

REPUBLIC OF KENYA



*Enhancing Accountability*

## REPORT

OF DATE: 07 DEC 2023

THE AUDITOR-GENERAL

ON

**BUILD RESILIENCE FOR FOOD AND  
NUTRITION SECURITY IN THE HORN OF  
AFRICA (BREFONS) CREDIT  
NUMBER: 2100150042746**

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

**STATE DEPARTMENT FOR  
CROP DEVELOPMENT**

THE NATIONAL ASSEMBLY  
PAPER LAID

*Handwritten notes:*  
Hon Owen Baya CBSMP  
Deputy majority leader  
A. Shibusko



**PROJECT NAME: MULTINATIONAL: PROGRAM TO BUILD RESILIENCE FOR  
FOOD AND NUTRITION SECURITY IN THE HORN OF AFRICA (BREFONS)**

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

**PROJECT CREDIT NUMBER: 2100150042746**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2023**

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

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**1. Acronyms and Glossary of Terms**

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

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

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

#### **Name**

The project's official name is **MULTINATIONAL PROGRAM TO BUILD RESILIENCE FOR FOOD AND NUTRITION SECURITY IN THE HORN OF AFRICA (BREFONS)**.

#### **Objective**

The key objective of the **Program is to Contribute to Improving Living Conditions and Food and Nutrition Security in Kenya and the Horn of Africa Region.**

#### **Address**

The project headquarters offices are located at **Hill Plaza Building, 9<sup>th</sup> Floor, Opposite Milimani Law Courts, Ngong Road, P.O Box 30028-00100, Nairobi, Kenya.**

The project also has offices/branches as follows:

- County Headquarters, Turkana County
- County Headquarters, West Pokot County
- County Headquarters, Baringo County
- County Headquarters, Samburu County
- County Headquarters, Isiolo County
- County Headquarters, Marsabit County
- County Headquarters, Garissa County

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

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

**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)**

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

**2.2 Project Information**

Project Start Date:	<b>MAY, 2022</b>
Project End Date:	<b>JUNE, 2026</b>
Project Coordinator:	<b>Eng. Kennedy Wandera Makudih, CE, FIEK</b>
Project Sponsor:	<b>Government of Kenya (GoK), and The African Development Bank (AfDB)</b>

**2.3 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 and Livestock Development</b>
Project number	<b>P-Z1-C00-081</b>
Strategic goals of the project	The strategic goals of the project are as follows: (i) Increase sustainable productivity and agropastoral production systems (ii) Increase incomes from agropastoral value chains (iii) Enhance adaptive capacity of the people to prepare for and manage climate change risks and variation. The Project will be implemented in Counties of Baringo, Garissa, Isiolo, Marsabit, Samburu, Turkana and West Pokot.
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Strengthening the Resilience of Pastoral and Production

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	<p>Systems to Climate Change:</p> <p>(ii) Supporting Agribusiness Development in Pastoral Communities</p> <p>(iii) Strengthening the Adaptive Capacity to Climate Change</p> <p>(iv) Project management and coordination</p>
<p>Other important background information of the project</p>	<p>The total project cost is estimated at UA 34.5 million, including contingencies. The foreign exchange component would amount to UA 24.20 million, representing 70% of the total cost, while local cost would be UA 10.30 million or 30% of total cost. The project will be financed by the ADF and the Government of Kenya (GOK). An ADF loan amounting to UA 30.0 million or 87% (of which UA 15.0 million from the Regional Operations envelope and UA 15 million from Kenya’s ADF-PBA country allocation) will be utilized to finance 100% of the investment costs, as well as some of the recurrent costs. The GOK contributions amounting to UA 3.0 million or 10.0% of total cost will finance all incremental salaries and allowances.</p>
<p>Areas that the project was formed to intervene</p>	<p>The overall goal of the Program is to contribute to build resilience including for women and the youth, to food and nutrition insecurity and climate change, as well as peace and security in the Horn of Africa. The specific objective of the Kenya project is to (i) increase, on a sustainable basis, productivity, and agropastoral production systems, (ii) increase incomes from agropastoral value chains and (iii) enhance the adaptive capacity of the people to better prepare for and manage climate change risks and variations.</p>
<p>Project duration</p>	<p>5 Years</p>

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

**2.4 Bankers**

The following are the bankers for the project:

- (i) **Central Bank of Kenya (C.B.K) A/C No. 1000608064-Operation account**
- (ii) **Central Bank of Kenya (C.B.K) A/C No. 1000591412- Special Account**

**2.5 Independent Auditor**

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

**2.6 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
Jonah Kebeney	Superintendent Engineer	Bsc. Agricultural Engineering	Deputy Project Co-ordinator	0722 886 584
Emmy Wanjohi	Assistant Director of Agriculture	Msc. Gender and community development	Gender and Community Mobilization Officer	0721 843 001
Gerald K. Kurema	Principal Accountant	C.P.A (K) B.Com	Project Accountant	0716 891 735
Hillary Ngeno	Principal Agricultural Officer	Bsc. 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
Catherine Mirugi	Chief Supply Chain Officer	Bachelor of Agribusiness & Supply Chain Management	Project Procurement Specialist	0722 274 656
Elizabeth Mwanza	Procurement Assistant	Diploma in Supply Chain Management	Project Procurement Assistant	0724 013 674
James Juma Omondi	Agriculture Engineer	Bsc. Agricultural Engineering	Project Engineer	0708 267 367

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Josephat Omari	Agriculture Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 349 322
William Ndeka	Principal Agricultural Officer	Bsc. Horticulture	Horticulture Specialist	0722 212 235
Janet Oyuke	Principal Agricultural officer	Msc. Environmental science	Environment and Social safeguard specialist	0726 657 238
Samuel Juma Okati	Principal Livestock Principal Officer	Msc. Agri. Resource Mgt	Livestock Specialist	0722 932 666

**2.7 Funding summary**

The Project is for duration of **5** years from **2022 to 2026** with an approved budget of **US\$ 49,128,000** equivalent to **Kshs 5,398,767,000** as highlighted in the table below:

**UA1 = KES 156.486 , UAI = USD 1.424 (As at September 2021)**

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

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Amount received to date – (30 <sup>th</sup> June 2023)		Undrawn balance to date	
	Donor currency UA (A)	Kshs (A')	Donor currency UA (B)	Kshs (B')	Donor currency UA (A)-(B)	Kshs (A')-(B')
<b>(i) Loan</b>						
Africa Development Bank (AfDB)	30,000,000	4,694,580,000	212,493.00	33,252,197	29,787,507.00	4,661,327,803
<b>(ii) Counterpart funds</b>						
Government of Kenya	3,000,000	469,458,000	0	0	3,000,000	469,458,000
<b>(iii) Recipient Communities</b>						
	1,500,000	234,729,000	0	0	1,500,000	234,729,000
<b>Total</b>	<b>34,500,000</b>	<b>5,398,767,000</b>	<b>212,493.00</b>	<b>33,252,197</b>	<b>34,287,507.00</b>	<b>5,365,514,803</b>

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 <sup>th</sup> June 2023)		Cumulative amount paid to date – (30 <sup>th</sup> June 2023)		Unutilised balance to date (30th June 2023)	
	Donor currency UA (A)	Kshs (A')	Donor currency (B)	Kshs (B')	Donor currency (A)-(B)	Kshs (A')-(B')
(i) Loan						
African Development Bank	212,493.00	33,252,197	200,201.00	31,328,723.00	12,292.00	1,923,474.00
(ii) Counterpart funds						
Government of Kenya	0	0	0	0	0	0
(ii) Recipient Communities						
Beneficiaries	0	0	0	0	0	0
<b>Total</b>	<b>212,493.00</b>	<b>33,252,197</b>	<b>200,201.00</b>	<b>31,328,723.00</b>	<b>12,292.00</b>	<b>1,923,474.00</b>

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

**2.8 Summary of Overall Project Performance:**

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

<b>Budget Item/Category</b>	<b>Printed Estimates</b>	<b>Revised Printed Estimates</b>	<b>Actual Expenditure Current Financial Year</b>	<b>% Absorption</b>
	<b>(Kshs)</b>	<b>(Kshs)</b>	<b>(Kshs)</b>	
GOK	-	-	-	0%
LOAN REVENUE	178,000,000	178,000,000	31,328,723.00	17.60%
LOAN A.I.A	762,000,000	107,000,000	0	0%
<b>TOTAL</b>	<b>940,000,000</b>	<b>285,000,000</b>	<b>31,328,728.00</b>	<b>10.99%</b>

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

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	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (% realized)	Progress towards end target (% realized)	Assessment (on whether output indicator is on track to reach annual and end targets. If not on track, please justify)
<b>COMPONENT 1: Strengthening the resilience of Agropastoral Production systems to Climate Change</b>						
1. Area with new irrigation and drainage services Developed (Ha)	0	100	800	0%	0.0%	Feasibility studies being planned for the 2 <sup>nd</sup> quarter of 23-24FY. Laying of project structures ongoing.
2. Construct/rehabilitate 112 water structures (28 water pans, 28 boreholes, 28 shallow wells, and 28 sub-surface dams)	0	100	112	0%	0.0%	Feasibility studies being planned for the 2 <sup>nd</sup> quarter of 23-24FY. Laying of project structures ongoing.
3. Area of Rangeland, rehabilitated/developed (Ha)	0	100	5000	0%	0%	Identification of rangelands currently ongoing. To be fast tracked
4. Area of pasture lands rehabilitated/developed (Ha)	0	100	840	0%	0%	Identification of commercial pasture plots ongoing. To be fast tracked
5. No. of County Vet labs rehabilitated/equipped	0	2	7	0%	0%	To be fast tracked
6. No. of Fodder Banks/Hays stores constructed	0	1	11	0%	0%	To be fast tracked
7. No. of Livestock markets/Sale Yards constructed	0	2	21	0%	0%	To be fast tracked
8. Kms of road market access roads rehabilitated	0	0	100	0%	0%	To be fast tracked

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<b>COMPONENT 2: Supporting Agribusiness Development</b>						
1. Farmers and pastoralists benefiting from extension on using digital advisory services	0	100	5,000	0%	0%	To be fast tracked
2. Number of people benefiting from enhanced entrepreneurship skills development and access to finance.	0	100	3,000	0%	0%	To be fast tracked
3. - Number of people with access to renewable energy for households	0	100	2000	0%	0%	To be fast tracked
<b>COMPONENT 3: Strengthening the Adaptive Capacity to Climate Change</b>						
1. Climate products and services for agriculture and livestock developed.	0	2	10	0%	0%	To be fast tracked
2. Number of people using/accessing climate finance	0	100	2,000	0%	0%	To be fast tracked
3. Number of people using/accessing climate finance	0	100	2,000	0%	0%	To be fast tracked

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

Budget Item/Category	FY 2022-23 (1 <sup>st</sup> Year of Implementation)			
	Printed Estimates	Revised Printed Estimates	Actual Expenditure Current Financial Year	% Absorption
	(Kshs)	(Kshs)	(Kshs)	
GOK	-	-	-	0%
LOAN REVENUE	178,000,000	178,000,000	31,328,723.00	17.60%
LOAN A.I.A	762,000,000	107,000,000	0	0%
<b>TOTAL</b>	<b>940,000,000</b>	<b>285,000,000</b>	<b>31,328,728.00</b>	<b>10.99%</b>

iv) List the implementation challenges and recommended next steps.

Implementation Challenge	Way Forward
Feasibility studies, survey and designs of structures take long to conclude.	Use of internal government specialist personnel rather than go for consultancies.
Inadequate Counterpart Funding to the Project	Lobbying the Finance office for improved counterpart funding going forward.

**2.9 Summary of Project Compliance:**

(i) The project has complied with existing and applicable laws of Government of Kenya and the Financial statement has been prepared in accordance with IPSAS (International Public Sector Accounting Standards). The Project thus far has had no cases of Non-Compliance to applicable laws and regulations during project implementation.

And

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

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

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

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

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

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

#### **Introduction**

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

The Program to Build Resilience in Food and Nutrition Security in the Horn of Africa is a - is part of a multinational programme that covers Djibouti, Ethiopia, Kenya, Somalia, South Sudan and Sudan. The project will be implemented in Baringo, Garissa, Isiolo, Marsabit, Samburu, Turkana and West Pokot counties of Kenya. The total cost of the Kenya Component loan is UA 30.0 million (UA 15.0 million from ADF-PBA allocation and UA 15.0 million from the ADF XV Regional Operations Window). The overall objective of the Program is to contribute to

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improving living conditions and food and nutrition security in Kenya and the Horn of Africa Region. The project will be implemented over a period of 5 years (2022-2026). Total program cost for Kenya component is estimated at UA 34.5 million with Bank share of UA 30.0 million from ADF (87%) and Government and beneficiary contribution of UA 4.5 million (13%). The project will be housed in the Ministry of Agriculture and Livestock, Development (MoA&LD). The MoA&LD is currently the executing agency for the Bank-funded on-going DRSLP-1, SIVAP and RLACC projects.

The Programme area will cover seven (7) counties in Kenya namely; Baringo, Garissa, Isiolo, Marsabit, Samburu, Turkana and West Pokot. These counties were among those most affected by the drought according to various drought assessment reports. Concentrating on the seven counties is also important in order not to spread the resources and efforts too thin, for there to be discernible project impacts. The project target is 4.1 million people, over 3.8 million head of cattle and 5 million heads of sheep and goats.

The overall goal of the Program is to contribute to to build resilience including for women and the youth, to food and nutrition insecurity and climate change, as well as peace and security in the Horn of Africa.

The specific objectives of the BREFONS Kenya Project is:

- (i) To increase, on a sustainable basis, productivity, and agro-pastoral production systems,
- (ii) To increase incomes from agro-pastoral value chains and
- (iii) To enhance the adaptive capacity of the people to better prepare for and manage climate change risks and variations.

The project focuses on four components: (i) Strengthening the resilience of Agro-Pastoral production systems, (ii) Supporting Agribusiness Development in Pastoral Communities, (iii) Strengthening the Adaptive Capacity to Climate Change and (iv) Project management and coordination. Gender, climate change, fragility and environmental requirements will be mainstreamed and integrated across all components

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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.

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<b>COMPONENT 1: Strengthening the resilience of Agropastoral Production systems to Climate Change</b>						
1. Area with new irrigation and drainage services Developed (Ha)	0	100	800	0%	0.0%	Feasibility studies being planned for the 2 <sup>nd</sup> quarter of 23-24FY. Laying of project structures ongoing.
2. Construct/rehabilitate 112 water structures (28 water pans, 28 boreholes, 28 shallow wells, and 28 sub-surface dams)	0	100	112	0%	0.0%	Feasibility studies being planned for the 2 <sup>nd</sup> quarter of 23-24FY. Laying of project structures ongoing.
3. Area of Rangeland, rehabilitated/developed (Ha)	0	100	5000	0%	0%	Identification of rangelands currently ongoing. To be fast tracked
4. Area of pasture lands rehabilitated/developed (Ha)	0	100	840	0%	0%	Identification of commercial pasture plots ongoing. To be fast tracked
5. No. of County Vet labs rehabilitated/equipped	0	2	7	0%	0%	To be fast tracked
6. No. of Fodder Banks/Hays stores constructed	0	1	11	0%	0%	To be fast tracked
7. No. of Livestock markets /Sale Yards constructed	0	2	21	0%	0%	To be fast tracked
8. Kms of road market access roads rehabilitated	0	0	100	0%	0%	To be fast tracked

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<b>COMPONENT 2: Supporting Agribusiness Development</b>						
1. Farmers and pastoralists benefiting from extension on using digital advisory services	0	100	5,000	0%	0%	To be fast tracked
2. Number of people benefitting from enhanced entrepreneurship skills development and access to finance.	0	100	3,000	0%	0%	To be fast tracked
3. - Number of people with access to renewable energy for households	0	100	2000	0%	0%	To be fast tracked
<b>COMPONENT 3: Strengthening the Adaptive Capacity to Climate Change</b>						
1. Climate products and services for agriculture and livestock developed.	0	2	10	0%	0%	To be fast tracked
2. Number of people using/accessing climate finance	0	100	2,000	0%	0%	To be fast tracked
3. Number of people using/accessing climate finance	0	100	2,000	0%	0%	To be fast tracked

Below we provide the progress on attaining the stated objectives

Project	Objective	Outcome	Indicator (s)	Performance
Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)	To Contribute to build resilience including women and youth, to food and nutrition insecurity and climate change, as well as peace and security in the Horn of Africa.	Increased Resilience of Agropastoral Production Systems	Volume of farm crops produced.	The volume of farm crops produced is to increase by 30% by June 2026
		Increased Income from Agropastoral Value Chains	Volume of Livestock farm produce	The volume of farm Livestock produced is to increase by 30% by June 2026
			Annual income per capita (M/F)	The Annual Income per capita is to be increase by 30% by June 2026
			No. of People benefitting from improved access to cross-border structures for trade	Target is to be increased by 10% by June 2026
			No. of People benefitting from improved access to cross-border pastoral natural resources (pasture, water, and transhumance routes, structures )	Target is to be increased by 10% by June 2026

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	<p>No. of Direct Jobs created (Disaggregated for Males, Females and Youth)</p>	<p>Target is to be increased by 10% by June 2026</p>
	<p>Value/Volume of crop farm produce traded</p>	<p>Target is to be increased by 30% by June 2026</p>
	<p>Value/Volume of Livestock farm produce traded</p>	<p>Target is to be increased by 30% by June 2026</p>
	<p>No. of Pastoralists and farmers in the program target area who use climate services (e.g., seasonal climate forecasting)</p>	<p>Target is to be increased by 10% by June 2026</p>
	<p>Improved Populations' Capacity to Manage and Adapt to Climate Change Risks</p>	

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

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

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

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

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

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

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

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

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

The organisation should outline its efforts to:

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

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

###### **b) Responsible ethical practises-**

The project maintains ethical practises throughout its project cycle.

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

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

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**5. Community Engagements**

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

**5. Statement of Project Management responsibilities**

The *Principal Secretary* for the **State Department for Crop Development** and the *Project Coordinator* for *Multinational: Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2023.

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

The *Principal Secretary* for the **State Department for Crop Development** and the *Project Coordinator* for *Multinational: Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Principal Secretary* for the **State Department for Crop Development** and the *Project Coordinator* for *Multinational: Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2023, and of the Project's financial position as at that date. The *Principal Secretary* for the **State Department for Crop Development** and the *Project Coordinator* for *Multinational: Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)* further confirm the completeness of the

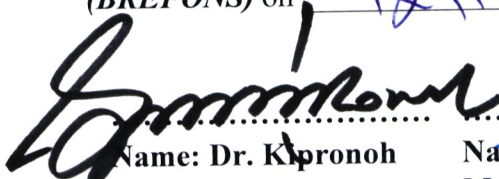
***Multinational Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)***  
***Annual Report and Financial Statements for the financial year ended June 30, 2023***

accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

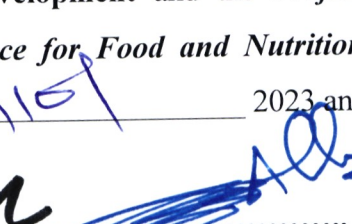
**The *Principal Secretary*** for the **State Department for Crop Development** and the ***Project Coordinator*** for ***Multinational: Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)*** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project Financial Statements**

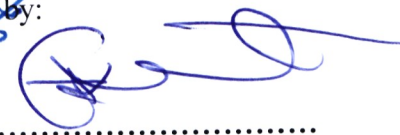
The Project financial statements were approved by **The *Principal Secretary*** for the **State Department for Crop Development** and the ***Project Coordinator*** for ***Multinational: Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)*** on 12/11/23 2023 and signed by:



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



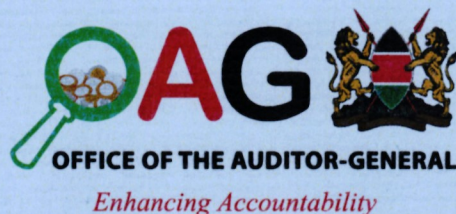
.....  
Name: Eng. Kennedy W.  
Makudih  
Project Coordinator



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

# REPUBLIC OF KENYA

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



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

## **REPORT OF THE AUDITOR-GENERAL ON BUILD RESILIENCE FOR FOOD AND NUTRITION SECURITY IN THE HORN OF AFRICA (BREFONS) CREDIT NUMBER: 2100150042746 FOR THE YEAR ENDED 30 JUNE, 2023 - STATE DEPARTMENT FOR CROP DEVELOPMENT**

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### **PREAMBLE**

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

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

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

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

### **REPORT ON THE FINANCIAL STATEMENTS**

#### **Opinion**

I have audited the accompanying financial statements of Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) set out on pages 1 to 38, which

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Multi-national Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) as at 30 June, 2023, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Loan Agreement No.2100150042746 dated 23 February, 2022 between the Republic of Kenya and the African Development Fund (ADF) and the Public Finance Management Act, 2012.

### **Basis for Opinion**

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS) Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

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

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

### **Conclusion**

As required by Article 229(6) of the Constitution and 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**

#### **Delayed Counterpart Funding**

Review of the Program agreement and the approved budget revealed that, despite the commencement of the Program, the Government has not provided its share of counterpart contribution as required in the loan agreement.

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

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs) 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### Conclusion

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

### Basis for Conclusion

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- i. The Programme's funds have been used in accordance with the conditions of Protocol of Grant Agreement with due attention to economy, efficiency and effectiveness for the purposes for which they were provided;
- ii. Goods and services financed have been procured in accordance with the Protocol of Grant Agreement and the Bank's and Fund's rules and procedures;
- iii. Necessary supporting documents, records and accounts have been kept in respect of all Programme activities;
- iv. Adequate internal controls to monitor expenditure and other financial transactions and ensure safe custody of assets exist;
- v. Ledgers and fixed assets register for the Programme's assets are maintained as required.

- vi. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- vii. In my opinion, adequate accounting records have been kept by the Programme, so far as appears from the examination of those records; and,
- viii. The Programme's financial statements are in agreement with the accounting records and returns.

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

The 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 the Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

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

The 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Program'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 control would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Program's ability to continue to sustain its services. If I conclude that a material uncertainty exists,

I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Program to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Program to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

I also provide 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**

**07 November, 2023**

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

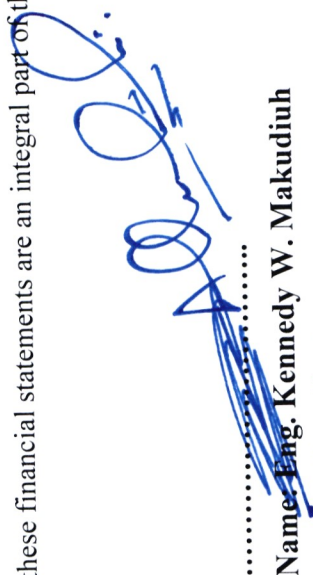
No	Receipts and payments controlled by the entity	2022/2023		2021/2022		Cumulative to-date (From inception)
		Kshs.	Kshs.	Kshs.	Kshs.	
1	Transfer from Government entities	0	0	0	0	0
2	Proceeds from domestic and foreign grants	0	0	0	0	0
3	Loan from external development partners	33,252,197	0	33,252,197	0	33,252,197
4	Miscellaneous receipts	0	0	0	0	0
	<b>Total receipts</b>	<b>33,252,197</b>	<b>0</b>	<b>33,252,197</b>	<b>0</b>	<b>33,252,197</b>
	<b>Payments</b>					
5	Compensation to employees	0	0	0	0	0
6	Purchase of goods and services	5,636,273	0	5,636,273	0	5,636,273
7	Social security benefits	0	0	0	0	0
8	Acquisition of non-financial assets	25,692,450	0	25,692,450	0	25,692,450
9	Transfers to other government entities	0	0	0	0	0
10	Other grants and transfers /payments	0	0	0	0	0
	<b>Total payments</b>	<b>31,328,723</b>	<b>0</b>	<b>31,328,723</b>	<b>0</b>	<b>31,328,723</b>
	<b>Surplus/ (deficit)</b>	<b>1,923,474</b>	<b>0</b>	<b>1,923,474</b>	<b>0</b>	<b>1,923,474</b>

*Multinational Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)  
Annual Report and Financial Statements for the financial year ended June 30, 2023*

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



Name: Dr. Kipronoh Ronoh P.  
Principal Secretary



Name: Eng. Kennedy W. Makudiuh  
Project Coordinator



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

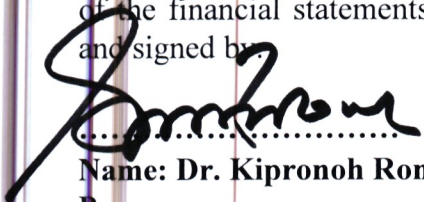
**Multinational: Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)**

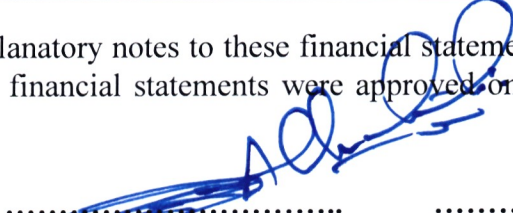
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

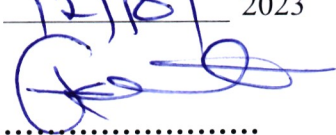
**8. Statement of Financial Assets as at 30<sup>th</sup> June 2023**

Description	Note	2022/2023	2021/2022
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	11.A	1,923,474	0
Cash Balances	11. B	0	0
Cash equivalents (Short-term deposits)	11.C	0	0
<b>Total Cash and Cash equivalents</b>		<b>1,923,474</b>	<b>0</b>
Imprests and Advances	12	0	0
<b>Total Financial Assets</b>		<b>1,923,474</b>	<b>0</b>
<b>Financial Liabilities</b>			
Third party Deposits and Retention	13	0	0
<b>Net Assets</b>		<b>1,923,474</b>	<b>0</b>
<b>Represented By</b>			
Fund Balance B/fwd.	14	0	0
Prior Year adjustments	15	0	0
Surplus/(Deficit) for the Year		1,923,474	0
<b>Net Financial Position</b>		<b>1,923,474</b>	<b>0</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 12/10/2023 and signed by:

  
 Name: Dr. Kipronoh Ronoh  
 P.  
 Principal Secretary

  
 Name: Eng. Kennedy W.  
 Makudih  
 Project Coordinator

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

*Multinational Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)*  
*Annual Report and Financial Statements for the financial year ended June 30, 2023*

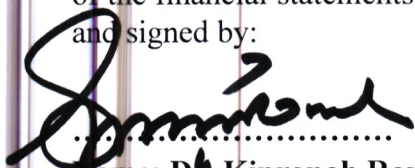
**9. Statement of Cashflow for the year ended 30<sup>th</sup> June 2023**

<b>Description</b>	<b>Notes</b>	<b>2022/2023</b>	<b>2021/2022</b>
		<b>Kshs</b>	<b>Kshs</b>
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from government entities	1	0	0
Proceeds from domestic and foreign grants	2	0	0
Miscellaneous receipts	4	0	0
<b>Total receipts</b>		<b>0</b>	<b>0</b>
<b>Payments</b>			
Compensation of employees	5	0	0
Purchase of goods and services	6	5,636,273	0
Social security benefits	7	0	0
Transfers to other government entities	9	0	0
Other grants and transfers	10	0	0
<b>Total Payments</b>		<b>5,636,273</b>	<b>0</b>
<b>Net receipts/(payments)</b>		<b>(5,636,273)</b>	<b>0</b>
<b>Adjustments during the year</b>			
Prior year adjustments	15	0	0
Decrease/(increase) in accounts receivable	16	0	0
Increase/(decrease) in accounts payable:	17	0	0
<b>Net cash flow from operating activities</b>		<b>(5,636,273)</b>	<b>0</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	(25,692,450)	0
<b>Net cash flows from investing activities</b>		<b>(31,328,723)</b>	<b>0</b>
<b>Cash flow from financing activities</b>			

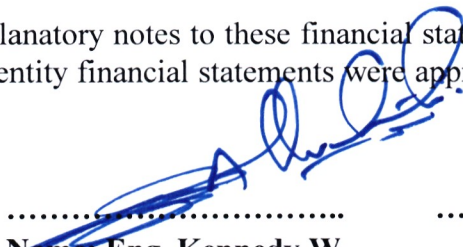
**Multinational Program to Build Resilience for Food and Nutrition Security in the Horn of Africa (BREFONS)**  
**Annual Report and Financial Statements for the financial year ended June 30, 2023**

Description	Notes	2022/2023	2021/2022
		Kshs	Kshs
Proceeds from foreign borrowings	3	33,252,197	0
Net cash flow from financing activities		33,252,197	0
Net increase in cash and cash equivalents		1,923,474	0
<b>Cash and cash equivalent at beginning of the year</b>	<b>11</b>	<b>0</b>	<b>0</b>
<b>Cash and cash equivalent at end of the year</b>	<b>11</b>	<b>1,923,474</b>	<b>0</b>

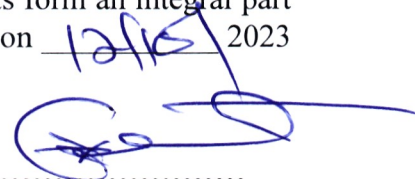
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 12/15/2023 and signed by:



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



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



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

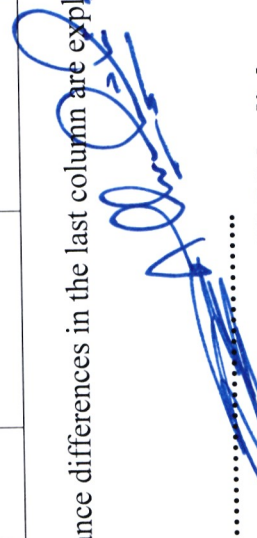
**10. Statement of Comparison of Budget and Actual amounts for year ended 30<sup>th</sup> June 2023**

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Transfer from Government entities	0	0	0	0	0	0
Proceeds from domestic and foreign grants	0	0	0	0	0	0
Proceeds from borrowings-Loan Revenue	178,000,000	0	178,000,000	33,252,197	144,747,803	18.68
-Loan AIA	762,000,000	(655,000,000)	107,000,000	0	107,000,000	0
<b>Total Receipts</b>	<b>940,000,000</b>	<b>(655,000,000)</b>	<b>285,000,000</b>	<b>33,252,197</b>		
<b>Payments</b>						
Compensation to employees	0	0	0	0	0	0
Purchase of goods and services	116,512,000	0	116,512,000	5,636,273	110,875,727	4.84
Social security benefits	0	0	0	0	0	0
Acquisition of non-financial assets	823,488,000	(655,000,000)	168,488,000	25,692,450	142,795,550	15.25
Transfers to other government entities	0	0	0	0	0	0
Other grants and transfers	0	0	0	0	0	0
<b>Total Payments</b>	<b>940,000,000</b>	<b>(655,000,000)</b>	<b>285,000,000</b>	<b>31,328,723</b>		
<b>Surplus or Deficit</b>	<b>0</b>			<b>1,923,474</b>		

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



Name: Dr. Kipronoh Ronoh P.  
Principal Secretary



Name: Eng. Kennedy W. Makudih  
Project Coordinator



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

## **11. Significant Accounting Policies**

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

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

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

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

### **b) Reporting entity**

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

### **c) Reporting currency**

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

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

*BREFONS* recognises all receipts from the various sources when the event occurs, and the related cash has been received.

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

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

**Significant Accounting Policies (continued)**

**ii) External Assistance**

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

**iii) Other receipts**

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

**iv) Donations and grants**

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

**v) Proceeds from borrowing.**

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

**vi) Undrawn external assistance**

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their ongoing satisfaction is highly likely and the project is anticipated to

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continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary.

**Significant Accounting Policies (continued)**

**e) Recognition of payments**

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

**i) Compensation to employees**

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

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

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**Significant Accounting Policies (continued)**

**v) Acquisition of fixed assets**

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

**f) In-kind donations**

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

**g) Cash and cash equivalents**

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

**Significant Accounting Policies (Continued)**

**h) Restriction on cash**

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

**i) Imprests and Advances**

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

**j) Contingent Liabilities**

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of

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resources embodying economic benefits or service potential is remote. **Annex 6** of this financial statement is a register of the contingent liabilities in the year.

**Significant Accounting Policies (Continued)**

**k) Contingent Assets**

*BREFONS* 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 *BREFONS* in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**l) Pending bills**

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

**m) Budget**

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

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as inter-entity transfers and are eliminated upon consolidation. A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been *included in an annex to these financial statements*.

**Significant Accounting Policies (Continued)**

**n) Third party payments**

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

**o) Exchange rate differences**

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

**p) Comparative figures**

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

**q) Subsequent events**

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

**r) Prior period adjustments**

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

**12. Notes to the Financial Statements**

**1. Transfers from Government entities**

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

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

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

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

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

Name of Donor	Date received	2022/2023					2021/2022		Cumulative to date Kshs
		Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	Kshs	
		Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Grants Received from Bilateral Donors (Foreign Governments)		0	0	0	0	0	0	0	0
Grants Received from Multilateral Donors (International Organizations)		0	0	0	0	0	0	0	0
Grants Received from Local Individuals and organizations		0	0	0	0	0	0	0	0
Total		0	0	0	0	0	0	0	0

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

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

Description	Date received	2022/2023			2021/2022		Cumulative to date
		Amount in loan currency	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	
Name of Donor		UA	Kshs	Kshs	Kshs	Kshs	Kshs
Loans received from Multilateral Donors (International Organizations)							
African Development Bank (AfDB)		212,493.11	33,252,197	0	33,252,197	0	33,252,197
<b>Total</b>		<b>212,493.11</b>	<b>33,252,197</b>	<b>0</b>	<b>33,252,197</b>	<b>0</b>	<b>33,252,197</b>

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4. Miscellaneous receipts

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

Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	0	0	0	0	0	0
Basic wages of temporary employees	0	0	0	0	0	0
Personal allowances paid as part of salary	0	0	0	0	0	0
Personal allowances paid as reimbursements	0	0	0	0	0	0
Personal allowances provided in kind	0	0	0	0	0	0
Pension and other social security contributions	0	0	0	0	0	0
Compulsory national social security schemes	0	0	0	0	0	0
Compulsory national health insurance schemes	0	0	0	0	0	0
Social benefit schemes outside government	0	0	0	0	0	0
Other personnel payments	0	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments		
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	0	0	0	0	0	0
Telephone, Telex and Mobile Phone	1,875,000	0	1,875,000	0	0	1,875,000
Internet Connection	584,640	0	584,640	0	0	584,640
Domestic travel and subsistence	0	0	0	0	0	0
Printing, advertising, and information supplies	0	0	0	0	0	0
Rentals of produced assets	0	0	0	0	0	0
Training payments	963,253	0	963,253	0	0	963,253
Hospitality supplies and services	0	0	0	0	0	0
Office and General Supplies and Services	2,213,380	0	2,213,380	0	0	2,213,380
Specialized materials and services	0	0	0	0	0	0
Other operating payments	0	0	0	0	0	0
Routine maintenance – vehicles and other transport equipment	0	0	0	0	0	0
Routine maintenance- other assets	0	0	0	0	0	0
Exchange rate losses/gains (net)	0	0	0	0	0	0
<b>Total</b>	<b>5,636,273</b>	<b>0</b>	<b>5,636,273</b>	<b>0</b>	<b>0</b>	<b>5,636,273</b>

Notes to the Financial Statements (Continued)

7. Social Security Benefits

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

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

**8. Acquisition of Non-Financial Assets**

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

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Description	2022/2023			2021/2022		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Total payments	
Purchase of certified seeds, breeding stock and live animals	0	0	0	0	0	0
Research, studies, project preparation, design & supervision	25,692,450	0	25,692,450	0	0	25,692,450
Rehabilitation of civil works	0	0	0	0	0	0
Acquisition of strategic stocks	0	0	0	0	0	0
Acquisition of land	0	0	0	0	0	0
Acquisition of other intangible assets	0	0	0	0	0	0
<b>Total</b>	<u>25,692,450</u>	<u>0</u>	<u>25,692,450</u>	<u>0</u>	<u>0</u>	<u>25,692,450</u>

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Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

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

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

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

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

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

**11. Cash And Cash equivalents**

Description	2022/2023	2021/2022
	Kshs	Kshs
Bank accounts (Note 11A)	1,923,474.20	0
Cash in hand (Note 11B)	0	0
Cash equivalents (short-term deposits) (Note 11C)	0	0
<b>Total</b>	<u>1,923,474.20</u>	<u>0</u>

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

**11. A Bank Accounts**

**Project Bank Accounts**

Details	2022/2023	2021/2022
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000591412]	0	0
Total Foreign Currency balances	<u>0</u>	<u>0</u>
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000608064]	1,923,474.20	0
Total local currency balances	<u>1,923,474.20</u>	<u>0</u>
Total bank account balances	<u>1,923,474.20</u>	<u>0</u>

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**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 2023 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

**Special Deposit Accounts Movement Schedule**

Description	2022/2023	2021/2022
	EUR	EUR
<b>(i) A/C Name [A/c No.1000591412]</b>		
Opening balance	0	0
Total amount deposited in the account	263,538	0
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>263,538</u>	<u>0</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<u>0</u>	<u>0</u>

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

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**11 B Cash in hand**

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

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

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

**12. Imprests and Advances**

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

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

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

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

**13. Deposits and Retention Monies**

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

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**14. Fund Balance Brought Forward**

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

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

**15. Prior Year adjustment**

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

**16. Changes in Imprests and Advances**

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

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

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

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

**Other Important Disclosures**

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

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

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

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

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

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

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**Other Important Disclosures (Continued)**

**4. External Assistance**

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

*a). External assistance relating loans and grants*

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

*b) Undrawn external assistance*

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

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**Other Important Disclosures (Continued)**

*c) Classes of providers of external assistance*

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

*d. Non-monetary external assistance*

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

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**Other Important Disclosures (Continued)**

*e Purpose and use of external assistance*

<b>Payments made by third parties</b>	<b>2022/2023</b>	<b>2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation to employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other Government entities	0	0
Other grants and transfers	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>

*f. External Assistance paid by third parties on behalf of BREFONS by Source*

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

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**Other Important Disclosures (Continued)**

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

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

**5.1 Classification by Source**

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

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

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

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

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

**Other Important Disclosures (Continued)**

**6. Related Party Disclosures**

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

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

**Related party transactions:**

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

**7. Contingent Liabilities**

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

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

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

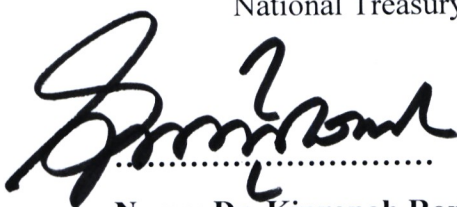
**13. Annexes**

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

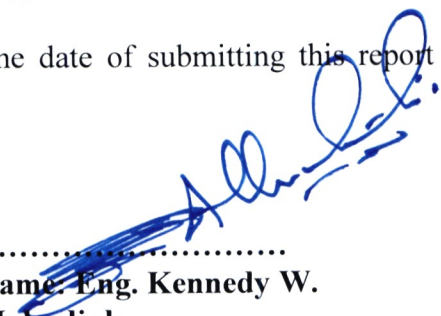
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

**Guidance Notes:**

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



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



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

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

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
	<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>d=b/a %</b>	
<b>Receipts</b>					
Transfer from Government entities	0	0	0	0	0
Proceeds from domestic and foreign grants	0	0	0	0	0
Proceeds from borrowings-Loan Revenue	178,000,000	33,252,197	144,747,803	18.68	Project Inception
-Loan AIA	107,000,000	0	107,000,000	0	0
<b>Total Receipts</b>	<b>285,000,000</b>	<b>33,252,197</b>	<b>251,747,803</b>		
<b>Payments</b>					
Compensation of employees	0	0	0	0	0
Purchase of goods and services	116,512,000	5,636,273	110,875,727	4.84	Project Inception
Social security benefits	0	0	0	0	0
Acquisition of non-financial assets	168,488,000	25,692,450	142,795,550	15.24	Project Inception
Transfers to other government entities	0	0	0	0	0
Other grants and transfers	0	0	0	0	0
<b>Total payments</b>	<b>285,000,000</b>	<b>31,328,723</b>	<b>253,671,277</b>		

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

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

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

Project Coordinator  
BREFONS

Head of Accounting Unit  
State Department for Crop Development

Sign -----

Sign-----

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

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

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

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

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

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

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

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

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**Annex 6: Contingent Liabilities Register**

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

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

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

**Annex 8: Reporting Disaster Management Expenditure**

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

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**Annex 9: Other Support Documents**

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







**CENTRAL BANK OF KENYA**  
**BANKI KUU YA KENYA**

STATEMENT OF ACCOUNT

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000 - 0200

NAIROBI

STATEMENT PERIOD: FROM 01/07/2022 TO 16/05/2023

Rundate : 16/05/2023

Runtime : 13:29:50

Customer Number : 145028

Account Number : 1000608064

Account Name : PROG TO BUILD RESIL FOR FOOD,NUTR S(KES)

Opening Balance : 0

No.	Txn Date	Value Date	Reference No	Txn Details	Dr Amt	Cr Amt	Balance
1	25/11/2022	25/11/2022	FT22329CTTDT	TRFS Payments PV000447	0.00	33,252,197.00	33,252,197.00
2	09/12/2022	09/12/2022	FT223436MM2K	Outward RTGS Payment MT 102 0100000001	38,540.00	0.00	33,213,657.00
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK			

				JOSP HAT NYAMWAMU OMARI				
				/REC/0100000001				
				PVS0090/1				
3	09/12/2022	09/12/2022	FT22343BG17J	Outward RTGS Payment MT 102	182,410.00	0.00	33,031,247.00	
				0100000007				
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK				
				RISPER NYABOKE OGWANGI				
				/REC/0100000007				
				IMP4708017/1				
4	09/12/2022	09/12/2022	FT22343RYMB0	Outward RTGS Payment MT 103	298,760.00	0.00	32,732,487.00	
				0100000002				
				STATE DEPT FOR CROP DEV AGRI RESERC:999999				
				GERALD KARIUKI KOREMA				
				0100000002				
				PVS0091				
5	09/12/2022	09/12/2022	FT22343M5Z2T	Outward RTGS Payment MT 102	710,200.00	0.00	32,022,287.00	
				0100000004				



				0100000009				
				STATE DEPT FOR CROP DEV AGR RESERC:CBK				
				RISPER NYABOKE OGWANGI				
				/REC/0100000009				
				IMP4708026				
9	09/12/2022	09/12/2022	FT22343X0YCO	Outward RTGS Payment MT 102	1,481,500.00	0.00	27,079,387.00	
				0100000008				
				STATE DEPT FOR CROP DEV AGR RESERC:CBK				
				RISPER NYABOKE OGWANGI				
				/REC/0100000008				
				IMP4708025				
10	09/12/2022	09/12/2022	FT223431SKT0	Outward RTGS Payment MT 102	1,491,500.00	0.00	25,587,887.00	
				0100000005				
				STATE DEPT FOR CROP DEV AGR RESERC:CBK				
				JANET ACHEENG O OYLUKE				
				/REC/0100000005				
				IMP4708027				

11	09/12/2022	09/12/2022	FT22343YK6DC	Outward RTGS Payment MT 102	1,496,500.00	0.00	24,091,387.00
				0100000006			
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK			
				JANET ACHIENG O OYUKE			
				/REC/0100000006			
				IMP4708028			
12	13/12/2022	13/12/2022	FT22347ZB3TQ	Outward RTGS Payment MT 103	3,986,300.00	0.00	20,105,087.00
				0100000011			
				STATE DEPT FOR CROP DEV AGRI RESERC:999999			
				HILLARY KIPROTICH NGENO			
				0100000011			
				IMP4708030			
13	23/12/2022	23/12/2022	FT22357IJWY2	Outward RTGS Payment MT 102	119,200.00	0.00	19,985,887.00
				0100000016			
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK			
				JOSEPH KAMULA MUIA			
				/REC/0100000016			

				PVD0092				
14	23/12/2022	23/12/2022	FT22357DW6P4	Outward RTGS Payment MT 103	119,200.00	0.00	19,866,687.00	
				0100000017				
				STATE DEPT FOR CROP DEV AGRI RESERC:999999				
				JAMES OMONDI JUMA				
				0100000017				
				PVD0093				
15	23/12/2022	23/12/2022	FT22357QWNN2	Outward RTGS Payment MT 102	297,325.00	0.00	19,569,362.00	
				0100000014				
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK				
				GERALD KARIUKI KOREMA				
				/REC/0100000014				
				16-DEC-2022				
16	23/12/2022	23/12/2022	FT223570B2BR	Outward RTGS Payment MT 102	486,500.00	0.00	19,082,862.00	
				0100000015				
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK				
				GERALD KARIUKI KOREMA				



					GERALD KARIUKI KOREMA				
					0100000018				
					PVB0100				
20	23/01/2023	23/01/2023	FT230239X09B	Outward RTGS Payment MT 102		117,600.00		0.00	16,536,897.00
				0100000020					
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK					
				RISPER NYABOKE OGWANGI					
				/REC/0100000020					
				PVB0104					
21	23/01/2023	23/01/2023	FT23023V68C	Outward RTGS Payment MT 102		242,460.00		0.00	16,294,437.00
				0100000022					
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK					
				RISPER NYABOKE OGWANGI					
				/REC/0100000022					
				IMP4708039					
22	23/01/2023	23/01/2023	FT23023T6V56	Outward RTGS Payment MT 102		264,400.00		0.00	16,030,037.00
				0100000021					

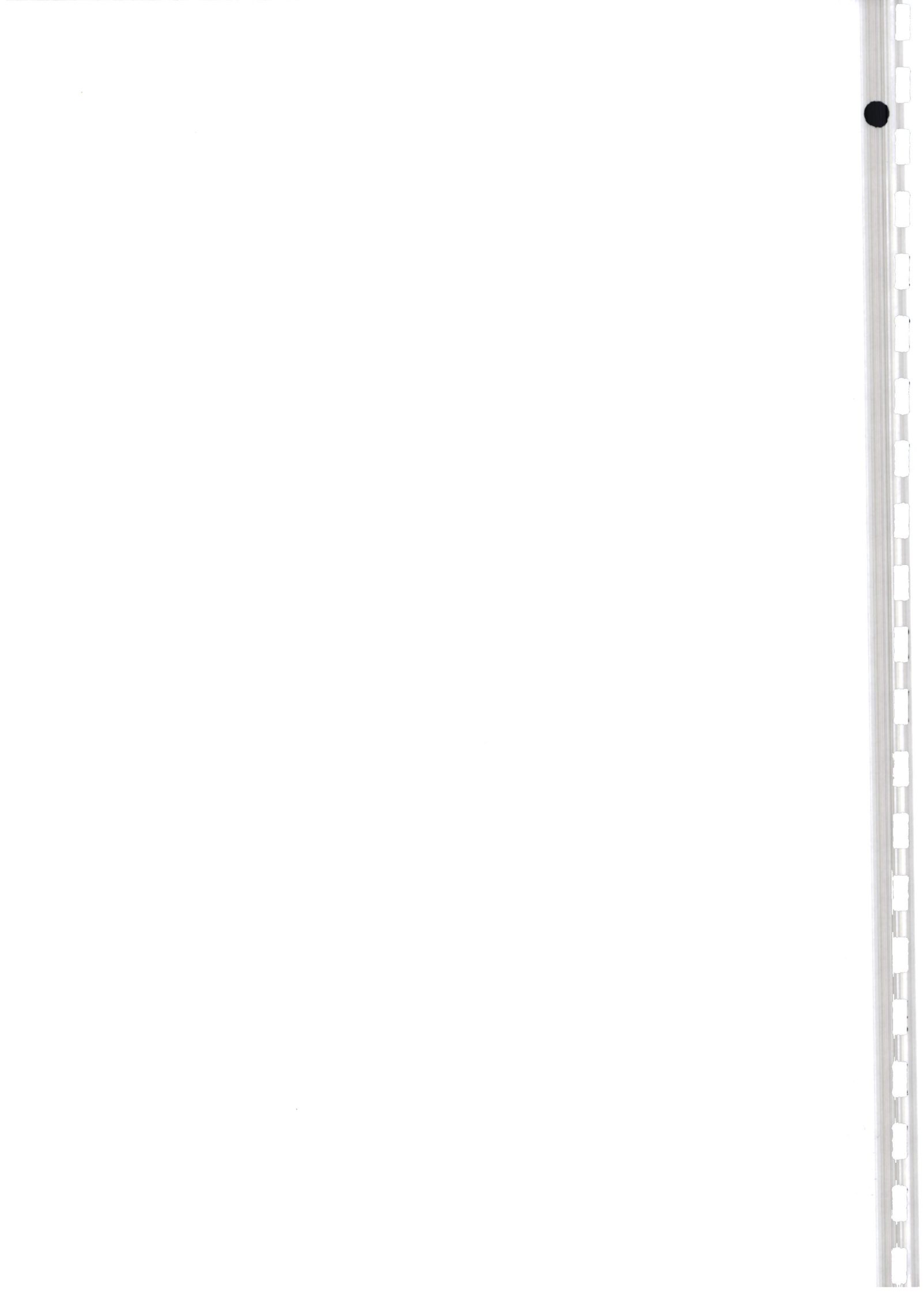


				0100000024					
				STATE DEPT FOR CROP DEV AGRI RESERC:9999999					
				HILLARY KIPROTICH NGENO					
				0100000024					
				IMP4708048					
26	07/02/2023	07/02/2023	FT23038SJKTD	Outward RTGS Payment MT 103	299,070.00	0.00	14,573,967.00		
				0100000025					
				STATE DEPT FOR CROP DEV AGRI RESERC:9999999					
				GERALD KARIUKI KOREMA					
				0100000025					
				PVS0096/1					
27	20/02/2023	20/02/2023	FT23051K0BSY	Outward RTGS Payment MT 103	6,613,000.00	0.00	7,960,967.00		
				0100000026					
				STATE DEPT FOR CROP DEV AGRI RESERC:9999999					
				GERALD KARIUKI KOREMA					
				0100000026					
				IMP4811084					

28	06/03/2023	06/03/2023	FT23065R4GF0	Outward RTGS Payment MT 103	584,640.00	0.00	7,376,327.00
			0100000027	STATE DEPT FOR CROP DEV AGRI RESERC:999999			
			0100000027	TELKOM KENYA LIMITED			
			PVB0144				
29	14/03/2023	14/03/2023	FT23073LG8JQ	Outward RTGS Payment MT 103	454,626.40	0.00	6,921,700.60
			0100000030	STATE DEPT FOR CROP DEV AGRI RESERC:999999			
			CHRISTINE ARAKA CHIMAYI				
			0100000030				
			PVS0163				
30	14/03/2023	14/03/2023	FT23073DR7NN	Outward RTGS Payment MT 102	508,626.40	0.00	6,413,074.20
			0100000029	STATE DEPT FOR CROP DEV AGRI RESERC:CBK			
			LINET M'MOGI VITISIA				
			/REC/0100000029				

					PVS0162				
31	14/03/2023	14/03/2023	FT23073ZYF51		Outward RTGS Payment MT 102	1,875,000.00	0.00	4,538,074.20	
				0100000028	STATE DEPT FOR CROP DEV AGRI RESERC:CBK				
					SAFARICOM KENYA LIMITED				
					/REC/0100000028				
					PVB0161				
32	20/03/2023	20/03/2023	FT230795KJ3Z		Outward RTGS Payment MT 103	620,400.00	0.00	3,917,674.20	
				0100000031	STATE DEPT FOR CROP DEV AGRI RESERC:9999999				
					HILLARY KIPROTICH NGENO				
				0100000031					
					IMP4811035				
33	24/03/2023	24/03/2023	FT23083SQF05		Outward RTGS Payment MT 103	995,850.00	0.00	2,921,824.20	
				0100000033	STATE DEPT FOR CROP DEV AGRI RESERC:9999999				
					CALEB KISIENYA				

					0100000033								
					IMP4811038								
34	24/03/2023	24/03/2023	FT2308315FRP		Outward RTGS Payment MT 103		998,350.00		0.00			1,923,474.20	
					0100000032								
					STATE DEPT FOR CROP DEV AGRIC RESERC:999999								
					HILLARY KIPROTICH NGENO								
					0100000032								
					IMP4811043								
										<b>Totals</b>	<b>31,328,722.80</b>	<b>33,252,197.00</b>	<b>1,923,474.20</b>
										<b>Closing Balance</b>			



REPUBLIC OF KENYA

Date 11/7/2023

Report of the Board of Survey on the Cash and Bank Balances of **PROGRAM TO BUILD RESILIENCE FOR FOOD SECURITY AND NUTRITION SECURITY – BREFONS - A/C No. 1000608064** as at the close of

business on **30-6-2023**

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

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

Assembled at the office of **PROJECT ACCOUNTANT'S OFFICE - HILL PLAZA, 9<sup>TH</sup> FLOOR**

at **11.10 A.M.** (time) on the **11/7/2023**

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

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

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

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

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

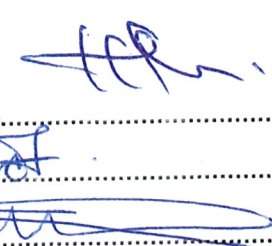
Cash on hand	<b>NIL</b>	(Shs.	<b>NIL</b>
Bank balance		Shs.	<b>1,923,474.20</b>
			<b>1,923,474.20</b>

The Bank Certificate of Balance showed a sum of **Shs. 1,923,474.20**  
 - cts - (shs. cts

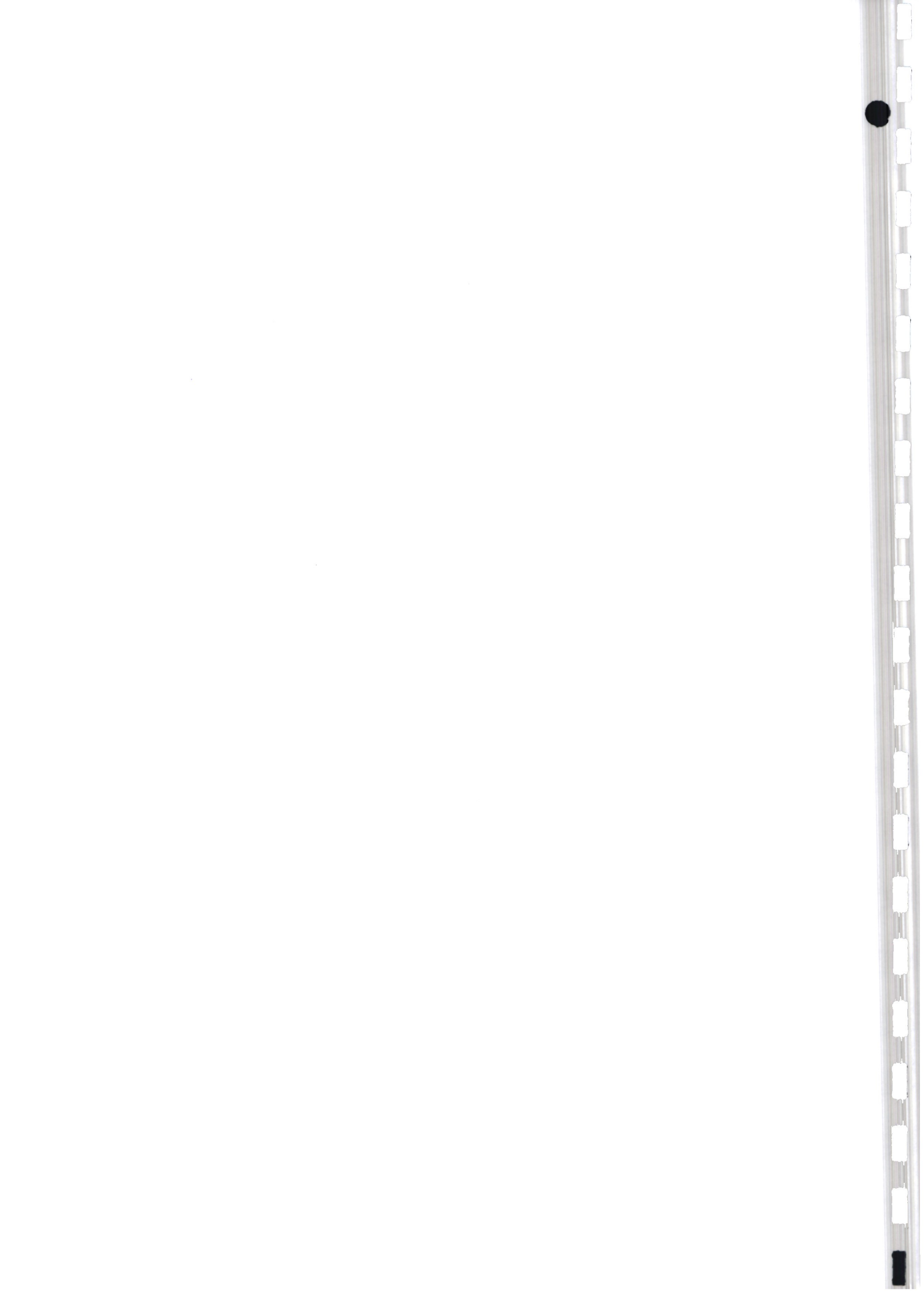
Standing to the credit of the account on **30-6-2023**

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

Chairman



Date **11-7-2023**



MULTINATIONAL:PROG BUILD RES. FOOD, AND NUTRITION  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30TH JUNE 2023  
PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 2100150042746  
Bank Account No. 1000591412 Held with Central Bank of Kenya

	NOTES	AMOUNT USD	AMOUNT USD
			263,600.00
1 Amount advanced by ADB			
Less			
2 Total amount justified to ADB			263,600.00
3 <b>Outstanding amount advanced to Designated Account</b>			
<b>Represented by:</b>			
4 Ending Designated Account Balance at 30.06.2023			-
5 Amount claimed but not credited at 30.06.2023			263,600.00
6 Amount withdrawn and not claimed as at 30.06.2023			-
7 Service charges (if not included in 5 & 6 above)			-
Less			-
8 Interest earning (if included in Designated Account)			263,600.00
9 Total advance to Designated Account year ended 30.06.2023			263,600.00

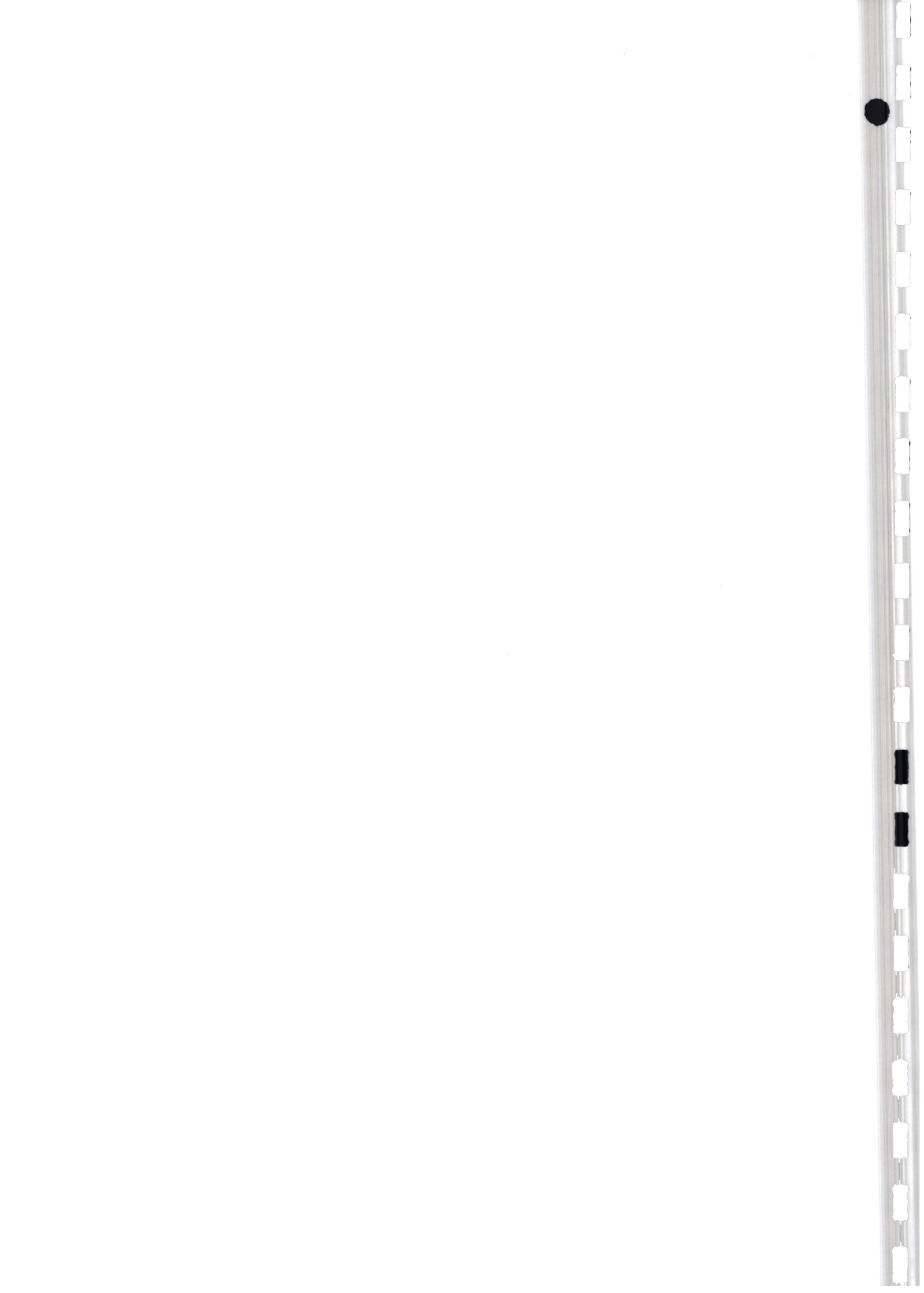
Discrepancy between total appearing on lines 3 and 9

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: 24-08-2023



**SPECIAL ACCOUNT STATEMENT**

For period ending	<b>30th JUNE, 2023</b>
Account No	<b>1000591412</b>
Depository Bank	<b>CENTRAL BANK OF KENYA</b>
Address	<b>CBK</b>
Related Loan	<b>MULTINTL:PROG BUILD RES.FOOD,NUTRIT</b>
Credit Agreement	
Currency	<b>EUR</b>

**Part A - Account Activity**

Beginning balance of 1st July, 2022 as per C B K. Ledger Account	0.00
<b>Add:</b>	
Total Amount deposited by World Bank	263,538.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
<b>Deduct:</b>	
Total amount withdrawn	263,538.00
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June 2023	0.00

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

21-07-2023

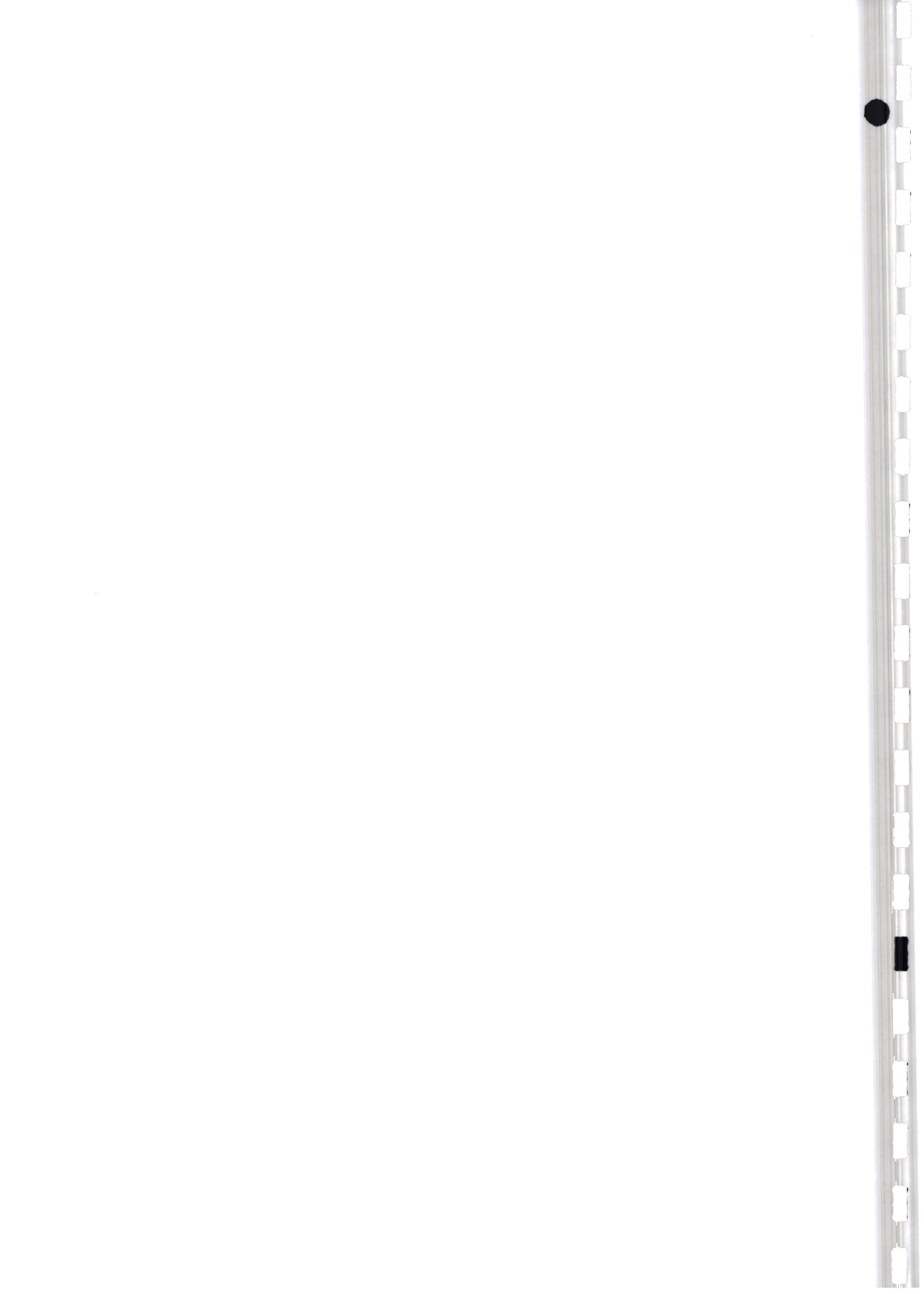
**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

24-08-2023

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



Run Date: 19/07/2023  
CENTRAL BANK OF KENYA  
BANKI KIU YA KENYA  
P.O. BOX 50000-0200  
NAIROBI

Run Time: 13:21:04

STATEMENT OF ACCOUNT

ACCOUNT NUMBER: 1000591412

ACCOUNT TITLE: MULTINTL PROG. BUILD RES FOOD SE TRIT  
From 01/07/2022 To 30/06/2023

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

NO.	Value	Date	Reference.No	Details	Debit	Credit	Balance
	OPENING BAL				0.00		
1	02.11.2022	FT22306QVH4P	FUNDING		0.00	263,538.00	263538
2	18.11.2022	FT22322JX224	PA 129555	-263,538.00	0.00		0
<b>CLOSING BALANCE</b>							<b>0</b>

END OF ACCOUNT STATEMENT

Favourites

TAM E STMT OF ACCT EPRM

[Modify](#) [Print](#)

[Clear Selection](#)

- Account equals  1000591412
- Statement From equals  20220701
- Statement To equals  20230630

TAM E STMT OF ACCT EPRM



African Development Fund  
 Summary of Revolving Funds By Loan ( In Paid Currency )  
 Fiscal Year: As at 31.05.2022  
 Loan Number: 2100150042746  
 Project ID: P-21-C01-091  
 Project Title: RREPONS-KIUTA  
 Borrower: GOVERNMENT OF KENYA

Project Name: ...  
 Page: ...  
 System: ...  
 Loan Currency: ...  
 Reporting Unit: ...  
 Commitment Capital: ...  
 Available Balance: ...

Loan Number	Reference	Curr	Amount Approved	Amount Disbursed	Balance for Availability	Amount Disbursed (A)	Amount Disbursed (B)	Balance for Availability (A)	Balance for Availability (B)	Disbursed Value Date	Disb Date
(A)	(B)		(Z)	(Y)	(Z) - (Y)	(C)	(D)	(E) - (D)	(E) - (D)	(G)	(H)
2100150042746											
1 All activities	RF 000001	FUP	263,600.00	0.00	263,600.00	203,339.72	0.00	203,339.72	0.00	24.10.2022	00.00.0000
1 REF/2022/14464						203,339.72	0.00	203,339.72	0.00		
Total 2100150042746 All activities						203,339.72	0.00	203,339.72	0.00		
2100150042746											

231,232,102





### Trial Balance Comparison Report

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

Current Period: JUL-22 To JUN-23

Compare With: JUL-21 To ADJ2-22

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

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
etc?)				
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,724,118,399.15	0.00	1,169,614,129.65	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	19,062,466.40	0.00	12,605,873.00	0.00
2210402 Accommodation	0.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	82,666,578.00	0.00	33,930,650.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	25,000.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	101,729,044.40	0.00	46,561,523.00	0.00
2210502 Publishing & Printing Services	27,470,260.00	0.00	36,560,299.70	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	247,597.40	0.00	1,057,702.20	0.00
2210504 Advertising, Awareness and Publicity Campaigns	35,797,567.35	0.00	33,700,139.00	0.00
2210505 Trade Shows and Exhibitions	512,442.00	0.00	4,015,243.00	0.00
2210500 Printing , Advertising and Information Supplies and Services	64,027,866.75	0.00	75,333,383.90	0.00
2210602 Payment of Rents and Rates - Residential	3,160,137.60	0.00	10,122,881.20	0.00
2210603 Rents and Rates - Non-Residential	37,591,358.15	0.00	25,869,815.75	0.00
2210604 Hire of Transport, Equipment	4,504,784.20	0.00	3,005,228.00	0.00
2210600 Rentals of Produced Assets	45,256,279.95	0.00	38,997,924.95	0.00
2210701 Travel Allowance	864,232,774.30	0.00	798,365,018.70	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	13,732,775.00	0.00	101,612,403.00	0.00
2210703 Production and Printing of Training Materials	29,143,816.50	0.00	29,203,345.25	0.00
2210704 Hire of Training Facilities and Equipment	50,129,582.25	0.00	66,500,139.60	0.00
2210706 Book Allowance	0.00	0.00	25,099,601.00	0.00
2210708 Trainer Allowance	13,292,350.00	0.00	9,579,200.00	0.00
2210709 Research Allowance	3,639,752.00	0.00	22,901,312.00	0.00
2210710 Accommodation Allowance	99,365,107.55	0.00	28,544,695.80	0.00
2210711 Tuition Fees Allowance	51,001,579.00	0.00	168,577,200.00	0.00
2210712 Trainee Allowance	69,480,654.30	0.00	45,578,567.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	0.00	0.00
2210700 Training Expenses	1,194,018,390.90	0.00	1,295,961,482.35	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	17,466,675.00	0.00	16,476,173.00	0.00
2210802 Boards, Committees, Conferences and Seminars	81,995,976.00	0.00	107,774,911.30	0.00
2210808 Purchase of Coffins	0.00	0.00	155,800.00	0.00
2210800 Hospitality Supplies and Servi	99,462,651.00	0.00	124,406,884.30	0.00
2210904 Motor Vehicle Insurance	5,163,196.30	0.00	4,780,421.00	0.00
2210910 Medical Insurance	30,472,092.00	0.00	15,067,424.00	0.00
2210999 Insurance Costs - Other (Budge	184,699,657.00	0.00	218,956,484.30	0.00
2210900 Insurance Costs	220,334,945.30	0.00	238,804,329.30	0.00
2211003 Veterinarian Supplies and Materials	180,000.00	0.00	50,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	168,288,040.00	0.00	71,845,777.00	0.00
2211005 Chemicals and Industrial Gases	0.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	22,143,000.00	0.00	0.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	582,433,312.30	0.00	338,756,097.45	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	19,650,366.65	0.00	87,821,636.00	0.00
2211009 Education and Library Supplies	813,500.00	0.00	1,790,900.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211015 Foods and Rations	2,580,000.00	0.00	4,000,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	417,000.00	0.00	2,266,400.00	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	450,000.00	0.00
2211023 Supplies for Production	4,514,600.00	0.00	5,282,550.00	0.00
2211029 Purchase of Safety Gear	393,543.00	0.00	597,586.00	0.00
2211000 Specialised Materials and Supp	801,413,361.95	0.00	512,860,946.45	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	49,055,592.50	0.00	62,471,594.70	0.00
2211102 Supplies and Accessories for Computers and Printers	26,704,076.35	0.00	19,152,986.40	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	5,341,667.25	0.00	2,005,002.00	0.00
2211100 Office and General Supplies and Services	81,101,336.10	0.00	83,629,583.10	0.00
2211201 Refined Fuels and Lubricants for	90,616,758.10	0.00	117,965,196.55	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Transport				
2211202 Refined Fuels and Lubricants for Production	172,500.00	0.00	262,500.00	0.00
2211203 Refined Fuels and Lubricants -- Other	150,000.00	0.00	187,500.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	0.00	0.00	187,500.00	0.00
<b>2211200 Fuel Oil and Lubricants</b>	<b>90,939,258.10</b>	<b>0.00</b>	<b>118,602,696.55</b>	<b>0.00</b>
2211301 Bank Service Commission and Charges	201,463.00	0.00	320,424.00	0.00
2211305 Contracted Guards and Cleaning Services	21,052,369.00	0.00	16,736,788.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	670,550.00	0.00	650,698.00	0.00
2211307 Transport Costs and Charges ( freight, loading/unloading, clearing and shipping charges)	31,802,764.00	0.00	51,008,254.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	1,356,046.00	0.00
2211310 Contracted Professional Services	525,061,563.50	0.00	554,738,549.45	0.00
2211311 Contracted Technical Services	245,962,857.10	0.00	473,425,327.95	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211323 Laundry Expenses	270,000.00	0.00	350,000.00	0.00
2211335 Monitoring and Evaluation Expenses	111,940,500.00	0.00	0.00	0.00
2211300 Other Operating Expenses	936,962,066.60	0.00	1,098,586,087.40	0.00
<b>2210000 Goods and Services</b>	<b>5,411,392,143.65</b>	<b>0.00</b>	<b>4,858,221,315.40</b>	<b>0.00</b>
2220001 Maintenance Expenses - Motor Vehicles	57,032,693.85	0.00	35,866,362.75	0.00
<b>2220000 Routine Maintenance - Vehicles</b>	<b>57,032,693.85</b>	<b>0.00</b>	<b>35,866,362.75</b>	<b>0.00</b>
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	116,346,931.20	0.00	173,287,932.50	0.00
2220202 Maintenance of Office Furniture and Equipment	1,299,173.00	0.00	307,344.00	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	1,371,552.75	0.00	6,339,892.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	101,322,634.95	0.00	113,432,352.25	0.00
2220209 Minor Alterations to Buildings and Civil Works	61,774,286.00	0.00	51,968,560.00	0.00
2220210 Maintenance of Computers, Software, and Networks	8,802,527.00	0.00	2,592,474.50	0.00
2220212 Maintenance of Communications Equipment	209,682.00	0.00	562,000.00	0.00
2220200 Routine Maintenance - Other Assets	291,126,786.90	0.00	348,490,555.25	0.00
<b>2220000 Routine Maintenance</b>	<b>348,159,480.75</b>	<b>0.00</b>	<b>384,356,918.00</b>	<b>0.00</b>
2230002 Foreign Exchange Rates Loss	75,280.35	0.00	1,302,773.20	0.00
2230000 Exchange Rate Losses	75,280.35	0.00	1,302,773.20	0.00
<b>2230000 Other Charges</b>	<b>75,280.35</b>	<b>0.00</b>	<b>1,302,773.20</b>	<b>0.00</b>
2520199 Subsidies to Non- Financial Private Enterp	3,366,999,497.95	0.00	0.00	0.00
2520100 Subsidies to Non- Financial Private Enterprises	3,366,999,497.95	0.00	0.00	0.00
2520201 Subsidies to Financial Private Enterprises	1,500,740,624.40	0.00	1,137,222,831.00	0.00
2520200 Subsidies to Financial Private Enterprises	1,500,740,624.40	0.00	1,137,222,831.00	0.00
<b>2520000 Subsidies to Private Enterprises</b>	<b>4,867,740,122.35</b>	<b>0.00</b>	<b>1,137,222,831.00</b>	<b>0.00</b>
2630101 Current Grants to Semi-Autonomous Government Agencies	10,223,891,352.00	0.00	11,577,599,987.70	0.00
2630152 Bukura Agricultural College	369,989,916.35	0.00	362,000,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	10,593,881,268.35	0.00	11,939,599,987.70	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	10,446,428,140.65	0.00	6,090,914,576.40	0.00
2630203 Capital Grants to Other levels of government	9,125,102,725.45	0.00	8,850,034,931.15	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	19,571,530,866.10	0.00	14,940,949,507.55	0.00
<b>2630000 Grants &amp; Transfer To Other Govt. Units</b>	<b>30,165,412,134.45</b>	<b>0.00</b>	<b>26,880,549,495.25</b>	<b>0.00</b>
2640102 Scholarships and other Educational Benefits - Tertiary Education	2,440,912.00	0.00	0.00	0.00
2640100 Scholarships and other Educational Benefits	2,440,912.00	0.00	0.00	0.00
2640503 Other Capital Grants and Trans	1,430,000,000.00	0.00	1,035,456,000.00	0.00
2640500 Other Capital Grants and Trans	1,430,000,000.00	0.00	1,035,456,000.00	0.00
<b>2640000 Other Transfers and Emergency Relief</b>	<b>1,432,440,912.00</b>	<b>0.00</b>	<b>1,035,456,000.00</b>	<b>0.00</b>

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

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

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	0.00	0.00	0.30	0.00
7320100 Salary Deductions	0.00	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	<b>0.00</b>	<b>0.00</b>	<b>0.30</b>	<b>0.00</b>
7320000 Other Liabilities	0.00	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	<b>0.00</b>
7380100	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	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	<b>0.00</b>
7399900	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	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	115,433,693,831.90	0.00	77,337,083,938.75
9910201 Exchequer Releases/ Provisioning Account				418,862,690.80
9910209 Remittances to Exchequer Miscellaneous Revenue	806,911,213.50	0.00	0.00	
9910200 Exchequer Provisions	806,911,213.50	115,433,693,831.90	0.00	77,755,946,629.55
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	<b>806,911,213.50</b>	<b>115,433,693,831.90</b>	<b>0.00</b>	<b>77,755,946,629.55</b>
9910000 Provisions	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990100 Opening Balance Bank	0.00	260,221.00	0.00	260,221.00
9990201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990200 Opening Balance Cash	0.00	1,740,938.00	0.00	1,740,938.00
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	10,002,601,888.00	0.00
9990401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9990400 Opening Balance - Deposits	74,188,070,205.60	0.00	42,987,267,728.20	0.00
9999999 Consolidated Fund	74,188,070,205.60	0.00	42,987,267,728.20	0.00
9999900	<b>84,190,672,093.60</b>	<b>11,720,463,835.00</b>	<b>52,989,869,616.20</b>	<b>11,720,463,835.00</b>
9990000 Opening Balance Reserves				96,537,594,392.40
<b>Total</b>	<b>134,250,551,246.40</b>	<b>134,250,551,246.40</b>	<b>96,537,594,392.40</b>	

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

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

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

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

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

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

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