

REPUBLIC OF KENYA



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**REPORT**

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THE TABLE:

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2022**

**STATE DEPARTMENT FOR  
CROP DEVELOPMENT AND  
AGRICULTURAL RESEARCH**



**Project Name....MULTI-NATIONAL RURAL LIVELIHOODS' ADAPTATION TO CLIMATE  
CHANGE IN THE HORN OF AFRICA (RLACC)**

**Implementing Entity....STATE DEPARTMENT FOR CROP DEVELOPMENT AND  
AGRICULTURAL RESEARCH**

**PROJECT GRANT/CREDIT NUMBER....5550155001201**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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

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*Reports and Financial Statements*  
*For the financial year ended June 30, 2022*

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## 1. PROJECT INFORMATION AND OVERALL PERFORMANCE

### 1.1 Name and registered office

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

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

**Address:** The project headquarters offices is **HILL PLAZA BUILDING, 9<sup>th</sup> Floor, Opposite Milimani Law Courts, Ngong Road.**

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

The project also has offices/branches as follows:

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

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

Telephone: (254) 722 827 425/ 0722 886 584

E-mail [npchoa1@gmail.com](mailto:npchoa1@gmail.com)

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

### 1.2 Project Information

Project Start Date:	The project start date is 19 <sup>TH</sup> MAY 2017
Project End Date:	The project end date is 31 <sup>ST</sup> MAY 2023
Project Manager:	The project manager is <b>Eng. Kennedy Wanderah Makudih</b>
Project Sponsor:	The project sponsor is <b>Government of Kenya (GoK) and The Global Environment Facility(GEF)-</b>

### 1.3 Project Overview

Line Ministry/State Department of the project	<b>The Project is being implemented and Supervised by the State Department for Crops Development in the Ministry of Agriculture, Livestock, Fisheries and Cooperatives.</b>
Project number	<b>P-Z1-AAZ-039</b>
Strategic goals of the project	The strategic goals of the project are as follows: <b>(i) Improved Resilience to climate change of pastoral and agro-pastoral communities</b>

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	<b>(ii) Increase the adaptive capacity of their livelihoods</b>
Achievement strategic goals of	The project management aims to achieve the goals through the following means: <ul style="list-style-type: none"> <li>(i) Sensitization, awareness and information of CC of local stakeholders</li> <li>(ii) Training of officials at the National and Local Level</li> <li>(iii) Mainstreaming of climate sensitive pastoral development of ASALs into Local Development planning</li> <li>(iv) Investment and provision and rehabilitation of small multipurpose water infrastructure (Dams, Water pans, Boreholes, Shallow wells, Earth dams).</li> <li>(v) Investment in Income Generating activities and small assets</li> <li>(vi) Improve livestock production through improved Pasture Production and Feeding</li> </ul>
Other important background information of the project	The Project aims at improving communities' resilience to climate change and its purpose to support the current Drought Resilience and Sustainable Livelihoods Programme (DRSLP).
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: <ul style="list-style-type: none"> <li>(i) Improve Resilience to Climate Change of Pastoral and Agro-Pastoral Communities in Targeted Areas</li> <li>(ii) Investment in Sustainable Measures Aimed at Improving the Resilience of Pastoral Communities to Climate Change Variability</li> </ul>
Project duration	The project started on 19 <sup>th</sup> May 2017 and is expected to run until 31st May 2023

#### 1.4 Bankers

The following are the bankers for the current year:

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

#### 1.5 Auditors

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

**1.6 Roles and Responsibilities**

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>	<b>Contacts</b>
Eng. Kennedy Makudih	Senior Principal Superintendent Engineer	Msc. Agricultural Engineering	Project Co-ordinator	0722 827 425
Eng. George K. Kahuro	Senior Principal Superintendent Engineer	Msc. Agricultural Engineering	Deputy Project Co-ordinator/Component Manager	0722 886 584
Gerald K. Kurema	Principal Accountant	C.P.A (K) B.Com	Project Accountant	0716 891 735
Hillary Ngeno	Principal Agricultural Officer	Bsc./Msc Agribusiness	M&E	0725 805 810
Jackson Magembe	Supply Chain Management Officer I	Bachelor of Commerce-Procurement and Supply Chain Management	Project Procurement Specialist	0724 455 525
Elizabeth Mwanza	Procurement Assistant	Diploma in Supply Chain Management	Project Procurement Assistant	0724 013 674
Jonah Kebeney	Superintendent Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 837 775
Josephat Omari	Agriculture Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 349 322
William Ndeka	Principal Agricultural Officer	Bsc. Horticulture	Horticulture Specialist	0722 212 235
Elizabeth Yegon	Principal Agricultural Officer	Msc. Gender & Agriculture	Gender Specialist	0720 133 479
Janet Oyuke	Principal Agricultural Officer	Msc. Environmental Science	Environment Specialist	0726 657 238
Samuel Okati	Principal Livestock Principal Officer	Msc. Agri. Resource Mgt	Livestock Specialist	0722 932 666
Benard Wanjohi	Principal Agricultural Officer	Msc. Agriculture Information & Communication Management	ICT Specialist	721 229 731

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**1.7 Funding summary**

The Project is for duration of 5 years from 2017 to 2023 with an approved budget of US\$ 2,784,000 (use donor currency) equivalent to Kshs 253,403,299.2 (As at 30<sup>th</sup> June 2022 with an exchange rate of 1 USD= 117.95) as highlighted in the table below:

Below is the funding summary:

**A. Source of Funds**

SOURCE OF FUNDS	Donor Commitment		Amount Received Date to 30th June 2022		Undrawn Balance to Date	
	DONOR CURRENCY (USD)	KSHS	DONOR CURRENCY (USD)	KSHS	DONOR CURRENCY (USD)	KSHS
Grant	(A)	(A)	(B)	(B)	(A)-(B)	(A)-(B)
Global Environment Facility (GEF)	2,784,000.00	328,372,800.00	1,185,792.82	139,864,263.12	1,598,207.18	188,508,536.88
<b>TOTAL</b>	<b>2,784,000.00</b>	<b>328,372,800.00</b>	<b>1,185,792.82</b>	<b>139,864,263.12</b>	<b>1,598,207.18</b>	<b>188,508,536.88</b>

**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2022)		Cumulative Amount paid to date – (30 <sup>th</sup> June 2022)	Unutilised balance to date (30 <sup>th</sup> June 2022)	
	<i>Donor currency</i> <i>USD</i>	<i>Kshs</i>		<i>Donor currency</i>	<i>Kshs</i>
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>					
Global Environment Facility (GEF)	1,185,792.82	139,864,263.12	139,863,175.62	9.22	1,087.05
<b>Total</b>	<b>1,185,792.82</b>	<b>139,864,263.12</b>	<b>139,863,175.62</b>	<b>9.22</b>	<b>1,087.05</b>

The slight difference is as a result of exchange rate variations

**1.8 Summary of Overall Project Performance:**

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

BUDGET /CATEGORY	ITEM	PRINTED ESTIMATES	REVISED ESTIMATES	ACTUAL EXPENDITURE	% ABSORPTION
GRANT REVENUE		74,000,000.00	74,000,000.00	34,994,155.00	47.29%
GRANT AIA		94,000,000.00	94,000,000.00	33,821,497.00	35.98%
<b>TOTAL</b>		<b>168,000,000.00</b>	<b>168,000,000.00</b>	<b>68,815,652.00</b>	<b>40.96%</b>

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

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**Output Reporting:**

<b>Output Indicators</b> (as specified in the RLF, add/delete rows as needed)	<b>Most recent value</b>	<b>Annual Target</b> (expected value at project completion)	<b>End Target</b> (expected cumulative value at completion)	<b>Progress towards annual target</b> (% realized)	<b>Progress towards end target</b> (% realized)	<b>Assessment</b> (on whether output indicator is on track to reach annual and end targets. If not on track, please justify)
<b>Component 1. Improved resilience to climate change of pastoral and agro-pastoral communities in targeted areas</b>						
<b>Outcome 1. Climate change-related adaptation measures integrated into development plans of targeted local governments (arid and semi-arid districts)</b>						
<b>Output 1.1:</b> Sensitization, awareness and information on CC of local stakeholders by May 2022	7,300	4,000	15,600	153% (7,300)	46.79%	To be fast-tracked as its still below average.
<b>Output 1.2:</b> Training of officials at the national and local level by May 2022	65	30	30	217% (65)	217% (65)	2 trainings done so far with attendance of 32 and 33 respectively
<b>Output 1.3:</b> Mainstreaming of climate-sensitive pastoral development of ASALs into local development planning by May 2022	4	2	5	200% (4)	80% (4 out of 5)	Achieved through TAs
<b>Outcome 2. Awareness raised and local stakeholders involved in planning pro-active adaptation measures to climate change</b>						
<b>Output 2.1:</b> Workshops organized at national level to draw lessons from project activities and achievements, and mainstream them into development policies and strategic frameworks by May 2022	3	2	5	150% (3)	60%	To be fast-tracked
<b>Component 2. Investment in sustainable measures aimed at improving the resilience of pastoral communities to climate change and variability</b>						
<b>Outcome 3. Adaptation practices developed and implemented to respond to specific climate change-induced stresses in livestock sector in arid and semi-arid ecosystems</b>						
<b>Output 3.1:</b> Grants provided to targeted communities to finance micro-adaptation projects (in the areas of water and rangeland resources, livestock and IGAs) by May 2022	7,680	3250	13,000	236% (7,680)	59% (7680)	Grants provided to the communities in form of seedlings for various high value horticultural crops instead of hard cash. Support to the various RLACC groups from DRSLP, RLACC project, County Governments of Turkana & Baringo and other NGOs.
<b>Output 3.2:</b> Adequate social transfers	300	500	2,600	60% (300)	11.53%	100 HHs benefitted

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provided to vulnerable households by May 2022					(300)	from 3 goats per HHs in Turkana
<b>Component 3: Program activities coordination, monitoring and evaluation</b>						
<b>Outcome 4. Implementation of project activities efficiently coordinated, monitored and evaluated</b>						
<b>Output 4.1:</b> Knowledge products at national and regional level by May 2022	2	3	5	67% (2)	40% (2)	To be fast tracked
<b>Output 4.2:</b> Timely, efficient and cost-effective M&E systems put in place at national and sub-regional level by May 2022	1	4	16	25%	6%	

**OUTCOME REPORTING**

<b>Outcome Indicators</b> (as specified in the RLF add/delete rows as needed)	<b>Baseline Value</b>	<b>Most recent value</b>	<b>End Target</b> (expected value at project completion)	<b>Progress towards end target</b> (% realized)	<b>Assessment</b> (on whether outcome indicator is on track to reach annual and end targets. . If not on track, please justify)
<b>Outcome 1.</b> Climate change-related adaptation measures integrated into development plans of targeted local governments (arid and semi-arid districts)	0	65	30	216.67% (65 out of 30)	Number of officials trained to increase in the final yr of project implementation
<b>Outcome 2.</b> Awareness raised and local stakeholders involved in planning pro-active adaptation measures to climate change	0	7,300 (2600 previous)	15,600	47% (7,300 out of 15000)	To be fast tracked in the remaining 1 yr.
<b>Outcome 3.</b> Adaptation practices developed and implemented to respond to specific climate change-induced stresses in livestock sector in arid and semi-arid ecosystems	0	7,680 (2850 previous)	13,000	59% (7680 out of 13,000)	To be fast tracked in the remaining 1 yr.
<b>Outcome 4.</b> Implementation of project activities efficiently coordinated, monitored and evaluated	1	3	3. The M&E plan is fully developed and to be used in a timely manner	33% (1)	Project activities to be coordinated more effectively and efficiently by the PCU.

iii) Comment on value-for-money achievements,

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For all the activities carried out so far by the project, there has been value for money.

iv) Indicate the absorption rate for each year since the commencement of the project. This being the 3<sup>rd</sup> year of actual implementation, the absorption rate is 43.30% (as at 30<sup>th</sup> June 2022)

v) List the implementation challenges and recommended way forward.

Challenge	Way Forward
Covid 19 Pandemic which resulted in the slow implementation of the project	Adhering to the Ministry of Health Covid 19 protocols
Slow contractors	<ul style="list-style-type: none"> <li>- Frequent site management meetings</li> <li>- Writing of warning letters</li> <li>- Frequent county Supervision visits to the sites</li> </ul>
Inadequate Counterpart funding (In DRSLP Project where the funds are drawn)	<ul style="list-style-type: none"> <li>- Lobbying for increased funding to the DRSLP counterpart Kitty.</li> </ul>

**1.9 Summary of Project Compliance:**

i) Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,

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

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

**Not Applicable.**

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

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

## 2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES

### Introduction

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

The key development objectives of the *project's 2017-2023* plan are to:

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

### PROJECT OUTCOMES:

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

### KEY PERFORMANCE INDICATORS

The Key Performance Indicators (KPI's) will include:

- (i) At least 60% men and women declare to know what climate change is and how it affects them in project sites
- (ii) At least 30 people trained, of which at least 40% are women
- (iii) At least 3 tools or methods are available and used by at least 30 people (of which at least 40% are women) in the two councils
- (iv) The development plans of the two targeted counties include some provisions for adaptation actions by the end of the project
- (v) At least 4 workshops, study tours and meetings organized to discuss project lessons
- (vi) At least 50% of DRSLP targeted households adopt resilient livelihoods by end of project
- (vii) At least 10% of DRSLP households benefit from adequate social transfers (micro-finances, cash-for-work on public projects and social monetary transfers)
- (viii) At least 5 knowledge products are developed
- (ix) At least 2 annual PIRs, one Mid Term Review and one Terminal Evaluation

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**Progress on attainment of Strategic development objectives**

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

<b>Outcome Indicators</b> (as specified in the RLF add/delete rows as needed)	<b>Baseline Value</b>	<b>Most recent value</b>	<b>End Target</b> (expected value at project completion)	<b>Progress towards end target</b> (% realized)	<b>Assessment</b> (on whether outcome indicator is on track to reach annual and end targets. . If not on track, please justify)
<b>Outcome 1.</b> Climate change-related adaptation measures integrated into development plans of targeted local governments (arid and semi-arid districts)	0	65	30	216.67% (65 out of 30)	Number of officials trained to increase in the final yr of project implementation
<b>Outcome 2.</b> Awareness raised and local stakeholders involved in planning pro-active adaptation measures to climate change	0	7,300 (2600 previous)	15,600	47% (7,300 out of 15000)	To be fast tracked in the remaining 1 yr.
<b>Outcome 3.</b> Adaptation practices developed and implemented to respond to specific climate change-induced stresses in livestock sector in arid and semi-arid ecosystems	0	7,680 (2850 previous)	13,000	59% (7680 out of 13,000)	To be fast tracked in the remaining 1 yr.
<b>Outcome 4.</b> Implementation of project activities efficiently coordinated, monitored and evaluated	1	3	3. The M&E plan is fully developed and to be used in a timely manner	33% (1)	Project activities to be coordinated more effectively and efficiently by the PCU.

### 3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

#### **SUSTAINABILITY**

The resilience of ASALs to climate change is a key priority of the Government of Kenya. The National Climate Change Action Plan 2013-2017 highlights the importance of ASALs and sets a number of strategies to reduce their vulnerability to the impacts of climate change. The existence of a national authority to deal with droughts, the National Drought Management Authority, illustrates as well the importance that the GoK assigns to reducing the effects that these can have. This legal framework at the national level, which is translated at the local level, will ensure institutional engagement with the results of the project at the long-term.

In terms of the project, the participatory approach to the identification, implementation and monitoring of the activities will contribute to a long-term engagement with the strategies and benefits of the project. In the first component, training and capacity building activities of both individuals and community groups, such as local NGOs, will contribute to the sustainability of the project. Sensitization will result in a pro-active and long-term engagement of beneficiaries with climate change adaptation. The development of climate-informed local adaptation plans will also ensure long-term prioritization of resilience strategies. The second component will equally contribute to the sustainability of the project, as the resilient livelihood investments will show good economic results that will commit people to favour resilience. This will contribute to the maintenance of an infrastructure that has long-term use, and can provide long-term benefits. The development of irrigation technologies, the acquisition of tools, and the provision of seeds will increase productivity and result in increased income at the same time that diversifies the source of income and increases the food security of local stakeholders. These benefits will demonstrate the advantages of maintaining the infrastructure and keeping resilient strategies. This applies as well to the conservation of ecosystems, given the services that they provide. Training, long-term plans and realization of benefits will all contribute to the sustainability of strategies that reduce vulnerability and increase resilience.

#### **RISK MANAGEMENT**

The table below provides the scope of risks and the applicable mitigation measures.

<b>Risk</b>	<b>Risk Rating</b>	<b>Mitigation</b>	<b>Risk Rating with mitigation</b>
Climate-change related risks			
Increases in temperature open new	Moderate	Diversification of sources of income will make pastoral communities more resilient	Low

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<b>Risk</b>	<b>Risk Rating</b>	<b>Mitigation</b>	<b>Risk Rating with mitigation</b>
areas to cultivation, adding new threats to the viability of nomadic pastoral systems		to any change in one particular source of income	
A series of years without major climate change events weaken the interest of national and local decision-makers and other stakeholders to addressing climate-sensitive initiatives and investments	Moderate	National and local decision-makers will be trained on climate change dynamics, so that they can contextualize specific climate events. Climate change adaptation will be mainstreamed in policy documents, so decision-makers will be committed to implement climate-sensitive initiatives and investments.	Low
<b>Policy-related risks</b>			
Sectoral development policies and programmes promote the settlement of migratory pastoralist affecting negatively pastoralist adaptation strategies	Moderate	Training and policy development will have an integrated approach, highlighting the interaction of different dimensions. Diversification of sources of income of pastoralist communities will be promoted.	Low
<b>Investment-related risks</b>			
The cost of livestock-related investments may become very high given the very low population densities and high seasonal mobility of pastoral groups	Moderate	The investments will have long-term impacts and have positive externalities to a wider community. In addition, the project will promote the establishment of community-based management systems, including the involvement of community members in the maintenance of infrastructure. Moreover, the government is strongly engaged and will contribute to planning, construction and maintenance of the infrastructures.	Low
The livestock commodity chain is dominated by brokers and wealthy exporters at the expense of primary small-scale producers.	Moderate	The DRSLP project that complements RLACC is addressing this issue	Low
<b>Institutional risks</b>			
Poor coordination and cooperation among key national institutions dealing with pastoralist issues	Moderate	All relevant stakeholders will be trained and coordination issues will be explicitly addressed.	Low

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<b>Risk</b>	<b>Risk Rating</b>	<b>Mitigation</b>	<b>Risk Rating with mitigation</b>
Weak capacity in implementation, timely planning and procurement delays	Moderate	Implementation and operational issues are being addressed under DRSLP	Low
A weak non-governmental movement cannot assist the state in providing services and facilitating community-led initiatives	Moderate	NGOs with proven experience in the field will be selected and trained so that capacity increases	Low
<b>Social risks</b>			
Conflicts between pastoralists and sedentary farmers as well as between different pastoral groups	Moderate	The project will benefit different communities and will contribute to the diversification of income sources, promoting a more complex individual approach to collective issues. Dialogue and conflict resolution will be promoted. An integral approach will be promoted so that all stakeholders share a vision of the change.	Low
Inadequate acknowledgement of the role of the civil society by national governments	Moderate	National and local officials will be trained in resilience to climate change which will highlight the importance of civil society for climate change adaptation	Low

**KNOWLEDGE BUILDING**

The knowledge gained through the implementation of similar projects in Kenya has been duly applied in designing this project. In the same pattern, the knowledge that will be generated by this Project will be instrumental in designing and managing similar projects in the future.

This project includes a significant number of knowledge creation and management activities. The project will develop agro-climate information products in local language for local populations as well as manuals and training for the national and local officials. In addition, it will organize regional, national and international workshops and study-tours to identify and disseminate the lessons learned from the project. Moreover, links will be created between this project and the regional component of the DRSLP, which includes the development of a platform to monitor arid and semi-arid ecosystems, resilience and the implementation of capacity building actions. Finally, the monitoring and evaluation system will prepare regular reports to assess the performance of the project and its evolution against the defined objectives. At the end of the project, a final report will be developed, as well as an independent evaluation. All the information generated from this project will be shared with the IGAD Secretariat as it has a role in the regional coordination of the DRSLP.

### **Market place practices-**

The organisation should outline its efforts to:

**a) Responsible competition practice.**

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors.

**The project ensures that there is responsible competition by ensuring level playing field for all seeking services like contracts within the project. All have equal chances and the criteria for contract evaluation is applied evenly to all.**

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

explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

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

**c) Responsible marketing and advertisement-**

outline efforts to maintain ethical marketing practices. **The project maintains ethical practises throughout.**

### **1. Community Engagements**

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community.

**The Project is a social project which addresses the challenges facing communities exposed to droughts by through support of climate proving technologies for water and Livestock structures done under the DRSLP Project in the counties of Turkana and Baringo. The Interventions reduces the varies of the Soil and water erosion on the structures so that they can lasts for longer periods hence reduce and mitigate droughts and provide resilience to those communities**

#### 4. Statement of Project Management responsibilities

The *Principal Secretary* for the **State Department for Crops Development and Agricultural Research** and the *Project Coordinator* for *Rural Livelihoods Adaptation to Climate Change Project (RLACC)* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2022.

This responsibility includes (i) Maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period, (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (vi) Making accounting estimates that are reasonable in the circumstances.

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

The *Principal Secretary* for the **State Department for Crops Development and Agricultural Research** and the *Project Coordinator* for *Rural Livelihoods Adaptation to Climate Change Project (RLACC)* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2022, and of the Project's financial position as at that date. The *Principal Secretary* for **State Department for Crops Development and Agricultural Research** and the *Project Coordinator* for *Rural Livelihoods Adaptation to Climate Change Project (RLACC)* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

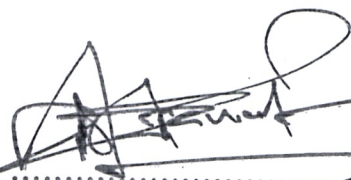
*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Reports and Financial Statements  
For the financial year ended June 30, 2022*

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

**Approval of the Project Financial Statements**

The Project financial statements were approved by the *Principal Secretary* for the State Department for Crops Development and Agricultural Research and the *Project Coordinator* for *Project Coordinator* for *Rural Livelihoods Adaptation to Climate Change Project (RLACC)* on 3/11/ 2022 and signed by them.



.....  
Name: Dr. Francis O.  
Owino (PhD), CBS  
Principal Secretary



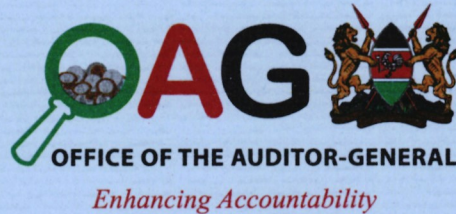
.....  
Name: Eng. Kennedy W.  
Makudih  
Project Coordinator



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

# REPUBLIC OF KENYA

Telephone: +254-(20) 3214000  
Email: info@oagkenya.go.ke  
Website: www.oagkenya.go.ke



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

## REPORT OF THE AUDITOR-GENERAL ON MULTI-NATIONAL RURAL LIVELIHOODS' ADAPTATION TO CLIMATE CHANGE IN THE HORN OF AFRICA (ADB/ADF GRANT NO.5550155001201) FOR THE YEAR ENDED 30 JUNE, 2022 - STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### Qualified Opinion

I have audited the accompanying financial statements of Multi-National Rural Livelihood's Adaptation to Climate Change in The Horn of Africa set out on pages 1 to 35, which

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*Report of the Auditor-General on Multi-National Rural Livelihoods' Adaptation to Climate Change in the Horn of Africa (ADB/ADF Grant No.5550155001201) for the year ended 30 June, 2022 - State Department for Crop Development and Agricultural Research*

comprise the statement of financial assets as at 30 June, 2022, 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Multi-National Rural Livelihood's Adaptation to Climate Change in The Horn of Africa as at 30 June, 2022, 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 Protocol of Agreement Grant No.5550155001201 among the African Development Bank, African Development Fund and the Republic of Kenya dated 19 May, 2017 and the Public Finance Management Act, 2012.

### **Basis for Qualified Opinion**

#### **1. Variances between Financial Statements and IFMIS Ledger**

The statement of receipts and payments reflects total payments of Kshs.68,815,652 as detailed in Note 6 and 8 to the financial statements. However, some reported expenses had variances with the IFMIS ledger as tabulated below:

<b>Item</b>	<b>Actuals as per Financial Statements (Kshs)</b>	<b>Actuals as per IFMIS Ledger (Kshs)</b>	<b>Variances (Kshs)</b>
Printing, Advertising and Information Supplies and Services	1,127,800	0	1,127,800
Training Expenses	8,618,341	21,204,538	(12,586,197)
Specialized Materials and Supp	8,281,552	9,189,652	(908,100)
Office and General Supplies and Services	1,354,607	490,000	864,607
Fuel Oil and Lubricants	1,437,800	2,669,500	(1,231,700)
Other Operating Expenses	9,997,098	10,069,558	(72,460)
Routine Maintenance - Vehicles	4,259,400	2,743,340	1,516,060
<b>Use of Goods Total</b>	<b>35,076,598</b>	<b>46,684,035</b>	<b>(11,289,990)</b>
Research, Feasibility Studies, Project Preparation and Design, Project Supervision	16,243,960	26,960,385	(10,716,425)
<b>Acquisition of Assets Total</b>	<b>16,243,960</b>	<b>26,960,385</b>	<b>(10,716,425)</b>

In the circumstances, the accuracy and completeness of use of goods and acquisition of assets amounts of Kshs.35,076,598 and Kshs.16,243,960 respectively could not be confirmed.

## **2. Misclassifications under Training Expenses**

The statement of receipts and payments reflects purchase of goods and services amount of Kshs.35,644,045 which as disclosed in Note 6 of the financial statements includes training expenses amounting to Kshs.8,618,341. Included in the amount are payments totalling Kshs.1,116,900 incurred on supervision of projects and postage that have been wrongly classified under training.

In the circumstances, the accuracy and completeness of training expenses of Kshs.8,618,341 could not be confirmed.

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

### **Key Audit Matters**

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

### **Other Matter**

#### **Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects approved receipts budget and actual on comparable basis of Kshs.168,000,000 and Kshs.33,821,497, respectively resulting to an underfunding of Kshs.134,178,503 or 20%. Similarly, the statement reflects an approved expenditure budget of Kshs.168,000,000 and an actual amount of Kshs.68,815,652 resulting to an under-expenditure of Kshs.99,184,348 or 59% of the budget.

Further, the statement reflects approved budgeted amounts for purchase of goods and services and acquisition of assets of Kshs.97,527,500 and Kshs.70,472,500 which vary with the approved budget amounts of Kshs.73,527,500 and Kshs.94,472,500 respectively. No explanation was given for the variances.

In the circumstances, the under-funding and under-expenditure of the budget affected planned activities and could have negatively impacted on the delivery of goods and services to the public.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Delay in Completion of Kanaodong Producer Group Shallow Well Project**

A contract for the construction of Kanaodong Producer Group Shallow Well in Turkana County was awarded at a contract sum of Kshs.2,843,341 for an initial contract period of two (2) months commencing on 18 June, 2021 which was later extended to 4 September, 2021. Physical inspection of the works in the month of September, 2022 revealed that works were incomplete with works valued at Kshs.1,125,000 still pending and the contractor was not on site.

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

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

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

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether processes and systems of internal 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 matters described in the Basis for Qualified Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I report based on my audit, that:

- i. The Programme's funds have been used in accordance with the conditions of Protocol of Grant Agreement with due attention to economy, efficiency and effectiveness for the purposes for which they were provided;
- ii. Goods and services financed have been procured in accordance with the Protocol of Grant Agreement and the Bank's and Fund's rules and procedures;
- iii. Necessary supporting documents, records and accounts have been kept in respect of all Programme activities;
- iv. Adequate internal control to monitor expenditure and other financial transactions and ensure safe custody of assets exist; and
- v. Ledgers and fixed assets register for the Programme's assets are maintained as required.
- vi. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- vii. In my opinion, adequate accounting records have been kept by the Programme, so far as appears from the examination of those records; and,
- viii. The Programme's financial statements are in agreement with the accounting records and returns.

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

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

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

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

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

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

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

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

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

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


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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

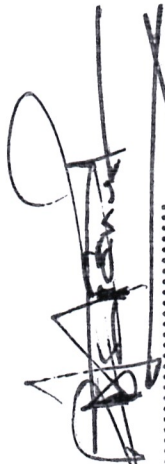
**Nairobi**

**05 December, 2022**


6. Statement of Receipts and Payments for the year ended 30th June 2022.

Receipts	Note	Receipts and payments controlled by the entity		Payments made by third parties		Receipts and payments controlled by the entity	Payments made by third parties		Cumulative to-date (from inception)
		2021-2022		2020-2021					
		Kshs.	Kshs.	Kshs.	Kshs.				
Transfer from Government entities	1	0	0	0	0	0	0	0	0
Proceeds from domestic and foreign grants	2	0	33,821,497	33,821,497	78,262,141	0	0	119,027,363	0
Loan from external development partners	3	0	0	0	0	0	0	0	0
Miscellaneous receipts	4	0	0	0	0	0	0	0	0
<b>Total receipts</b>		<b>0</b>	<b>33,821,497</b>	<b>33,821,497</b>	<b>78,262,141</b>	<b>0</b>	<b>0</b>	<b>119,027,363</b>	<b>0</b>
<b>Payments</b>									
Compensation to employees	5	0	0	0	0	0	0	0	0
Purchase of goods and services	6	21,325,395	14,318,650	35,644,045	43,736,154	0	0	85,854,669	0
Social security benefits	7	0	0	0	0	0	0	0	0
Acquisition of non-financial assets	8	13,668,760	19,502,847	33,171,607	0	0	0	33,171,607	0
Transfers to other government entities	9	0	0	0	0	0	0	0	0
Other grants and transfers /payments	10	0	0	0	0	0	0	0	0
<b>Total payments</b>		<b>34,994,155</b>	<b>33,821,497</b>	<b>68,815,652</b>	<b>43,736,154</b>	<b>0</b>	<b>0</b>	<b>119,026,276</b>	<b>0</b>
<b>Surplus/ (deficit)</b>		<b>-34,994,155</b>	<b>0</b>	<b>-34,994,155</b>	<b>34,525,987</b>	<b>0</b>	<b>0</b>	<b>1,087</b>	<b>0</b>

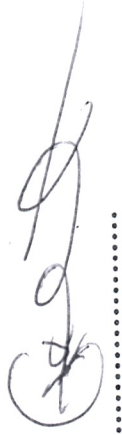
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

  
.....

Name: Dr. Francis O. Owino, (PhD),  
CBS  
Principal Secretary

  
.....

Name: Eng. Kennedy W. Makudiuh  
Project Coordinator

  
.....

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

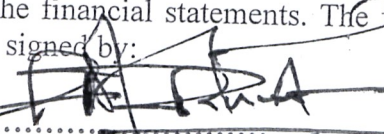
*(IPSAS 2.1.77 encourages an entity to separately disclose third party payments separately on the statement of receipts and payments or as notes to the financial statements. These are payments made by development partners directly on behalf of the entity. In recognising these transactions, the receipts must be equal to the payments made and therefore there is no surplus or deficit.)*

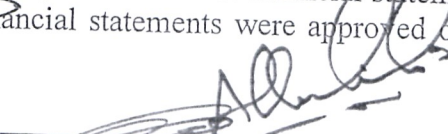
*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

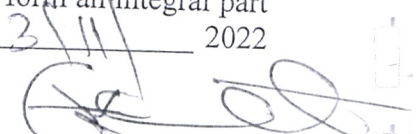
7. Statement of Financial Assets as at 30<sup>th</sup> June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	11.A	1,087.05	34,995,242.00
Cash Balances	11. B	0.00	0.00
Cash equivalents (Short-term deposits)	11.C	0.00	0.00
<b>Total Cash and Cash equivalents</b>		<b>1,087.05</b>	<b>34,995,242.00</b>
Imprests and Advances	12	0.00	0.00
<b>Total Financial Assets</b>		<b>1,087.05</b>	<b>34,995,242.00</b>
<b>Financial Liabilities</b>			
Deposits and Retention monies	13	0.00	0.00
<b>Net Assets</b>		<b>1,087.05</b>	<b>34,995,242.00</b>
<b>Represented By</b>			
Fund Balance B/fwd.	14	34,995,242.05	469,255.00
Prior Year adjustments	15	0.00	0.00
Surplus/(Deficit) for the Year		(34,994,155.00)	34,525,987.00
<b>Net Financial Position</b>		<b>1,087.05</b>	<b>34,995,242.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 31/11 2022 and signed by:

  
Name: Dr. Francis O. Owino, (PhD), CBS  
Principal Secretary

  
Name: Eng. Kennedy W. Makudiuh  
Project Coordinator

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

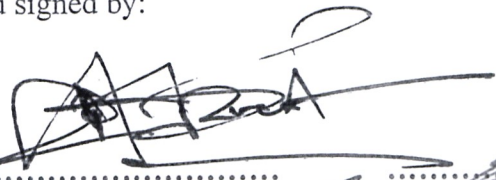
**8. Statement of Cashflow for the year ended 30<sup>th</sup> June 2022**

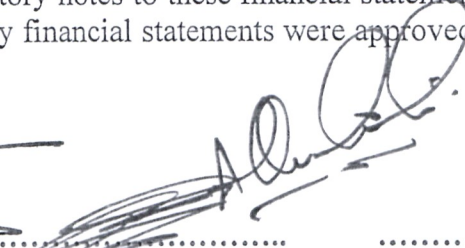
Description	Notes	2021-2022	2020-2021
		Ksh	Ksh
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from government entities	1	0.00	0.00
Proceeds from domestic and foreign grants	2	33,821,497.00	78,262,141.00
Miscellaneous receipts	4	0.00	0.00
<b>Total receipts</b>		<b>33,821,497.00</b>	<b>78,262,141.00</b>
<b>Payments</b>			
Compensation of employees	5	0.00	0.00
Purchase of goods and services	6	35,644,045.00	43,736,154.00
Social security benefits	7	0.00	0.00
Transfers to other government entities	9	0.00	0.00
Other grants and transfers	10	0.00	0.00
<b>Total Payments</b>		<b>35,644,045.00</b>	<b>43,736,154.00</b>
<b>Adjustments during the year</b>			
Prior year adjustments	15	0.00	0.00
Decrease/(increase) in accounts receivable	16	0.00	461,700.00
Increase/(decrease) in accounts payable:	17	0.00	0.00
<b>Net cash flow from operating activities</b>		<b>(1,822,548.00)</b>	<b>34,987,687.00</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	33,171,607.00	0.00
<b>Net cash flows from investing activities</b>		<b>(33,171,607.00)</b>	<b>0.00</b>
<b>Cash flow from financing activities</b>			
Proceeds from foreign borrowings	3	0.00	0.00
<b>Net cash flow from financing activities</b>		<b>0.00</b>	<b>0.00</b>


**Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2022**

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Net increase in cash and cash equivalents		(34,994,155.00)	34,987,687.00
Cash and cash equivalent at beginning of the year	11	34,995,242.05	7,555.00
Cash and cash equivalent at end of the year	11	1,087.05	34,995,242.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 3/11/2022 and signed by:

  
 .....  
 Name: Dr. Francis O. Owino, (PhD), CBS  
 Principal Secretary

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

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

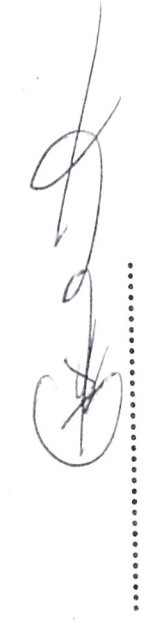
9. Statement of Comparison of Budget and Actual amounts for the year ended 30<sup>th</sup> June 2022

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Achieved on comparable Basis	Budget Utilization Difference	% Utilization
<b>Receipts</b>						
Transfer from Government entities	0.00	0.00	0.00	0.00	0.00	0.00
Proceeds from domestic and foreign grants	168,000,000	0.00	168,000,000	33,821,497	134,178,503	20.13
Proceeds from borrowings	0.00	0.00	0.00	0.00	0.00	0.00
Miscellaneous receipts	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Receipts</b>	<b>168,000,000</b>	<b>0.00</b>	<b>168,000,000</b>	<b>33,821,497</b>		
<b>Payments</b>						
Compensation to employees	0.00	0.00	0.00	0.00	0.00	0.00
Purchase of goods and services	97,527,500	0.00	97,527,500	35,644,045	61,883,455	36.55
Social security benefits	0.00	0.00	0.00	0.00	0.00	0.00
Acquisition of non-financial assets	70,472,500	0.00	70,472,500	33,171,607	37,300,893	47.07
Transfers to other government entities	0.00	0.00	0.00	0.00	0.00	0.00
Other grants and transfers	0.00	0.00	0.00	0.00	0.00	0.00
<b>Total Payments</b>	<b>168,000,000</b>	<b>0.00</b>	<b>168,000,000</b>	<b>68,815,652</b>	<b>99,184,348</b>	<b>40.96</b>
<b>Surplus or Deficit</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>(34,994,155)</b>		

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

  
 .....  
 Name: **Dr. Francis O. Owino, (PhD), CBS**  
 Principal Secretary

  
 .....  
 Name: **Eng. Kennedy W. Makudiuh**  
 Project Coordinator

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

## **10. Significant Accounting Policies**

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

### **10.1 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.

### **10.2 Reporting entity**

The financial statements are for *Rural Livelihoods Adaptation to Climate Change Project (RLACC)* under the **State Department for Crops Development and Agricultural Research**. The financial statements are for the reporting entity *Rural Livelihoods Adaptation to Climate Change Project (RLACC)* as required by Section 81 of the PFM Act, 2012 .

### **10.3 Reporting currency**

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

### **10.4 Recognition of receipts**

*Rural Livelihoods Adaptation to Climate Change Project (RLACC)* recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

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

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

#### **ii) External Assistance**

**Significant Accounting Policies (Continued)**

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

**iii) Other receipts**

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

**iv) Donations and grants**

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

**v) Proceeds from borrowing**

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

**vi) Undrawn external assistance**

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

**10.5 Recognition of payments**

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

**i) Compensation to employees**

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

**Significant Accounting Policies (Continued)**

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

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

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

**10.6 In-kind donations**

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

## **Significant Accounting Policies (Continued)**

### **10.7 Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

### **10.8 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.

### **10.9 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.

### **10.10 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:

**Significant Accounting Policies (Continued)**

- 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 5 of this financial statement is a register of the contingent liabilities in the year.

**10.11 Contingent Assets**

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

**10.12 Pending bills**

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

**Significant Accounting Policies (Continued)**

**10.13 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*.

**10.14 Third party payments**

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kshs 33,821,497 being grant disbursements were received in form of direct payments from third parties.

**10.15 Exchange rate differences**

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

**Significant Accounting Policies (Continued)**

**10.1 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.

**10.2 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, 2022.

**10.3 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 xx of these financial statements*

## 11. Notes to the Financial Statements

### 1. Transfers from Government entities

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

Description	KShs	KShs	Cumulative
	2021-2022	2020-2021	(to date (from inception))
<i>Counterpart funding through Ministry of Agriculture, Livestock, Fisheries and Cooperatives</i>			
Counterpart funds Quarter 1	0.00	0.00	0.00
Counterpart funds Quarter 2	0.00	0.00	0.00
Counterpart funds Quarter 3	0.00	0.00	0.00
Counterpart funds Quarter 4	0.00	0.00	0.00
<b>Total (See Annex 2)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
<i>Other transfers from government entities</i>			
Ministry	0.00	0.00	0.00
Project	0.00	0.00	0.00
Agency	0.00	0.00	0.00
<b>Total</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>
Appropriations-in-Aid	0.00	0.00	0.00
<b>Total</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

*[Provide explanation as necessary noting that “Other transfers from government entities” is not the counterpart funding which is the government’s share of contribution towards the implementation of the project as mandated by the Project Agreement.]*

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

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

During the financial period to 30 June 2022, we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment	Grants received in kind	Total amount in Kshs	
						2021-2022	2020-2021
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)							
African Development Bank	-	0	0	33,821,497	0	33,821,497	78,262,140.70
Total	-	0	0	33,821,497	0	33,821,497	78,262,140.70

(\* The direct payment grants represent payments for goods and services done directly by the donor on behalf of the project. Projects should ensure that the adequate documents and support document is requested from the donors to support this grant).

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Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2022, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in		Total amount in KSh	
			cash	Loans received in direct payments	2021-2022	2020-2021
Loans received from Multilateral Donors (International Organizations)		0.00	0.00	0.00	0.00	0.00
African Development Bank (AfDB)	-					
<b>Total</b>	-	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

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Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

	2022 Receipts controlled by the entity in Cash	2021 Receipts controlled by third parties	2020/2021 Total receipts	Cumulative to date (from inception)
	Kshs	Kshs	Kshs	Kshs
Property income	0.00	0.00	0.00	0.00
Sales of goods and services	0.00	0.00	0.00	0.00
Administrative fees and charges	0.00	0.00	0.00	0.00
Fines, penalties, and forfeitures	0.00	0.00	0.00	0.00
Voluntary transfers other than grants	0.00	0.00	0.00	0.00
Other receipts not classified elsewhere	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

[Provide explanation as necessary]

Notes to the Financial Statements (Continued)

5. Compensation to Employees

	2021/2022		2020/2021	
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total Cumulative to-date payments
	Kshs	Kshs	Kshs	Kshs
-				
Basic salaries of permanent employees	0.00	0.00	0.00	0.00
Basic wages of temporary employees	0.00	0.00	0.00	0.00
Personal allowances paid as part of salary	0.00	0.00	0.00	0.00
Personal allowances paid as reimbursements	0.00	0.00	0.00	0.00
Personal allowances provided in kind	0.00	0.00	0.00	0.00
Pension and other social security contributions	0.00	0.00	0.00	0.00
Compulsory national social security schemes	0.00	0.00	0.00	0.00
Compulsory national health insurance schemes	0.00	0.00	0.00	0.00
Social benefit schemes outside government	0.00	0.00	0.00	0.00
Other personnel payments	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

	2021/2022		2020/2021		Cumulative to date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	0.00	0.00	0.00	448,980.00	448,980.00
Communication, supplies and services	250,000.00	0.00	250,000.00	840,420.00	1,090,420.00
Domestic travel and subsistence	0.00	0.00	0.00	22,738,227.00	22,738,227.00
Foreign travel and subsistence	0.00	0.00	0.00	0.00	0.00
Printing, advertising, and information supplies	1,127,800.00	0.00	1,127,800.00	0.00	1,127,800.00
Rentals of produced assets	0.00	0.00	0.00	0.00	0.00
Training payments	8,618,341.00	0.00	8,618,341.00	12,208,527.00	20,826,868.00
Hospitality supplies and services	0.00	0.00	0.00	0.00	0.00
Other operating expenses - contracted technical and professional	0.00	9,997,098.00	9,997,098.00	0.00	9,997,098.00
Specialized materials and Supplies – agricultural materials	3,960,000.00	4,321,552.00	8,281,552.00	0.00	8,281,552.00
Office and General Supplies and Services	1,354,607.00	0.00	1,354,607.00	0.00	1,354,607.00
Routine maintenance – vehicles and other transport equipment	4,259,400.00	0.00	4,259,400.00	0.00	4,259,400.00
Fuel Oil & Lubricants	1,437,800.00	0.00	1,437,800.00	7,500,000.00	8,937,800.00
Exchange rate losses/gains (net)	0.00	0.00	0.00	0.00	0.00
Routine Maintenance – Other Assets	317,447.00	0.00	317,447.00	0.00	317,447.00
<b>Total</b>	<b>21,325,395.00</b>	<b>14,318,650.00</b>	<b>35,644,045.00</b>	<b>43,736,154.00</b>	<b>79,380,199.00</b>

[Provide explanation as necessary]

Notes to the Financial Statements (Continued)

7. Social Security Benefits

	2021-2022		2020-2021	
	Payments made by the Employer - Cash	Payments made by Third Parties	Total Payments	Total Payments
	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	0.00	0.00	0.00	0.00
Social security benefits in cash and in kind	0.00	0.00	0.00	0.00
Employer social benefits in cash and in kind	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

[Provide explanation as necessary]

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

	2021-2022		2020-2021		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	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	11,436,732	11,436,732	0	11,436,732
Overhaul & refurbishment of construction and civil works	0	0	0	0	0
Purchase of vehicles & other transport equipment	0	0	0	0	0
Overhaul of vehicles & other transport equipment	0	0	0	0	0
Purchase of household furniture & institutional equipment	0	0	0	0	0
Purchase of office furniture & general equipment	0	0	0	0	0
Purchase of specialised plant, equipment and machinery	0	0	0	0	0
Rehabilitation & renovation of plant, equipment & machinery	0	0	0	0	0
Purchase of certified seeds, breeding stock and live	0	0	0	0	0

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	Payments made in Cash	Payments made by third parties	Total PAYMENTS	Total PAYMENTS	Cumulative PAYMENTS
	2021-2022	2020-2021	2020-2021	2020-2021	2020-2021
animals					
Research, studies, project preparation, design & supervision	13,668,760	2,575,200	16,243,960	0	16,243,960
Rehabilitation of civil works	0	5,490,915	5,490,915	0	5,490,915
Acquisition of strategic stocks	0	0	0	0	0
Acquisition of land	0	0	0	0	0
Acquisition of other intangible assets	0	0	0	0	0
<b>Total</b>	<b>13,668,760</b>	<b>19,502,847</b>	<b>33,171,607</b>	<b>0.00</b>	<b>33,171,607</b>

[Provide explanation as necessary]

*Annual Report and Financial Statements for the financial year ended June 30, 2022*

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

**9. Transfers to other Government Entities**

During the financial period to 30 June 2022, we transferred funds to reporting government entities as shown below:

	Payments made in Cash	Payments made by third parties	Total payments	Cumulative to date
	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities				
Ministry	0.00	0.00	0.00	0.00
Project	0.00	0.00	0.00	0.00
Transfers to County Governments				
County	0.00	0.00	0.00	0.00
<b>Total</b>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>	<u>0.00</u>

*(We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts. We have attached these duly signed confirmations as an Appendix to the financial statements).*

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative
	2022/2021	2022/2021	2022/2021	2020-2021	Balance
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships	0.00	0.00	0.00	0.00	0.00
Transfers to lower levels of government e.g. schools	0.00	0.00	0.00	0.00	0.00
Miscellaneous payments	0.00	0.00	0.00	0.00	0.00
<b>Total</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

[Provide explanation as necessary]

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 8.13A)	1,087.05	34,995,242.05
Cash in hand (Note 8.13B)	0.00	0.00
Cash equivalents (short-term deposits) (Note 8.13C)	0.00	0.00
<b>Total</b>	<u>1,087.05</u>	<u>34,995,242.05</u>

*Rural Livelihoods Adaptation to Climate Change (RLACC)* has one number of project accounts spread within the project implementation area and one number of foreign currency designated accounts managed by the National Treasury as listed below:

11. A Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	0.00	0.00
Others ( <i>specify</i> )	0.00	0.00
Total Foreign Currency balances	<u>0.00</u>	<u>0.00</u>
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No...1000387564]	1,087.05	34,995,242.05
Others ( <i>specify</i> )	0.00	0.00
Total local currency balances	<u>1,087.05</u>	<u>34,995,242.05</u>
Total bank account balances	<u>1,087.05</u>	<u>34,995,242.05</u>

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

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2022 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

Below is the Special Deposit Account (SDA) movement schedule which shows the flow of funds that were voted in the year. These funds have been reported as loans/grants received in the year under the Statement of Receipts and Payments.

**Special Deposit Accounts Movement Schedule**

Description	2021-2022	2020-2021
	Kshs	Kshs
(i) A/C Name [A/c No...1000357215...]		
Opening balance	0.00	5,644.55
Total amount deposited in the account	0.00	713,941.15
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>0.00</u>	<u>719,585.70</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

*(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix xx support these closing balance.*

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	2021-2022	2020-2021
	KShs	KShs
Location 1	0.00	0.00
Location 2	0.00	0.00
Location 3	0.00	0.00
Other locations ( <i>specify</i> )	0.00	0.00
<b>Total cash in hand balances</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

[Provide a cash count certificate for each location above]

11 C Cash equivalents (short-term deposits)

Description	2021-2022	2020-2021
	KShs	KShs
Kenya Commercial Bank [A/C No.....]	0.00	0.00
Co-Operative Bank of Kenya [A/C No.....]	0.00	0.00
Others ( <i>Specify</i> )	0.00	0.00
<b>Total</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

[Provide short appropriate explanations as necessary]

12. Imprests and Advances

Description	2021-2022	2020-2021
	KShs	KShs
Government Imprests	0.00	0.00
Salary advances	0.00	0.00
<b>Total</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

Notes to the Financial Statements (Continued)

12b: Breakdown of Imprests and Advances

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

13. Deposits and Retention Monies

Description	2021-2022	2021-2022
	Kshs	Kshs
Retention	0.00	0.00
Deposits	0.00	0.00
Total	<b>0.00</b>	<b>0.00</b>

14. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	34,995,242.05	7,555.00
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	461,700.00
Total	34,995,242.05	469,255.00

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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Notes to the Financial Statements (Continued)

15. Prior Year adjustment

Description of the error	Balance b/f b/y	Adjustments	Adjusted balance
	(2020/2021 audited financial statements) Kshs.	Kshs	b/y (2020/2021) Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others ( <i>specify</i> )	0	0	0
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 Receivable

Description	2020/2021	2019/2020
	Kshs	Kshs
Opening Receivables as at 1 <sup>st</sup> July 2021	0	0
Closing account receivables as at 30 <sup>th</sup> June 2022	0	0
Change in Receivables	0	0

17. Changes in Accounts Payable

Description	2021/2022	2020/2021
	Kshs	Kshs
Deposit and Retentions as at 1 <sup>st</sup> July 2021	0	0
Closing accounts payables as at 30 <sup>th</sup> June 2022	0	0
Change in payables	0	0

**12. Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 3a)**

Description	Balance of FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance of FY 2021/2022 Kshs
Construction of buildings	0	0	0	0
Construction of civil works	0	0	0	0
Supply of goods	0	0	0	0
Supply of services	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**2. Pending Staff Payables (See Annex 3b)**

Description	Balance of FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance of FY 2021/2022 Kshs
Senior management	0	0	0	0
Middle management	0	0	0	0
Union employees	0	0	0	0
Others	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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**Other Important Disclosures (Continued)**

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

Description	Balance b/f	Additions for	Paid during	Balance c/f
	FY 2020/2021	the period	the year	FY 2021/2022
	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**4. External Assistance**

Description	2021/2022	2020/2021
	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
<b>Total</b>	<b>0</b>	<b>0</b>

*a). External assistance relating loans and grants*

Description	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
External assistance received as loans	0	0
External assistance received as grants	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**Other Important Disclosures (Continued)**

*b) Undrawn external assistance*

Description	Purpose to which the undrawn external assistance is intended	KShs	
		FY 2021/2022	FY 2020/2021
Undrawn external assistance - loans		0	0
Undrawn external assistance - grants		0	0
<b>Total</b>		0	0

*c) Classes of providers of external assistance*

Description	KShs	
	FY 2021/2022	FY 2020/2021
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	0	0

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

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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**Other Important Disclosures (Continued)**

*d. Non-monetary external assistance*

Description	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Goods	0	0
Services	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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

*e Purpose and use of external assistance*

Payment made by third parties	FY 2021/2022	FY 2020/2021
	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
<b>Total</b>	<b>0</b>	<b>0</b>

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

**Other Important Disclosures (Continued)**

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

*This relates to external assistance paid directly by third parties to settle obligations on behalf of (the entity).*

Description	FY 2021/2022	FY 2020/2021
	Rs.	Rs.
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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**13. Prior Year Auditor-General's Recommendations**

Reference No. on the Report	Issue/Observations from Auditor-General's Report	Management Comments	Status (Resolved/Not Resolved)	Timeframe (Provide date when you expect the issue to be resolved)
20-12-2021	Variations Between Financial Statements and IFMIS Ledger	Reconciliation to be done	Resolved	Immediately
20-12-2021	Irregular Charging of Expenditure on Fuel Oil and Lubricants	The two projects are intertwined	Resolved	Immediately

**Guidance Notes:**

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



Name: **Dr. Francis O. Owino, (PhD), CBS**  
Principal Secretary



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

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

14. Annexes

Annex1 - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022

	a	b	c=a-b	d=b/a %	Comments on % of Utilization (a-b)/a*100%
	Actual Budget	Actual on Comparable Basis	Budget Utilization Difference		Utilization Difference (b-a)/a*100%
<b>Receipts</b>					
Transfer from Government entities	0.00	0.00	0.00	0.00	0.00
Proceeds from domestic and foreign grants	168,000,000.00	33,821,497.00	134,178,503.00	20.13%	
Proceeds from borrowings	0.00	0.00	0.00	0.00	0.00
Miscellaneous receipts	0.00	0.00	0.00	0.00	0.00
<b>Total Receipts</b>	<b>168,000,000.00</b>	<b>33,821,497.00</b>	<b>134,178,503.00</b>		
<b>Payments</b>					
Compensation of employees	0.00	0.00	0.00	0.00	0.00
Purchase of goods and services	97,527,500.00	35,644,045.00	61,883,455.00	36.5%	Reduced activities
Social security benefits	0.00	0.00	0.00	0.00	0.00
Acquisition of non-financial assets	70,472,500.00	33,171,607.00	37,300,893.00	47.1%	Reduced activities
Transfers to other government entities	0.00	0.00	0.00	0.00	0.00
Other grants and transfers	0.00	0.00	0.00	0.00	0.00
<b>Total payments</b>	<b>168,000,000</b>	<b>68,815,652.00</b>	<b>99,184,348.00</b>		

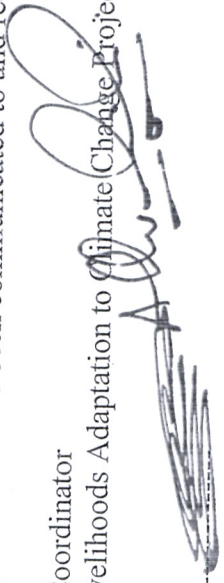
*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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**Annex 2: Reconciliation of inter-entity transfers**

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

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

Project Coordinator  
Rural Livelihoods Adaptation to Climate Change Project



Head of Accounting Unit  
State Department for Crops Development and Agricultural Research



Sign ----- Sign-----

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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**Annex 3a - Analysis of Pending Bills**

Supplier of Goods or Services	Original Amount	DAEs Contributed	Amount Paid To Date	Outstanding Balance 2020	Outstanding Balance 2021
	a	b	c	d=a-c	
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					

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**Annex 3b - Analysis of Pending: Staff Bills**

Name of Staff	Job Category	Original Amount	Date Payable Contracted	Amount Paid To	Outstanding Balance 2020-2021	Outstanding Balance 2019/20	Comments
<b>Permanent Employees - Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Permanent Employees - Others</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Temporary employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

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**Annex 3c - Analysis of other Pending Payables**

	Original Amount	Date Encouraged	Pay Amount	Outstanding Balance 2021	Outstanding Balance 2022
	Description	Account	Pay To Date	2021	2022
<b>Amounts due to National Govt Entities</b>					
1.					
2.					
<b>Sub-Total</b>					
<b>Amounts due to County Govt Entities</b>					
3.					
4.					
<b>Sub-Total</b>					
<b>Amounts due to Third Parties</b>					
5.					
6.					
<b>Sub-Total</b>					
<b>Others (specify)</b>					
7.					
8.					
<b>Sub-Total</b>					
<b>Grand Total</b>					

*Rural Livelihoods Adaptation to Climate Change Project  
Reports and Financial Statements  
For the financial year ended June 30, 2022*

**Annex 4 – Summary of Fixed Assets Register**

ASSET CLASS	Opening Cost (KSh)	Donations in form of assets (KSh)	Purchases/ Additions in the Year (KSh)	Disposals in the Year (KSh)	Closing Cost (KSh)
	(a)	(b)	(c)	(d)	(e) = (a) + (b) + (c) - (d)
Land					
Buildings and structures					
Transport equipment					
Office equipment, furniture and fittings					
ICT Equipment,					
Other Machinery and Equipment					
Heritage and cultural assets					
Biological assets					
Infrastructure assets roads, rails					
Intangible assets					
Work in Progress					
<b>Total</b>					

**Notes**

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

\*\* The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. 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

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
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**Annex 5 – Contingent Liabilities Register**

	Nature of contingent liability	Payable to	Estimated amount/RSUs	Expected date of payment	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

**Annex: 6 Reporting of Climate Relevant Expenditures**

Name of the Organization  
Telephone Number  
Email Address  
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

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



*Multi-National Rural Livelihoods Adaptation to Climate Change Project (RLACC)  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2022
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance

REPUBLIC OF KENYA

Date 11/7/2022

Report of the Board of Survey on the Cash and Bank Balances of RURAL LIVELIHOODS ADAPTATION TO CLIMATE CHANGE – ADF GRANT NO.5550155001201 as at the close of business on 30-6-2022

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

JOHN NJOROGE - CHAIRMAN  
CHARLES M. LUSWETI - MEMBER  
WESLEY KIPLIMO - MEMBER

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

at 10.00 A.M. (time) on the 11/7/2022

Notes	(Shs.	<u>NIL</u>
Silver	Shs.	<u>NIL</u>
copper	Shs.	<u>NIL</u>
Cheques (as per details on reverse)	Shs.	<u>NIL</u>

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

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

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

The Cash Book reflected the following balances as at the close of business on the 30-6-2022

Cash on hand	(Shs.	<u>NIL</u>
Bank balance	Shs.	<u>1,171,487.05</u>
		<u>1,171,487.05</u>

The Bank Certificate of Balance showed a sum of Shs. 1,171,487.05  
 cts - (shs. \_\_\_\_\_ cts \_\_\_\_\_)

Standing to the credit of the account on 30-6-2022

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.

Date 11-7-2022

John Njoroge Chairman  
Charles Lusweti  
Wesley Kiplimo  
 Members of the Board



MULTINATIONAL RURAL LIVELIHOODS ADAPTATION TO CCC  
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
 FOR THE YEAR ENDED 30TH JUNE 2022  
 PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 5550155001201

Bank Account No.1000357215 Held with Central Bank of Kenya

	NOTES	AMOUNT	AMOUNT
		USD	USD
1	Amount advanced by ADB		788,213.15
	Less		
2	Total amount justified to ADB		766,422.65
3	Outstanding amount advanced to Designated Account		21,790.50
	Represented by:		
4	Ending Designated Account Balance at 30.06.2022		-
5	Amount claimed but not credited at 30.06.2022		
6	Amount withdrawn and not claimed as at 30.06.2022		21,790.50
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 30.06.2022		21,790.50

Discrepancy between total appearing on lines 3 and 9

Notes:

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

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

*[Signature]*  
 AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 01 08 2022



## SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2022
Account No.	1000357213
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	MULTINAT'L RURAL LHDS ADAFT TO CLIM
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	0.00
<b>Add:</b>	
Total Amount deposited by World Bank	0.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
<b>Deduct:</b>	
Total amount withdrawn	0.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2022	0.00

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

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

DATE: \_\_\_\_\_

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

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

DATE: \_\_\_\_\_

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2022 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

\_\_\_\_\_

\_\_\_\_\_

TAM.E.STMT.OF.ACCT.EPRM

Results 1 - 1 of 1

Bank Name: **CENTRAL BANK OF KENYA**  
 BANKI KUU YA KENYA  
 P.O.BOX 40000-00100  
 NAIROBI

STATEMENT OF ACCOUNT

Print Statement

ACCOUNT NUMBER:

ACCOUNT TITLE: MULTINAT'L RURAL LMBE ABAFT TO GLEM  
 89/88/2924

STATEMENT PERIOD: From 01/07/2021 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT
			OPENING BAL:		0.00

DEBIT CREDIT BALANCE

NO.	Value	Date	Reference.No	Details	Debit	Credit	Balance
1					0.00	0.00	0

CLOSING BALANCE: 0

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

Date Range  
 Clear Selection

Find

Account	equals	1000357215
Statement From	equals	20210701
Statement To	equals	20220630

TAM.E.STMT.OF.ACCT.EPRM



Global Environmental Fact  
 Summary of Revolving Funds By Loan ( In Paid Currency )  
 Public sector As at 30.06.2022  
 Loan Number : 5550155001201  
 Project ID : P-21-ANZ-039  
 Project title : GEF RURAL LIVELIHOODS ADAPTION TO CCC  
 Borrower : GOVERNMENT OF KENYA (MULTINATIONAL)

Printing Date : 30.06.2022  
 Page : 1  
 System : PRD / 400  
 Loan Contract Currency : USD  
 Closing Date : 31.05.2023  
 Commitment Capital : 2,784,000.00  
 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)
5550155001201											
1 All activitie	RF N00001	USD	74,272.00	74,272.00	0.00	74,272.00	74,272.00	0.00	100.00	16.05.2018	18.01.2022
1/21/2018/42390						713,941.15	692,150.65	21,790.50	96.95	23.10.2020	18.01.2022
1/21/2020/80026	RF N00004A	USD	713,941.15	692,150.65	21,790.50	788,213.15	766,422.65	21,790.50	97.24		
Total 5550155001201 All activities											
5550155001201											



MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES  
 MULTINATIONAL RURAL LIVELIHOODS ADAPTATION TO CLIMATE CHANGE PROJECT  
 ADF GRANT NO. 5550155001201  
 ACCOUNT NO. 1000419237 BANK RECONCILIATION AS AT 30TH JUNE 2022.

	Kshs	Kshs
Balance as per Bank Statement	1,170,400.00	1,171,487.05
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		-1,170,400.00
4. Receipts in Cash Book not yet banked		
<b>Bank Balance as per Cash Book</b>		<b>1,087.05</b>

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

PREPARED BY  
 PRINCIPAL ACCOUNTANT

Signature: \_\_\_\_\_  
 Designation: \_\_\_\_\_

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



PAYMENT IN CB NOT IN BANK STATEMENT AT 31 ST JULY 2021

DATE	PAYEE	AMOUNT (KSHS)	DATE OF PAYMENT
30.06.2022	GERALDKUREMA	305,200.00	05.07.2022
30.06.2022	JANET OYUKE	865,200.00	05.07.2022
	TOTAL	1,170,400.00	

*(Handwritten signature)*

\_\_\_\_\_

\_\_\_\_\_

				0070000108				
				STATE DEPT FOR CROP DEV AGRI RESERC:999999				
				GERALD KARIUKI KOREMA				
				0070000108				
				PVR00352				
69	27/06/2022	27/06/2022	FT22178W28WQ	Outward RTGS Payment N/T 103	295,340.00	0.00	1,171,487.05	
				0070000109				
				STATE DEPT FOR CROP DEV AGRI RESERC:999999				
				GERALD KARIUKI KOREMA				
				0070000109				
				PVR00369				
Totals					49,132,635.00	499,200.00	1,171,487.05	
Closing Balance								





CENTRAL BANK OF KENYA  
BANKI KUU YA KENYA

STATEMENT OF ACCOUNT

Rundate : 19/07/2022

CENTRAL BANK OF KENYA

Runtime : 12:47:34

BANKI KUU YA KENYA

Customer Number : 145028

P.O.BOX 60000 - 0200

Account Number : 1000457686

NAIROBI

Account Name : MULTINATIONAL RURAL LIVI CLIMATE CHIKES

STATEMENT PERIOD: FROM 01/07/2022 TO 19/07/2022

Opening Balance : 1171487.05

Sl. No.	Date	Value	Reference No.	Particulars	Dr Amt	Cr Amt	Balance
1	05/07/2022	05/07/2022	FT22186XZHQ	Outward RTGS Payment MT 103 0070000114 STATE DEPT FOR CROP DEV AGRI RESEARC:999999 GERALD KARIUKI KOREMA 0070000114	305,200.00	0.00	866,287.05

					IMP4583627				
2	05/07/2022	05/07/2022	F122186B8NXZ		Outward RTGS Payment MT 103		865,200.00	0.00	
					0070000115				
					STATE DEPT FOR CROP DEV AGRICULTURE RESERC:999999				
					JANET ACHIENG O OYUKIE				
					0070000115				
					IMP4583682				
Totals							1,170,400.00	0.00	
Closing Balance									



### Trial Balance

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

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
	0.00	24,845,513.00	0.00	0.00
1310102 Capital Grants from Foreign Governments	0.00	24,845,513.00	0.00	0.00
1310100 Grants from Foreign Govts. - Cash through Exchequer	0.00	20,950,272.20	0.00	365,092,896.00
1310202 Capital Grants from Foreign Governments	0.00	20,950,272.20	0.00	365,092,896.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	45,795,785.20	0.00	365,092,896.00
1310000 Grants from Foreign Governments	0.00	552,390,393.15	0.00	0.00
1320202 Capital Grants from International Organizations	0.00	552,390,393.15	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	552,390,393.15	0.00	0.00
1320000 Grants from International Organisations	0.00	0.00	0.00	0.00
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	526,267,094.80	0.00
2110101 Basic Salaries - Civil Service	492,986,812.70	0.00	526,267,094.80	0.00
2110100 Basic Salaries - Permanent Employees	492,986,812.70	0.00	0.00	0.00
2110201 Contractual Employees	171,736,021.05	0.00	153,256,761.30	0.00
2110202 Casual Labour - Others	22,917,973.25	0.00	22,885,578.85	0.00
2110200 Basic Wages - Temporary Employees	194,653,994.30	0.00	176,142,340.15	0.00
2110301 House Allowance	193,105,902.10	0.00	173,844,798.85	0.00
2110306 Foreign Service Allowance (Overseas Addition)	26,583,096.00	0.00	21,583,092.00	0.00
2110307 Hardship Allowance	1,512,300.00	0.00	4,036,800.00	0.00
2110311 Transfer Allowance	842,900.00	0.00	396,645.00	0.00
2110312 Responsibility Allowance	568,172.75	0.00	568,177.00	0.00
2110313 Entertainment Allowance	2,450,390.85	0.00	2,103,749.50	0.00
2110314 Transport Allowance	84,029,094.75	0.00	72,523,422.75	0.00
2110315 Extremeous Allowance	34,956,893.70	0.00	19,421,249.50	0.00
2110317 Domestic Servant Allowance	561,593.30	0.00	483,600.00	0.00
2110318 n Practising Allowance	720,000.00	0.00	680,000.00	0.00
2110320 Leave Allowance	12,184,870.20	0.00	7,855,810.15	0.00
2110327 Ministerial Allowance	3,600,000.00	0.00	3,300,000.00	0.00
2110336 Car Purchase Allowance	14,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	375,115,213.65	0.00	306,809,344.75	0.00
2110402 Refund of Medical Expenses - Inpatient	2,867,500.00	0.00	2,867,500.00	0.00
2110400 Personal Allowances paid as Reimbursements	2,867,500.00	0.00	2,867,500.00	0.00
2110000 Wages and Salary Contributions	1,055,523,520.65	0.00	1,012,086,279.70	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	6,738,736.00	0.00	2,038,736.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	6,738,736.00	0.00	2,038,736.00	0.00
2120000 Social Contributions	6,738,736.00	0.00	2,038,736.00	0.00
2210101 Electricity	16,428,799.00	0.00	20,538,366.50	0.00
2210102 Water and Sewerage Charges	3,033,577.90	0.00	2,759,332.50	0.00
2210103 Gas expenses	190,624.00	0.00	173,298.00	0.00
2210106 Utilities, Supplies- Other (	4,256,696.25	0.00	4,205,654.00	0.00
2210100 Utilities, Supplies and Services	23,909,697.15	0.00	27,676,651.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	18,824,274.00	0.00	24,087,520.15	0.00
2210202 Internet Connections	11,718,079.30	0.00	39,022,080.10	0.00
2210203 Courier & Postal Services	402,794.00	0.00	207,889.50	0.00
2210205 Satellite Access Services	7,500.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	30,952,647.30	0.00	63,317,489.75	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	88,429,509.80	0.00	58,388,495.05	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210302 Accommodation - Domestic Travel	49,952,871.10	0.00	77,548,435.50	0.00
2210303 Daily Subsistence Allowance	1,030,427,098.75	0.00	1,488,262,906.40	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	804,650.00	0.00	89,800.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,169,614,129.65	0.00	1,624,289,636.95	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	12,605,873.00	0.00	13,376,683.50	0.00
2210402 Accommodation	0.00	0.00	369,902.50	0.00
2210403 Daily Subsistence Allowance	33,930,650.00	0.00	134,934,537.40	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	25,000.00	0.00	171,028.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	46,561,523.00	0.00	148,852,151.40	0.00
2210502 Publishing & Printing Services	36,560,299.70	0.00	16,255,232.60	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,057,702.20	0.00	269,239.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	33,700,139.00	0.00	32,824,755.65	0.00
2210505 Trade Shows and Exhibitions	4,015,243.00	0.00	13,171,794.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	75,333,383.90	0.00	62,521,021.25	0.00
2210602 Payment of Rents and Rates - Residential	10,122,881.20	0.00	8,107,357.20	0.00
2210603 Rents and Rates - Non-Residential	25,869,815.75	0.00	51,661,340.65	0.00
2210604 Hire of Transport, Equipment	3,005,228.00	0.00	224,894,417.50	0.00
2210600 Rentals of Produced Assets	38,997,924.95	0.00	284,663,115.35	0.00
2210701 Travel Allowance	798,365,018.70	0.00	549,429,836.20	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	101,612,403.00	0.00	67,687,974.50	0.00
2210703 Production and Printing of Training Materials	29,203,345.25	0.00	20,281,259.25	0.00
2210704 Hire of Training Facilities and Equipment	66,500,139.60	0.00	11,208,672.30	0.00
2210706 Book Allowance	25,099,601.00	0.00	100,670,775.10	0.00
2210708 Trainer Allowance	9,579,200.00	0.00	4,040,561.00	0.00
2210709 Research Allowance	22,901,312.00	0.00	137,911,836.25	0.00
2210710 Accommodation Allowance	28,544,695.80	0.00	106,912,444.00	0.00
2210711 Tuition Fees Allowance	168,577,200.00	0.00	220,926,732.45	0.00
2210712 Trainee Allowance	45,578,567.00	0.00	3,916,600.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	285,690.00	0.00
2210700 Training Expenses	1,295,961,482.35	0.00	1,223,272,481.05	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	16,476,173.00	0.00	7,520,255.75	0.00
2210802 Boards, Committees, Conferences and Seminars	107,774,911.30	0.00	62,903,628.00	0.00
2210808 Purchase of Coffins	155,800.00	0.00	512,000.00	0.00
2210800 Hospitality Supplies and Servi	124,406,884.30	0.00	70,935,883.75	0.00
2210904 Motor Vehicle Insurance	4,780,421.00	0.00	5,043,670.80	0.00
2210910 Medical Insurance	15,067,424.00	0.00	13,276,495.00	0.00
2210999 Insurance Costs - Other (Budge	218,956,484.30	0.00	258,532,810.00	0.00
2210900 Insurance Costs	238,804,329.30	0.00	276,852,975.80	0.00
2211003 Veterinarian Supplies and Materials	50,000.00	0.00	688,616.50	0.00
2211004 Fungicides, Insecticides and Sprays	71,845,777.00	0.00	696,397,911.55	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	67,117,541.65	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	338,756,097.45	0.00	744,663,467.50	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	87,821,636.00	0.00	32,000,000.00	0.00
2211009 Education and Library Supplies	1,790,900.00	0.00	1,721,328.05	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	465,000.00	0.00
2211015 Foods and Rations	4,000,000.00	0.00	3,443,083.50	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,266,400.00	0.00	1,618,302.00	0.00
2211021 Purchase of Bedding and Linen	450,000.00	0.00	907,293.00	0.00
2211023 Supplies for Production	5,282,550.00	0.00	12,179,095.00	0.00
2211029 Purchase of Safety Gear	597,586.00	0.00	14,368,189.50	0.00
2211000 Specialised Materials and Supp	512,860,946.45	0.00	1,575,569,828.25	0.00
2211101 General Office Supplies	62,471,594.70	0.00	58,461,030.40	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
(papers, pencils, forms, small office equipment etc)				
2211102 Supplies and Accessories for Computers and Printers	19,152,986.40	0.00	26,663,019.50	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,005,002.00	0.00	1,239,477.75	0.00
2211100 Office and General Supplies and Services	83,629,583.10	0.00	86,363,527.65	0.00
2211201 Refined Fuels and Lubricants for Transport	117,965,196.55	0.00	315,808,001.85	0.00
2211202 Refined Fuels and Lubricants for Production	262,500.00	0.00	180,762.00	0.00
2211203 Refined Fuels and Lubricants -- Other	187,500.00	0.00	36,152.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	187,500.00	0.00	129,115.50	0.00
2211200 Fuel Oil and Lubricants	118,602,696.55	0.00	316,154,031.35	0.00
2211301 Bank Service Commission and Charges	320,424.00	0.00	327,568.00	0.00
2211305 Contracted Guards and Cleaning Services	16,736,788.00	0.00	13,838,445.20	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	650,698.00	0.00	488,800.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	51,008,254.00	0.00	91,079,104.05	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,356,046.00	0.00	0.00	0.00
2211310 Contracted Professional Services	554,738,549.45	0.00	1,127,058,278.50	0.00
2211311 Contracted Technical Services	473,425,327.95	0.00	337,540,631.00	0.00
2211320 Temporary Committee Expenses	0.00	0.00	1,718,000.00	0.00
2211323 Laundry Expenses	350,000.00	0.00	185,065.50	0.00
2211300 Other Operating Expenses	1,098,586,087.40	0.00	1,572,235,892.25	0.00
2210000 Goods and Services	4,858,221,315.40	0.00	7,332,704,685.80	0.00
2220101 Maintenance Expenses - Motor Vehicles	35,866,362.75	0.00	49,608,529.00	0.00
2220100 Routine Maintenance - Vehicles	35,866,362.75	0.00	49,608,529.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	173,287,932.50	0.00	555,891.00	0.00
2220202 Maintenance of Office Furniture and Equipment	307,344.00	0.00	85,129.50	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	6,339,892.00	0.00	1,253,366.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	113,432,352.25	0.00	49,480,674.30	0.00
2220209 Minor Alterations to Buildings and Civil Works	51,968,560.00	0.00	593,600.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,592,474.50	0.00	630,550.00	0.00
2220212 Maintenance of Communications Equipment	562,000.00	0.00	36,800.00	0.00
2220200 Routine Maintenance - Other Assets	348,490,555.25	0.00	52,636,010.80	0.00
2220000 Routine Maintenance	384,356,918.00	0.00	102,244,539.80	0.00
2230102 Foreign Exchange Rates Loss	1,302,773.20	0.00	0.00	0.00
2230100 Exchange Rate Losses	1,302,773.20	0.00	0.00	0.00
2230000 Other Charges	1,302,773.20	0.00	0.00	0.00
2520201 Subsidies to Financial Private Enterprises	1,137,222,831.00	0.00	979,901,638.60	0.00
2520200 Subsidies to Financial Private Enterprises	1,137,222,831.00	0.00	979,901,638.60	0.00
2520000 Subsidies to Private Enterprises	1,137,222,831.00	0.00	979,901,638.60	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	11,577,599,987.70	0.00	13,923,314,279.05	0.00
2630152 Bukura Agricultural College	362,000,000.00	0.00	180,000,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	11,939,599,987.70	0.00	14,103,314,279.05	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	6,090,914,576.40	0.00	1,338,467,283.35	0.00
2630203 Capital Grants to Other levels of government	8,850,034,931.15	0.00	12,295,293,672.50	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	14,940,949,507.55	0.00	13,633,760,955.85	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2630000 Grants & Transfer To Other Govt. Units	26,880,549,495.25	0.00	27,737,075,234.90	0.00
2640503 Other Capital Grants and Trans	1,035,456,000.00	0.00	170,000,000.00	0.00
2640500 Other Capital Grants and Trans	1,035,456,000.00	0.00	170,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	1,035,456,000.00	0.00	170,000,000.00	0.00
2710102 Gratuity - Civil Servants	16,010,672.10	0.00	3,234,969.15	0.00
2710100 Government Pension and Retirement Benefits	16,010,672.10	0.00	3,234,969.15	0.00
2710000 Social Security Benefits	16,010,672.10	0.00	3,234,969.15	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	130,965,574.85	0.00	12,000,000.00	0.00
3110200 Construction of Building	130,965,574.85	0.00	12,000,000.00	0.00
3110301 Refurbishment of Residential Buildings	5,980,390.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	123,426,243.10	0.00	72,840,403.60	0.00
3110300 Refurbishment of Buildings	129,406,633.10	0.00	72,840,403.60	0.00
3110502 Water Supplies and Sewerage	100,000.00	0.00	250,000.00	0.00
3110504 Other Infrastructure and Civil Works	1,368,304,146.80	0.00	728,397,793.65	0.00
3110500 Construction and Civil Works	1,368,404,146.60	0.00	728,647,793.65	0.00
3110701 Purchase of Motor Vehicles	108,205,789.00	0.00	211,779,772.00	0.00
3110704 Purchase of Bicycles and Motorcycles	63,753,000.00	0.00	28,224,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	171,958,789.00	0.00	240,003,772.00	0.00
3110801 Overhaul of Vehicles	1,936,590.00	0.00	1,821,129.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	1,936,590.00	0.00	1,821,129.00	0.00
3110902 Purchase of Household and Institutional Appliances	225,000.00	0.00	273,232.25	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	225,000.00	0.00	273,232.25	0.00
3111001 Purchase of Office Furniture and Fittings	3,136,775.00	0.00	2,940,425.80	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	71,769,598.00	0.00	41,005,039.00	0.00
3111005 Purchase of Photocopiers	36,724,136.40	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	992,600.00	0.00	1,880,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	112,643,109.40	0.00	45,825,464.80	0.00
3111103 Purchase of Agricultural Machinery and Equipment	44,897,399.00	0.00	344,309.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	137,722.25	0.00
3111107 Purchase of Laboratory Equipment	29,479,999.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	8,997,850.10	0.00	1,463,543.00	0.00
3111110 Purchase of Generators	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	2,714,000.00	0.00	17,608,945.50	0.00
3111112 Purchase of Software	10,635,701.00	0.00	172,153.50	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	96,724,949.10	0.00	19,726,673.25	0.00
3111201 Overhaul of Plant, Machinery and Equipment	235,184.50	0.00	282,388.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	235,184.50	0.00	282,388.00	0.00
3111301 Purchase of Certified Crop Seed	281,063,977.00	0.00	136,984,189.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	281,063,977.00	0.00	136,984,189.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	314,201,862.00	0.00	239,503,276.00	0.00
3111499 Research, Feasibility Studies	106,713,960.00	0.00	107,370,310.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	420,915,822.00	0.00	346,873,586.00	0.00
3111504 Other Infrastructure and Civil Works	102,011,180.05	0.00	247,275,626.15	0.00
3111500 Rehabilitation of Civil Works	102,011,180.05	0.00	247,275,626.15	0.00
3110000 Acquisition of Fixed Capital Assets	2,816,490,955.60	0.00	1,852,554,257.70	0.00
3120101 Maize and Beans	0.00	0.00	5,584,034,231.45	0.00
3120100 Acquisition of Strategic Stocks	0.00	0.00	5,584,034,231.45	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3120000 Acquisition of Inventories, Stock and Commodities	0.00	0.00	5,584,034,231.45	0.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	214,300,000.00	0.00	0.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	54,000,000.00	0.00	0.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	268,300,000.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	268,300,000.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	4,771,999,991.05	0.00	11,391,963.00
3520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	4,771,999,991.05	0.00	11,391,963.00
3520000 Receipts from Sales of Inventories	0.00	4,771,999,991.05	0.00	11,391,963.00
5120202 Borrowing from International Organizations	0.00	1,362,684,570.40	0.00	1,412,121,985.90
5120200 Foreign Borrowing-Direct Payments	0.00	1,362,684,570.40	0.00	1,412,121,985.90
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	1,362,684,570.40	0.00	1,412,121,985.90
6510329 EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	331,633,471.75	0.00	42,593,490.00	0.00
6510300	331,633,471.75	0.00	42,593,490.00	0.00
6510000 Special Accounts	331,633,471.75	0.00	42,593,490.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	21,265.30	0.00	22,073.35	0.00
6530100 Recurrent Bank Accounts	21,265.30	0.00	22,073.35	0.00
6530000 Recurrent Bank Accounts	21,265.30	0.00	22,073.35	0.00
6540101 Ministry HQ Development Bank A	18,889.00	0.00	356,696,184.15	0.00
6540119 Drought Resilience and Sustainable Land Project (DRSLP) GOK	5,689,521.20	0.00	4,658.40	0.00
6540100 Development Bank Accounts	5,703,410.20	0.00	356,700,842.55	0.00
6541113 Fertilizer Proceeds Account	0.00	0.00	7,315,321.75	0.00
6541118 Small Scale Irrigation and Value Addition Project (Loan)	76,741.35	0.00	76,741.35	0.00
6541119 Small Scale Irrigation and Value Addition Project (Grant)	93,867.70	0.00	688,469.75	0.00
6541131 Enable Youth Kenya Programme	18,088,946.25	0.00	9,831,926.10	0.00
6541100	18,259,555.30	0.00	17,912,458.95	0.00
6540000 Development Bank Accounts	23,967,965.50	0.00	374,613,301.50	0.00
6550101 Ministry HQ Deposit Bank A/C	1,271,964,914.30	0.00	164,118,413.85	0.00
6550100 Deposit Bank Accounts	1,271,964,914.30	0.00	164,118,413.85	0.00
6550000 Deposit Bank Account	1,271,964,914.30	0.00	164,118,413.85	0.00
6570101 Co-Operative Bank of Kenya (He	3,702,287,711.65	0.00	1,691,827,073.50	0.00
6570100 Project Specific Bank Accounts	3,702,287,711.65	0.00	1,691,827,073.50	0.00
6570000 Project Specific Bank Accounts	3,702,287,711.65	0.00	1,691,827,073.50	0.00
6580101 Cash	2,094,207.40	0.00	3,956,631.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	2,094,207.40	0.00	3,956,631.00	0.00
6580000 Cash in Hand	2,094,207.40	0.00	3,956,631.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	0.00	4,222,000.00	0.00
6760100 Imprests	0.00	0.00	4,222,000.00	0.00
6760000 Government Imprests	0.00	0.00	4,222,000.00	0.00
6780103 District Suspense A/c	0.00	0.00	0.00	0.00
6780100 Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000 Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	46,231,165.25	0.00	164,118,413.85
7310100 General Deposits Items	0.00	46,231,165.25	0.00	164,118,413.85
7310000 Deposits	0.00	46,231,165.25	0.00	164,118,413.85
7320101.PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.30	0.00	0.00	0.00
7320100 Salary Deductions	0.30	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.30	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/cs	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/ Provisioning Account	0.00	77,337,083,938.75	0.00	43,370,948,241.10
9910209 Remittances to Exchequer	0.00	418,862,690.80	0.00	15,692,109.45
Miscellaneous Revenue				
9910200 Exchequer Provisions	0.00	77,755,946,629.55	0.00	43,386,640,350.55
9910401 Banks- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910403 Receivables- Prior Year Adjustments	0.00	0.00	0.00	0.00
9910400 Prior Year Adjustments	0.00	0.00	0.00	0.00
9910000 Provisions	0.00	77,755,946,629.55	0.00	43,386,640,350.55
9990101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990100 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990200 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990301 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990300 Opening Balance Receivables - Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9990400 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9999999 Consolidated Fund	42,987,267,728.20	0.00	0.00	0.00
9999900	42,987,267,728.20	0.00	0.00	0.00
9990000 Opening Balance Reserves	52,989,869,616.20	11,720,463,835.00	10,002,601,888.00	11,720,463,835.00
<b>Total</b>	<b>96,523,812,369.60</b>	<b>96,523,812,369.60</b>	<b>57,059,829,444.30</b>	<b>57,059,829,444.30</b>

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

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

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

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

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

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

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