

REPUBLIC OF KENYA

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*Enhancing Accountability*

**REPORT**

DATE: 23 MAR 2023

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TABLED  
BY:

MAJORITY LEADER

OF

AT THE TABLE:

**THE AUDITOR-GENERAL**

**ON**

**SMALL-SCALE IRRIGATION AND VALUE  
ADDITION PROJECT - (ADF LOAN  
NO. 2000130014530 AND GRANT  
NO.557015000751)**

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

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



**Republic of Kenya**



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

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

**PROJECT GRANT/CREDIT NUMBER: 5570155000751/2000130014530**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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

**SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2022**

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## **1. PROJECT INFORMATION AND OVERALL PERFORMANCE**

### **1.1 Name and registered office**

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

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

**Address:** The project headquarters offices are Located in **HILL PLAZA BUILDING, 9<sup>th</sup> Floor, Opposite Milimani Law Courts, Ngong Road, P.O. Box 30028-00100, NAIROBI, Kenya.**

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

The project also has offices/branches as follows:

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

**Contacts:** The following are the project contacts  
P.O Box 30028-00100, Nairobi, Kenya  
Telephone: (254) 722 827 425/ 0722 886 584  
E-mail [npsivap@gmail.com](mailto:npsivap@gmail.com)  
Website: [www.kilimo.go.ke](http://www.kilimo.go.ke)

### **1.2 Project Information**

Project Start Date:	The project start date is <b>1<sup>st</sup> July 2016</b>
Project End Date:	The project end date is <b>30<sup>th</sup> June 2023</b>
Project Manager:	The project manager is <b>Eng. Kennedy Wandera Makudih, CE, FIEK</b>
Project Sponsor:	The project sponsor is the <b>Government of Kenya (GoK), The African Development Bank (AfDB) and Global Agriculture &amp; Food Security Programme (GAFSP)</b>

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**1.3 Project Overview**

Line Ministry/State Department of the project	<b>The Project is being implemented and Supervised by the State Department for Crops Development in the Ministry of Agriculture, Livestock, Fisheries and Cooperatives.</b>
Project number	<b>Adb Loan 2000130014530</b> <b>&amp;</b> <b>GAFSP Grant 5570155000751</b>
Strategic goals of the project	The strategic goals of the project are as follows: <ul style="list-style-type: none"> <li>▪ Enhancing Irrigation Infrastructure and Water Resources Development;</li> <li>▪ Improved Access to Markets and Strengthening Value Chain;</li> <li>▪ Institutional Strengthening and Capacity Development;</li> </ul>
Achievement of strategic goals	The project management aims to achieve the goals through the following means: <ul style="list-style-type: none"> <li>(i) Investment and provision of water infrastructure (Dams, Water pans, Boreholes, Shallow wells, Earth dams).</li> <li>(ii) Investment in Irrigation Schemes and Micro Irrigation schemes</li> <li>(iii) Improved Crop Production in the Irrigation schemes and the other water structures provided</li> <li>(iv) Improved Crop Marketing and Management</li> <li>(v) Improve livestock production marketing</li> </ul>
Other important background information of the project	<b>The Project aims at improving communities' resilience to drought and hence improve their livelihoods in a sustainable way.</b>
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: <ul style="list-style-type: none"> <li>(i) Enhancing Irrigation Infrastructure and Water Resources Development;</li> <li>(ii) Improved Access to Markets and Strengthening Value Chain;</li> <li>(iii) Institutional Strengthening and Capacity Development;</li> </ul>
Project duration	The project started on <b>1st July 2016</b> and is expected to run until <b>30 June 2023</b>

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**1.4 Bankers**

The following are the bankers for the current year:

- (i) **Central Bank of Kenya (C.B.K) A/C No. 1000457716-Loan**
- (ii) **Central Bank of Kenya (C.B.K) A/C No. 1000457724-Grant**
- (i) **Central Bank of Kenya (C.B.K) A/C No. 1000457708-GOK**

**1.5 Auditors**

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

**1.6 Roles and Responsibilities**

List the different people who will be working on the project. This list would include the project manager and all the key stakeholders who will be involved with the project. Also, record their role, their positions, and their contact information.

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>	<b>Contacts</b>
Eng. Kennedy Makudih	Senior Principal Superintendent Engineer	Msc. Agricultural Engineering	Project Co-ordinator	0722 827 425
Eng. George K. Kahuro	Senior Principal Superintendent Engineer	Msc. Agricultural Engineering	Deputy Project Co-ordinator/Component Manager	0722 886 584
Gerald K. Kurema	Principal Accountant	C.P.A (K) B.Com	Project Accountant	0716 891 735
Hillary Ngeno	Principal Agricultural Officer	Bsc. Agribusiness	M&E	0725 805 810
Jackson Magembe	Supply Chain Management Officer I	Bachelor of Commerce- Procurement and Supply Chain Management	Project Procurement Specialist	0724 455 525
Elizabeth Mwanzia	Procurement Assistant	Diploma in Supply Chain Management	Project Procurement Assistant	0724 013 674
Jonah Kebeney	Superintendent Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 837 775
Josephat Omari	Agriculture Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 349 322

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William Ndeka	Principal Agricultural Officer	Bsc. Horticulture	Horticulture Specialist	0722 212 235
Emmy Wanjohi	Assistant Director of Agriculture	Msc Gender and Community Development	Gender and Community Mobilization Officer	0721843001
Elizabeth Yegon	Principal Agricultural Officer	Msc. Gender & Agriculture	Gender Specialist	0720 133 479
Janet Oyuke	Principal Agricultural Officer	Msc. Environmental Science	Environment Specialist	0726 657 238
Samuel Okati	Principal Livestock Principal Officer	Msc. Agri. Resource Mgt	Livestock Specialist	0722 932 666
Benard Wanjohi	Principal Agricultural Officer	Msc. Agriculture Information & Communication Management	ICT Specialist	0721 229 731

**1.7 Funding summary**

The Project is for duration of seven (7) years from 2016 to 2023 with an approved budget of US\$ 70,684,000 million equivalents of Kshs **6,833,462,641.32** as highlighted in the table below:

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

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30th June 2022)		Undrawn balance to date (30th June 2022)	
	Donor currency(USD)	KShs	Donor currency(USD)	KShs	Donor currency	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>						
Global Agriculture and Food Security Programme	24,000,000.00	2,320,229,520	9,032,943.63	873,235,436.48	14,967,056.37	1,446,958,584.05
<b>(ii) Loan</b>						
African Development Bank	39,546,000	3,823,158,191.58	20,740,454.43	2,005,108,942.78	18,805,545.57	1,818,049,248.80

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Source of funds	Donor Commitment-		Amount received to date – (30th June 2022)		Undrawn balance to date (30th June 2022)	
	<i>Donor currency(US D)</i>	<i>KShs</i>	<i>Donor currency(US D)</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
<b>(iii) Counterpart funds</b>						
Government of Kenya	7,138,000	690,074,929.74	753,553.84	72,850,744.00	6,384,446.16	617,224,185.39
<b>Total</b>	<b>70,684,000.00</b>	<b>6,833,462,641.32</b>	<b>30,526,951.9</b>	<b>2,951,230,623.08</b>	<b>40,157,048.1</b>	<b>3,882,232,018.24</b>

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

**Reports and Financial Statements**

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

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment-		Amount received to date – (30-06-2022)		Undrawn balance to date	
	Donor currency	KShs	Donor currency USD	KShs	Donor currency USD	KShs
(iv) Grant	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
Global Agriculture and Food Security Programme	24,000,000	2,230,229,520	9,032,943.63	873,235,436.48	14,967,056.37	1,446,958,584.05
	-	-	-	-	-	-
(v) Loan						
African Bank	39,546,000	3,823,158,191.58	20,740,454.43	2,005,108,942.78	18,805,545.57	1,818,049,248.80
	-	-	-	-	-	-
(vi) Counterpart funds						
Government of Kenya	7,138,000	690,074,929.74	753,553.84	72,850,744.00	6,384,446.16	617,224,185.39
<b>Total</b>	<b>70,684,000.00</b>	<b>6,833,462,641.32</b>	<b>30,526,951.9</b>	<b>2,951,230,623.08</b>	<b>40,157,048.1</b>	<b>3,882,232,018.24</b>

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PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

B. Application of Funds

Application of funds	Amount received to date – (30 <sup>th</sup> June 2022)		Cumulative Amount paid to date – (30 <sup>th</sup> June 2022)	Unutilised balance to date (30 <sup>th</sup> June 2022)	
	Donor currency (A)	Kshs (A')		Donor currency (A)-(B)	Kshs (A')-(B')
<b>(i) Grant</b>					
Global Agriculture and Food Security Programme	9,032,943.63	873,235,436.48	873,141,568.78	970.95	93,867.70
	-	-	-	-	-
<b>(i) Loan</b>					
African Development Bank	20,740,454.43	2,005,108,942.78	2,005,032,201.43	793.80	76,741.35
	-	-	-	-	-
<b>(ii) Counterpart funds</b>					
Government of Kenya	753,553.84	72,850,744.00	72,850,744.00	-	-
<b>Total</b>	<b>30,526,951.9</b>	<b>2,951,230,623.08</b>	<b>2,951,024,514.21</b>	<b>1,764.75</b>	<b>170,609.05</b>

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

**1.8 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	60,000,000	30,000,000	27,314,999	91.05%
GRAND REVENUE	94,000,000	94,000,000	12,809,313.25	13.6%
GRANT A.I.A	533,000,000	533,000,000	494,222,151	92.72%
LOAN REVENUE	100,000,000	100,000,000	0	0%
LOAN A.I.A	698,000,000	500,000,000	524,735,255	104.95%
<b>TOTAL</b>	<b>1,485,000,000</b>	<b>1,257,000,000</b>	<b>1,059,081,718.25</b>	<b>84.25%</b>

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

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

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Output Indicators (as specified in the RLF, add/delete rows as needed)	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (% realized)	Progress towards end target (% realized)	Assessment (on whether output indicator is on track to reach annual and end targets. If not on track, please justify)
<b>Component 1 : Enhanced Water Infrastructure Development</b>						
<b>Subcomponent 1: Irrigation infrastructure developed and rehabilitated</b>						
1. Area with new irrigation and drainage services Developed (ha)	1062Ha	882	1641	120.4%(Achieved-Makanyanga, Ruungu, Kirumi & Kabason, Kagongo Wendani-total=1062)	64.71%	Ruungu and makanyanga 100% achieved- 406 Ha, Kabason- 212.5 ha, Kagongo Wendani-157.7 ha , Kirumi - 180.8, Rubiru-105 Ha, Total achieved=1,062 Ha
2. Area with improved/rehabilitated irrigation and drainage services (ha)	821.98 ha	300	957	166.8%(500 ha)	85.89%	Achived to date= Oleshuru = 208 Ha, Ndiriti= 202.5 Ha, Utangwa=90Ha, Kye Mwee=16.38 and Gikindu=306 ha Total=821.98
3. Rain fed area brought (catchments - Micro irrigation) under Irrigation (Ha)	160	120	300	133.3%	53.3%	The existing Hectares under micro irrigation has increased from 120Ha to 160 Ha due to farmer sensitizations and trainings.
4. Beneficiaries Benefitted ( farmers HH Directly & Indirectly). 58% women	144,969	253,000	330,942	57.3%	43.8%	The total number of beneficiaries targeted at the end of the project is 1,143,710 person equivalent of 228,742 HHs (1HH has an varage of 5 Persons). Hence from the Logframe , the project has reached 724,968 persons equivalent to 144,969 HHs.
5.Scheme management entities formed & strengthened (Nos of IWUAs)	12	15	15	80%	80%	This includes 12 IWUAs Committees from the targeted 12 in PAR. All committees are mobilised and strengthened but 2 are registered by Attorney General's Office. NB. No of IWUAS revised to 15, following the new water regulations requiring IWUA to have a common water source to qualify for registration, then for Oleshuru/Oleshonko irrigations scheme 4 IWUAS will be registered arising from the 4 blocks that have independent springs as their water source

**Subcomponent 2: Water Harvesting and storage infrastructure**

1.Catchment /Structures management entities formed & Strengthened (Nos CDCs)	4	4	4	100%	100%	CDC- Catchment Development Committees which are umbrella bodies , with membership drawn from respective structure Sub Committees for 50 WP/ED, 80 BH/SW , 4 Water Sheds and 60 Micro Irrigations. (194 Sub committees
2.Design capacity (M3) of Water harvesting structures ( Water Pans (WP), Subsurface Dams (SSD) & Earth Dams (ED) Developed	165,000	200,000	250,000	82.5%	66%	This indicator was revised during MTR to target capacity(m3) of water harvesting structures as opposed to no of structures. End of project target is 50 No with capacity of 5,000 M <sup>3</sup> = 250, 000 M <sup>3</sup> .
3. No. of Erosion control infrastructure	253	280	300	90.357%	84.33%	The Structures are mainly terraces(Km) done in 4 Irrigation schemes (Makanyanga, Ruungu,Kaboson and Kirumi kiamunjari) in preparation for production
4.No of operational (BH& SW)	19	25	60	76%	31.667%	This indicator was reviewed to capture no. of operational Bore Holes(BH)/ Shallow wells (SW).
5. Ha. of Watershed catchment area protected ( Denuded lands)	4,980	2000	15000	249%	33.2%	Rehabilitation has started in Kitui (Mumaki) and Mackakos catchment after the mobilization and sensitisation of the Catchment development Committee.
6.Area (ha) under soil and water conservation technologies and practices	4,750	2000	15000	145% (Achieved 2,900 out of the targeted 2000 Ha)	31.667% (Achieved so far 4,750 Ha)	Area (ha) under soil and water conservation technologies and practices in the catchment area totalling 15,000Ha
7. Catchment /Structures management entities formed & Strenthened (Nos CDCs)	150	160	300	93.75%	50%	CDC- Catchment Development Committees which are umbrella bodies , with membership drawn from respective structure Sub Committees for 50 WP/ED, 80 BH/SW , 4 Water Sheds and 60 Micro Irrigations. (194 Sub committees

**Component 2: Improved access to markets and strengthening value chains**

1. Km of rural access roads infrastructure Developed	273.2	250	300	109.2%	91.06%	The roads done are in Ruungu (40 Km) under construction contract, Kirumi (30 Km ) by County Government, Makanyanga (40 Km) by County Government and Rubiru (30 Km),Kaboson 35 by County government. Other rural access roads in Schemes & Catchments have been identified. Construction works for additional 48.2 KM completed while 5KM road in Kirumi was
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1.PCU Established and /or Expanded	1	1	1	100%	100%	The PCU was expanded to include Environmental specialist, Livestock specialist, Field Coordinator and Agribusiness Specialists. It was established in year 1 but there have been very frequent staff changes necessitating capacity building of the new staff.
2. Formation & Strengthening operational and technical capacity of county coordination Units/Committees	11	11	11	100%	100%	Established in year 1 and sensitized in year 2 but due to General Elections done in 2017 and resultant changes in both technical and political re-alignments in most counties, there is need to undertake sensitization again.
3. Formation & Strengthening operational and technical capacity of Sub County coordination Units/Committees	16	16	16	100%	100%	Established in year 1 and sensitized in year 2 but due to General Elections done in 2017 and resultant changes in both technical and political re-alignments in most counties, there is need to undertake sensitization again.
4. Number of Project steering meetings held (At least 1 Meeting & 1 field visit)	5	10	12	50%	41.667 %	The PSC is in place and meets at least twice per year with one meeting including field monitoring visits. The last field visit was done on 10th April 2019 to Makanyanga Scheme. Subsequent on one meetings postponed due to covid-19 outbreak.
5. Number of Mission visits (At least 2/year)	5	5	12	100%	41.667 %	The last mission was done on 10 <sup>th</sup> -14 December 2019. Subsequent Missions put on hold due to covid-19 outbreak.
6. Strengthening operational and technical capacity of CCU (ToTs)	6	1	12	600%	50%	1 Done during the 2018-2019 financial. Subsequent ones put on hold due to covid-19 pandemic
7. Engage External Support to monitoring and evaluation of the programme	1	1	1	100%	100%	Done by FAO
8. Studies- Baseline	1	1	1	100%	100%	completed

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9. Studies - Gender and anthropological study	1	1	1	100%	100%	Report delivered and accepted. Consultant discharged.
10. Studies -Mid-Term Review (MTR)	1	1	1	100%	100%	Completed in July 2019.
11. Studies - Project Impact study	0	0	0	0%	0%	Planned for year 6
<b>Technical Services (As per PAR)</b>						
1. External M&E Support	2	1	6	200%	33.33%	Staff have been trained on M&E by FAO and a workshop for the development of M&E external system done.
2. A functional M&E system	1	1	1	100%	100%	Process initiated by FAO and on-going using FAO internal capacity(M& E expert) .. M&E Tools developed and uploaded in the M&E system. M&E plan of action developed.
3. Number of environmental assesment and audit ( ESMP,ESMF,EA )	278	150	407	185.33%	68.304 %	
4. Number and cost of analytical reports published	3	6	14	50%	21.428 %	

**OUTCOME REPORTING**

<b>Outcome Indicators</b> (as specified in the RLF add/delete rows as needed)	<b>Baseline Value</b>	<b>Most recent value</b>	<b>End Target</b> (expected value at project completion)	<b>Progress towards end target</b> (% realized)	<b>Assessment</b> (on whether outcome indicator is on track to reach annual and end targets. . If not on track, please justify)
<b>Outcome 1: Increased agricultural productivity</b>					
<b>Increased Crop production</b>					
Green Maize	2.5	12.1	15	80.67%	Not on track, target to be fast tracked through more trainings and farmers support

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Bananas	4	7.4	10	74%	Not on track, target to be fast tracked through more trainings and farmers support
French beans	0.27	7.0	11	63.64%	Not on track, target to be fast tracked through more trainings and farmers support
Water melon	5	17.8	25	71.20%	Not on track, target to be fast tracked through more trainings and farmers support
Tomatoes	2.5	14.8	25	59.20%	Not on track, target to be fast tracked through more trainings and farmers support
<b>Increased Quantities of livestock product</b>					
Indigenous chicken meat	7,297.0	7,985	10,683.5	74.74%	Not on track, target to be fast tracked through more trainings and farmers support
Milk	133,553	148,769	195,535	76.08%	Not on track, target to be fast tracked through more trainings and farmers support

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Outcome Indicators (as specified in the RLF add/delete rows as needed)	Baseline Value	Most recent value	End Target (expected value at project completion)	Progress towards end target (% realized)	Assessment (on whether outcome indicator is on track to reach annual and end targets. . If not on track, please justify)
<b>Outcome 1: Increased agricultural productivity</b>					
<b>Increased Crop production</b>					
Green Maize	2.5	12.1	15	80.67%	Not on track, target to be fast tracked through more trainings and farmers support
Bananas	4	7.4	10	74%	Not on track, target to be fast tracked through more trainings and farmers support
French beans	0.27	7.0	11	63.64%	Not on track, target to be fast tracked through more trainings and farmers support
Water melon	5	17.8	25	71.20%	Not on track, target to be fast tracked through more trainings and farmers support
Tomatoes	2.5	14.8	25	59.20%	Not on track, target to be fast tracked through more trainings and farmers support
<b>Increased Quantities of livestock product</b>					
Indigenous chicken meat	7,297.0	7,985	10,683.5	74.74%	Not on track, target to be fast tracked through more trainings and farmers support
Milk	133,553	148,769	195,535	76.08%	Not on track, target to be fast tracked through more trainings and farmers support
Goat Meat	3,355.3	3,450	4,913	70.23%	Not on track, target to be fast tracked through more trainings and farmers support
Honey	1,290.3	1,645	1,889	87.07%	On track
Beef	800.0	755	878	85.95%	On track
<b>Outcome 2</b> Post-Harvest Loss reduction in crops produced (%)	<b>40</b>	32	20	160%	On track and to be intensified once all irrigation schemes are under production

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

For all the projects undertaken and completed by the project so far, there has been value for money for the money used and the standard of living of the beneficiaries have been improved.

iv) **Absorption rate for each year since the commencement of the project**

<b>Financing Source</b>	<b>Total Approved (USD)</b>	<b>Absorption as at 30<sup>th</sup> June 2017</b>	<b>Absorption as at 30<sup>th</sup> June 2018</b>	<b>Absorption as at 30<sup>th</sup> June 2019</b>	<b>Absorption as at 30<sup>th</sup> June 2020</b>	<b>Absorption as at 30<sup>th</sup> June 2021</b>	<b>Absorption as at 30<sup>th</sup> June 2022</b>
<b>Loan</b>	39,546,000	1.41%	12.35%	21.6%	26%	39.35%	54%
<b>Grant</b>	24,000,000	0.11%	1.82%	7.02%	8%	14.6%	42%
<b>GoK</b>	7,138,000	3.88%	6.23%	11.20%	19.7%	19.71%	25%
<b>Total</b>	70,684,000	1.8%	8.16%	15.75%	19.25%	33%	46%

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

<b>Implementation Challenge</b>	<b>Way Forward</b>
Feasibility studies, survey and designs of structures take long to conclude.	Use of internal government specialist personnel rather than go for consultancies.
Dishonest, slow and problematic contractors.	Carrying out due diligence before award of contracts. Blacklisting of problematic contractors.
Slow disbursement progress of project funds.	Project managers called to draw action plans to improve disbursements for the projects they manage.

**1.9 Summary of Project Compliance:**

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

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

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

**Not Applicable.**

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

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

## **2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES**

### **Introduction**

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

### **Project Goal/Purpose**

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

The broad objective of SIVAP is to contribute to poverty reduction by enhancing agricultural productivity and income, and food security among beneficiaries of these 11 counties. The direct and indirect beneficiaries include 104,000 farming households, (54,000 are direct beneficiaries while over 50,000 are indirect beneficiaries) making a total of 520,000 persons – of which 58% are women and youths in eleven counties of the country. The indicators to measure success of the project will include Rural Poverty Index (% age of Population living below USD1.25, Percentage of stunting in under-5 children

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(%), Global hunger index, Average crop yields (mt/ha) and Average livestock production. Information on these indicators will be obtained from; Kenya Bureau of Statistics, Household survey, MoALF's Crop forecasting surveys, M & E Studies, Project Impact study, Health survey reports, Rural Poverty Index for Kenya reports and farmer interviews

**Project Objectives**

The specific project objectives are:

- Enhancing Irrigation Infrastructure and Water Resources Development;  
 Outcome: Enhanced Irrigation Infrastructure (12 schemes) and Water Resources Development (60 micro-irrigation schemes) by 2022
- Improved Access to Markets and Strengthening Value Chain;

Outcome: improved livestock infrastructure and market access by constructing/ upgrading of 11 crop and livestock marketing facilities by 2022

- Institutional Strengthening and Capacity Development;  
 Outcome: Give capacity to 412 TOTs in 7 thematic areas to support formation and strengthening of farmer institutions by 2019
- Project Coordination and Management;

Outcome: Well developed and functional coordination structures (PSC, PCU, and 11 CCUs) by 2022

KENYA-SMALLSCALE AND VALUE ADDITION PROJECT (SIVAP)-PROGRESS AS AT 30TH JUNE 2021					
Indicator	Start of Programme		Achievement	% Progress to target	
	Baseline	End of Prog. Target			
2.1. Increased Agricultural Productivity					
2.1.1 Increased Average crop yields (mt/ha)					

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Green Maize	2.50	15	8	53.3
Bananas	0	10	4.2	42.0
French Beans	0.27	11	4.5	40.9
Water Melon	5	25	12	48.0
Tomatoes	2.5	25	7.5	30.0
2.1.2 Increased Quantities of livestock products (Mt/yr)				
Indigenous chicken meat	7,297.0	10,683.5	4,550.0	42.6
Milk	133,553	195,535	88,506	45.3
Goat meat(chevon)	3,355	4,913	2,203	44.8
Honey	1,290	1,889	804	42.6
Beef	800	878	393	44.7
2.1.3 Post Harvest Loss reduction in crops produced (%)	40	20	30	25.0
2.1.4 Number of farmers who have adopted the technology being promoted	6,000	119,652	20,000	16.7
2.1.5 Number of additional hectares which have adopted the technology being promoted	200	2556	1360	53.2
2.2 Enhanced Value Addition of crops and livestock products				
2.2.1. Increased incomes from value added products (%)	5	50	20	40.0
3.1 Irrigation Schemes constructed and rehabilitated				
3.1.1 Percentage completion of additional area with improved/rehabilitated irrigation and drainage services	0.078	100	45	45.0
3.1.2 Area with improved/rehabilitated/new irrigation and drainage services (ha)	200	2556	1640	62.6
3.2 Soil and Water conservation				
3.2.1 Percentage completion of new rain fed area brought (catchments -Micro irrigation) under Irrigation (Ha)	0	100	33	33.0
3.2.2 Area of new rain fed area brought (catchments -Micro irrigation) under Irrigation (Ha)	0	300	100	33.0

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3.2.3 Design capacity (M3) of Water harvesting structures ( Water Pans (WP), Subsurface Dams (SSD) & Earth Dams (ED) Developed	70,000	250,000	125,000	50.0
3.2.4 Area (ha) under soil and water conservation technologies and practices	0	15,000	1550	10.3
3.2.5 No of operational (BH& SW)	0	60	19	31.7
3.3 Crop and Livestock intensification and diversification				
3.3.1 Number of demonstrations set up	0	1026	2083	203.0
3.3.2 Number of farmers participating in the demonstrations	0	18510	6000	32.4
Males	0	7774.2		
Females	0	10735.8		
3.3.3 Number of farmers who have replicated the technology being promoted	6,000	119,652	20,000	16.7
4.1 Access to market				
4.1.1 Km of rural access roads infrastructure Developed	50	300	160	53.3
4.1.2 Number of public-private agro-processing and quality control facilities installed	0	16	6	37.5
4.1.3 Volume of farm produce under improved post-harvest management				
4.1.3.1 Volume of crop farm produce under improved post-harvest management(tonnes)	6189	38476	15000	39.0
4.1.3.2 Volume of Livestock farm produce under improved post-harvest management(tonnes)	120556	209595	80,000	38.2
4.1.4 Number of rural markets/market centers constructed	0	22	11	50.0
4.1.5 Number of market linkages and collective marketing platforms	0	96	9	9.4
5.0 Institutional strengthening and Capacity Development				
5.1.1 Number of targeted clients who are members of an association including producer association, cooperative, water user association etc	0	32392	3000	9.3
Males	0	13604.64		
Females	0	18787.36		

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5.1.2 Number off staff trained	0	414	482	116.4
5.1.3 Number of client days of training on better post-harvest storage, transportation, and/or management practices provided	0	80	50	62.5
5.1.4 Number of beneficiaries supported by project	6,000	598,260	200,000	33.4
Males	3,300	251,269	84,000	
Females	2,700	346,991	116,000	
5.1.5 Number of client days of extension services provided to farmers	0	8400	6432	76.6
5.1.6 Number of people receiving improved nutrition services (bio-fortified foods, home gardens and utilization)	0	2,400	1350	56.3
Males		1008	567	
Females		1392	783	
6.1.1 Operational coordination units activities	0	29	0	100.0
6.1.2 Number of environmental assesment and audit ( ESMP,ESMF,EA )	0	407	67	10.8
6.1.4 A functional M&E system	0	1	0.7	50.0
6.1.5 Number and cost of analytical reports published	0	12	2	16.7

**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-bund (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

Project	Objective	Outcome	Indicator	Performance
SIVAP	Enhancing Irrigation Infrastructure and Water Resources Development;	Enhanced Irrigation Infrastructure (12 schemes) and Water	Area with improved/rehabilitated/new irrigation and drainage services (ha)	45% of end project target of 2556ha under improved irrigation and

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		Resources Development (60 micro-irrigation schemes) by 2022		drainage services
	Improved Access to Markets and Strengthening Value Chain	improved livestock infrastructure and market access by constructing/upgrading of 11 crop and livestock marketing facilities by 2022	No of market access facilities constructed	4 livestock markets advertised and handed over to contractors for construction works
	Institutional Strengthening and Capacity Development	Give capacity to 412 TOTs in 7 thematic areas to support formation and strengthening of farmer institutions by 2019	No of TOTs Trained	414 trained surpassing the end of project target hence 100% achievement
	Project Coordination and Management	Well developed and functional coordination structures (PSC, PCU, and 11 CCUs) by 2018	No of PSC, PCU, and CCUs by 2018	PSC, PCU, and 11 CCUs were in place by 2018 hence 100% achievement

### **3. ENVIRONMENTAL AND SUSTAINABILITY REPORTING**

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

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

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

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

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

#### **3. Employee Welfare**

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

#### **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 contracts 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

#### **5. Community Engagements-**

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

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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

**4. Statement of Project Management responsibilities**

The *Principal Secretary* for the *State Department for Crops Development and Agricultural Research* and the *Project Coordinator* for *Small Scale Irrigation and Value Addition Project (SIVAP)* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2022.

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

The *Principal Secretary* for the *State Department for Crops Development and Agricultural Research* and the *Project Coordinator* for *Small Scale Irrigation and Value Addition Project (SIVAP)* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

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

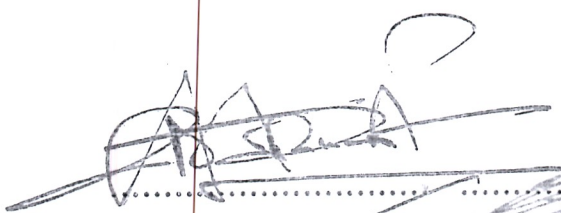
**SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)**  
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**For the financial year ended June 30, 2022**

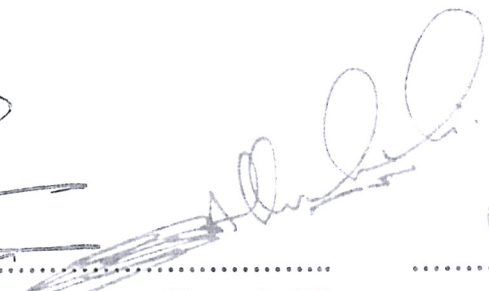
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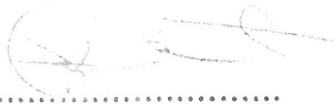
The *Principal Secretary* for the *State Department for Crops Development and Agricultural Research* and the *Project Coordinator* for *Small Scale Irrigation and Value Addition Project (SIVAP)* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project Financial Statements**

The Project financial statements were approved by the *Principal Secretary* for the *State Department for Crops Development and Agricultural Research* and the *Project Coordinator* for *Small Scale Irrigation and Value Addition Project (SIVAP)* on 21/11/ 2022 and signed by them.

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

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

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

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## **REPORT OF THE AUDITOR-GENERAL ON SMALL-SCALE IRRIGATION AND VALUE ADDITION PROJECT - (ADF LOAN NO. 2000130014530 AND GRANT NO.557015000751) FOR THE YEAR ENDED 30 JUNE, 2022 - STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH**

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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 Government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

## REPORT ON THE FINANCIAL STATEMENTS

### Opinion

I have audited the accompanying financial statements of Small-scale Irrigation and Value Addition Project set out on pages 1 to 37, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Small-scale Irrigation and Value Addition Project as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Section 5.03 of the Loan Agreement No.2000130014530 and Protocol of Agreement Grant No.5570155000751 between the Republic of Kenya and the African Development Bank signed on 4 February, 2016 and the Public Finance Management Act, 2012.

### Basis for Opinion

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

### Key Audit Matters

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

### Other Matter

#### Slow Rate of Funds Absorption

The financing agreement and other project information accompanying the financial statements reflects donor commitment of USD 24,000,000 and USD 39,546,000 in respect of grant and loan respectively, totalling USD 63,546,000 or approximately Kshs.6,053,387,712 and a project closure date of 30 June, 2022. However, review of the project report status as at 30 June, 2022 revealed that grant and loan amounting to

Kshs.873,235,436 (USD 9,032,944) and Kshs. 2,005,108,943 (USD 20,740,454) only being 38% and 52% of the donor commitment respectively, had been absorbed.

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

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

### Conclusion

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

#### 1. Stalled and Delayed Completion of Projects

Examination of contract records and documents revealed that Management had awarded various contracts for the construction of irrigation schemes and dams in various targeted Counties. Review of project status report and Project Coordination Unit minutes revealed delayed completion of projects with contract sums totalling Kshs.803,675,951 out of which an amount of Kshs.395,191,410 or 49% had been paid as at 30 June, 2022. An audit inspection exercise of the construction of earth sub surface dams and boreholes carried out in the month of September, 2022 in seven (7) sampled counties revealed that the dams were incomplete, did not have compactions reports as required in the bill of quantities and siltation had occurred in some dams while some had been vandalised.

In the circumstances, stakeholders may not obtain value for money for the resources already spent on these projects and the objectives of the projects may not be achieved.

#### 2. Abandoned Projects

Examination of contracts and payment records revealed that the Project Management awarded six (6) contracts for drilling of boreholes in various Counties to various contractors at combined contract sums totalling Kshs.51,063,955 out of which an amount of Kshs.16,715,286 had been paid as at 30 June, 2022. Review of the project status report and physical inspection of the works in the month of September, 2022 revealed that the projects had been abandoned, three (3) boreholes with total contract sum of Kshs.25,187,904 had dried up, two (2) boreholes with contract sums amounting to Kshs.15,412,102 were found to have water unsuitable for consumption and one (1) borehole with a contract sum of Kshs.10,463,949 had yielded insignificant amount of water. Although, the Project Management had incurred costs on feasibility studies and hydro-geological studies and reports done recommending drilling of the boreholes, the

costs incurred did not translate to benefits to the public. It is also not clear how Management intends to resolve the need to provide water to the targeted beneficiaries as initially envisaged where these boreholes, dams and surface dams have been abandoned.

In the circumstances, the public did not obtain value for money on the projects.

### **3. Stalled Construction of Kabason Irrigation Scheme in Bomet County**

A contract for the construction of Kabason Irrigation Scheme in Bomet County was awarded to a firm at a contract sum of Kshs.257,092,132 for a contract period of twelve (12) months with the expected completion date of October, 2018. Review of the project records revealed that an amount of Kshs.173,740,365 or 68% of the contract sum had been paid while certified works amounted to Kshs.155,538,430 or 60% of the contract sum. Management has not provided an explanation on why payments were made beyond the certified works.

Further, an audit inspection in the month of September, 2022 revealed that the construction works had stalled and the contractor was not on site.

In the circumstances, stakeholders may not obtain value for money already spent on the project and further delays in completion may lead to cost escalation.

### **4. Omitted Works in Makanyanga Irrigation Scheme Access Roads Project**

The Project Management awarded a contract for the construction of Makanyanga Irrigation Scheme access roads in Tharaka Nthi County to a firm at a contract sum of Kshs.34,144,484. Review of the bill of quantities revealed that it provided for construction of seven (7) roads totalling to twenty-two (22.1) Km connecting the areas within the scheme at a contract sum of Kshs.3,234,000. Further, the bill of quantities provided for construction of two (2) sign boards for each of the seven (7) roads at a cost of Kshs.50,000 per sign board totalling Kshs.700,000 to show the location of irrigation project.

However, physical inspection of the irrigation scheme in the month of September, 2022 revealed that culverts were not in place, erosion was visible on the roads, and no signboards had been erected.

In the circumstances, stakeholders may not obtain value for money if the omitted works are not completed.

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

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

### Conclusion

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

### Basis for Conclusion

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

### Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal controls as Management determines is

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

In preparing the financial statements, Management is responsible for assessing the Project'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 Management is aware of the intention to terminate the Project or to cease operations.

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

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

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

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

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

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

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

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

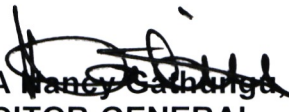
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

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

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA ~~Nancy Gathungu~~ CBS  
AUDITOR-GENERAL

Nairobi

30 November, 2022

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

	Note	Receipts and payments controlled by the entity		Payments made by third parties		Receipts and payments controlled by the entity		Payments made by third parties		Total	Cumulative to-date (From inception)	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.			
		2021-2022				2020-2021						
<b>Receipts</b>												
Transfer from Government entities	1	27,314,999	0	27,314,999	0	495,100	0	495,100	0	495,100	72,850,744	
Proceeds from domestic and foreign grants	2	12,214,711	652,360,685	664,575,396	89,048,000	89,048,000	0	89,048,000	0	89,048,000	953,110,499.70	
Loan from external development partners	3	0	585,110,794	585,110,794	80,889,231	80,889,231	515,386,932	515,386,932	596,276,163	596,276,163	2,410,748,138.41	
Miscellaneous receipts	4	0	0	0	0	0	0	0	0	0	0	
<b>Total receipts</b>		<b>39,529,710</b>	<b>1,237,471,479</b>	<b>1,277,001,189</b>	<b>170,432,331</b>	<b>170,432,331</b>	<b>515,386,932</b>	<b>685,819,263</b>	<b>685,819,263</b>	<b>685,819,263</b>	<b>3,436,709,382.11</b>	
<b>Payments</b>												
Compensation to employees	5	12,490,000	0	12,490,000	0	0	0	0	0	0	28,470,500.00	
Purchase of goods and services	6	19,792,762	0	19,792,762	167,182,953	167,182,953	0	167,182,953	0	167,182,953	431,986,372.25	
Social security benefits	7	0	0	0	0	0	0	0	0	0	0	
Acquisition of non-financial assets	8	7,841,550	1,237,471,479	1,245,313,029	3,080,000	3,080,000	515,386,932	515,386,932	518,466,932	518,466,932	2,821,507,195.96	
Transfers to other government entities	9	0	0	0	0	0	0	0	0	0	0	
Other grants and transfers /payments	10	0	0	0	0	0	0	0	0	0	0	
<b>Total payments</b>		<b>40,124,312</b>	<b>1,237,471,479</b>	<b>1,277,595,791</b>	<b>170,262,953</b>	<b>170,262,953</b>	<b>515,386,932</b>	<b>685,649,885</b>	<b>685,649,885</b>	<b>685,649,885</b>	<b>3,281,964,068.21</b>	
<b>Surplus/ (deficit)</b>		<b>(594,602.10)</b>	<b>0</b>	<b>(594,602.10)</b>	<b>169,378</b>	<b>169,378</b>	<b>0</b>	<b>169,378</b>	<b>0</b>	<b>169,378</b>	<b>154,745,313.90</b>	

**SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)  
Reports and Financial Statements  
For the financial year ended June 30, 2022**

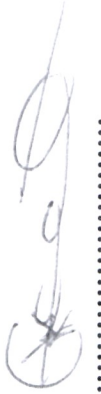
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

  
.....

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

  
.....

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

  
.....

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

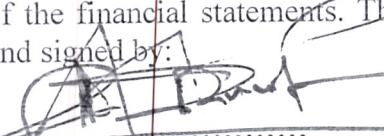
*(IPSA 2.1.77 encourages an entity to separately disclose third party payments separately on the statement of receipts and payments or as notes to the financial statements. These are payments made by development partners directly on behalf of the entity. In recognising these transactions, the receipts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

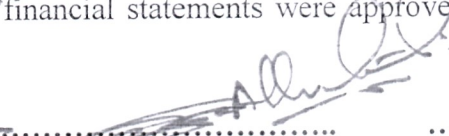
*Small scale Irrigation and Value Addition Project (SIVAP)*  
*Annual Report and Financial Statements for the financial year ended June 30, 2022*

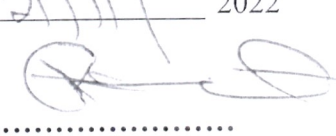
7. Statement of Financial Assets as at 30<sup>th</sup> June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	11.A	170,609.05	765,211.00
Cash Balances	11. B	0	0
Cash equivalents (Short-term deposits)	11.C	0	0
<b>Total Cash and Cash equivalents</b>		<b>170,609.05</b>	<b>765,211.00</b>
Imprests and Advances	12	0	0
<b>Total Financial Assets</b>		<b>170,609.05</b>	<b>765,211.00</b>
<b>Financial Liabilities</b>			
Deposits and Retention monies	13	0	0
<b>Net Assets</b>		<b>170,609.05</b>	<b>765,211.00</b>
<b>Represented By</b>			
Fund Balance B/fwd.	14	765,211.15	595,833.00
Prior Year adjustments	15	0	0
Surplus/(Deficit) for the Year		(594,602.10)	169,378.00
<b>Net Financial Position</b>		<b>170,609.05</b>	<b>765,211.00</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21/11/2022 2022 and signed by:

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

  
 Name: Eng. Kennedy W. Makudih  
 Project Coordinator

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

***SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)***  
***Reports and Financial Statements***  
***For the financial year ended June 30, 2022***

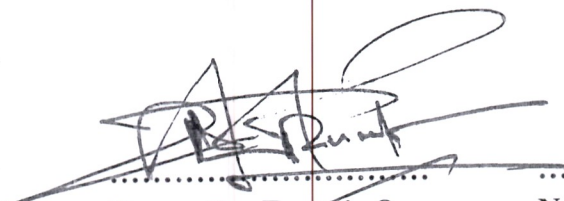
**8. Statement of Cashflow for the year ended 30<sup>th</sup> June 2022**


Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from government entities	1	27,314,999.00	495,211.00
Proceeds from domestic and foreign grants	2	664,575,395.70	89,048,000.00
Miscellaneous receipts	4	0	0
<b>Total receipts</b>		<b>691,890,394.70</b>	<b>89,543,211.00</b>
<b>Payments</b>			
Compensation of employees	5	(12,490,000.00)	0
Purchase of goods and services	6	(19,792,762.25)	(167,182,953.00)
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>(32,282,762.25)</b>	<b>(167,182,953.00)</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>659,607,632.45</b>	<b>(77,639,742)</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	(1,245,313,028.96)	(518,466,932)
<b>Net cash flows from investing activities</b>		<b>(1,245,313,028.96)</b>	<b>(518,466,932)</b>
<b>Cash flow from financing activities</b>			
Proceeds from foreign borrowings	3	585,110,794.41	596,276,163
<b>Net cash flow from financing activities</b>		<b>585,110,794.41</b>	<b>596,276,163</b>

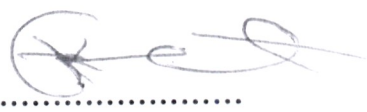
**SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2022**

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Net increase in cash and cash equivalents		(594,602.10)	169,378
Cash and cash equivalent at beginning of the year	11	765,211.15	595,833
Cash and cash equivalent at end of the year	11	170,609.05	765,211

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 21/11 2022 and signed by:

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

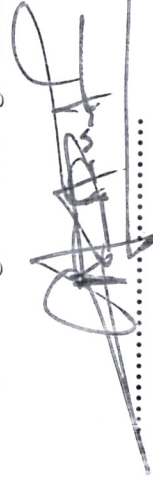
  
 Name: Eng. Kennedy W. Makudih  
 Project Coordinator

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

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

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	e=a+b	d	e-c-d	f=d/c %
<b>Receipts</b>						
Transfer from Government entities	60,000,000	(30,000,000)	30,000,000	27,314,999	2,685,001	91%
Proceeds from domestic and foreign grants	627,000,000	0	627,000,000	664,575,396	(37,575,395.70)	106%
Proceeds from borrowings	798,000,000	(198,000,000)	600,000,000	585,110,794	14,889,205.60	97.5%
Miscellaneous receipts	0	0	0	0	0	0%
<b>Total Receipts</b>	<b>1,485,000,000</b>	<b>(228,000,000)</b>	<b>1,257,000,000</b>	<b>1,277,001,189</b>		
<b>Payments</b>						
Compensation to employees	12,512,000	0	12,512,000	12,490,000	22,000	99.82%
Purchase of goods and services	241,488,000	(30,000,000)	211,488,000	19,792,762.25	191,695,238	9.36%
Social security benefits	0	0	0	0	0	0%
Acquisition of non-financial assets	1,231,000,000	(198,000,000)	1,033,000,000	1,245,313,028.96	(212,313,029)	120.55%
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>1,485,000,000</b>	<b>(228,000,000)</b>	<b>1,257,000,000</b>	<b>1,277,595,790</b>		<b>101.6%</b>
<b>Surplus or Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>			

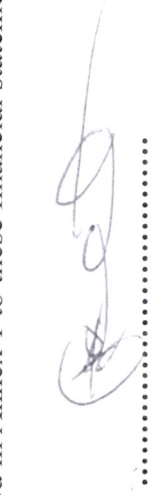
Note: The significant budget utilisation/performance differences in the last column are explained in Annex 1 to these financial statements.

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

Principal Secretary

  
Name: Eng. Kennedy W. Makudih

Project Coordinator

  
Name: Gerald K. Kurema

Project Accountant

ICPAK Member No: 8980

## **10. Significant Accounting Policies**

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

### **10.1 Statement of compliance and basis of preparation**

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

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

### **10.2 Reporting entity**

The financial statements are for Small Scale Irrigation and Value Addition Project (SIVAP) under the State Department for Crops Development and Agricultural Research. The financial statements are for the reporting entity Small Scale Irrigation and Value Addition Project (SIVAP) as required by Section 81 of the PFM Act, 2012 .

### **10.3 Reporting currency**

The financial statements are presented in Kenya Shillings (Kshs), which is the functional and reporting currency of the Project.

### **10.4 Recognition of receipts**

Small Scale Irrigation and Value Addition Project (SIVAP) recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

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

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

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

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

**Significant Accounting Policies (Continued)**

**iii) Other receipts**

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

**iv) Donations and grants**

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

**v) Proceeds from borrowing**

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

**vi) Undrawn external assistance**

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

**10.5 Recognition of payments**

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

**i) Compensation to employees**

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

**Significant Accounting Policies (Continued)**

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

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

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

**10.6 In-kind donations**

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

**Significant Accounting Policies (Continued)**

**10.7 Cash and cash equivalents**

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

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

**10.8 Restriction on cash**

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

**10.9 Imprests and Advances**

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

**10.10 Contingent Liabilities**

A contingent liability is:

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

**Significant Accounting Policies (Continued)**

- i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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

**10.11 Contingent Assets**

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

**10.12 Pending bills**

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

**Significant Accounting Policies (Continued)**

**10.13 Budget**

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

**10.14 Third party payments**

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kshs 1,237,471,478.96 being loan disbursements were received in form of direct payments from third parties.

**10.15 Exchange rate differences**

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

**Significant Accounting Policies (Continued)**

**10.16 Comparative figures**

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

**10.17 Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2022.

**10.18 Prior period adjustments**

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

**SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2022**

**11. Notes to the Financial Statements**

**1. Transfers from Government entities**

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

Description	KShs	KShs	Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry of Agriculture, Livestock, Fisheries and Cooperatives</i>			
Counterpart funds Quarter 1 to 4	27,314,999	495,100	72,850,744
<b>Total (See Annex 2)</b>	<b><u>27,314,999</u></b>	<b><u>495,100</u></b>	<b><u>72,850,744</u></b>
<i>Other transfers from government entities</i>			
Ministry	0	0	0
Project	0	0	0
Agency	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>
Appropriations-in-Aid	0	0	0
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

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

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

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

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

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

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount in Kshs	
						2021-2022	2020-2021
			Kshs	Kshs	Kshs	Kshs	
Grants Received from Multilateral Donors (International Organizations)							
African Development Bank	08/03/2022		12,214,711.15	652,360,684.55	0	664,575,395.70	89,048,000
<b>Total</b>			<b>12,214,711.15</b>	<b>652,360,684.55</b>	<b>0</b>	<b>664,575,395.70</b>	<b>89,048,000</b>

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

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

**3. Loan from External Development Partners**

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

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in Kshs	
					2021-2022	2020-2021
Loans received from Multilateral Donors (International Organizations)						
African Development Bank	-	0	0	585,110,794.41	585,110,794.41	596,276,163
<b>Total</b>		<b>0</b>	<b>0</b>	<b>585,110,794.41</b>	<b>585,110,794.41</b>	<b>596,276,163</b>

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

Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

	2021-2022		2020/2021		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>

[Provide explanation as necessary]

***SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT (SIVAF)  
Reports and Financial Statements  
For the financial year ended June 30, 2022***

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

**5. Compensation to Employees**

	Payments made by the Entity in Cash		2021/2022 Payments made by third parties		2020/2021 Total payments		Cumulative to-date
	Kshs	Kshs	Kshs	Total payments	Kshs	Kshs	
-							
Basic salaries of permanent employees	0	0	0	0	0	0	0
Basic wages of temporary employees	0	0	0	0	0	0	0
Personal allowances paid as part of salary	12,490,000	0	0	12,490,000	0	28,470,500	
Personal allowances paid as reimbursements	0	0	0	0	0	0	0
Personal allowances provided in kind	0	0	0	0	0	0	0
Pension and other social security contributions	0	0	0	0	0	0	0
Compulsory national social security schemes	0	0	0	0	0	0	0
Compulsory national health insurance schemes	0	0	0	0	0	0	0
Social benefit schemes outside government	0	0	0	0	0	0	0
Other personnel payments	0	0	0	0	0	0	0
<b>Total</b>	<b>12,490,000</b>	<b>0</b>	<b>0</b>	<b>12,490,000</b>	<b>0</b>	<b>28,470,500</b>	

Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

	2021, 2022		2020, 2021		Cumulative to date
	Payments made in Cash	Payments made by third parties	Total Payments	Payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	0	0	0	0	1,003,008.00
Communication, supplies and services	0	0	0	0	7,751,679.00
Domestic travel and subsistence	1,486,405.00	0	1,486,405.00	95,078,890.25	368,727,995.00
General Expenses	5,261,207.00	0	5,261,207.00	5,938,740.00	12,206,613.00
Printing, advertising, and information supplies	292,106.25	0	292,106.25	0	4,585,499.25
Subscription to newspaper, magazines	0	0	0	240,000.00	240,000.00
Training payments	6,485,752.00	0	6,485,752.00	26,001,850.00	93,406,350.00
Advertising, awareness and publicity	0	0	0	669,530.00	669,530.00
Hospitality supplies and services	0	0	0	0	2,815,966.00
Specialized materials and services	0	0	0	0	12,355,189.00
Agricultural materials	0	0	0	12,752,500.00	34,926,875.00
Other operating payments	0	0	0	0	2,734,261.00
Fuel Oil & Lubricants	2,735,000.00	0	2,735,000.00	14,680,000.00	21,415,000.00
Routine maintenance – vehicles and other transport equipment	2,479,650.00	0	2,479,650.00	5,113,900.00	10,011,145.00
Routine maintenance- other assets	0	0	0	0	69,087.00
Telephone, telefax	464,001.00	0	464,001.00	941,320.00	4,729,344.00

**Small scale Irrigation and Value Addition Project (SIV/AP)  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

	2021/2022		2020/2021		Cumulative to- date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Computer accessories	0	0	0	2,629,000.00	6,990,312.00
Production and training materials	0	0	0	3,140,309.00	3,140,309.00
Foreign exchange rates losses	588,641.00	0	588,641.00	0	588,641.00
<b>Total</b>	<u>19,792,762.25</u>	<u>0</u>	<u>19,792,762.25</u>	<u>167,182,953.00</u>	<u>588,366,803.25</u>

*[Provide explanation as necessary]*

Notes to the Financial Statements (Continued)

7. Social Security Benefits

	2021-2022		2020-2021		Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Government pension and retirement benefits	0	0	0	0	0
Social security benefits in cash and in kind	0	0	0	0	0
Employer social benefits in cash and in kind	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

[Provide explanation as necessary]

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs.	Kshs.	Kshs	Kshs	Kshs
		2021-2022		2020-2021	
Purchase of buildings	0	0	0	0	0
Construction of buildings	0	0	0	0	0
Refurbishment of buildings	0	0	0	0	0
Construction of roads	0	0	0	0	0
Construction of civil works	0	1,237,471,478.96	1,237,471,478.96	515,386,932	2,810,585,645
Overhaul & refurbishment of construction and civil works	0	0	0	0	0
Purchase of vehicles & other transport equipment	0	0	0	0	0
Overhaul of vehicles & other transport equipment	0	0	0	0	0
Purchase of household furniture & institutional equipment	0	0	0	0	0
Purchase of office furniture & general equipment	0	0	0	3,080,000	4,284,100
Purchase of specialised plant, equipment and machinery	0	0	0	0	0
Rehabilitation & renovation of plant, equipment & machinery	0	0	0	0	0
Purchase of certified seeds, breeding stock and live animals	0	0	0	0	0

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

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2021-2022	2021-2022	2021-2022	2020-2021	
Research, studies, project preparation, design & supervision	7,841,550	0	7,841,550	0	7,841,550
Rehabilitation of civil works	0	0	0	0	0
Acquisition of strategic stocks	0	0	0	0	0
Acquisition of land	0	0	0	0	0
Acquisition of other intangible assets	0	0	0	0	0
<b>Total</b>	<u>7,841,550</u>	<u>1,237,471,478.96</u>	<u>1,245,313,028.96</u>	<u>518,466,932</u>	<u>2,822,711,295</u>

[Provide explanation as necessary]

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

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

	Payments made in Cash	Payments made by third parties	Total payments	Total payments 2021-2020	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
Ministry	0	0	0	0	0
Project	0	0	0	0	0
Transfers to County Governments					
County	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs	Kshs
		2022-2021	2020-2021		
Grants for scholarships					
Transfers to lower levels of government e.g. schools	0	0	0	0	0
Miscellaneous payments	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Small scale Irrigation and Value Addition Project (SIVAP)*  
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**Notes to the Financial Statements (Continued)**

**11. Cash And Cash equivalents**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 11. A)	170,609.05	765,211.15
Cash in hand (Note 11. B)	0	0
Cash equivalents (short-term deposits) (Note 11. C)	0	0
<b>Total</b>	<u>170,609.05</u>	<u>765,211.15</u>

*Small scale Irrigation and Value Addition Project* has 1 number of project account 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	2021-2022	2020-2021
	Kshs	Kshs
<b><u>Foreign Currency Accounts</u></b>		
Central Bank of Kenya [A/c No.....]		
Central Bank of Kenya [A/c No.....]		
<b>Total Foreign Currency balances</b>		
<b><u>Local Currency Accounts</u></b>		
Central Bank of Kenya [A/c No. 1000457724]	93,867.70	688,469.80
Central Bank of Kenya [A/c No. 1000457716]	76,741.35	76,741.35
Total local currency balances	<u>170,609.05</u>	<u>765,211.15</u>
Total bank account balances	<u>170,609.05</u>	<u>765,211.15</u>

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

**Special Deposit Accounts**

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

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

**Special Deposit Accounts Movement Schedule**

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>(i) A/c Name [A/c No...1000297239]</b>		
Opening balance	107,400.96	0.00
Total amount deposited in the account	0.00	907,400.96
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>107,400.96</u>	<u>800,000.00</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>0.00</u></b>	<b><u>107,400.96</u></b>
<b>(ii) A/c Name [A/c No...1000289918]</b>		
Opening balance (as per the SDA reconciliation)	0.00	0.00
Total amount deposited in the account	0.00	739,119.44
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>0.00</u>	<u>739,119.44</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>0.00</u></b>	<b><u>0.00</u></b>

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

*Small scale Irrigation and Value Addition Project (SIVAP)*  
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**Notes to the Financial Statements (Continued)**

**11 B Cash in hand**

Description	2021-2022	2020-2021
	KShs	KShs
Location 1	0	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>

[Provide a cash count certificate for each location above]

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

Description	2021-2022	2020-2021
	Kshs	kshs
Kenya Commercial Bank [A/C No.....]	0	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>

[Provide short appropriate explanations as necessary]

**12. Imprests and Advances**

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	0	0
Salary advances	0	0
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>

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

**12b: 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 2022</b>	<b>Balance 2021</b>
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Officer 1</i>	0	0	0	0	0
<i>Officer 2</i>	0	0	0	0	0
<i>Officer 3</i>	0	0	0	0	0
<i>Officer 4</i>	0	0	0	0	0
<i>Officer 5</i>	0	0	0	0	0
<i>Programme 1</i>	0	0	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**13. Deposits and Retention Monies**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	Kshs	Kshs
Retention	0	0
Deposits	0	0
<b>Total</b>	<u>0</u>	<u>0</u>

**14. Fund Balance Brought Forward**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	Kshs	Kshs
Bank accounts	765,211.15	595,833
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
<b>Total</b>	765,211.15	595,833

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

**15. Prior Year adjustment**

	Balance b/f FY (2021/2022 audited financial statements)	Adjustments	Adjusted balance b/f FY 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Accounts Payables	0	0	0
Receivables	0	0	0
Others ( <i>specify</i> )	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>

**16. Changes in Receivable**

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

**17. Changes in Accounts Payable**

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

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**12. Other Important Disclosures**

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

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods	45,862,070	0	45,862,070	0
Supply of services				
<b>Total</b>	<b>45,862,070</b>	<b>0</b>	<b>45,862,070</b>	<b>0</b>

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

	Balance b/f FY 2020/20 21	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Union employees				
Others				
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

*Small scale Irrigation and Value Addition Project (SIVAP)*  
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**Other Important Disclosures (Continued)**

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

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

**4. External Assistance**

	2021-2022	2020-2021
Description	Kshs	Kshs
External assistance received as grants		
External assistance received as loans		
External assistance received in kind- as payment by third parties		
<b>Total</b>	<b>0</b>	<b>0</b>

*a). External assistance relating loans and grants*

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

*Small scale Irrigation and Value Addition Project (SIVAP)*  
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**Other Important Disclosures (Continued)**

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	FY 2021/2022	FY 2020/2021
Description		Kshs	Kshs
Undrawn external assistance - loans			
Undrawn external assistance - grants			
<b>Total</b>		0	0

*c) Classes of providers of external assistance*

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

*Small scale Irrigation and Value Addition Project (SIVAP)  
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**Other Important Disclosures (Continued)**

*d. Non-monetary external assistance*

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

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

*e Purpose and use of external assistance*

Payments made by third parties	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Compensation to employees		
Use of goods and services		
Subsidies		
Transfers to other Government entities		
Other grants and transfers		
Social Security benefits		
Acquisition of assets		
Finance Costs including loan interest		
Repayment of principal on domestic and foreign borrowing		
Other payments		
<b>Total</b>	0	0

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

*Small scale Irrigation and Value Addition Project (SIVAP)*  
*Annual Report and Financial Statements for the financial year ended June 30, 2022*

**Other Important Disclosures (Continued)**

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

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

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

**Small scale Irrigation and Value Addition Project (SIVAP)**

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

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

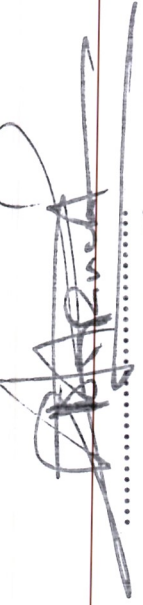
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2020-2021(1)	Unsupported Over-payment in Respect of Contract for Construction of Makanyanga Irrigation Scheme		Resolved	Immediately
2020-2021(2)	Unsupported Expenditure on Seeds and Seedlings		Resolved	Immediately
2020-2021(3)	Budgetary Control and Performance		Resolved	Immediately
2020-2021(4)	Slow Rate of Funds Absorption		Resolved	Immediately
2020-2021(5)	Lack of a Separate Imprests Register for the Project		Resolved	Immediately

**Guidance Notes:**

1. Use the same reference numbers as contained in the external audit report;
2. Obtain the "Issue/Observation" and "management comments", required above, from final external audit report that is signed by Management;

**Small scale Irrigation and Value Addition Project (SIVAP)  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

3. Before approving the report, discuss the timeframe with the appointed Focal Point persons within your entity responsible for implementation of each issue;
4. Indicate the status of "Resolved" or "Not Resolved" by the date of submitting this report to National Treasury.



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



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

*Small scale Irrigation and Value Addition Project (SIVAP)*

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

14. Annexes

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

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Transfer from Government entities	30,000,000.00	27,314,999	2,685,001.00	91.05%	
Proceeds from domestic and foreign grants	627,000,000.00	664,575,395.70	(37,575,395.70)	105.9%	
Proceeds from borrowings	600,000,000.00	585,110,794.41	14,889,205.60	97.5%	
Miscellaneous receipts	0.00	0.00	0.00	0.00	
<b>Total Receipts</b>	<b>1,257,000,000.00</b>	<b>1,277,001,189.11</b>	<b>(20,001,189.11)</b>		
<b>Payments</b>					
Compensation of employees	12,512,000.00	12,490,000.00	22,000.00	99.8%	
Purchase of goods and services	211,488,000.00	19,792,762.25	191,695,237.75	9.36%	
Social security benefits	0.00	0.00	0.00	0.00	
Acquisition of non-financial assets	1,033,000,000.00	1,245,313,028.96	(212,313,028.96)	120.55%	
Transfers to other government entities	0.00	0.00	0.00	0.00	
Other grants and transfers	0.00	0.00	0.00	0.00	
<b>Total payments</b>	<b>1,257,000,000.00</b>	<b>1,277,595,791.21</b>	<b>(20,595,791.21)</b>		



*Small scale Irrigation and Value Addition Project (SIVAP)  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

**Annex 3a - Analysis of Pending Bills**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020-2021	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
Retention	230,417,990.21			230,417,990.21		
3.						
Sub-Total	230,417,990.21			230,417,990.21		
Supply of goods						
4.						
5.						
Sub-Total						
Supply of services						
6.						
7.						
Sub-Total						
Grand Total	230,417,990.21			230,417,990.21		

**Small scale Irrigation and Value Addition Project (SIVAP)  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

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

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

*Small scale Irrigation and Value Addition Project (SIVAP)*  
*Annual Report and Financial Statements for the financial year ended June 30, 2022*

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

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

**Small scale Irrigation and Value Addition Project (SIVAP)  
Reports and Financial Statements  
For the financial year ended June 30, 2022**

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

Asset class	Opening Cost (KShs)		Donations in form of Assets (KShs)		Purchases/ Additions in the Year (KShs)		Disposals in the Year (KShs)		Transfers in/(out) KShs 2021/22		Closing Cost (KShs) 2022	
	(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)+(l)+(m) -(n)-(o)	
Land	0	0	0	0	0	0	0	0	0	0	0	0
Buildings and structures	0	0	0	0	0	0	0	0	0	0	0	0
Transport equipment	5,067,476.00	0	0	63,282,896.60	0	0	0	0	0	0	68,350,372.60	0
Office equipment, furniture and fittings	35,000.00	0	0	2,828,000.00	0	0	0	0	0	0	2,863,000.00	0
ICT Equipment,	0	0	0	0	0	0	0	0	0	0	0	0
Other Machinery and Equipment	0	0	0	0	0	0	0	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0	0	0	0	0	0	0	0
Biological assets	0	0	0	0	0	0	0	0	0	0	0	0
Infrastructure assets roads, rails	0	0	0	0	0	0	0	0	0	0	0	0
Intangible assets	0	0	0	0	0	0	0	0	0	0	0	0
Work in Progress	0	0	0	0	0	0	0	0	0	0	0	0
<b>Total</b>	<b>5,102,476.00</b>	<b>0</b>	<b>0</b>	<b>66,110,896.60</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,213,372.60</b>	<b>0</b>

Notes

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

***Small scale Irrigation and Value Addition Project (SIVAP)  
Annual Report and Financial Statements for the financial year ended June 30, 2022***

*The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold*

*Small scale Irrigation and Value Addition Project (SIVAP)  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

**Annex 5 – Contingent Liabilities Register**

	Nature of contingent liability	Payable to	Estimated Amount in Kshs	Expected date of payment	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

*Small scale Irrigation and Value Addition Project (SIVAP)  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

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

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

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

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

**Small scale Irrigation and Value Addition Project (SIVAP)  
Reports and Financial Statements  
For the financial year ended June 30, 2022**

**Annex 7 Disaster Expenditure Reporting Template**

Date		Entity		Year	Quarter
Period to which this report refers (FY)					
Name of Reporting Officer					
Contact details of the reporting officer:	Email	Telephone			
Column I	Column II	Column III	Column IV	Column V	Column VI
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)
					Column VII
					Comments

***Small scale Irrigation and Value Addition Project (SIVAP)  
Annual Report and Financial Statements for the financial year ended June 30, 2022***

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**Annex 8: 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 2022
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT  
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
 FOR THE YEAR ENDED 30TH JUNE 2022  
 PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 5570155000751

Bank Account No.1000297239 Held with Central Bank of Kenya

	NOTES	AMOUNT	AMOUNT
		USD	USD
1 Amount advanced by ADB			2,509,010.34
Less			
2 Total amount justified to ADB			1,460,584.93
3 Outstanding amount advanced to Designated Account			1,048,025.41
Represented by:			
4 Ending Designated Account Balance at 30.06.2022			-
5 Amount claimed but not credited at 30.06.2022			-
6 Amount withdrawn and not claimed as at 30.06.2022			1,048,025.41
7 Service charges (if not included in 5 & 6 above)			-
Less			
8 Interest earning (if included in Designated Account)			-
9 Total advance to Designated Account year ended 30.06.2022			1,048,025.41

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/SCEs

AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 01.06.2022

## SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2022
Account No.	1000297239
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	SMALL SCALE IRR & VALUE ADD. PRJ
Credit Agreement	
Currency	USD

### Part A - Account Activity

Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	107,400.96
<hr style="border-top: 1px dashed black;"/>	
<b>Add:</b>	
Total Amount deposited by World Bank	0.00
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
<b>Deduct:</b>	
Total amount withdrawn	107,400.96
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2022	0.00

**AUTHORISED REPRESENTATIVE**  
**CENTRAL BANK OF KENYA**

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

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

**AUTHORISED REPRESENTATIVE**  
**EXTERNAL RESOURCES**  
**DEPARTMENT-TREASURY**

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

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

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

TAM.E.STMT.OF.ACCT.EPRM

Results 1 - 1 of 1

Run Date:  
CENTRAL BANK OF KENYA  
BANKI KUU YA KENYA  
PO BOX 6000-0100  
NAIROBI  
STATEMENT PERIOD: 01/07/2021 To 20/02/2022

Run Time:

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER :

ACCOUNT TITLE : SMALL SCALE IRR & VALUE ADD. PRJ  
20/02/2022

NO.

DATE REFERENCE NO DETAILS

DEBIT CREDIT BALANCE

OPENING BAL: 107,400.96

NO.

Value Date	Reference.No	Details	Debit	Credit	Balance
28/02/2022	FT22059QGDC2 PA127819		-107,400.96	0.00	0

ADDED BALANCE TO

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

Save As...  
Description ID Find

Account	equals	1000297239
Statement From	equals	20210701
Statement To	equals	20220630

TAM.E.STMT.OF.ACCT.EPRM

GAFSP Trust Fund  
 Summary of Revolving Funds By Loan ( In Paid Currency )  
 Public sector As at 30.06.2022  
 Loan Number : 5570155000751  
 Project ID : P-KE-AAZ-009  
 Project Title : SMALLSCALE IRRIG. & AGRIC. VALUE CHAIN  
 Borrower : MINISTRY OF FINANCE

Printing Date : 30.06.2022  
 Page : 2  
 System : PRD / 400  
 Loan Contract Currency : USD  
 Closing Date : 30.06.2023  
 Commitment Capital : 22,800,000.00  
 Available Balance : 0.00

IDV Number	Reference	Curr	Amount Approved Approval Currency	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed USD	Amount Justified USD	Balance to Justify USD	Justified	Disburs. Value Date	Last Just. Date
(A)	(B)		(X)	(Y)	(Z) = (X) - (Y)	(C)	(D)	(E) = (C) - (D)	F = D / C	(G)	(H)
5570155000751											
1 All activities	RF N00001	USD	769,866.00	769,866.00	0.00	769,866.00	769,866.00	0.00	100.00	27.07.2016	04.06.2019
1/KE/2016/19000	RF N00002	USD	291,262.00	291,262.00	0.00	291,262.00	291,262.00	0.00	100.00	21.06.2018	26.06.2020
1/KE/2018/44442	RF N00002	USD	540,481.38	399,856.93	140,624.45	540,481.38	399,856.93	140,624.45	73.98	18.06.2019	26.06.2020
1/KE/2019/60079	RF N00016	USD	907,400.96	0.00	907,400.96	907,400.96	0.00	907,400.96	0.00	24.11.2020	00.00.0000
1/KE/2020/80994	RF N00135A	USD				2,509,010.34	1,460,984.93	1,048,025.41	58.23		
Total 5570155000751 All activities						2,509,010.34	1,460,984.93	1,048,025.41	58.23		
			2,509,010.34	1,460,984.93	1,048,025.41						

SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT  
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
 FOR THE YEAR ENDED 30TH JUNE 2022  
 PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 2000130014530

Bank Account No.1000289918 Held with Central Bank of Kenya

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by ADB		2,240,317.86
	Less		
2	Total amount justified to ADB		2,030,538.92
3	Outstanding amount advanced to Designated Account		209,778.94
	Represented by:		
4	Ending Designated Account Balance at 30.06.2022		-
5	Amount claimed but not credited at 30.06.2022		-
6	Amount withdrawn and not claimed as at 30.06.2022		209,778.94
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
9	Total advance to Designated Account year ended 30.06.2022		209,778.94

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/SCEs.

*[Signature]*  
 AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 07.07.2022

## SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2022
Account No.	1000289918
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	SMALL SCALE IRR.&VALUE ADDITION PRJ
Credit Agreement	
Currency	USD

**Part A - Account Activity**

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

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

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

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

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

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

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

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

TAM.E.STMT.OF.ACCT.EPRM

Results 1 - 1 of 1

Dep. Bank: **CENTRAL BANK OF INDONESIA**  
**BANKI LAYANAN MASYARAKAT**  
**PO BOX 60000-0100**  
**KATIBON**

Dep. Title:

STATEMENT OF ACCOUNT

PAGE: 1/1

ACCOUNT NUMBER:

ACCOUNT TITLE: SMALL SCALE IRR. & VALUE ADDITION PRM

STATEMENT PERIOD: From 01/07/2021 To 09/06/2022

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE		
			OPENING BAL:	6.00			
NO.	Value	Date	Reference.No	Details	Debit	Credit	Balance
1					0.00	0.00	0
							CLOSING BALANCE:

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

Save Query  
 Find

Account	equals	1000289918
Statement From	equals	20210701
Statement To	equals	20220630

TAM.E.STMT.OF.ACCT.EPRM

African Development Bank  
 Summary of Revolving Funds By Loan ( In Paid Currency )  
 Public sector As at 30.06.2022  
 Loan Number : 2000130014530  
 Project ID : P-KE-AAZ-009  
 Project title : SMAILSCALE IRRIG. & AGRIC. VALUE CHAIN  
 Borrower : MINISTRY OF FINANCE

Printing Date : 30.06.2022  
 Page : 1  
 System : PRD / 400  
 Loan Contract Currency : USD  
 Closing Date : 30.06.2023  
 Commitment Capital : 39,546,000.00  
 Available Balance : 0.00

LDV Number	Reference	Curr	Amount Approved Approval Currency	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed USD	Amount Justified USD	Balance to Justify USD	F = D / C	Disburs. Value Date	Last Just. Date
(A)	(B)		(X)	(Y)	(Z) = (X) - (Y)	(C)	(D)	(E) = (C) - (D)		(G)	(H)
2000130014530											
1 All activities	RF N00001A	USD	626,289.58	626,289.58	0.00	626,289.58	626,289.58	0.00	100.00	11.07.2016	26.06.2020
1/KE/2016/18020	RF N00003A	USD	194,175.00	194,175.00	0.00	194,175.00	194,175.00	0.00	100.00	20.06.2018	22.06.2020
1/KE/2018/44875	RF N00007B	USD	680,733.84	680,733.84	0.00	680,733.84	680,733.84	0.00	100.00	13.06.2019	02.08.2021
1/KE/2019/60080	RF N00136A	USD	739,119.44	529,340.50	209,778.94	739,119.44	529,340.50	209,778.94	71.62	12.11.2020	02.08.2021
1/KE/2020/80804						2,240,317.86	2,030,538.92	209,778.94	90.64		
Total 2000130014530 All activities			2,240,317.86	2,030,538.92	209,778.94	2,240,317.86	2,030,538.92	209,778.94	90.64		

REPUBLIC OF KENYA

Date 11/7/2022

Report of the Board of Survey on the Cash and Bank Balances of SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT - AfDB Loan No. 2000130014530 as at the close of business on 30-6-2022

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

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

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

at 10.45 A.M. (time) on the 11/7/2022

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

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

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

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

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

Cash on hand	<u>NIL</u>	(Shs.	<u>NIL</u>
Bank balance		Shs.	<u>76,741.35</u>
			<u>76,741.35</u>

The Bank Certificate of Balance showed a sum of Shs. 76,741.35  
 cts - (shs. cts

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

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

Date 11-7-2022

Chairman  
John Njorge  
Charles Luswet  
Wesley Kiplimo  
 Members of the Board



REPUBLIC OF KENYA

Date 11/7/2022

Report of the Board of Survey on the Cash and Bank Balances of SMALL SCALE IRRIGATION AND VALUE  
ADDITION PROJECT - ADF GRANT NO.5570155000751 as at the close of  
 business on 30-6-2022

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

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

Assembled at the office of PROJECT ACCOUNTANTS OFFICE - HILL PLAZA 9<sup>TH</sup> FLOOR  
 at 10.30 A.M. (time) on the 11/7/2022

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

It was observed that cheques amounting to Shs. NIL cts NIL  
 had been on hand for more than 14 days prior to the date of the survey.

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

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

Cash on hand	(Shs.	<u>NIL</u>
Bank balance	Shs.	<u>93,867.70</u>
		<u>93,867.70</u>

The Bank Certificate of Balance showed a sum of Shs. 93,867.70  
 cts - (shs. cts

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

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

Date 11-7-2022

Chairman  
John Njoro  
Charles Lusweti  
Wesley Kiplimo  
 Members of the Board







MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION  
 SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT  
 ADB GRANT NO. 5570153000751  
 BANK RECONCILIATION AS AT 30TH JUNE 2022

	Kshs	Kshs	Kshs
Less- Balance as per Bank Statement			93,867.70
1. Payments in the cash book not appearing on bank statement	-		
2. Receipts in Bank statement not posted in Cash Book		-	
Add- 3. Payments in Bank Statement not recorded in the Cash Book			0.00
4. Receipts in Cash Book not yet banked	-		
Bank Balance as per Cash Book			93,867.70

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

*[Signature]*  
 PREPARED BY  
 PRINCIPAL ACCOUNTANT

Signature ..... Date .....

					/REC/0070000079								
					PVS00224/1								
44	08/04/2022	08/04/2022	FT2209898911		Outward RTGS Payment MT 102		2,346,877.95		0.00			1,459,867.70	
					0070000082								
					STATE DEPT FOR CROP DEV AGRI RESERC:CBK								
					TAKEOFF QUANTITIES (TQ) LTD								
					/REC/0070000082								
					S00232/1								
45	13/04/2022	13/04/2022	FT221036KJW4		TRFS Payments		20,517.25		0.00			1,439,350.45	
					0070000083								
					Withholding Tax								
46	14/04/2022	14/04/2022	FT2210485DCW		Outward RTGS Payment MT 103		1,169,482.75		0.00			269,867.70	
					0070000084								
					STATE DEPT FOR CROP DEV AGRI RESERC:999999								
					FIBRENET TECHNOLOGIES LIMITED								
					0070000084								
					PVS00236/1								

47	26/04/2022	26/04/2022	F-1221166 QN17	Outward PETS Payment ME 103	176,000.00	0.00	93,867.76
				0070000085			
				STAFF EMP FOR CROP DEV AGRI			
				RDS-RC 999999			
				RISPER NYAIRKIL OGWANGI			
				0070000085			
				IMP4583615			
Totals					54,644,719.00	12,214,711.15	
Closing Balance							93,867.76

MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES  
 SMALL SCALE IRRIGATION AND VALUE ADDITION PROJECT  
 AfDB LOAN NO. 2000130014530  
 BANK RECONCILIATION AS AT 30TH JUNE 2022

	Kshs	Kshs	Kshs
Balance as per Bank Statement			76,741.35
Less-			
1. Payments in the cash book not appearing on bank statement	-		
2. Receipts in Bank statement not posted in Cash Book	-		-
Add-			
3. Payments in Bank Statement not recorded in the Cash Book			0.00
4. Receipts in Cash Book not yet banked	-		
<b>Bank Balance as per Cash Book</b>			<b>76,741.35</b>

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

  
 Signature

PREPARED BY  
 PRINCIPAL ACCOUNTANT  
 Designation

  
 Date

CENTRAL BANK OF KENYA  
BANKI KUU YA KENYA

Run Date : 20/04/2022  
 Runtime : 13:28:17  
 Customer Number : 145028  
 Account Number : 1000457716  
 Account Name : SMALL SCALE IRR VAL ADD PROJ LOAN(KES)  
 Opening Balance : 14772483.35

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

STATEMENT PERIOD: FROM 01/04/2021 TO 31/12/2021

Sl. No.	Account No.	Account Name	Account Type	Account Balance	Account Description	Account Balance	Account Description
1	06/05/2021	06/05/2021	FT211261.19K6	1,019,916.00	Outward RTGS Payment MT 102	0.00	13,752,567.35
					0060000055		
					STATE DEPT FOR CROP DEV AGRI RESERC:CBK		
					SIVAP NYANDARUA		
					/REC/0060000055		

				PVS00145				
2	06/05/2021	06/05/2021	F121126111Y3Z	Outward RTGS Payment MT 102	1,119,916.00	0.00	12,634,651.35	
				0060000056				
				STATE DEPT FOR CROP DEV AGRIC RESERVE CBK				
				SMALL SCALE AND VALUE ADDITION PROJ				
				/RTG/0060000056				
				PVS00145				
3	06/05/2021	06/05/2021	F121126117K6	Outward RTGS Payment MT 102	1,213,116.00	0.00	11,410,535.35	
				0060000063				
				STATE DEPT FOR CROP DEV AGRIC RESERVE CBK				
				SMALL SCALE IRRIGATION VALUE ADDITION				
				/RTG/0060000063				
				PVS00145				
4	06/05/2021	06/05/2021	F12112611QSS	Outward RTGS Payment MT 102	1,219,916.00	0.00	10,199,619.35	
				0060000057				
				STATE DEPT FOR CROP DEV AGRIC RESERVE CBK				
				SMALL SCALE IRRIGATION VALUE ADD				

						/REC/0060000057							
						PVS00145							
5	06/05/2021	06/05/2021	FT21126Z1205			Outward RTGS Payment MT 102	1,239,916.00	0.00				8,959,703.35	
						0060000058							
						STATE DEPT FOR CROP DEV AGRI RESERC:CBK							
						SMALL SCALE IRRIGATION VALUE SIVAP							
						/REC/0060000058							
						PVS00145							
6	06/05/2021	06/05/2021	FT21126111HKW			Outward RTGS Payment MT 102	1,539,916.00	0.00				7,419,787.35	
						0060000054							
						STATE DEPT FOR CROP DEV AGRI RESERC:CBK							
						SIVAP KITUI							
						/REC/0060000054							
						PVS00145							
7	06/05/2021	06/05/2021	FT21126L10CQ			Outward RTGS Payment MT 102	1,539,916.00	0.00				5,879,871.35	
						0060000059							
						STATE DEPT FOR CROP DEV AGRI RESERC:CBK							

					SIVAP MACHAKOS COUNTY				
					/REC/00600000059				
					PVS00145				
8	06/05/2021	06/05/2021	F'T211262TQ44		Outward RTGS Payment MT 102	1,579,916.00	0.00	4,299,955.35	
					00600000060				
					STATE DEPT FOR CROP DEV AGRI				
					RESERC:CBK				
					SIVAP TANA RIVER COUNTY				
					/REC/00600000060				
					PVS00145				
9	06/05/2021	06/05/2021	F'T21126P7W7F		Outward RTGS Payment MT 102	1,714,916.00	0.00	2,585,039.35	
					00600000062				
					STATE DEPT FOR CROP DEV AGRI				
					RESERC:CHK				
					MAKUEJI COUNTY SMALL SCALE				
					IRRIGATI				
					/REC/00600000062				
					PVS00145				
10	06/05/2021	06/05/2021	F'T21126DQ2X1		Outward RTGS Payment MT 102	2,064,916.00	0.00	520,123.35	
					00600000061				

				STATE DEPT FOR CROP DEV AGRI RESERC:CBK						
				SIVAPATHARAKA NITHI COUNTY						
				/REC/0060000061						
				PVS00145						
11	09/06/2021	09/06/2021	F121160B5C5X	Outward RTGS Payment MT 103	443,382.00	0.00			76,741.35	
				0060000064						
				STATE DEPT FOR CROP DEV AGRI RESERC:999999						
				GERALD KARIUKI KOREMA						
				0060000064						
				PVS00184						
Totals					14,695,742.00	0.00				
Closing Balance										76,741.35



Trial Balance

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

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Account No and Description	Current Period		Previous period	
	Debit Kshs	Credit Kshs	Debit Kshs	Credit Kshs
1310102 Capital Grants from Foreign Governments	0.00	24,845,513.00	0.00	0.00
1310100 Grants from Foreign Govts. - Cash through Exchequer	0.00	24,845,513.00	0.00	0.00
1310202 Capital Grants from Foreign Governments	0.00	20,950,272.20	0.00	365,092,896.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	20,950,272.20	0.00	365,092,896.00
1310000 Grants from Foreign Governments	0.00	45,795,785.20	0.00	365,092,896.00
1320202 Capital Grants from International Organizations	0.00	552,390,393.15	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	552,390,393.15	0.00	0.00
1320000 Grants from International Organisations	0.00	552,390,393.15	0.00	0.00
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	492,986,812.70	0.00	526,267,094.80	0.00
2110100 Basic Salaries - Permanent Employees	492,986,812.70	0.00	526,267,094.80	0.00
2110201 Contractual Employees	171,736,021.05	0.00	153,256,761.30	0.00
2110202 Casual Labour - Others	22,917,973.25	0.00	22,865,576.65	0.00
2110200 Basic Wages - Temporary Employees	194,653,884.30	0.00	176,142,340.15	0.00
2110301 House Allowance	193,105,902.10	0.00	173,844,798.65	0.00
2110306 Foreign Service Allowance (Overseas Addition)	26,583,096.00	0.00	21,583,092.00	0.00
2110307 Hardship Allowance	1,512,300.00	0.00	4,036,800.00	0.00
2110311 Transfer Allowance	842,900.00	0.00	398,645.00	0.00
2110312 Responsibility Allowance	568,172.75	0.00	568,177.00	0.00
2110313 Entertainment Allowance	2,450,390.65	0.00	2,103,749.50	0.00
2110314 Transport Allowance	84,029,094.75	0.00	72,523,422.75	0.00
2110315 Extraneous Allowance	34,956,893.70	0.00	19,421,249.50	0.00
2110317 Domestic Servant Allowance	561,593.30	0.00	483,600.00	0.00
2110318 n Practising Allowance	720,000.00	0.00	660,000.00	0.00
2110320 Leave Allowance	12,184,870.20	0.00	7,865,810.15	0.00
2110327 Ministerial Allowance	3,600,000.00	0.00	3,300,000.00	0.00
2110336 Car Purchase Allowance	14,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	375,115,213.65	0.00	306,809,344.75	0.00
2110402 Refund of Medical Expenses - Inpatient	2,867,500.00	0.00	2,867,500.00	0.00
2110400 Personal Allowances paid as Reimbursements	2,867,500.00	0.00	2,867,500.00	0.00
2110000 Wages and Salary Contributions	1,065,623,520.65	0.00	1,042,026,279.70	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	6,738,736.00	0.00	2,038,736.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	6,738,736.00	0.00	2,038,736.00	0.00
2120000 Social Contributions	6,738,736.00	0.00	20,538,366.50	0.00
2210101 Electricity	16,428,799.00	0.00	2,759,332.50	0.00
2210102 Water and Sewerage Charges	3,033,577.90	0.00	173,298.00	0.00
2210103 Gas expenses	190,624.00	0.00	0.00	0.00
2210106 Utilities, Supplies- Other (	4,256,696.25	0.00	4,205,654.00	0.00
2210100 Utilities, Supplies and Services	23,909,697.15	0.00	27,676,651.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	18,824,274.00	0.00	24,087,520.15	0.00
2210202 Internet Connections	11,718,079.30	0.00	39,022,080.10	0.00
2210203 Courier & Postal Services	402,794.00	0.00	207,889.50	0.00
2210205 Satellite Access Services	7,500.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	30,952,647.30	0.00	63,317,489.75	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	88,429,509.80	0.00	58,388,495.05	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2210302 Accommodation - Domestic Travel	49,952,871.10	0.00	77,548,435.50	0.00
2210303 Daily Subsistence Allowance	1,030,427,098.75	0.00	1,488,262,906.40	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	804,650.00	0.00	89,800.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,169,614,129.65	0.00	1,624,269,636.95	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	12,605,873.00	0.00	13,376,683.50	0.00
2210402 Accommodation	0.00	0.00	369,902.50	0.00
2210403 Daily Subsistence Allowance	33,930,650.00	0.00	134,934,537.40	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	25,000.00	0.00	171,028.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	48,561,523.00	0.00	148,852,151.40	0.00
2210502 Publishing & Printing Services	36,560,299.70	0.00	16,255,232.60	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	1,057,702.20	0.00	269,239.00	0.00
2210504 Advertising, Awareness and Publicity Campaigns	33,700,139.00	0.00	32,824,755.65	0.00
2210505 Trade Shows and Exhibitions	4,015,243.00	0.00	13,171,794.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	75,333,383.90	0.00	62,521,021.25	0.00
2210602 Payment of Rents and Rates - Residential	10,122,881.20	0.00	8,107,357.20	0.00
2210603 Rents and Rates - Non-Residential	25,869,815.75	0.00	51,661,340.65	0.00
2210604 Hire of Transport, Equipment	3,005,228.00	0.00	224,894,417.50	0.00
2210600 Rentals of Produced Assets	38,997,924.95	0.00	284,683,115.35	0.00
2210701 Travel Allowance	798,365,018.70	0.00	549,429,836.20	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	101,612,403.00	0.00	67,687,974.50	0.00
2210703 Production and Printing of Training Materials	29,203,345.25	0.00	20,281,259.25	0.00
2210704 Hire of Training Facilities and Equipment	66,500,139.60	0.00	11,208,672.30	0.00
2210706 Book Allowance	25,099,601.00	0.00	100,670,775.10	0.00
2210708 Trainer Allowance	9,579,200.00	0.00	4,040,861.00	0.00
2210709 Research Allowance	22,901,312.00	0.00	137,911,836.25	0.00
2210710 Accommodation Allowance	28,544,695.80	0.00	108,912,444.00	0.00
2210711 Tuition Fees Allowance	168,577,200.00	0.00	220,926,732.45	0.00
2210712 Trainee Allowance	45,578,567.00	0.00	3,916,600.00	0.00
2210714 Gender Mainstreaming	0.00	0.00	285,890.00	0.00
2210700 Training Expenses	1,295,961,482.35	0.00	1,223,272,481.05	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	16,476,173.00	0.00	7,520,255.75	0.00
2210802 Boards, Committees, Conferences and Seminars	107,774,911.30	0.00	62,903,628.00	0.00
2210808 Purchase of Coffins	155,800.00	0.00	512,000.00	0.00
2210800 Hospitality Supplies and Servi	124,406,884.30	0.00	70,935,883.75	0.00
2210904 Motor Vehicle insurance	4,780,421.00	0.00	5,043,670.80	0.00
2210910 Medical Insurance	15,087,424.00	0.00	13,276,495.00	0.00
2210999 Insurance Costs - Other (Budge	218,956,484.30	0.00	258,532,810.00	0.00
2210900 Insurance Costs	238,804,329.30	0.00	276,852,978.80	0.00
2211003 Veterinarian Supplies and Materials	50,000.00	0.00	688,618.50	0.00
2211004 Fungicides, Insecticides and Sprays	71,845,777.00	0.00	696,397,911.55	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	67,117,541.65	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	338,756,097.45	0.00	744,663,467.50	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	87,821,636.00	0.00	32,000,000.00	0.00
2211009 Education and Library Supplies	1,790,900.00	0.00	1,721,328.05	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	465,000.00	0.00
2211015 Foods and Rations	4,000,000.00	0.00	3,443,083.50	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,266,400.00	0.00	1,618,302.00	0.00
2211021 Purchase of Bedding and Linen	450,000.00	0.00	907,293.00	0.00
2211023 Supplies for Production	5,282,550.00	0.00	12,179,095.00	0.00
2211029 Purchase of Safety Gear	597,586.00	0.00	14,368,189.50	0.00
2211000 Specialised Materials and Supp	512,860,946.45	0.00	1,575,569,828.25	0.00
2211101 General Office Supplies	62,471,594.70	0.00	58,461,030.40	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
(papers, pencils, forms, small office equipment etc)				
2211102 Supplies and Accessories for Computers and Printers	19,152,986.40	0.00	26,663,019.50	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,005,002.00	0.00	1,239,477.75	0.00
2211100 Office and General Supplies and Services	83,629,583.10	0.00	86,363,527.65	0.00
2211201 Refined Fuels and Lubricants for Transport	117,965,196.55	0.00	315,808,001.85	0.00
2211202 Refined Fuels and Lubricants for Production	262,500.00	0.00	180,762.00	0.00
2211203 Refined Fuels and Lubricants -- Other	187,500.00	0.00	36,152.00	0.00
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	187,500.00	0.00	129,115.50	0.00
2211200 Fuel Oil and Lubricants	118,602,696.55	0.00	316,154,031.35	0.00
2211301 Bank Service Commission and Charges	320,424.00	0.00	327,568.00	0.00
2211305 Contracted Guards and Cleaning Services	16,736,768.00	0.00	13,838,445.20	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	650,698.00	0.00	488,800.00	0.00
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	51,008,254.00	0.00	91,079,104.05	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	1,366,046.00	0.00	0.00	0.00
2211310 Contracted Professional Services	554,738,549.45	0.00	1,127,058,278.50	0.00
2211311 Contracted Technical Services	473,425,327.95	0.00	337,540,631.00	0.00
2211320 Temporary Committee Expenses	0.00	0.00	1,718,000.00	0.00
2211323 Laundry Expenses	350,000.00	0.00	185,065.50	0.00
2211300 Other Operating Expenses	1,098,566,087.40	0.00	1,572,235,892.25	0.00
2210000 Goods and Services	4,858,221,315.40	0.00	7,332,704,665.80	0.00
2220101 Maintenance Expenses - Motor Vehicles	35,866,362.75	0.00	49,608,529.00	0.00
2220100 Routine Maintenance - Vehicles	35,866,362.75	0.00	49,608,529.00	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	173,287,932.50	0.00	555,891.00	0.00
2220202 Maintenance of Office Furniture and Equipment	307,344.00	0.00	85,129.50	0.00
2220205 Maintenance of Buildings and Stations -- Non-Residential	6,339,892.00	0.00	1,253,366.00	0.00
2220207 Maintenance of Roads, Ports and Jetties	113,432,352.25	0.00	49,480,674.30	0.00
2220209 Minor Alterations to Buildings and Civil Works	51,968,560.00	0.00	593,600.00	0.00
2220210 Maintenance of Computers, Software, and Networks	2,592,474.50	0.00	630,550.00	0.00
2220212 Maintenance of Communications Equipment	562,000.00	0.00	36,800.00	0.00
2220200 Routine Maintenance - Other Assets	348,490,555.25	0.00	52,636,010.80	0.00
2220000 Routine Maintenance	384,356,918.00	0.00	102,244,539.80	0.00
2230102 Foreign Exchange Rates Loss	1,302,773.20	0.00	0.00	0.00
2230100 Exchange Rate Losses	1,302,773.20	0.00	0.00	0.00
2230000 Other Charges	1,302,773.20	0.00	0.00	0.00
2520201 Subsidies to Financial Private Enterprises	1,137,222,831.00	0.00	979,901,638.60	0.00
2520200 Subsidies to Financial Private Enterprises	1,137,222,831.00	0.00	979,901,638.60	0.00
2520000 Subsidies to Private Enterprises	1,137,222,831.00	0.00	979,901,638.60	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	11,577,599,987.70	0.00	13,923,314,279.05	0.00
2630152 Bukura Agricultural College	362,000,000.00	0.00	180,000,000.00	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	11,939,599,987.70	0.00	14,103,314,279.05	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	6,090,914,576.40	0.00	1,338,467,283.35	0.00
2630203 Capital Grants to Other levels of government	8,850,034,931.15	0.00	12,295,293,672.50	0.00
2630200 Capital Grants to Government Agencies and other Levels of Government	14,940,949,507.55	0.00	13,633,760,955.85	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
2630000 Grants & Transfer To Other Govt. Units	26,880,549,495.25	0.00	27,737,075,234.90	0.00
2640503 Other Capital Grants and Trans	1,035,456,000.00	0.00	170,000,000.00	0.00
2640500 Other Capital Grants and Trans	1,035,456,000.00	0.00	170,000,000.00	0.00
2640000 Other Transfers and Emergency Relief	1,035,456,000.00	0.00	170,000,000.00	0.00
2710102 Gratuity - Civil Servants	16,010,672.10	0.00	3,234,969.15	0.00
2710100 Government Pension and Retirement Benefits	16,010,672.10	0.00	3,234,969.15	0.00
2710000 Social Security Benefits	16,010,672.10	0.00	3,234,969.15	0.00
3110202 Non-Residential Buildings (offices, schools, hospitals, etc..)	130,965,574.85	0.00	12,000,000.00	0.00
3110200 Construction of Building	130,965,574.85	0.00	12,000,000.00	0.00
3110301 Refurbishment of Residential Buildings	5,980,390.00	0.00	0.00	0.00
3110302 Refurbishment of Non-Residential Buildings	123,426,243.10	0.00	72,840,403.60	0.00
3110300 Refurbishment of Buildings	129,406,633.10	0.00	72,840,403.60	0.00
3110502 Water Supplies and Sewerage	100,000.00	0.00	250,000.00	0.00
3110504 Other Infrastructure and Civil Works	1,368,304,146.60	0.00	728,647,793.65	0.00
3110500 Construction and Civil Works	1,368,404,146.60	0.00	728,647,793.65	0.00
3110701 Purchase of Motor Vehicles	108,205,789.00	0.00	211,779,772.00	0.00
3110704 Purchase of Bicycles and Motorcycles	63,753,000.00	0.00	28,224,000.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	171,958,789.00	0.00	240,003,772.00	0.00
3110801 Overhaul of Vehicles	1,936,590.00	0.00	1,821,129.00	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	1,936,590.00	0.00	1,821,129.00	0.00
3110902 Purchase of Household and institutional Appliances	225,000.00	0.00	273,232.25	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	225,000.00	0.00	273,232.25	0.00
3111001 Purchase of Office Furniture and Fittings	3,136,775.00	0.00	2,940,425.60	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	71,789,598.00	0.00	41,005,039.00	0.00
3111005 Purchase of Photocopiers	38,724,136.40	0.00	0.00	0.00
3111009 Purchase of other Office Equipment	992,600.00	0.00	1,880,000.00	0.00
3111000 Purchase of Office Furniture and General Equipment	112,643,109.40	0.00	45,825,464.60	0.00
3111103 Purchase of Agricultural Machinery and Equipment	44,897,399.00	0.00	344,309.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00	0.00	137,722.25	0.00
3111107 Purchase of Laboratory Equipment	29,479,999.00	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	8,997,850.10	0.00	1,463,543.00	0.00
3111110 Purchase of Generators	0.00	0.00	0.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	2,714,000.00	0.00	17,608,945.50	0.00
3111112 Purchase of Software	10,635,701.00	0.00	172,153.50	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	96,724,949.10	0.00	19,726,873.25	0.00
3111201 Overhaul of Plant, Machinery and Equipment	235,184.50	0.00	282,388.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	235,184.50	0.00	282,388.00	0.00
3111301 Purchase of Certified Crop Seed	281,063,977.00	0.00	136,984,189.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	281,063,977.00	0.00	136,984,189.00	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	314,201,862.00	0.00	239,503,276.00	0.00
3111499 Research, Feasibility Studies	106,713,960.00	0.00	107,370,310.00	0.00
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	420,915,822.00	0.00	346,873,586.00	0.00
3111504 Other Infrastructure and Civil Works	102,011,180.05	0.00	247,275,626.15	0.00
3111500 Rehabilitation of Civil Works	102,011,180.05	0.00	247,275,626.15	0.00
3110000 Acquisition of Fixed Capital Assets	2,816,490,955.60	0.00	1,852,554,257.70	0.00
3120101 Maize and Beans	0.00	0.00	5,584,034,231.45	0.00
3120100 Acquisition of Strategic Stocks	0.00	0.00	5,584,034,231.45	0.00

Account No and Description	Current Period		Previous period	
	Debit	Credit	Debit	Credit
3120000 Acquisition of Inventories, Stock and Commodities	0.00	0.00	5,584,034,231.45	0.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	214,300,000.00	0.00	0.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	54,000,000.00	0.00	0.00
3511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	258,300,000.00	0.00	0.00
3510000 Receipts from the Sale of Fixed Assets	0.00	258,300,000.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	4,771,999,991.05	0.00	11,391,963.00
3520300 Receipts from the Sale of inventories, Stocks and Commodities	0.00	4,771,999,991.05	0.00	11,391,963.00
3520000 Receipts from Sales of Inventories	0.00	4,771,999,991.05	0.00	11,391,963.00
5120202 Borrowing from International Organizations	0.00	1,352,684,570.40	0.00	1,412,121,985.90
5120200 Foreign Borrowing-Direct Payments	0.00	1,352,684,570.40	0.00	1,412,121,985.90
5120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	1,352,684,570.40	0.00	1,412,121,985.90
6510329 EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	331,633,471.75	0.00	42,593,490.00	0.00
6510300	331,633,471.75	0.00	42,593,490.00	0.00
6510000 Special Accounts	331,633,471.75	0.00	42,593,490.00	0.00
6530101 Ministry HQ Recurrent Bank A/C	21,265.30	0.00	22,073.35	0.00
6530100 Recurrent Bank Accounts	21,265.30	0.00	22,073.35	0.00
6530000 Recurrent Bank Accounts	21,265.30	0.00	22,073.35	0.00
6540101 Ministry HQ Development Bank A	18,689.00	0.00	356,696,184.15	0.00
6540119 Drought Resilience and Sustainable Land Project (DRSLP) GOK	5,669,521.20	0.00	4,658.40	0.00
6540100 Development Bank Accounts	5,708,410.20	0.00	356,700,842.55	0.00
6541113 Fertilizer Proceeds Account	0.00	0.00	7,315,321.75	0.00
6541118 Small Scale Irrigation and Value Addition Project (Loan)	76,741.35	0.00	76,741.35	0.00
6541119 Small Scale Irrigation and Value Addition Project (Grant)	93,667.70	0.00	688,469.75	0.00
6541131 Enable Youth Kenya Programme	18,098,949.25	0.00	9,831,926.10	0.00
6541100	18,259,555.30	0.00	17,912,458.95	0.00
6540000 Development Bank Accounts	23,967,965.50	0.00	374,513,301.50	0.00
6550101 Ministry HQ Deposit Bank A/C	1,271,964,914.30	0.00	164,118,413.85	0.00
6550100 Deposit Bank Accounts	1,271,964,914.30	0.00	164,118,413.85	0.00
6550000 Deposit Bank Account	1,271,964,914.30	0.00	164,118,413.85	0.00
6570101 Co-Operative Bank of Kenya (He)	3,702,287,711.65	0.00	1,691,827,073.50	0.00
6570100 Project Specific Bank Accounts	3,702,287,711.65	0.00	1,691,827,073.50	0.00
6570000 Project Specific Bank Accounts	3,702,287,711.65	0.00	1,691,827,073.50	0.00
6580101 Cash	2,094,207.40	0.00	3,956,631.00	0.00
6580104 Cash in Transit	0.00	0.00	0.00	0.00
6580100 Cash in Hand	2,094,207.40	0.00	3,956,631.00	0.00
6580000 Cash in Hand	2,094,207.40	0.00	3,956,631.00	0.00
6740101 Prepayment	0.00	0.00	0.00	0.00
6740102 R/D Cheques	0.00	0.00	0.00	0.00
6740100 Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6740000 Other Debtors & Pre-payments	0.00	0.00	4,222,000.00	0.00
6760103 Temporary Imprests	0.00	0.00	4,222,000.00	0.00
6760100 Imprests	0.00	0.00	4,222,000.00	0.00
6760000 Government Imprests	0.00	0.00	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
7310101 General Deposits	0.00	46,231,165.25	0.00	164,118,413.85
7310100 General Deposits Items	0.00	46,231,165.25	0.00	164,118,413.85
7310000 Deposits	0.00	46,231,165.25	0.00	164,118,413.85
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	0.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	0.00	0.00	0.00
7320108 Insurances	0.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00

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

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

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

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

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

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

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

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