOTES	AMOUNT	AMOUNT
		USD	USD
1 Amount advanced by ADB			4,172,764.53
Less			
2 Total amount justified to ADB			3,122,490.37
3 Outstanding amount advanced to Designated Account			1,050,274.16
Represented by:			
4 Ending Designated Account Balance at 30.06.2024			-
5 Amount claimed but not credited at 30.06.2024			-
6 Amount withdrawn and not claimed as at 30.06.2024			1,050,274.16
7 Service charges (if not included in 5 & 6 above)			-
Less			
8 Interest earning (if included in Designated Account)			-
9 Total advance to Designated Account year ended 30.06.2024			1,050,274.16

Descrpancy between total appearing on lines 3 and 9

-

Notes:

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

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



AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 02-08-2024



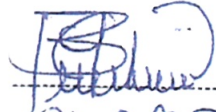
SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2024
Account No.	1000289918
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	SMALL SCALE IRR.&VALUE ADDITION PRJ
Credit Agreement	
Currency	USD

Part A - Account Activity

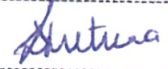
Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account	72,694.87
Add:	
Total Amount deposited by World Bank ^{ADB}	979,751.80
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	1,052,446.67
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2024	0.00

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE: 01.08.2024

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE: 02-08-2024

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June 2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

ACCOUNT NUMBER : 1000289918

ACCOUNT TITLE : SMALL SCALE IRR.&VALUE ADDITION PRJ
 30/06/2024

STATEMENT PERIOD:From 01/07/2023 To

NO. DATE REFERENCE NO DETAILS DEBIT CREDIT BALANCE

OPENING BAL : 72,694.87

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	06/10/2023	FT232798BKGV	PA131631	-72,694.87	0.00	0
2	22/12/2023	FT23356VJ4CW	FUNDING	0.00	979,751.80	979751.8
3	12/02/2024	FT24043GTKB5	PA133066	-979,751.80	0.00	0

CLOSING BALANCE : 0

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

[More Options](#)

[Clear Selection](#)

Find

Account equals ▼ 1000289918

Statement From equals ▼ 20230701

Statement To equals ▼ 20240630

TAM.E.STMT.OF.ACCT.EPRM





SWAP LOAN

REPUBLIC OF KENYA

F.O. 51

Date 11/7/2024

Report of the Board of Survey on the Cash and Bank Balances of

SWAP LOAN

business on

30th June 2024

as at the close of

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

KENNEDY MIRITI - Chairman

JUSTUS MUAITHI - Member

GEORGE MURUNGI - MEMBER

Assembled at the office of

SWAP BOARD ROOM HILL PLAZA

at

(time) on the

Notes

N/C

(Shs.

Silver

N/C

Shs.

copper

N/C

Shs.

Cheques (as per details on reverse)

Shs.

It was observed that cheques amounting to

Shs.

63,135,864

cts

00

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

Cash on hand

(Shs.

Bank balance

124,423.40

Shs.

The Bank Certificate of Balance showed a sum of

Shs.

63,259,987

cts

40

(shs.

cts

Standing to the credit of the account on

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 Person

KENNEDY MIRITI

Member

JUSTUS MUAITHI

Member

GEORGE MURUNGI

Members of the Board

Date

11/7/2024

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

CHEQUE NO.	DRAWER	DATE OF CHEQUE	DATE RECEIVED	AMOUNT
AQ	PER	ATTACHED	COPY.	



Trial Balance Comparison Report
 Entity: 1169-State Department for Crop Development and Agricultural Research
 Current Period: JUL-23 To JUN-24
 Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
1310102 Capital Grants from Foreign Governments	0.00	0.00	0.00	58,385,436.40
310100 Grants from Foreign Govts. - Cash through Exchequer	0.00	0.00	0.00	58,385,436.40
310202 Capital Grants from Foreign Governments	0.00	88,160,774.10	0.00	25,000,000.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	88,160,774.10	0.00	25,000,000.00
310000 Grants from Foreign Governments	0.00	88,160,774.10	0.00	83,385,436.40
320202 Capital Grants from International Organizations	0.00	63,455,434.35	0.00	1,126,586,678.60
1320200 Grants from International Organizations - Direct Payments AIA	0.00	63,455,434.35	0.00	1,126,586,678.60
320000 Grants from International Organisations	0.00	63,455,434.35	0.00	1,126,586,678.60
1450208 Interest Received from Financial Institutions	0.00	72,780,000.00	0.00	0.00
450200 Receipts Not Classified Elsewhere	0.00	72,780,000.00	0.00	0.00
450000 Other Receipts Not Elsewhere Classified	0.00	72,780,000.00	0.00	0.00
1990103 Discount Taken	0.00	0.00	0.00	0.00
990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	442,136,528.25	0.00	428,997,999.80	0.00
2110100 Basic Salaries - Permanent Employees	442,136,528.25	0.00	428,997,999.80	0.00
2110201 Contractual Employees	156,228,715.00	0.00	144,040,714.00	0.00
2110202 Casual Labour - Others	19,038,721.90	0.00	20,690,628.75	0.00
2110200 Basic Wages - Temporary Employees	175,267,436.90	0.00	164,731,342.75	0.00
2110301 House Allowance	176,551,584.75	0.00	178,505,643.35	0.00
2110306 Foreign Service Allowance (Overseas Addition)	19,997,135.00	0.00	6,645,774.00	0.00
2110307 Hardship Allowance	2,636,600.00	0.00	1,305,864.50	0.00
2110311 Transfer Allowance	375,610.00	0.00	896,630.00	0.00
2110312 Responsibility Allowance	3,501,292.00	0.00	3,138,039.35	0.00
2110313 Entertainment Allowance	3,112,145.15	0.00	1,970,645.20	0.00
2110314 Transport Allowance	79,930,722.55	0.00	81,735,330.25	0.00
2110315 Extraneous Allowance	46,891,403.25	0.00	24,649,754.25	0.00
2110317 Domestic Servant Allowance	453,154.85	0.00	489,354.80	0.00
2110318 n Practising Allowance	661,000.00	0.00	719,000.00	0.00
2110320 Leave Allowance	8,854,937.95	0.00	9,432,933.30	0.00
2110327 Ministerial Allowance	2,700,000.00	0.00	1,200,000.00	0.00
2110336 Car Purchase Allowance	0.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	345,665,585.50	0.00	310,688,969.00	0.00
2110402 Refund of Medical Expenses - inpatient	2,150,626.00	0.00	716,874.00	0.00
2110400 Personal Allowances paid as Reimbursements	2,150,626.00	0.00	716,874.00	0.00
2110000 Wages and Salary Contributions	965,220,176.65	0.00	905,135,185.55	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	5,896,394.00	0.00	1,684,684.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	5,896,394.00	0.00	1,684,684.00	0.00
2120000 Social Contributions	5,896,394.00	0.00	1,684,684.00	0.00
2210101 Electricity	20,708,114.85	0.00	11,894,783.15	0.00
2210102 Water and Sewerage Charges	6,137,198.00	0.00	2,892,180.50	0.00
2210103 Gas expenses	354,012.30	0.00	272,006.00	0.00
2210106 Utilities, Supplies- Other (4,567,145.00	0.00	4,794,877.90	0.00
2210100 Utilities, Supplies and Services	31,766,470.15	0.00	19,853,847.55	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	35,680,365.00	0.00	22,889,132.40	0.00
2210202 Internet Connections	15,475,076.45	0.00	9,164,533.50	0.00
2210203 Courier & Postal Services	546,300.00	0.00	111,130.00	0.00
2210205 Satellite Access Services	14,900.00	0.00	9,900.00	0.00
2210200 Communication, Supplies and Services	51,716,641.45	0.00	32,174,695.90	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	70,660,004.40	0.00	74,282,468.80	0.00
2210302 Accommodation - Domestic Travel	98,166,310.00	0.00	21,346,016.75	0.00
2210303 Daily Subsistence Allowance	1,285,462,865.90	0.00	1,647,411,260.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	39,283,196.00	0.00	116,220.00	0.00
2210305 Shipment of Personal and Household Effects	7,803,285.00	0.00	0.00	0.00
2210309 Field Allowance	1,000,000.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,502,375,861.30	0.00	1,743,155,965.55	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	76,611,986.00	0.00	0.00	0.00
2210402 Accommodation	26,222,700.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	67,409,867.00	0.00	82,666,578.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	170,244,553.00	0.00	82,666,578.00	0.00
2210502 Publishing & Printing Services	58,591,415.35	0.00	27,462,260.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	290,240.00	0.00	247,597.40	0.00
2210504 Advertising, Awareness and Publicity Campaigns	55,201,835.30	0.00	35,797,567.35	0.00
2210505 Trade Shows and Exhibitions	11,232,710.00	0.00	512,442.00	0.00
2210506 Purchase of Curios	249,999.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	125,566,199.65	0.00	64,019,866.75	0.00
2210602 Payment of Rents and Rates - Residential	6,547,737.60	0.00	3,160,137.60	0.00
2210603 Rents and Rates - Non-Residential	62,080,686.70	0.00	37,591,358.15	0.00
2210604 Hire of Transport, Equipment	8,880,011.25	0.00	4,504,784.20	0.00
2210606 Hire of Equipment, Plant and Machinery	1,600,000.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	79,108,436.55	0.00	45,256,279.95	0.00
2210701 Travel Allowance	1,121,716,708.00	0.00	864,232,774.30	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	27,505,857.00	0.00	13,732,775.00	0.00
2210703 Production and Printing of Training Materials	88,584,431.70	0.00	29,143,816.50	0.00
2210704 Hire of Training Facilities and Equipment	98,357,501.85	0.00	50,129,582.25	0.00
2210706 Book Allowance	0.00	0.00	0.00	0.00
2210708 Trainer Allowance	8,398,950.00	0.00	13,292,350.00	0.00
2210709 Research Allowance	6,443,550.00	0.00	3,639,752.00	0.00
2210710 Accommodation Allowance	77,902,620.00	0.00	99,365,107.55	0.00
2210711 Tuition Fees Allowance	2,068,450.00	0.00	51,001,579.00	0.00
2210712 Trainee Allowance	48,012,692.00	0.00	69,480,654.30	0.00
2210714 Gender Mainstreaming	100,000.00	0.00	0.00	0.00
2210700 Training Expenses	1,479,090,760.55	0.00	1,194,018,390.90	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	57,274,003.00	0.00	17,442,741.00	0.00
2210802 Boards, Committees, Conferences and Seminars	150,557,194.00	0.00	81,995,976.00	0.00
2210808 Purchase of Coffins	50,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Services	207,881,197.00	0.00	99,438,717.00	0.00
2210904 Motor Vehicle Insurance	7,971,292.00	0.00	5,163,196.30	0.00
2210910 Medical Insurance	36,763,193.00	0.00	30,472,092.00	0.00
2210999 Insurance Costs - Other (Budget)	255,616,734.50	0.00	184,699,657.00	0.00
2210900 Insurance Costs	300,351,219.50	0.00	220,334,945.30	0.00
2211003 Veterinarian Supplies and Materials	283,900.00	0.00	180,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	176,109,313.00	0.00	168,288,040.00	0.00
2211005 Chemicals and Industrial Gases	59,799,879.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	1,600,000.00	0.00	22,143,000.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	516,978,509.80	0.00	582,433,312.30	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	0.00	0.00	19,650,366.65	0.00
2211009 Education and Library Supplies	1,969,430.00	0.00	813,500.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211015 Foods and Rations	3,999,900.00	0.00	2,580,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,147,006.30	0.00	417,000.00	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	0.00	0.00
2211023 Supplies for Production	27,807,648.65	0.00	4,514,600.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
211029 Purchase of Safety Gear	537,800.00	0.00	393,543.00	0.00
2211000 Specialised Materials and Supp	791,033,386.75	0.00	801,413,361.95	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	127,992,250.90	0.00	48,657,692.50	0.00
2211102 Supplies and Accessories for Computers and Printers	69,578,942.15	0.00	26,490,176.35	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	7,401,371.60	0.00	5,338,667.25	0.00
2211100 Office and General Supplies and Services	204,972,564.65	0.00	80,486,536.10	0.00
2211201 Refined Fuels and Lubricants for Transport	182,159,369.65	0.00	90,616,758.10	0.00
2211202 Refined Fuels and Lubricants for Production	135,000.00	0.00	172,500.00	0.00
2211203 Refined Fuels and Lubricants – Other	118,450.00	0.00	150,000.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	182,412,819.65	0.00	90,939,258.10	0.00
2211301 Bank Service Commission and Charges	295,900.00	0.00	201,463.00	0.00
2211305 Contracted Guards and Cleaning Services	26,614,797.80	0.00	21,052,369.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	922,300.00	0.00	670,550.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	98,063,512.40	0.00	31,802,764.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	394,201,336.85	0.00	525,061,563.50	0.00
2211311 Contracted Technical Services	214,403,919.45	0.00	245,962,857.10	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211323 Laundry Expenses	426,720.00	0.00	270,000.00	0.00
2211335 Monitoring and Evaluation Expenses	95,225,814.00	0.00	111,940,500.00	0.00
2211300 Other Operating Expenses	830,154,300.50	0.00	936,962,066.60	0.00
2210000 Goods and Services	5,956,674,209.70	0.00	5,410,720,509.85	0.00
2220101 Maintenance Expenses - Motor Vehicles	90,485,109.10	0.00	57,032,693.85	0.00
2220100 Routine Maintenance - Vehicles	90,485,109.10	0.00	116,346,931.20	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	90,934,109.25	0.00	1,299,173.00	0.00
2220202 Maintenance of Office Furniture and Equipment	1,907,399.55	0.00	1,371,552.75	0.00
2220205 Maintenance of Buildings and Stations – Non-Residential	3,464,998.10	0.00	1,371,552.75	0.00
2220207 Maintenance of Roads, Ports and Jetties	87,993,125.30	0.00	101,322,634.95	0.00
2220209 Minor Alterations to Buildings and Civil Works	5,640,319.40	0.00	61,774,286.00	0.00
2220210 Maintenance of Computers, Software, and Networks	14,735,569.05	0.00	8,802,527.00	0.00
2220212 Maintenance of Communications Equipment	498,886.90	0.00	209,682.00	0.00
2220200 Routine Maintenance - Other Assets	205,174,407.55	0.00	291,126,786.90	0.00
2220000 Routine Maintenance	295,659,516.65	0.00	348,159,480.75	0.00
2230102 Foreign Exchange Rates Loss	3,666,775.40	0.00	75,280.35	0.00
2230100 Exchange Rate Losses	3,666,775.40	0.00	75,280.35	0.00
2230000 Other Charges	3,666,775.40	0.00	75,280.35	0.00
2520199 Subsidies to Non- Financial Private Enterp	0.00	0.00	3,366,999,497.95	0.00
2520100 Subsidies to Non- Financial Private Enterprises	0.00	0.00	3,366,999,497.95	0.00
2520201 Subsidies to Financial Private Enterprises	548,211,092.00	0.00	1,500,740,624.40	0.00
2520200 Subsidies to Financial Private Enterprises	548,211,092.00	0.00	1,500,740,624.40	0.00
2520000 Subsidies to Private Enterprises	548,211,092.00	0.00	4,867,740,122.35	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	16,389,226,322.30	0.00	10,223,841,352.00	0.00
2630152 Bukura Agricultural College	222,334,991.00	0.00	369,989,916.35	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	16,611,561,313.30	0.00	10,593,831,268.35	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	17,473,187,844.00	0.00	10,446,428,140.65	0.00
2630203 Capital Grants to Other levels of government	9,386,343,492.10	0.00	9,125,102,725.45	0.00
2630200 Capital Grants to Government	26,859,531,336.10	0.00	19,571,530,866.10	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Agencies and other Levels of Government				
2630000 Grants & Transfer To Other Govt. Units	43,471,092,649.40	0.00	30,165,362,134.45	0.00
2640000 Scholarships and other Educational Benefits - Tertiary Education	9,763,650.00	0.00	2,440,912.00	0.00
2640100 Scholarships and other Educational Benefits	9,763,650.00	0.00	2,440,912.00	0.00
2640503 Other Capital Grants and Trans	0.00	0.00	1,430,000,000.00	0.00
2640500 Other Capital Grants and Trans	0.00	0.00	1,430,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	9,763,650.00	0.00	1,432,440,912.00	0.00
2701012 Gratuity - Civil Servants	1,266,422.35	0.00	20,711,489.40	0.00
2701010 Government Pension and Retirement Benefits	1,266,422.35	0.00	20,711,489.40	0.00
2710000 Social Security Benefits	1,266,422.35	0.00	20,711,489.40	0.00
310202 Non-Residential Buildings (offices, shops, hospitals, etc..)	47,503,973.20	0.00	32,191,089.20	0.00
310200 Construction of Building	47,503,973.20	0.00	32,191,089.20	0.00
310301 Refurbishment of Residential Buildings	0.00	0.00	0.00	0.00
310302 Refurbishment of Non-Residential Buildings	96,331,847.00	0.00	155,538,584.35	0.00
310300 Refurbishment of Buildings	96,331,847.00	0.00	155,538,584.35	0.00
3110502 Water Supplies and Sewerage	115,000.00	0.00	100,000.00	0.00
3110504 Other infrastructure and Civil Works	1,176,531,108.00	0.00	1,308,080,249.95	0.00
3110500 Construction and Civil Works	1,176,646,108.00	0.00	1,308,180,249.95	0.00
3110701 Purchase of Motor Vehicles	155,187,432.00	0.00	81,499,999.00	0.00
3110704 Purchase of Bicycles and Motorcycles	0.00	0.00	0.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	155,187,432.00	0.00	81,499,999.00	0.00
3110801 Overhaul of Vehicles	1,510,000.00	0.00	1,696,125.60	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	1,510,000.00	0.00	1,696,125.60	0.00
3110902 Purchase of Household and Institutional Appliances	283,000.00	0.00	150,000.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	283,000.00	0.00	150,000.00	0.00
3111001 Purchase of Office Furniture and fittings	2,515,310.60	0.00	40,268,303.95	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	29,990,427.75	0.00	91,315,774.00	0.00
3111005 Purchase of Photocopiers	0.00	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	2,500,000.00	0.00	3,668,200.00	0.00
3111000 Purchase of Office Furniture and General Equipment	35,005,738.35	0.00	135,252,277.95	0.00
3111103 Purchase of Agricultural Machinery and Equipment	1,987,129,570.85	0.00	71,852,643.90	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	0.00	0.00
3111107 Purchase of Laboratory Equipment	5,040,000.00	0.00	28,176,723.95	0.00
3111109 Purchase of Educational Aids and Related Equipment	4,999,565.10	0.00	0.00	0.00
3111110 Purchase of Generators	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	50,000.00	0.00	1,682,500.00	0.00
3111112 Purchase of Software	2,851,629.40	0.00	0.00	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	2,000,070,765.35	0.00	101,711,867.85	0.00
3111201 Overhaul of Plant, Machinery and Equipment	230,400.00	0.00	160,398.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	230,400.00	0.00	160,398.00	0.00
3111301 Purchase of Certified Crop Seed	848,199,740.15	0.00	35,614,600.00	0.00
3111302 Purchase of Animals and Breeding Stock	625,342.00	0.00	0.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	848,825,082.15	0.00	35,614,600.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	457,513,531.45	0.00	236,484,506.70	0.00
3111499 Research, Feasibility Studies	159,276,448.00	0.00	167,004,394.40	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	616,789,979.45	0.00	403,488,901.10	0.00
3111504 Other Infrastructure and Civil Works	772,363,671.50	0.00	752,819,314.20	0.00
3111500 Rehabilitation of Civil Works	772,363,671.50	0.00	752,819,314.20	0.00
3110000 Acquisition of Fixed Capital Assets	5,750,747,997.00	0.00	3,008,303,407.20	0.00
3120101 Maize and Beans	0.00	0.00	532,096,071.00	0.00
3120100 Acquisition of Strategic Stocks	0.00	0.00	532,096,071.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3120000 Acquisition of Inventories, Stock and Commodities	0.00	0.00	532,096,071.00	0.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	55,000,000.00	0.00	0.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	55,000,000.00	0.00	0.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	110,000,000.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	110,000,000.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	5,959,294,606.00	0.00	4,108,579,189.70
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	5,959,294,606.00	0.00	4,108,579,189.70
3520000 Receipts from Sales of Inventories	0.00	5,959,294,606.00	0.00	4,108,579,189.70
5120202 Borrowing from International Organizations	0.00	1,017,794,421.55	0.00	1,706,862,838.20
5120200 Foreign Borrowing-Direct Payments	0.00	1,017,794,421.55	0.00	1,706,862,838.20
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	1,017,794,421.55	0.00	1,706,862,838.20
6510329 EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	0.00	538,239,868.45	1,031,414,730.45	0.00
6510341 Maize Flour Subsidy	904,431.00	0.00	904,431.00	0.00
6510346 NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT	43,116,188.55	0.00	134,385,386.00	0.00
6510300	44,020,619.55	538,239,868.45	1,166,704,547.45	0.00
6510000 Special Accounts	44,020,619.55	538,239,868.45	1,166,704,547.45	0.00
6530101 Ministry HQ Recurrent Bank A/C	0.00	6,812,397,737.10	139,038.60	0.00
6530100 Recurrent Bank Accounts	0.00	6,812,397,737.10	139,038.60	0.00
6530000 Recurrent Bank Accounts	0.00	6,812,397,737.10	139,038.60	0.00
6540101 Ministry HQ Development Bank A	0.00	28,872,733,460.45	18,479.90	0.00
6540118 Multinational Rural Livelihoods to climate change (RLAAC)	0.00	12,895,350.00	0.00	0.00
6540119 Drought Resilience and Sustainable Land Project (DRSLP) GOK	0.00	114,258,735.40	9,133,354.60	0.00
6540100 Development Bank Accounts	0.00	26,999,887,545.85	9,151,834.50	0.00
6541113 Fertilizer Proceeds Account	0.00	153,099,181.85	0.00	0.00
6541118 Small Scale Irrigation and Value Addition Project (Loan)	0.00	106,257,343.65	8,823,068.35	0.00
6541119 Small Scale Irrigation and Value Addition Project (Grant)	108,402.45	0.00	3,659,787.45	0.00
6541131 Enable Youth Kenya Programme	0.00	61,268,595.70	607,916.30	0.00
6541100	108,402.45	320,625,121.20	13,090,772.10	0.00
6540000 Development Bank Accounts	108,402.45	27,320,512,667.05	22,242,606.60	0.00
6550101 Ministry HQ Deposit Bank A/C	147,442,578.60	0.00	70,979,436.60	0.00
6550100 Deposit Bank Accounts	147,442,578.60	0.00	70,979,436.60	0.00
6550000 Deposit Bank Account	147,442,578.60	0.00	70,979,436.60	0.00
6570101 Co-Operative Bank of Kenya (He	1,300,207,657.65	0.00	1,300,207,657.65	0.00
6570100 Project Specific Bank Accounts	1,300,207,657.65	0.00	1,300,207,657.65	0.00
6570000 Project Specific Bank Accounts	1,300,207,657.65	0.00	1,300,207,657.65	0.00
6580101 Cash	28,101,965,724.95	0.00	265,375.70	0.00
6580104 Cash in Transit	7,713,744,297.95	0.00	0.00	0.00
6580100 Cash in Hand	35,815,710,022.90	0.00	265,375.70	0.00
6580000 Cash in Hand	35,815,710,022.90	0.00	265,375.70	0.00
6590227 Prog to build Resil for Food Nutritio(BREFRON)	162,031,429.85	0.00	0.00	0.00
6590200 Foreign Cash Holdings	162,031,429.85	0.00	0.00	0.00
6590000 Foreign Currency and Foreign D	162,031,429.85	0.00	0.00	0.00
6710103 Salary advance	0.00	22,551.00	0.00	0.00
6710100 Debtors & Advances - Employees	0.00	22,551.00	0.00	0.00
6710000 Domestic Debtors & Advances	0.00	2,005,400.00	0.00	0.00
6740101 Prepayment	0.00	692,244.40	0.00	0.00
6740102 R/D Cheques	0.00	2,697,644.40	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	2,697,644.40	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760101 Standing Imprests	0.00	12,037,562.00	0.00	0.00
6760103 Temporary Imprests	0.00	12,037,562.00	0.00	0.00
6760100 Imprests	0.00	12,037,562.00	0.00	0.00
6760000 Government Imprests	48,054,102.80	0.00	0.00	0.00
6780103 District Suspense A/c	48,054,102.80	0.00	0.00	0.00
6780100 Suspense & Clearance Account	48,054,102.80	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6790102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
6790100 Other Current System A/c's	0.00	0.00	0.00	0.00
6790000 Other Current Assets (System r	0.00	97,348,601.80	0.00	70,979,436.60
7310101 General Deposits	0.00	97,348,601.80	0.00	70,979,436.60
7310100 General Deposits Items	0.00	97,348,601.80	0.00	70,979,436.60

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
310000 Deposits	0.00	97,348,601.50	0.00	70,979,436.50
7320008 Insurances	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	1,455.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	32,850.00	0.00	0.00
7320108 Insurances	32,850.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	4,900.00	0.00	0.00
7320115 Save As You Earn (SAYE)	4,900.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	20,522.50	0.00	0.00
7320117 Govt. Liability Attachments	0.00	65,780.40	0.00	0.00
7320119 RTD Salary - held for officer	0.00	32,500.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.00	0.00	0.00
7320199 Salary Control Account	52,972.40	0.00	0.00	0.00
7320200 Salary Deductions	90,722.40	158,007.90	0.00	0.00
7320201 Contractors Retention Money	0.00	230,960,143.00	0.00	0.00
7320200 Other General Liabilities	0.00	230,960,143.00	0.00	0.00
7320000 Other Liabilities	90,722.40	231,118,150.90	0.00	0.00
7380101 General Withholding Tax	0.00	39,644.40	0.00	0.00
7380102 VAT Withholding	0.00	29,163.05	0.00	0.00
7380100	0.00	68,807.45	0.00	0.00
7380000 Withholding Taxes	0.00	68,807.45	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	24,493,128.45	0.00	0.00	0.00
7390100 System Required Liabilities	24,493,128.45	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	34,075,522.40	0.00	0.00
7399000	0.00	34,075,522.40	0.00	0.00
7390000 System Required Liabilities A/c's	24,493,128.45	34,075,522.40	0.00	0.00
7390101 Provision for Encumbrance	0.00	1,702,050.00	0.00	0.00
7390100 General Provisions	0.00	1,702,050.00	0.00	0.00
7390201 Exchequer Releases/ Provisioning Account	0.00	165,132,785,755.15	0.00	115,433,693,831.90
7390209 Remittances to Exchequer	806,911,213.50	0.00	806,911,213.50	0.00
Miscellaneous Revenue				
73910200 Exchequer Provisions	806,911,213.50	165,132,785,755.15	806,911,213.50	115,433,693,831.90
73910401 Banks- Prior Year Adjustments	0.00	0.00	0.00	0.00
73910403 Receivables- Prior Year Adjustments	0.00	0.00	0.00	0.00
73910400 Prior Year Adjustments	0.00	0.00	0.00	0.00
73910000 Provisions	806,911,213.50	165,134,487,805.15	806,911,213.50	115,433,693,831.90
73901101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
73900100 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
7390201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
73990200 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
73990301 Opening Balance Receivables - imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
73990300 Opening Balance Receivables - imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
7390401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
7390400 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
7399999 Consolidated Fund	113,855,085,339.40	0.00	74,188,070,205.60	0.00
7399900	113,855,085,339.40	0.00	74,188,070,205.60	0.00
7390000 Opening Balance Reserves	123,857,667,227.40	11,720,463,835.00	84,190,672,093.60	11,720,463,835.00
Total	219,214,955,988.70	219,214,955,988.70	134,250,551,246.40	134,250,551,246.40

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

Prepared By: _____ Date: _____
Reviewed By: _____ Date: _____
Approved By: _____ Date: _____



SIVAP ASSET MANAGEMENT REGISTER 2023-2024

ICT EQUIPMENTS FOR YEAR ENDED 30TH JUNE 2024

PURCHA	SUPPLIER	AMOUNT	BRAND/MAKE	SERIAL NO	NET VALUE	DISPOSAL	LOCATION	REMARKS
2023	INTERMASS TECHNOLOGIES (E.A)LTD	11,850.00	UPS650VA		11,850.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	11,850.00	UPS650VA		11,850.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	11,850.00	UPS650VA		11,850.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	11,850.00	UPS650VA		11,850.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	11,850.00	UPS650VA		11,850.00	0	PCU	GOOD
	TOTAL	52,837,847.00	-		52,829,643.97	-		

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ICT EQUIPMENTS FOR YEAR ENDED 30TH JUNE 2024

PURCHA	SUPPLIER	AMOUNT	BRAND/MAKE	SERIAL NO	NET VALUE	DISPOSAL	LOCATION	REMARKS
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W203L3BB	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W206SDOK	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10KE9MB	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W109592B	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W207NWTE	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10FNFLA	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10EDH7R	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10H0M6K	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10H07GE	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W204DKAN	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10JFLEX	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10NPX8H	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W201EDWR	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W203Y15Y	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10GEMAB	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10EAZSM	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10FNESK	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W207PLQM	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W201EY7R	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10KG2RB	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W20401VF	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W205HB5T	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10GZXCK	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10KEB8B	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W10GEHNR	40,500.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG		40,500.00	0	TANA RIVER	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG	RZ8W204DVOK	40,500.00	0	KAJIADO	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG		40,500.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG		40,500.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG		40,500.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG		40,500.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG		40,500.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG		40,500.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG		40,500.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG		40,500.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	40,500.00	SMART PHONE SAMSUNG		40,500.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	963,922.00	VIDEO CONFERENCE		955,718.97	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	300,950.00	COMPACT DIGITAL CAMERAS	533024001514	300,950.00	0	MACHAKOS	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	300,950.00	COMPACT DIGITAL CAMERAS	523024000447	300,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	300,950.00	COMPACT DIGITAL CAMERAS	523024000446	300,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	300,950.00	COMPACT DIGITAL CAMERAS	533024001555	300,950.00	0	KITUI	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	300,950.00	COMPACT DIGITAL CAMERAS	533024001558	300,950.00	0	MERU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	300,950.00	COMPACT DIGITAL CAMERAS	533024001499	300,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	300,950.00	COMPACT DIGITAL CAMERAS	523024000178	300,950.00	0	NYERI	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	300,950.00	COMPACT DIGITAL CAMERAS	533024001496	300,950.00	0	PCU	GOOD

SIVAP ASSET MANAGEMENT REGISTER 2023-2024

ICT EQUIPMENTS FOR YEAR ENDED 30TH JUNE 2024

PURCHA	SUPPLIER	AMOUNT	BRAND/MAKE	SERIAL NO	NET VALUE	DISPOSAL	LOCATION	REMARKS
2023	INTERMASS TECHNOLOGIES (E.A)LTD	239,905.00	LAPTOP COMPUTERS		239,905.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	239,905.00	LAPTOP COMPUTERS		239,905.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	239,905.00	LAPTOP COMPUTERS		239,905.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR225C6	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2256N	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR22547	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR224YZ	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR22575	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR22560	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2255P	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2259Z	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR22596	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2257G	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR22570	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2257N	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2250V	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR225CZ	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR225C20	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2250M	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR224ZP	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR225CK	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2259T	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR225C27	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR225C29	170,950.00	0	PCU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2258S	170,950.00	0	KITUI	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR22591	170,950.00	0	KITUI	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2256F	170,950.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2253D	170,950.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2255S	170,950.00	0	MERU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR22505	170,950.00	0	MERU	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2250B	170,950.00	0	NYERI	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2259K	170,950.00	0	NYERI	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2254F	170,950.00	0	THARAKA NT	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2253K	170,950.00	0	THARAKA NT	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR224ZK	170,950.00	0	MURANG'A	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR225CQ	170,950.00	0	MURANG'A	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2257X	170,950.00	0	TANA RIVER	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR224ZV	170,950.00	0	TANA RIVER	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR22555	170,950.00	0	BOMET	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2255S	170,950.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR2255C	170,950.00	0	KAJIADO	GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS	PHCRR225BZ	170,950.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS		170,950.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS		170,950.00	0		GOOD
2023	INTERMASS TECHNOLOGIES (E.A)LTD	170,950.00	BLACK AND WHITE PRINTERS		170,950.00	0		GOOD



SIVAP ASSET MANAGEMENT REGISTER 2023-2024
TRANSPORT EQUIPMENTS FOR YEAR ENDED 30TH JUNE 2024

DATE OF PURCHASE	SUPPLIER	AMOUNT	BRAND/MAKE	DISPO SAL	NET VALUE	LOCATION	REMARKS
2023	ASCENTIST MERCHANTS LTD	219,950.00	SHREDDER	0	219,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	219,950.00	STEEL CABINET 4 DRAWER	0	219,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	219,950.00	STEEL CABINET 4 DRAWER	0	219,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	219,950.00	STEEL CABINET 4 DRAWER	0	219,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	219,950.00	STEEL CABINET 4 DRAWER	0	219,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	219,950.00	STEEL CABINET 4 DRAWER	0	219,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	219,950.00	STEEL CABINET 4 DRAWER	0	219,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	170,950.00	STEEL CABINET 4 DRAWER	0	170,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	170,950.00	STEEL CABINET 4 DRAWER	0	170,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	170,950.00	STEEL CABINET 4 DRAWER	0	170,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	170,950.00	STEEL CABINET 4 DRAWER	0	170,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	170,950.00	STEEL CABINET 4 DRAWER	0	170,950.00	PCU	GOOD
2023	NERANGA SMART VENTURES LTD	170,950.00	STEEL CABINET 4 DRAWER	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	FIREPROOF CABINET 4 DRAWER	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	FIREPROOF CABINET 4 DRAWER	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	FIREPROOF CABINET 4 DRAWER	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	HEAVY DUTY BINDING MACHINE	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	HEAVY DUTY BINDING MACHINE	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	HEAVY DUTY BINDING MACHINE	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	HEAVY DUTY BINDING MACHINE	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	HEAVY DUTY BINDING MACHINE	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	HEAVY DUTY BINDING MACHINE	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	HEAVY DUTY BINDING MACHINE	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	HEAVY DUTY BINDING MACHINE	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	HEAVY DUTY BINDING MACHINE	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	170,950.00	HEAVY DUTY BINDING MACHINE	0	170,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	300,950.00	COLOR PRINTER	0	300,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	300,950.00	COLOR PRINTER	0	300,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	300,950.00	COLOR PRINTER	0	300,950.00	PCU	GOOD
2023	MOUNTAIN VAILS AGENCIES	300,950.00	COLOR PRINTER	0	300,950.00	PCU	GOOD
TOTAL		86,695,199.60		0	86,695,199.60		



SIVAP OFFICE EQUIPMENTS , FURNITURE AND FITTINGS FOR YEAR ENDED 307H JUNE 2024									
	DATE OF PURCHASE	FIRM	AMOUNT	REF NO	BRAND/MAKE	NET VALUE	DISPOSAL	LOCATION	REMARKS
1	2021	JAMLAW MERCHANT	983,000.00	PV 0052	BULK FILE METAL CABINE	983,000.00		PCU	GOOD
2	2021	EKAA AFRICA	1,880,000.00	PV0056	VIDEO CONFERENCING& DIGITAL DISPLAY	1,880,000.00		PCU	GOOD
		TOTAL	2,863,000.00			2,863,000.00			