


*Enhancing Accountability*

**REPORT**

 THE NATIONAL ASSEMBLY PAPERS LAID	
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**THE AUDITOR-GENERAL**

**ON**

**KENYA CEREAL ENHANCEMENT  
PROGRAMME - CLIMATE RESILIENT  
AGRICULTURAL LIVELIHOOD WINDOW  
(EU GRANT NO.200000623 EU, GRANT  
NO.2000001522, IFAD NO. LOAN 2000001121,  
AND ASAP GRANT NO.2000001122)**

**FOR THE YEAR ENDED  
30 JUNE, 2020**

**STATE DEPARTMENT FOR CROPS  
DEVELOPMENT AND AGRICULTURE  
RESEARCH**

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

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

**PROGRAMME GRANT NUMBER: 2000000623 and 2000001122 and LOAN NUMBER:  
2000001121**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2020**

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

*Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)*  
*Annual Reports and Financial Statements for the financial year ended 30<sup>th</sup> June 2020*

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RESEARCH**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
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## **1.0 PROGRAMME INFORMATION AND OVERALL PERFORMANCE**

### **1.1 NAME AND REGISTERED OFFICE:**

**Programme Name:** Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihood Window (KCEP-CRAL).

#### **Objectives**

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

**Address:** The programme headquarters offices are Nairobi, Nairobi County, Kenya.

**Physical Address:** KALRO Compound-Waiyaki Way

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

#### **Other Contacts:**

**E-mail:** [kcep.programme15@gmail.com](mailto:kcep.programme15@gmail.com)

**Telephone:** 0770174188

The programme has three Regional offices/branches as follows:

- Western Region–Nakuru, email: [kcepsubpcu.western@gmail.com](mailto:kcepsubpcu.western@gmail.com)
- Eastern Region –Siakago, email: [kcepeasternregion@gmail.com](mailto:kcepeasternregion@gmail.com)
- Coast Region-Mtwapa, email: [kcepcoastregion@gmail.com](mailto:kcepcoastregion@gmail.com)

### **1.2 Programme Information**

Programme Start Date:	3 <sup>rd</sup> April 2014
Programme Closing Date:	31 <sup>st</sup> March 2023
Programme Coordinator:	Maryann Njogu
Programme Sponsor:	GOK-Kshs. 454 Million European Union(EU) Grant-Kshs. 3.3 Billion IFAD Loan-Kshs. 6.2 Billion ASAP Grant-Kshs. 1 Billion Financial Institutions-Kshs. 546 Million Beneficiaries-Kshs. 3.6 Billion

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**1.3 Programme Overview**

Lead Ministry	The lead implementing ministry is the Ministry of Agriculture, Livestock ,Fisheries and Cooperatives-State Department for Crops Development and Agriculture Research
Programme Financing Numbers	EU Grant No. 2000000623, EU Grant No. 2000001522, IFAD Loan No. 2000001121 and ASAP Grant No. 2000001122
Strategic goals of the programme	The strategic goal of the Programme is to increase incomes and reduce poverty among rural households including those in arid and semi-arid lands-ASALs.
Achievement of strategic goals	The programme management aims to achieve the goals through the following means: (i) Contributing to national food security by increasing production of cereal staples (maize, sorghum, millet, and associated pulses); (ii) Increasing income of smallholders in medium and high potential production areas as well as those in ASALs of targeted crops; (iii) Supporting smallholder farmers in graduating from subsistence to commercially oriented, resilient agricultural practices through improvements in productivity, post-production management practices and market linkages for targeted value chains and (iv) Empowering county governments and communities to sustainably and consensually manage their natural resources and build resilience to climate change.
Other important background information of the programme	<p>KCEP-CRAL Programme is funded under a strategic public-private-partnership between the Government of Kenya (GOK), European Union (EU), International Fund for Agricultural Development (IFAD), local Financial Institutions and beneficiaries. The Programme aims at increasing productivity of three staple cereals, maize, sorghum, millet and their associated pulses using a value chain approach.</p> <p>The programme area covers 13 counties; five Western region- Bungoma, Kakamega, Nakuru, Nandi and Trans Nzoia, Five in Eastern region- Embu, Kitui, Tharaka-Nithi, Machakos and Makueni and three in Coast region- Kwale, Kilifi and Taita Taveta.</p> <p><b>The programme is structured around four components:</b></p> <p><b>Component 1</b> Capacity building for Climate-resilient productivity and Natural Resource Management (NRM). Through an e-voucher platform giving smallholder farmers access to improved agricultural inputs and technical packages, the programme will support the farmers engaged in targeted value chains to enhance productivity in view of commercialisation.</p>

**Component 2** - Post-Harvest Management and Market Linkages aims at supporting farmers to capitalise productivity gains arising from investments made under Component 1, by promoting improved on-farm grain-handling and management, access to storage and warehouse receipt systems, increasing smallholders' access to markets, and building their capacities to sell their produce at more favourable terms and prices.

**Component 3** – Financial Services is designed to link farmers to financial services to boost yields and income generation for re-investment in agriculture, and build the capacity of value chain stakeholders, including the youth, to engage profitably in provision of agricultural services through improved access to financial services.

**Component 4:** Programme Management - Programme Steering Committee (PSC), chaired by the Principle Secretary of the State Department of Crops Development and Agriculture Research is responsible for oversight of the programme and providing policy guidance to programme implementation. A County Programme Coordinating Committee (CPCC) provides guidance to programme implementation within each county. Programme Coordinating Unit (PCU) is responsible for day-to-day management of the programme, supported by the desk officers in the collaborating institutions.

**Implementing arrangements**

KCEP-CRAL Programme Implementation is done by the National Government and County Governments in collaboration with implementing partners. The implementing partners include; Equity Bank and Equity Group Foundation and Co-operative bank responsible for setting up and operationalization of the e-voucher system for provision of agricultural inputs and payment of agro-dealers, setting up warehouse receipt financing and capacity building on financial literacy; Kenya Agricultural and Livestock Research Organization (KALRO) responsible for ; soil sampling and soil fertility mapping and dissemination of research-based technical packages; Agricultural Market Development Trust (AGMARK) responsible for capacity building of agro-dealers; Centre for Training and Integrated Research in ASAL Development (CETRAD) responsible of setting up RS/GIS units in target counties, training and backstopping of the county personnel on using the RS/GIS units; National Drought Management Authority (NDMA) responsible for strengthening the CAF process counties covered by KCEP-CRAL and Kenya Meteorological Department (KMD) responsible for developing applied climate information services to support communities across target counties to deliver both data and agronomic recommendations to make more informed decisions and enhance their coping and adaptive capacities.

*Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)*

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Current situation that the programme was formed to intervene	The programme was formed to intervene in the following areas: (i) Improve food Security. (ii) Reduction of poverty
Programme duration	The Programme started on 3 <sup>rd</sup> April 2014 and is expected to run until 20 <sup>th</sup> March 2023

#### **1.4 Bankers**

##### **1.4.1 Programme Designated Special Bank Accounts in Central Bank of Kenya**

KCEP Programme EU Grant Account No..... 1000213485

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

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

##### **1.4.2 Programme Operational Bank Accounts**

KCEP-NRB Equity Bank -Mayfair branch Account No.....1510263657085

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

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

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

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

KCEP-CRAL Loan-Mombasa Co-operative Bank-Kwale branch Account No... 01141587177902

KCEP-CRAL Grant-Mombasa Co-operative Bank-Kwale branch Account No.. 01141587177903

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

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

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

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

KCEP-CRAL Loan-Mombasa Co-operative Bank-Voi branch Account No..... 01141222797000

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

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

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

KCEP-CRAL Loan-Mombasa Co-operative Bank-Chuka branch Account No... 01141572005000

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

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

#### **1.5 Auditors**

The programme is audited by the Office of the Auditor General.

**1.6 Roles and Responsibilities of key programme staff**

The following is the list and roles of Key Programme staff.

S/No	Names	Title designation	Key qualification	Responsibilities
1	Maryanne Waruga	Programme Coordinator	MSc Entrepreneurship	Programme Coordination
2	Nyakundi Mogere	Finance&Admin Manager	MBA Finance ,BCom, CPA(K)	Finance & Admin activities
3	Patrick Musalia	Senior Accountant	MSc Finance, ,Bcom, CPA(K)	Accounting & finance management
4	Caroline Njue	Procurement Officer	BA-Procurement	Procurement Services
5	Pamella Kimkung	Community mobilizer/Gender	MA-Sustainable International Development	Training and gender
6	Kiprotich Chomboi	Value Chain Development Specialist	MSc Agricultural economics	Value chain development activities
7	Justine Muriuki	Natural Resource Management specialist	Master in Environmental Science	Natural resource management
8	Dr. Alex W. Mwaniki	Senior M&E specialist	PHD,MSC(Biometry)	Monitoring & Evaluation activities
9	Zaweria Thuku	Financial services specialist	MSc Horticulture/Diploma in micro-finance	Finance inclusion services activities
10	Raymond Chelule	PM&E specialist	MSc Agronomy	Monitoring & Evaluation activities
11	David Sitei	Civil Engineer	BSC-Engineering	Civil works
12	Patrick Hinga	Agribusiness officer	MSc Agric. economics	Agribusiness activities and Regional Head
13	Carol Kamau	Agribusiness specialist	MSc-Sustainable development	Agribusiness activities and Regional Head
14	Gibson Muriithi	Accountant	MBA, BCOM,CPA	Accounting services
15	Daniel Njenga	M&E specialist	MSc Agronomy	Monitoring & Evaluation activities
16	Esther Nzomo	Agribusiness officer	MSc Agricultural economics	Agribusiness activities and Regional Head
17	Rufus Maina	Accountant	CPA(K),BA	Accounting services
18	Martha Wamedu	Fin. Assistant	BA	Accounting services

*Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)*

*Annual Reports and Financial Statements for the financial year ended 30<sup>th</sup> June 2020*

**1.7 : Funding summary**

The approved budget for KCEP-CRAL Programme is USD 153.2 Million equivalent of approximately Kshs. 15.3 billion as highlighted in the table below:

Source of funds	Donor Commitment-		Amount received to date – (30. 06. 2020)		Undrawn balance to date (30. 06. 2020)	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
		Kshs.		Kshs		Kshs
<b>(i) Grants</b>						
EU-Grant	<b>EURO.</b> 24,228,000 ( <b>USD.</b> 33,334,000)	3,333,400,000	<b>Euro.</b> 17,650,000	2,015,266,104	6,578,000	1,318,133,896
ASAP-Grant	<b>USD.</b> 10,000,000	1,000,000,000	<b>USD.</b> 2,736,219	277,778,538	7,263,781	722,221,462
IFAD-Grant to FAO	2,000,000	200,000,000	1,310,785	136,321,640	689,215	63,678,360
<b>(ii) Loan</b>				0	0	0
IFAD-Loan	<b>USD.</b> 61,776,000	6,177,500,000	<b>USD.</b> 19,021,398	1,973,534,416	42,753,602	4,203,965,584
<b>(iii)Counterpart funds</b>				0	0	0
Government of Kenya	<b>USD.</b> 4,544,000	454,500,000	2,349,234	250,246,080	2,195,766	204,253,920
<b>(iv)Contributions in Kind</b>				0	0	0
Beneficiary Contributions	<b>USD</b> 36,090,000	3,609,000,000	1,821,587	194,039,778	34,268,413	3,414,960,222
Local Financial Institutions Contributions	<b>USD</b> 5,456,000	545,600,000	6,042,470	643,658,362	0	0
<b>TOTAL</b>	<b>USD.</b> <b>153,200,000</b>	<b>15,320,000,000</b>		<b>5,490,844,918</b>	<b>0</b>	<b>9,927,213,444</b>

**N/B**

Contributions by both the bank and beneficiaries are not made directly inform of cash to the programme. The figures indicated are as reported by the bank as cost incurred in setting up the e-voucher platform and the contributions made by beneficiaries towards financing the e-voucher inputs as at 30<sup>th</sup> June 2020.

Government of Kenya contribution is both in cash Kshs. 220,500,000 and in kind in terms of foregone/exempted tax on procurement of motor vehicles amounting to kshs. 29,746,080

### **1.8 Summary of Overall Programme Performance**

- The budget performance against actual amounts for current year is at 56%.
- The main activities and achievements attained during the period include;
  - Additional 41,116 smallholder farmers were on-boarded onto the 'e-Voucher' scheme and accessed inputs. This resulted to a cumulative achievement of 88,795 farmers accessing inputs at various level of supports, representing 63.4% of an appraisal target of 140,000,
  - A total of 822 farmer managed demonstrations were set up for the purpose of training beneficiaries on farming technologies, natural resource management and Good Agricultural Practices (GAP). Overall, 3,730 (66%) demonstrations have been set up out of an appraisal target of 5,600 demonstrations,
  - Additional 42,478 smallholder farmers have been trained on marketing; cumulatively a total of 105,040 out of an appraisal target of 150,000 have been trained,
  - During the reporting period 42 additional threshing /shelling service providers were trained. Cumulatively, the Programme has trained a total of 253 Service Providers against an appraisal target of 250,
  - The Programme has identified a cumulative 216 Village Collection Centres out of an appraisal target of 312 to be operationalized; out of which 144 collection centres are operational and 51 equipped with Post-Harvest Equipment which includes a moisture meter, electronic weighing scale, grain drying tarpaulin and a manual sieve,
  - During the review period, a total of 22 road spots linking 8 aggregation stores were identified and improvement works designed,
  - A total of 3 warehouses have been identified, designed and procured for new construction. The refurbishment of six warehouses is ongoing in six Counties, an additional 5 approved warehouses have been tendered for refurbishment during the reporting period,
- While conducting the above activities, the management endeavoured to adhere to the approved budget ceiling per activity. Efficiency in resource utilization was emphasized
- The main challenge experienced during project implementation and proposed way forward included;
  - Delay/failure by farmers in depositing the beneficiary contribution to the Programme leading to delay /failure in accessing the inputs,
  - Outbreak of Covid 19 pandemic which affected implementation of most of the activities.
  - Lengthy process of identifying warehouses to be renovated and procuring contractors.

### **1.9 Summary of Programme Compliance:**

- 2 There were no cases of non-compliance with applicable laws and regulations and essential external financing agreements.

*Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)*

*Annual Reports and Financial Statements for the financial year ended 30<sup>th</sup> June 2020*

**2.0 STATEMENT OF PROGRAMME MANAGEMENT RESPONSIBILITIES**

The *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Programme Coordinator* for KCEP-CRAL are responsible for the preparation and presentation of the Programme's financial statements, which give a true and fair view of the state of affairs of the Programme for and as at the end of the financial year ended on June 30, 2020. 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 Programme; (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 Programme; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

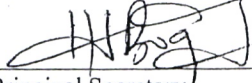
The *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Programme Coordinator* for **KCEP-CRAL** accept responsibility for the Programme's financial statements, which have been prepared on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

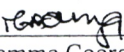
The *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Programme Coordinator* for **KCEP-CRAL** are of the opinion that the Programme's financial statements give a true and fair view of the state of Programme's transactions during the financial year ended June 30, 2020, and of the Programme's financial position as at that date. The *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Programme Coordinator* for **KCEP-CRAL** further confirm the completeness of the accounting records maintained for the Programme, which have been relied upon in the preparation of the Programme financial statements as well as the adequacy of the systems of internal financial control.

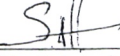
The *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Programme Coordinator* for **KCEP-CRAL** confirm that the Programme has complied fully with applicable Government Regulations and the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

**Approval of the Programme financial statements**

The Project financial statements were approved by the *Principal Secretary* for the Ministry of Agriculture, Livestock, fisheries and Cooperatives, State Department for Crops Development & Agriculture research and the *Programme Coordinator* for **KCEP-CRAL Programme** on \_\_\_\_\_ 2020 and signed by them.

  
Principal Secretary  
Name: Prof Hamadi Boga

  
Programme Coordinator  
Name: Maryann Njogu

  
Project Fin.&Admin Manager:  
Name: Nyakundi Mogere  
ICPAK Member Number 2665

# REPUBLIC OF KENYA

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*Enhancing Accountability*

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NAIROBI

## **REPORT OF THE AUDITOR-GENERAL ON KENYA CEREAL ENHANCEMENT PROGRAMME - CLIMATE RESILIENT AGRICULTURAL LIVELIHOOD WINDOW (EU GRANT NO.200000623 EU, GRANT NO.2000001522, IFAD NO. LOAN 2000001121, AND ASAP GRANT NO.2000001122) FOR THE YEAR ENDED 30 JUNE, 2020 – STATE DEPARTMENT FOR CROPS DEVELOPMENT AND AGRICULTURE RESEARCH**

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### REPORT ON THE FINANCIAL STATEMENTS

#### **Opinion**

I have audited the accompanying financial statements of Kenya Cereal Enhancement Programme - Climate Resilient Agricultural Livelihood Window (IFAD Grant No. 2000000623, IFAD Loan No. 2000001121 and ASAP Trust Grant No. 2000001122) set out on pages 1 to 28, which comprise the statement of financial assets and liabilities as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and statement of comparative 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 and Article IX, Section 9.03 of General Conditions for Agricultural Development Financing annexed to the Financing Agreement signed on 19 March, 2014 between the Republic of Kenya and the International Fund for Agricultural Development, and additional financing agreements dated 25 August, 2015 and 15 April, 2016. 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 Kenya Cereal Enhancement Programme - Climate Resilient Agricultural Livelihood Window as at 30 June, 2020, 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 Financing Agreements and Public Finance Management Act, 2012.

#### **Basis for Opinion**

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Cereal Enhancement Programme -

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*Report of the Auditor-General on Kenya Cereal Enhancement Programme –Climate Resilient Agricultural Livelihood Window (EU Grant No.200000623, EU Grant NO.2000001522, IFAD No. Loan 2000001121, and ASAP Grant No.2000001122) for the year ended 30 June, 2020 – State Department for Crops Development and Agricultural Research*

Climate Resilient Agricultural Livelihood Window 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.

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

### **Conclusion**

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

### **Basis for Conclusion**

#### **Unutilized Grants to Partner Institutions**

During the year under review, and as disclosed in Note 8.12 to the financial statements, the Programme transferred Kshs.828,436,337 to its implementing partners which raised the cumulative remittances as at 30 June, 2020, to Kshs.2,347,418,594 against expenditures totaling Kshs.2,120,881,756. The unused cumulative transfers at the end of the year totaled Kshs.226,536,837.

The balance included Kshs.19,201,752 and Kshs.13,759,895 remitted in 2018/19 to the Centre for Training and Integrated Research in Arid and Semi-Arid Development (CETRAD) and the Kenya Meteorological Department (KMD). Similarly, a sum of Kshs.72,000,000 was transferred to the National Drought Management Authority (NDMA) but only Kshs.10,111,224 was utilized. No plausible explanations have been provided by the institutions for the failure to utilize all the Programme funds. In view of unsatisfactory absorption rate, the Programme's objectives may not be attained.

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, except for the matter described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

### Basis for Conclusion

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

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

- i. Proper accounting records have been kept;
- ii. the financial statements are in agreement with the accounting records;
- iii. IFAD funds and Government of Kenya counterpart funds have been used in accordance with the financing agreements, with due attention to economy, efficiency, effectiveness and only for the purposes of the Programme;
- iv. services financed during the year were procured in accordance with the terms and conditions of financing agreements;
- v. all supporting documentation, records and accounts have been maintained in respect of all Programme activities;
- vi. national laws have been complied with and financial and accounting procedures approved for the Programme were followed and used;

- vii. special accounts have been properly maintained for the Programme in accordance with the provisions of Loan and Grant Agreements; and
  - viii. expenditures claimed through statement of expenditure (SOE) procedures were properly authorized, classified and supported by documentation.
2. In addition, as required by Clause 1 of Schedule 3 (Special Covenants) of the Financing Agreement, I report based on performance audit of e-voucher scheme that:
- (i) The Programme's funds have been spent with due regard to economy, efficiency and effectiveness;
  - (ii) the funds have been used in accordance with the conditions stipulated in the Subsidiary Agreement between Equity Bank and Cooperative Bank of Kenya, and State Department of Agriculture with due attention to economy and efficiency, and solely for the purposes for which the financing was provided;
  - (iii) the Programme is being implemented in conformity with sound administrative financial and technical practices;
  - (iv) the general internal control environment of the e-voucher system is effective;
  - (v) controls exist that ensure a designated beneficiary has relevant identification cards [National ID card and an electronic card with PIN] and only eligible farmers who have been vetted and registered are beneficiaries of the programme;
  - (vi) the prices of inputs charged by participating agro-dealers are in line with the general market; and
  - (vii) the e-voucher system, through which farmers are able to access farm inputs has been working as intended.

### **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 control 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 control, risk management and overall governance.

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

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

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 financial reporting process, reviewing the effectiveness of how the entity monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in

accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution.

My consideration of the internal control would not necessarily disclose all matters in the internal control 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 control 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 control.
- 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 ability of the Programme to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Programme to cease to sustain 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 Programme to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
**Nancy Gathungu**  
**AUDITOR-GENERAL**

**Nairobi**

**30 December, 2020**

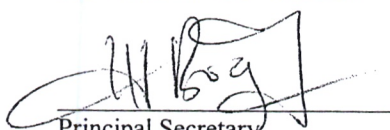
*Kenya Cereal Enhancement Programme-Climat Resilient Agricultural Livelihoods (KCEP-CRAL)*

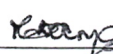
*Annual Reports and Financial Statements for the financial year ended 30<sup>th</sup> June 2020*

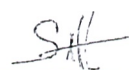
**1. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30<sup>TH</sup> JUNE 2020**

	Note	2019/20		2018/19		Cumulative to-date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
<b>RECEIPTS</b>						
Transfer from Government entities	8.3	10,000,000	0	20,000,000	0	220,500,000
Proceeds from domestic and foreign grants	8.4	545,797,079		99,960,380	0	2,073,416,664
Loan from external development partners	8.5	267,368,205	303,244,903	434,999,205	228,452,076	1,625,361,275
Miscellaneous receipts	8.6	0		51,885	0	443,218
<b>TOTAL RECEIPTS</b>		<b>823,165,284</b>	<b>303,244,903</b>	<b>555,011,470</b>	<b>228,452,076</b>	<b>3,919,721,157</b>
<b>PAYMENTS</b>						
Compensation of employees	8.7	96,898,633	0	101,600,158	0	466,188,641
Purchase of goods and services	8.8	189,214,694	0	239,820,463	0	703,991,614
Social security benefits	8.9	29,924,474	0	33,769,731	0	124,228,601
Acquisition of non-financial assets	8.10	66,789,240	0	18,884,386	0	107,046,344
Transfers to other government entities	8.11	0	0	0	0	0
Other grants and transfers and payments	8.12	525,191,433	303,244,903	395,481,424	228,452,076	2,347,418,592
<b>TOTAL PAYMENTS</b>		<b>908,018,474</b>	<b>303,244,903</b>	<b>789,556,162</b>	<b>228,452,076</b>	<b>3,748,873,792</b>
<b>SURPLUS/DEFICIT</b>		<b>(84,853,190)</b>	<b>0</b>	<b>(234,544,692)</b>	<b>0</b>	<b>170,847,365</b>

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

  
Principal Secretary  
Name: Prof Hamadi Boga

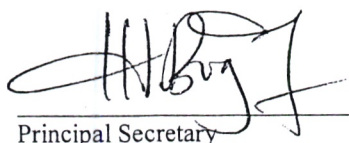
  
Programme Coordinator  
Name: Maryann Njogu

  
Fin. & Admin Manager:  
Name: Nyakundi Mogere  
ICPAK Member Number 2665

**5.0 STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2020**

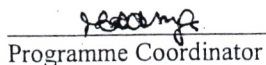
	Note	2019/20	2018/19
		KES	KES
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8.13A	169,811,280	255,131,715
Cash Balances	8.13B	0	32,200
Cash Equivalents	8.13C	0	0
<b>Total Cash and Cash equivalents</b>		<b>169,811,280</b>	<b>255,163,915</b>
Accounts Receivables-Imprests and Advances	8.14	1,036,085	536,640
<b>TOTAL FINANCIAL ASSETS</b>		<b>170,847,365</b>	<b>255,700,555</b>
<b>REPRESENTED BY:</b>			
Fund balance B/FWD	8.15	255,700,555	490,245,247
Surplus/Deficit for the year		(84,853,190)	(234,544,692)
<b>NET FINANCIAL POSITION</b>		<b>170,847,365</b>	<b>255,700,555</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 \_\_\_\_\_ 2020 and signed by:



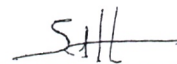
Principal Secretary

Date:



Programme Coordinator

Date:



Fin. &amp; Admin Manager:

Date:

ICPAK Member Number 2665

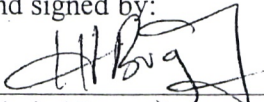
*Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)*

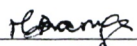
*Annual Reports and Financial Statements for the financial year ended 30<sup>th</sup> June 2020*

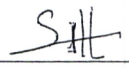
**6.0 STATEMENT OF CASHFLOW FOR THE PERIOD 30<sup>TH</sup> JUNE 2020**

		2019/20	2018/19
	Note	KES	KES
<b>Receipts for operating income</b>			
Transfer from Government entities	8.3	10,000,000	20,000,000
Proceeds from domestic and foreign grants	8.4	545,797,079	99,960,380
Miscellaneous receipts	8.6	0	51,885
<b>Payments for operating expenses</b>			
Compensation of employees	8.7	(96,898,633)	(101,600,158)
Purchase of goods and services	8.8	(189,214,694)	(239,820,463)
Social Security benefits	8.9	(29,924,474)	(33,769,731)
Transfers to other government entities	8.11	0	0
Other grants and transfers	8.12	(525,191,434)	(395,481,424)
Adjustments for Decrease/Increase in Receivables during the year	8.16	(499,445)	(536,640)
<b>Net cash flow from operating activities</b>		<b>(285,931,600)</b>	<b>(651,196,151)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8.10	(66,789,240)	(18,884,386)
<b>Net cash flows from Investing Activities</b>		<b>(66,789,240)</b>	<b>(18,884,386)</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Loans from Foreign borrowing	8.5	267,368,205	434,999,205
<b>Net cash flow from financing activities</b>		<b>267,368,205</b>	<b>434,999,205</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>		<b>(85,352,635)</b>	<b>(235,081,332)</b>
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>255,163,915</b>	<b>490,245,247</b>
<b>Cash and cash equivalent at END of the year</b>		<b>169,811,280</b>	<b>255,163,915</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2020 and signed by:

  
Principal Secretary  
Date:

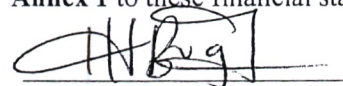
  
Programme Coordinator  
Date:

  
Fin. & Admin Manager:  
Date:  
ICPAK Member Number 2665

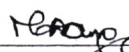
## 7.0 STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=d-c	f=e/c %
<b>Receipts</b>						
Transfer from Government entities(GOK)	20,000,000	0	20,000,000	10,000,000	0	50%
Proceeds from domestic and foreign grants	574,184,662	0	574,184,662	545,797,079	28,387,583	95%
Loans from external development Partners	1,559,241,455	0	1,559,241,455	570,613,108	988,628,347	37%
Miscellaneous receipts	0	0	0	0	0	-
<b>Total Receipts</b>	<b>2,153,426,117</b>	<b>0</b>	<b>2,153,426,117</b>	<b>1,126,410,187</b>	<b>1,017,015,930</b>	<b>52%</b>
<b>Payments</b>						
Compensation of employees	125,000,000	0	125,000,000	96,898,633	28,101,367	78%
Purchase of goods and services	508,686,000	0	508,686,000	189,214,694	319,471,308	37%
Social Security benefits	35,000,000	0	35,000,000	29,924,474	5,075,526	85%
Acquisition of non-financial assets	136,600,000	0	136,600,000	66,789,240	69,810,760	49%
Other grants and transfers and payments	1,348,140,117	0	1,348,140,117	828,436,336	519,703,781	61%
<b>Total Payments</b>	<b>2,153,426,117</b>		<b>2,153,426,117</b>	<b>1,211,263,377</b>	<b>942,162,742</b>	<b>56%</b>

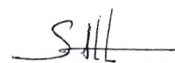
Note: The significant budget utilization/performance differences in the last column are explained in Annex 1 to these financial statements.



Principal Secretary  
Date:



Programme Coordinator  
Date:



Fin. & Admin Manager:  
Date:  
ICPAK Member Number 2665

## **8.0 NOTES TO THE FINANCIAL STATEMENTS**

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

### **8.1. Basis of Preparation**

#### **8.1.1. 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.

#### **8.1.2. Reporting entity**

The financial statements are for KCEP-CRAL Programme under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

#### **8.1.3. Reporting currency**

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

### **8.2. Significant Accounting Policies**

#### **a) Recognition of receipts**

The Project recognises all receipts from the various sources when the event occurs and the related cash has actually been received by the Government.

##### **•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.

##### **•External Assistance**

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

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

### 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.

### Proceeds from borrowing

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

### 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 on-going 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

- **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 recognised in the financial statements the time associated cash is received.

#### **b) Recognition of payments**

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

- **Compensation of employees**

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

- **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.

- **Interest on borrowing**

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

## SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **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.

- **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.

### **c) 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.

### **d) 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.

#### **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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**e) Accounts receivable**

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

**f) 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' items to provide a sense of the overall net cash position of the Project at the end of the year. 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.

**g) 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.

**h) 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. 303,244,903 being Loan disbursements were received in form of direct payments by IFAD under IFAD Loan financing to Cooperative bank of Kenya Ltd for e-voucher inputs in Eastern and Coast regions.

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) 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.

**j) 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.

**k) 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, 2020.

**l) Errors**

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 8.3 RECEIPTS FROM GOVERNMENT OF KENYA

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

	2019/20	2018/19	Cumulative-to-date
	KES	KES	KES
<i>Counterpart funding through Ministry Agric.</i>			
Counterpart funds Quarter 1			
Counterpart funds Quarter 2	0	10,000,000	
Counterpart funds Quarter 3	10,000,000	10,000,000	
Counterpart funds Quarter 3	0	0	
<b>Totals</b>	<b>10,000,000</b>	<b>20,000,000</b>	<b>220,500,000</b>

## 8.4 PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months period to 30<sup>th</sup> June 2020, the programme received funding from development partners in form of grants amounting to Kenya Shillings 545,797,079 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	
						FY 2019/20 Kshs	FY 2018/19 Kshs
<b>Grants Received from Multilateral Donors (International Organisations)</b>			Kshs	Kshs	Kshs		
European Union (EU)	21/08/2019	2,374,843	270,691,492.15	0	-	270,691,492.15	
European Union (EU)	03/12/2019	975,154	110,189,671.55	0	-	110,189,671.55	
European Union (EU)	29/04/2020	668,000	77,852,327.20	0	-	77,852,327.20	49,246,671.95
ASAP Grant	03/12/2019	849,318.	87,063,588.15	0	-	87,063,588.15	50,713,707.70
<b>Total</b>			<b>545,797,079.05</b>	<b>0</b>		<b>545,797,079.05</b>	<b>99,960,379.65</b>

N/B

The donor currency for EU grant is Euro while for ASAP Grant is US\$.

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**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8.5 LOAN FROM EXTERNAL DEVELOPMENT PARTNERS**

During the 12 months to 30<sup>th</sup> June 2020 we received funding from development partners in form of loan negotiated by the National Treasury amounting 570,613,108 donors 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	
					FY 2019/20	FY 2018/19
		USD	Kshs	Kshs	Kshs	Kshs
<b>Loans Received from Bilateral Donors (Foreign Governments)</b>						
Insert name of foreign Government	-	-	-	-	-	-
<b>Loans Received from Multilateral Donors (International Organizations)</b>						
IFAD	21/08/2019	959,523.73	98,696,610.85	0	98,696,610.85	
IFAD	03/12/2019	1,645,416.00	168,671,594.15	0	168,671,594.15	
IFAD	06/10/2019	1,248,354.89	0	129,059,263	129,059,263	
IFAD	31/03/2020	1,709,921	0	174,185,640	174,185,640	663,451,280.65
<b>Total</b>		<b>5,563,215.62</b>	<b>267,368,205</b>	<b>303,244,903</b>	<b>570,613,108</b>	<b>663,451,280.65</b>

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 8.6 (A) MISCELLANEOUS RECEIPTS

Particulars	FY 2019/20			FY 2018/19	Cumulative to-Date
	Receipts controlled by the Entity	Receipts controlled by third parties	Total Receipts		
	KES	KES	KES	KES	KES
Revenue received from sale of tender documents		0	0	0	45,850
Refund by UNOPS for procurement of Motor vehicles		0	0	0	249,326
Reversals/Adjustments of bank charges by bank		0	0	36,015	132,172
Erroneous deposit by bank/staff		0	0	15,870	15,870
<b>Totals</b>		<b>0</b>	<b>0</b>	<b>51,885</b>	<b>443,218</b>

## 8.6 (B) CONTRIBUTIONS IN KIND FROM OTHER FINANCIERS

Financier	FY 2019/20	FY 2018/19	Cumulative
	KES	KES	KES
Equity Bank Ltd	0	0	240,469,496
Co-operative Bank	153,636,152.60	29,284,356	403,188,866.20
Beneficiary farmers	39,481,652.50	42,428,468	217,291,448.50
<b>Totals</b>	<b>193,117,805.10</b>	<b>71,712,824</b>	<b>860,949,810.7</b>

## 8.7 COMPENSATION OF EMPLOYEES

	FY 2019/20			FY 2018/19	Cumulative
	Payments controlled by the Entity	Payments controlled by third parties	Total Payments		
	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of Contractual employees	95,640,897	0	95,640,897	100,348,772	461,875,819
Basic wages for temporary employees-Casual labor	499,336	0	499,336	460,986	960,322
Compulsory national social security schemes	76,800	0	76,800	81,600	279,400
Compulsory national health insurance schemes	681,600	0	681,600	708,800	2,128,100
Other personnel payments	0	0	0	0	945,000
<b>Total</b>	<b>96,898,633</b>	<b>0</b>	<b>96,898,633</b>	<b>101,600,158</b>	<b>466,188,641</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.8. PURCHASE OF GOODS AND SERVICES

	FY 2019/20			FY 2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	1,879,250		1,879,250	5,642,905	26,674,727
Communication, supplies and services	4,034,638		4,034,638	3,264,341	10,511,063
Internet Services	2,610,312		2,610,312	3,854,511	6,464,823
Domestic travel and subsistence	0	0	0	155,117,758	327,060,344
Foreign travel and subsistence	0	0	0	0	375,354
Printing, advertising and – information supplies & services	2,301,684	0	2,301,684	7,490,543	23,050,557
Training payments	110,375,328	0	110,375,328	757,340	118,062,022
Hospitality supplies and services	1,581,379	0	1,581,379	993,688	11,807,272
Motor Vehicle Insurance	668,033	0	668,033	3,588,429	4,256,463
Medical Insurance costs	10,878,815	0	10,878,815	14,961,641	45,459,664
Agricultural supplies and small equipment's	25,047,000	0	25,047,000	0	25,047,000
Refined Fuel and lubricants	1,604,920	0	1,604,920	721,370	3,715,563
Membership Fees, Professional Bodies	48,200	0	48,200		48,200
Contracted Technical Services	17,114,864	0	17,114,864	35,345,209	72,405,467
General office supplies	5,440,001	0	5,440,001	4,304,465	11,459,903
Supplies and Accessories for Computers	2,454,530	0	2,454,530	1,616,949	4,071,479
Sanitary and Cleaning Materials	0	0	0	22,122	22,122
Trade shows and exhibitions	0	0	0	343,100	343,100
Other operating payments	142,947	0	142,947	105,227	5,227,647

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Routine maintenance – vehicles and other transport equipment	3,032,793	0	3,032,793	1,690,865	7,812,223
Routine maintenance- – other assets	0	0	0	0	116,620
<b>Total</b>	<b>189,214,694</b>	<b>0</b>	<b>189,214,694</b>	<b>239,820,463</b>	<b>703,991,613</b>

N/B

Included in the Cumulative total cost for Maintenance of Motor vehicles is Kshs. 200,000 which was transferred to Toyota Kenya in the financial year 2017/2018 as a guarantee for servicing of Programme Motor vehicles in advance before payment.

### 8.9. SOCIAL SECURITY BENEFITS

	FY 2019/20			FY 2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Social security benefits in cash and in kind	0	0	0	0	0
Employer social benefits in cash and in kind	29,924,474	0	33,769,731	33,769,731	124,228,601
<b>Total</b>	<b>29,924,474</b>	<b>0</b>	<b>33,769,731</b>	<b>33,769,731</b>	<b>124,228,601</b>

N/B

The expenditure above relates to payment of service gratuity to staff working under the programme during the year 2019/2020.

### 8.10. ACQUISITION OF NON-FINANCIAL ASSETS

	FY 2019/20			FY 2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Refurbishment of buildings	14,341,706	0	14,341,706	5,786,105	21,462,650
Purchase of vehicles & other transport equipment	50,530,620	0	50,530,620	0	60,277,695
Overhaul of vehicles & other transport equipment	0	0	0	0	0

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Purchase of household furniture & institutional equipment	0	0	0	0	0
Purchase of office furniture & general equipment	1,916,914	0	1,916,914	13,098,281	25,305,999
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
Research, studies, project preparation, design & supervision	0	0	0	0	0
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>	<b><u>66,789,240</u></b>	<b><u>0</u></b>	<b><u>66,789,240</u></b>	<b><u>18,884,386</u></b>	<b><u>107,046,344</u></b>

**8.11. TRANSFERS TO OTHER GOVERNMENT ENTITIES**

During the 12 months to 30 June 2020, the Programme transferred Kshs. 32,742,104 to various Programme implementing Counties as tabulated below;

	FY 2019/20			FY 2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Kilifi	1,170,807	0	1,170,807	5,803,943	8,599,797
Kwale	3,680,900	0	3,680,900	2,430,427	7,258,743
Taita-Taveta	3,196,767	0	3,196,767	3,308,604	5,391,054
Makueni	6,026,311	0	6,026,311	6,381,762	10,034,241
Machakos	6,143,469	0	6,143,469	6,328,509	8,589,083
Embu	5,276,855	0	5,276,855	4,267,600	8,612,096
Kitui	4,086,271	0	4,086,271	7,259,225	11,270,331
Tharaka Nithi	3,160,724	0	3,160,724	3,951,692	6,286,092
<b>Total</b>	<b><u>32,742,104</u></b>	<b><u>0</u></b>	<b><u>32,742,104</u></b>	<b><u>39,731,762</u></b>	<b><u>66,041,437</u></b>

N/B

The actual expenditures incurred during the year by the Counties have been captured under the respective expenditure categories. The balances of funds in each County have also been included in the Programme cash balance as at 30<sup>th</sup> June 2020.

## NOTES TO THE FINANCIAL STATEMENTS (Continued)

## 8.12. OTHER GRANTS AND TRANSFERS AND PAYMENTS

During the financial year, the Programme transferred Kshs.828, 436,336.65 to various Programme implementing partners as tabulated below;

	FY 2019/20			FY 2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Equity Bank	295,654,325	0	295,654,325	52,864,064.70	1,044,981,411
Equity G. F	0	0	0	37,491,938	52,291,850
Cooperative Bank	55,879,813	303,244,903	359,124,716	407,960,074	767,084,790
AGMARK	19,524,566	0	19,524,566	9,654,752	54,479,318
KALRO	18,476,144	0	18,476,144	62,386,940	135,778,684
EAGC	47,773,124	0	47,773,124	45,281,446	129,342,506
CETRAD	10,883,462	0	10,883,462	0	48,883,462
KMD	0	0	0	0	29,282,288
ICRAF	5,000,000	0	5,000,000	8,294,285	13,294,285
NDMA	72,000,000	0	72,000,000		72,000,000
<b>Total</b>	<b>525,191,434</b>	<b>303,244,903</b>	<b>828,436,337</b>	<b>623,933,499.70</b>	<b>2,347,418,594</b>

The balance of funds with the partners as at 30<sup>th</sup> June 2020 amounted to kes. 226,536,837.75 as tabulated below;

Partner	Cumulative Transfer as at 30 <sup>th</sup> June 2020	Cumulative Expenditure as at 30 <sup>th</sup> June 2020	Balance as at 30 <sup>th</sup> June 2020
Equity Bank	1,044,981,411	1,044,520,566	460,845
Equity G. F	52,291,850	15,992,262	36,299,588
Cooperative Bank	767,084,790	691,351,526.40	75,733,263.62
AGMARK	54,479,318	44,803,383.20	9,675,934.80
KALRO	135,778,684	127,886,818.50	7,891,865.50
EAGC	129,342,506	127,719,587.70	1,622,918.30
CETRAD	48,883,462	29,681,710	19,201,752
KMD	29,282,288	15,522,393.50	13,759,894.50
ICRAF	13,294,285	13,292,285	2,000
NDMA	72,000,000	10,111,223.97	61,888,776.03
	<b>2,347,418,594</b>	<b>2,120,881,756.27</b>	<b>226,536,837.75</b>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.13 CASH AND CASH EQUIVALENTS C/FWD

	2019/20	2018/19
	Kshs	Kshs
Bank accounts (Note 8.13A)	169,811,279.55	255,131,715
Cash in hand (Note 8.13B)	0	32,200
Cash equivalents (short-term deposits) (Note 8.13C)	0	0
Outstanding imprests and advances (Note 8.14)	1,036,085	536,640
<b>Total</b>	<b>170,847,364.55</b>	<b>255,700,555</b>

8.13 A Bank Accounts

	2019/20	2018/19
<b>Foreign Currency Accounts</b>	<b>USD/EURO</b>	<b>EURO</b>
	Euro.	Euro.
Central Bank –Ac. No.1000213485	1,933,434.98	Euro. 0
Central Bank –Ac. No.1000310316	\$3,054,608.54	\$0
Central Bank –Ac. No.1000310324	\$0	\$0
<b>Local Currency Accounts</b>	<b>Kshs</b>	<b>Kshs</b>
Equity Bank-Account No.1510263657085	41,866,967.66	19,388,948.41
Equity Bank-Account No.1510265062080	1,947,309	1,166,867.20
Equity Bank-Account No.1510264926255	4,556,687.90	5,235,632.90
Equity Bank-Account No.1510279192355	5,344,934	0
Co-operative Bank of Kenya-Account No. 01141587177900	3,570,166.26	110,756,893.26
Co-operative Bank of Kenya-Account No. 01141587177901	77,422,412	88,122,876.85
Co-operative Bank of Kenya-Account No. 01141587177902	10,114,519	13,022,643
Co-operative Bank of Kenya-Account No. 01141587177903	2,225,670	0
Co-operative Bank of Kenya-Account No. 01141587177904	2,025,952	5,716,843
Co-operative Bank of Kenya-Account No. 01141587177905	2,414,277	2,468,717
Co-operative Bank of Kenya-Account No. 01141587177906	7,105,465.50	10,000
Co-operative Bank of Kenya-Account No. 01141779197400	956,638	1,944,965
Co-operative Bank of Kenya-Account No. 01141222797000	651,741	37,979
Co-operative Bank of Kenya-Account No. 01141566540500	6,451	1,392
Co-operative Bank of Kenya-Account No. 01141302244400	2,891,566.42	3,443,449.20
Co-operative Bank of Kenya-Account No. 01141730928000	20,097.10	910,999.60
Co-operative Bank of Kenya-Account No. 01141572005000	2,512,643	2,180,596.70
Co-operative Bank of Kenya-Account No. 01141540780500	3,269,348.71	642,661.71
Co-operative Bank of Kenya-Account No. 01141748922300	908,434	80,250
<b>Total local currency balances</b>	<b>169,811,279.55</b>	<b>255,131,714.83</b>

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**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 20 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**

	2019/20(Euro)	2018/19(Euro)
<b>(i) A/C Name [A/c No. 1000213485]</b>		
Opening balance	0	116,536
Total amount deposited in the account	5,951,431.98	306,491
Total amount withdrawn (as per Statement of Receipts & Payments)	4,017,997	423,027
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>1,933,434.98</u></b>	<b><u>0</u></b>
<b>(ii) A/c Name [A/c No1000310316]</b>	<b>USD</b>	<b>USD</b>
Opening balance (as per the SDA reconciliation)	0	1,685,330.53
Total amount deposited in the account	5,659,548.27	2,645,855.64
Total amount withdrawn (as per Statement of Receipts & Payments)	2,604,939.73	4,331,186.17
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>3,054,608.54</u></b>	<b><u>0</u></b>
<b>(ii) A/c Name [A/c No1000310324]</b>	<b>USD</b>	<b>USD</b>
Opening balance (as per the SDA reconciliation)	0	26
Total amount deposited in the account	849,318.	500,983.45
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>849,318</u>	<u>501,009.45</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>0</u></b>	<b><u>0</u></b>

**8.13. B Cash In Hand**

As at 30<sup>th</sup> June 2020, the Programme did not have any cash balances.

	2019/20	2018/19
	Kshs	Kshs
Kitui County	0	29,800
PCU-Nairobi office	0	2,400
<b>Total cash balances</b>	<b>0</b>	<b>32,200</b>

**8.13. C Cash equivalents (short-term deposits)**

As at 30<sup>th</sup> June 2020, there were no short term deposits

	2019/20	2018/19
	Kshs	Kshs
Commercial Bank [A/C No.....]	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

**NOTES TO THE FINANCIAL STATEMENTS (Continued)**

**8.14. Outstanding Imprests and advances**

As at 30<sup>th</sup> June 2020, outstanding imprests and advances amounted to Kshs. 1,036,085 as listed below;

	<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2020</i>
1	Kitsao Mwangi Kalu	368,000	30/06/2018	0	368,000
2	Jackson Kilele Mwanjala	123,900	30/06/2020	0	123,900
3	Lilian Shawala Muuo	2,525	30/06/2020	0	2,525
4	Merrifield Mwakio Chombo	90,055	30/06/2020	0	90,055
5	Gedion Mbuvi	108,900	30/06/2020	0	108,900
6	Winston Mzungu Runya	47,100	30/06/2020	0	47,100
5	Ahmed Mohamud Ali	192,600	30/06/2020	0	192,600
6	Duncan Karimi	22,060	30/06/2020	300	21,760
7	Dr. Martha Sila	1,421,310	30/06/2020	1,389,065	32,245
8	Kakai Wasike	49,000	30/06/2020	0	49,000
	<b>TOTAL</b>	<b>2,425,450</b>		<b>1,389,365</b>	<b>1,036,085</b>

N/B

Included in the list of outstanding imprests is an amount of Kshs. 368,000 which was advanced by PCU Coast region Office to Mr. Kitsao Mwangi Kalu, an employee of Kilifi County Government who passed on before implementing the activity in the financial year 2018/2019. The Programme has already written to his employer and is awaiting the administration of his estate in order to recover this funds.

**8.15 FUND BALANCE BROUGHT FORWARD**

	<b>2019/20</b>	<b>2018/19</b>
	<b>KShs</b>	<b>KShs</b>
Bank accounts	255,131,715	489,935,347
Cash in hand	32,200	309,900
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	536,640	0
<b>Total</b>	<b>255,700,555</b>	<b>490,245,247</b>

**8.16 Decrease/Increase in Receivables**

	<b>2019/20 (Kshs)</b>	<b>2018/19(Kshs)</b>
Bank accounts	0	0
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Receivables - Outstanding Imprests	1,036,085	536,640
	0	0
<b>Total</b>	<b><u>1,036,085</u></b>	<b><u>536,640</u></b>

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9. OTHER IMPORTANT DISCLOSURES

9.1 PENDING ACCOUNTS PAYABLE (See Annex 2A)

	2019/20	2018/19
	KShs	KShs
Construction of buildings	0	0
Construction of civil works	0	0
Supply of goods	96,500	0
Supply of services	2,966,515	60,205,083
	<b>3,063,015</b>	<b>6,277,894</b>

9.2 PENDING STAFF PAYABLES (See Annex 2B)

	2019/20	2018/19
	KShs	KShs
Permanent employees - management	0	1,735
Permanent employees - others	0	0
Temporary employees	0	0
Others ( <i>specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>1735</b>

9.3 OTHER PENDING PAYABLES (See Annex 2C)

There were no other pending payables as at 30<sup>th</sup> June 2020.

	2019/20	2018/19
	KShs	KShs
Amounts due to National Government entities	0	0
Amounts due to County Government entities	0	0
Amounts due to third parties	0	0
Others ( <i>specify</i> )	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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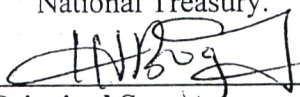
**10. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS**

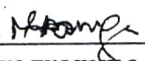
The following is the summary of issues raised by the external auditor, and management comments that were provided to the auditor. We have nominated focal persons to resolve the various issues as shown below with the associated time frame within which we expect the issues to be resolved.

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Focal Point person to resolve the issue (Name and designation)</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>

**Guidance Notes:**

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

  
 \_\_\_\_\_  
**Principal Secretary**

  
 \_\_\_\_\_  
**Programme Coordinator**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Date**

ANNEXES

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of utilization	Comments on Variance
	a	b	c=a-b	d=c/a %	
<b>RECEIPTS DURING THE YEAR/PERIOD</b>					
Cash Balance B/F	-	-			
Government of Kenya	20,000,000	10,000,000	10,000,000	50%	The Programme received half of the budgeted allocation from GOK
External financing	2,133,426,117	1,116,410,187	1,017,015,930	53%	Outbreak of Covid 19 pandemic affected the expenditure and disbursement of funds
Miscellaneous receipts	0	0	0	-	
<b>Total receipts</b>	<b>2,153,426,117</b>	<b>1,126,410,187</b>	<b>1,027,015,930</b>	<b>52%</b>	
<b>PAYMENTS DURING THE YEAR/PERIOD</b>					
Compensation of employees	125,000,000	96,898,633	28,101,367	78%	Recruitment of staff during the year to fill vacant positions was delayed
Purchase of goods and services	508,686,000	189,437,520	319,248,480	37%	Outbreak of Covid 19 pandemic affected the expenditure and disbursement of funds
Social Security benefits	35,000,000	29,924,474	5,075,526	85%	Recruitment of staff during the year to fill vacant positions was delayed
Acquisition of non-financial assets	136,600,000	66,789,240	69,810,760	49%	Delay in delivery of procure items and completion of contracted works
Other grants and transfers and payments	1,348,140,117	828,436,337	519,703,780	61%	Outbreak of Covid 19 pandemic affected the expenditure and disbursement of funds
<b>Total payments</b>	<b>2,153,426,117</b>	<b>1,211,486,204</b>	<b>941,939,913</b>	<b>56%</b>	

*Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)*

*Annual Reports and Financial Statements for the financial year ended 30<sup>th</sup> June 2020*

**ANNEX 2 A - ANALYSIS OF PENDING BILLS**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Bal. 2019	Comments
	a	b	c	d=a-c		
Supply of services						
House Rent for Joseph Kamuti	7,200	26/7/2019	0	7,200	0	Paid in July 2020
Toyota Kenya Limited	199,484	29/6/2020	0	199,484	0	Paid in July 2020
Toyota Kenya Limited	22,557	30/6/2020	0	22,557	0	Paid in July 2020
Liquid Telecommunications Ltd	26,920	15/5/2020	0	26,920	0	Paid in 2020/2021
KRA-PAYEE June 2020	1,612,110	26/6/2020	0	1,612,110	0	Paid in July 2020
Nat. Treasury Rev. Collection-Staff self-contribution pension	319,950	26/6/2020	0	319,950	0	Paid in July 2020
Hazina Sacco	161,000	26/6/2020	0	161,000	0	Paid in July 2020
Mwalimu Sacco	16,600	26/6/2020	0	16,600	0	Paid in July 2020
Shirika Sacco	10,200	26/6/2020	0	10,200	0	Paid in July 2020
NHIF-June 2020	56,800	26/6/2020	0	56,800	0	Paid in July 2020
NSSF-June 2020	6,400	26/6/2020	0	6,400	0	Paid in July 2020
Hatari Security Guards Ltd	352,920	29/6/2020	0	352,920	0	Paid in July 2020
Hatari Security Guards Ltd	118,320	29/6/2020	0	118,320	0	Paid in July 2020
Toyota Kenya	12,850	29/6/2020	0	12,850	0	Paid in July 2020
Toyota Kenya	43,204	22/6/2020	0	43,204	0	Paid in July 2020
Mwatate Emporium	96,500	25/6/2020	0	96,500	0	Paid in July 2020
	<b>3,063,015</b>			<b>3,063,015</b>		

ANNEX 2B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2019	Outstanding Balance 2018	Comments
		a	b	c	d=a-c		
<b>Permanent Employees - Management</b>							
Sub-Total							
<b>Permanent Employees - Others</b>							
<b>Others</b>							
Sub-Total							
<b>Grand Total</b>							

*Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)*

*Annual Reports and Financial Statements for the financial year ended 30<sup>th</sup> June 2020*

**ANNEX 3**

**SUMMARY OF FIXED ASSETS REGISTER**

<b>Asset class</b>	<b>Opening Cost (KShs) 2019/20</b>	<b>*Purchases/Ad ditions in the Year (KShs) 2019/20</b>	<b>**Disposals in the Year (KShs) 2019/20</b>	<b>Closing Cost (KShs) 2020</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)= (a)+ (b)- (c)</b>
Land	0	0	0	0
Buildings and structures	7,120,944	14,341,706	0	21,462,650
Transport equipment	9,747,075	50,530,620	0	60,277,695
Office equipment, furniture and fittings	5,106,559	1,916,914	0	7,023,473
ICT Equipment, Software and Other ICT Assets	18,282,526	0	0	18,282,526
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>40,257,104</b>	<b>66,789,240</b>	<b>0</b>	<b>107,046,344</b>

**SUMMARY OF EXPENDITURE PER DONOR COMPONENTS AND CATEGORIES**

CUMMULATIVE EXPENDITURE PER DONOR CATEGORIES						
PROGRAMME CATEGORY	EU GRANT (USD)	IFAD LOAN (USD)	ASAP GRANT( USD)	GOK (USD)	Others(FI and Beneficiaries (USD))	TOTAL CUMMULATIVE EXP. USD
WORKS	20,968.78	125,726.6	0	54,157.58	0	200,853
EQUIPMENTS & MATERIALS	901,540.46	567,356.0	363,957.77	334,268.95	0	2,167,123
CONSULTANCIES	4,598,751.33	4,345,783.2	1,212,758.43	164,568.31	0	10,321,861
GRANTS & SUBSIDIES	12,619,703.37	7,065,851.1	358,852.00	217,200.04	8,082,335.83	28,343,942
SALARIES & ALLOWANCES	3,567,658.66	3,066,738.5	0	50,478.45	0	6,684,876
OPERATING EXPENSES	269,676.89	685,654.8	0	616,176.02	0	1,571,508
<b>TOTALS</b>	<b>21,978,299.49</b>	<b>15,857,110.2</b>	<b>1,935,568.2</b>	<b>1,436,849.35</b>	<b>8,082,835.83</b>	<b>49,290,163</b>

CUMMULATIVE EXPENDITURE PER DONOR COMPONENTS						
PROGRAMME CATEGORY	EU GRANT (USD)	IFAD LOAN (USD)	ASAP GRANT(USD)	GOK (USD)	Others(FI and Beneficiaries) (USD)	TOTAL CUMMULATIVE EXP. USD
PREPARATORY ACTIVITIES/ IMPLEMENTATION SUPPORT AND CAPACITY-BUILDING AT COUNTY-LEVEL	856,376.05	1,114,427	0.00	367,055.98	0	2,337,860
CAPACITY BUILDING FOR CLIMATE-RESILIENT PRODUCTIVITY ENHANCEMENT AND NRM	3,480,397.23	-	1,935,568.34	19,796.31	0	5,435,762
POST-PRODUCTION MANAGEMENT AND MARKET LINKAGES	423,209.38	1,769,133	0.00	1,457.44	0	2,193,800
FINANCIAL SERVICES	12,410,189.11	8,272,229	0.00	205,520.22	8,082,335.83	28,970,274
PROGRAMME MANAGEMENT	4,808,129.63	4,701,319	0.00	843,019.41	0	10,352,468
<b>TOTALS</b>	<b>21,978,301.4</b>	<b>14,742,681</b>	<b>1,935,568.34</b>	<b>1,436,849.36</b>	<b>8,082,335.83</b>	<b>49,290,164</b>

*Kenya Cereal Enhancement Programme-Climate Resilient Agricultural Livelihoods (KCEP-CRAL)*

*Annual Reports and Financial Statements for the financial year ended 30<sup>th</sup> June 2020*

**SUMMARY OF WITHDRAWAL APPLICATIONS 2019/2020**

<b>DONOR</b>	<b>WA NO</b>	<b>PERIOD</b>	<b>AMOUNT</b>
EU Grant	WA 26	July-December 2019	Euro. 839,593.56
EU Grant	WA 27	Replenishment	Euro.601,434.98
EU Grant	WA 28	January-March 2020	Euro. 1,043,731.22
EU Grant	WA 29	April-June 2020	Euro. 418,005.34
IFAD Loan	WA 15	July-September 2019	USD.1,233,340
IFAD Loan	WA 16	Direct Payment	USD. 1,709,921.49
IFAD Loan	WA 17	October- Dec 2019	USD.930,667.73
IFAD Loan	WA 18	January-March 2020	USD.890,660.93
IFAD Loan	WA 19	April -June 2020	USD.778,132.30
ASAP Grant	WA 7	July-September 2019	USD. 820,955
ASAP Grant	WA 8	October- Dec 2019	USD. 63,221.28
ASAP Grant	WA 9	Jan-June 2020	USD.136,127.06

**ANNEX 6: TRIAL BALANCE FOR THE YEAR ENDED 30TH JUNE 2020**

<b>ITEM DESCRIPTION</b>	<b>DR</b>	<b>CR</b>
	<b>Kshs</b>	<b>Kshs</b>
Fund balances B/F		255,700,554.80
Proceeds from domestic and foreign Grants		545,797,079.00
Loans from External development Partners		570,613,108
Transfer from Government Entities		10,000,000
Miscellaneous Receipt		0
Compensation to employees	96,898,633	
Social security benefits	29,924,474	
Utilities, supplies and services	1,879,249.70	
Communication, supplies and services	4,034,638	
Internet services	2,610,312	
Printing, advertising and - information supplies & services	2,301,684	
Training expenses	110,375,328	
Hospitality supplies and services	1,581,379	
Motor vehicle Insurance	668,033	
Medical Insurance costs	10,878,815	
Agricultural Materials, Supplies and Small Equipment	25,047,000	
Fuel and lubricants	1,604,920	
Membership Fees, Dues and Subscriptions to Professional Bodies	48,200	
Specialised materials and services	17,114,864	
General office supplies	5,440,001	
Computer accessories	2,454,530	
Other operating expenses	142,947	
Routine maintenance - vehicles and other transport Equipment	3,032,793	
Acquisition of Fixed assets	66,789,240	
Transfer to partners	828,436,336.55	
Bank balances as at 30 <sup>th</sup> June 2020	169,811,279.55	
Imp rest advances outstanding as at 30 <sup>th</sup> June 2020	1,036,085	
<b>TOTALS</b>	<b>1,382,110,741.80</b>	<b>1,382,110,741.80</b>

Run Date: 28/07/2020	Run Time: 08:36:19	STATEMENT OF ACCOUNT		PAGE NO : 1		
CENTRAL BANK OF KENYA		ACCOUNT NUMBER : 1000213485				
BANKI KUU YA KENYA		ACCOUNT TITLE : KENYA CEREAL ENHANCEMENT PROG.				
P.O.BOX 60000-0200		STATEMENT PERIOD: From 01/07/2019 To 30/06/2020				
NAIROBI						
NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			0.00			
NO.	Value Date	Refernce.No	Details	Debit	Credit	Balance
1	05/07/2019	FT191861FZK0	KENYA CERE FUND	0.00	3,349,997.00	3349997
2	21/08/2019	FT19233K5HG4	PA122533	-2,374,843.00	0.00	975154
3	03/12/2019	FT19337CN9F8	PA 123366	-975,154.00	0.00	0
4	24/03/2020	FT20084POS5P	KENYA CERE FUND	0.00	2,000,000.00	2000000
5	16/04/2020	FT20107GPCJ8	KENYA CERE FUND	0.00	601,434.98	2601434.98
6	29/04/2020	FT20120LR54N	PA 124505	-668,000.00	0.00	1933434.98
END OF ACCOUNT STATEMENT				CLOSING BALANCE : 1933434.98		

Favourites

TAM.E.STMT.OF.ACCT.EPRM		More Options	Find
		Clear Selection	
Account	equals	▼	*1000213485
Statement From	equals	▼	*20190701
Statement To	equals	▼	*20200630
TAM.E.STMT.OF.ACCT.EPRM			



Run Date: 28/07/2020 Run Time: 10:41:36

STATEMENT OF ACCOUNT

PAGE NO : 1

CENTRAL BANK OF KENYA

ACCOUNT NUMBER : 1000310316

BANKI KUU YA KENYA

P.O.BOX 60000-0200

NAIROBI

ACCOUNT TITLE : KCEP-CRAL IFAD LOAN 2000001121

STATEMENT PERIOD:From 01/07/2019 To

30/06/2020

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			0.00			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	11/07/2019	FT19192TMHZH	FUNDING	0.00	959,523.73	959523.73
2	21/08/2019	FT19233W8899	PA122529	-959,523.73	0.00	0
3	14/11/2019	FT19318ZJT8S	FUNDING	0.00	1,645,416.00	1645416
4	03/12/2019	FT193371JHVH	PA 123362	-1,645,416.00	0.00	0
5	05/03/2020	FT200651M7HP	KCEP-CRAL FUND	0.00	1,233,309.88	1233309.88
6	23/03/2020	FT200831DPMF	FUNDING	0.00	930,637.73	2163947.61
7	28/05/2020	FT201494XQRJ	FUNDING	0.00	890,660.93	3054608.54

CLOSING BALANCE : 3054608.54

END OF ACCOUNT STATEMENT

Favourites 

TAM.E.STMT.OF.ACCT.EPRM		<a href="#">More Options</a>
		<a href="#">Clear Selection</a> <a href="#">Find</a>
Account	equals <input type="text" value="1000310316"/>	* 1000310316
Statement From	equals <input type="text" value="20190701"/>	* 20190701
Statement To	equals <input type="text" value="20200630"/>	* 20200630
TAM.E.STMT.OF.ACCT.EPRM		

Run Date: 28/07/2020 Run Time: 08:38:02

STATEMENT OF ACCOUNT

PAGE NO : 1

CENTRAL BANK OF KENYA

BANKI KUU YA KENYA

P.O.BOX 60000-0200

NAIROBI

ACCOUNT NUMBER : 1000310324

ACCOUNT TITLE : KCEP-CRAL IFAD GRANT NO. 2000001122

STATEMENT PERIOD:From 01/07/2019


To

30/06/2020

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			0.00			
NO.	Value Date	Refernce.No	Details	Debit	Credit	Balance
1	04/07/2019	FT19185LQL5L	KCEP-CRAL FUND	0.00	28,363.00	28363
2	15/11/2019	FT19319WD4KL	FUNDING	0.00	820,955.00	849318
3	03/12/2019	FT19337YCDKL	PA 123367	-849,318.00	0.00	0

CLOSING BALANCE : 0

END OF ACCOUNT STATEMENT

Favourites 

TAM.E.STMT.OF.ACCT.EPRM

[More Options](#)

[Clear Selection](#)

[Find](#)

Account equals

Statement From equals

Statement To equals

TAM.E.STMT.OF.ACCT.EPRM



EBKL/151/OPS/07-2020/54309403116

Ref No: MOALF/KCEP-CRAL/II/4/8/Vol.I

Kenya Cereal Enhancement Programme

P.O. Box 20028-00100

Nairobi, Kenya.

REF: CONFIRMATION OF BANK BALANCE- KENYA CEREAL ENHANCEMENT PROGRAMME

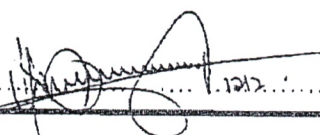
The above subject matter refers.

I write to confirm that your account's position as at year ending 30th June 2020 in our books was as given below:

ACCOUNT NAME	ACCOUNT NUMBER	ACCOUNT BALANCE AS AT 30-06-2020
KENYA CEREAL ENHANCEMENT PROGRAMME	1510265062080	Kes 1,947,309.20 Cr
KENYA CEREAL ENHANCEMENT PROGRAMME	1510264926255	Kes 4,556,687.90 Cr
KENYA CEREAL ENHANCEMENT PROGRAMME	1510263657085	Kes 41,366,267.66 Cr
KCEP- CRAL COAST REGION EU ACCOUNT MWAPA	1510279192355	Kes 5,344,934.00 Cr

Yours faithfully,

For and on behalf of Equity Bank (K) Limited

MANAGER'S SIGNATURE  DATE .....

Equity Bank (Kenya) Limited, Equity Centre, Hospital Road, Upper Hill, P.O. Box 75104-00200 Nairobi, +254 763 026 000, +254 763 063 000, info@equitybank.co.ke, www.ke.equitybankgroup.com, @KeEquitybank, @KeEquitybank

Directors Prof Isaac Macharia - Non-Executive Chairman, Mr. Gerald Warui - Managing Director, Mrs. Mary Wamae, Mr. Bhartesh Shah, Dr. James Mwangi, Mr. Fredrick Muchok, Prof. Shem Migot-Adholla, Ms. Adema Sangata, Mrs. Jane Ngige

Equity Bank (Kenya) Ltd is regulated by The Central Bank of Kenya



KCEP-CRAL EU GRANT ACCOUNT  
ACCOUNT NO.:1510263657085  
BANK RECONCILIATION STATEMENT  
AS AT 30 JUNE 2020

Balance as per Bank Statement

(IN KSHS)

41,866,967.66

Less:

- 1) Payments in Cash Book not Recorded in Bank Statement 2,681,220.00  
2) Receipts in Bank Statement not recorded in Cash book -

Add:

- 3) Charges 16,320.00  
4) Receipts in Cash book not recorded in Bank Statement -

Balance as per Cash book

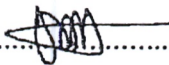
39,202,067.66

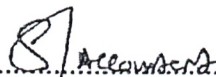
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

SIGNATURE

DESIGNATION

DATE



 Accounts


02/07/2020

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

S/No	DATE	ITEM	CHQ	AMOUNT	REMARKS
1	15/5/2020	Liquid Telecommunications Ltd	1035	26,920.00	Unpresented Cheques
2	26/6/2020	EBL/KRA	1056	1,612,110.00	Unpresented Cheques
3	26/6/2020	Nat. Treasury Rev. Collection	1059	319,950.00	Unpresented Cheques
4	26/6/2020	Hazina Sacco	1062	161,000.00	Unpresented Cheques
5	26/6/2020	Mwalimu Sacco	1065	16,600.00	Unpresented Cheques
6	26/6/2020	Shirika Sacco	1064	10,200.00	Unpresented Cheques
7	26/6/2020	Coop/NHIF	1057	56,800.00	Unpresented Cheques
8	26/6/2020	NSSF	1058	6,400.00	Unpresented Cheques
9	29/6/2020	Hatari Security Guards Ltd	1069	352,920.00	Unpresented Cheques
10	29/6/2020	Hatari Security Guards Ltd	1070	118,320.00	Unpresented Cheques
		<b>TOTAL</b>		<b>2,681,220.00</b>	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

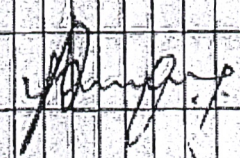
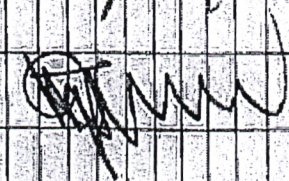

S/NO	DATE	PAYEE	HQ NO/R	AMOUNT	REMARKS
1	30/6/2020	Bank Charges - June 2020		16,320.00	Bank Charges
		<b>TOTAL</b>		<b>16,320.00</b>	

  
02/07/2020

# PAYMENTS

JUNE 2020

F.O. 26 (Small)

Voucher No.	Cheque No.	Sh. cts.		Sh. cts.		Sh. cts.	
				CASH		BANK	
147				20 000			
149				1 224			
150						35 2920 =	
151				21 7018			
151				35 582			
						11 8320 =	
152				30 000			
June 2020				169 1690		258 89054 =	
						39 20206766	
				SALL 169 1690		650 911 2166	
wvey		13/07/2020					
Benson Nyantoro							
N. Mingwa							
Peter N. Drangi							



EBKL/151/OPS/07-2020/54309403116

Ref No: MOALF/KCEP-CRAL/H/4/8/Vol.I

Kenya Cereal Enhancement Programme

P.O. Box 30028-00100

Nairobi, Kenya.

REF: CONFIRMATION OF BANK BALANCE- KENYA CEREAL ENHANCEMENT PROGRAMME


The above subject matter refers.

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KENYA CEREAL ENHANCEMENT PROGRAMME	1510265062080	Kes 1,947,309.20 Cr
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KENYA CEREAL ENHANCEMENT PROGRAMME	1510263657085	Kes 41,866,967.66 Cr
KCEP- CRAL COAST REGION EU ACCOUNT MWAPA	1510279192355	Kes 5,344,934.00 Cr

Yours faithfully,

For and on behalf of Equity Bank (K) Limited

MANAGER'S SIGNATURE  DATE .....

Equity Bank (Kenya) Limited, Equity Centre, Hospital Road, Upper Hill, P.O. Box 75104-00200 Nairobi, +254 763 026 000, +254 763 063 000, info@equitybank.co.ke, www.ke.equitybankgroup.com, @KeEquitybank, @KeEquitybank

Directors: Prof. Isaac Macharia - Non-Executive Chairman, Mr. Gerald Wanjau - Managing Director, Mrs. Mary Wamae, Mr. Bhartesh Shah, Dr. James Mwangi, Mr. Fredrick Muchoki, Prof. Shem Migot-Adholla, Ms. Adema Sangal, Mrs. Jane Ngege

Equity Bank (Kenya) Ltd is regulated by The Central Bank of Kenya

**KCEP-CRAL EASTERN REGION  
EU GRANT ACCOUNT NO 1510265062080  
BANK RECONCILIATION STATEMENT  
AS AT 30th JUNE 2020**

(IN KSHS)

Balance as per Bank Statement 1,947,309.20

Less:

- 1) Payments in Cash Book not Recorded in Bank Statement 61,994.00
- 2) Receipts in Bank Statement not recorded in Cash book 15,800.00

Add:

- 3) Payments in Bank Statement not yet recorded in Cash 33,925.00
- 4) Receipts in Cash book not recorded in Bank Statement -

Balance as per Cash book 1,903,440.20

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

SIGNATURE

DESIGNATION

DATE



Acc. FR

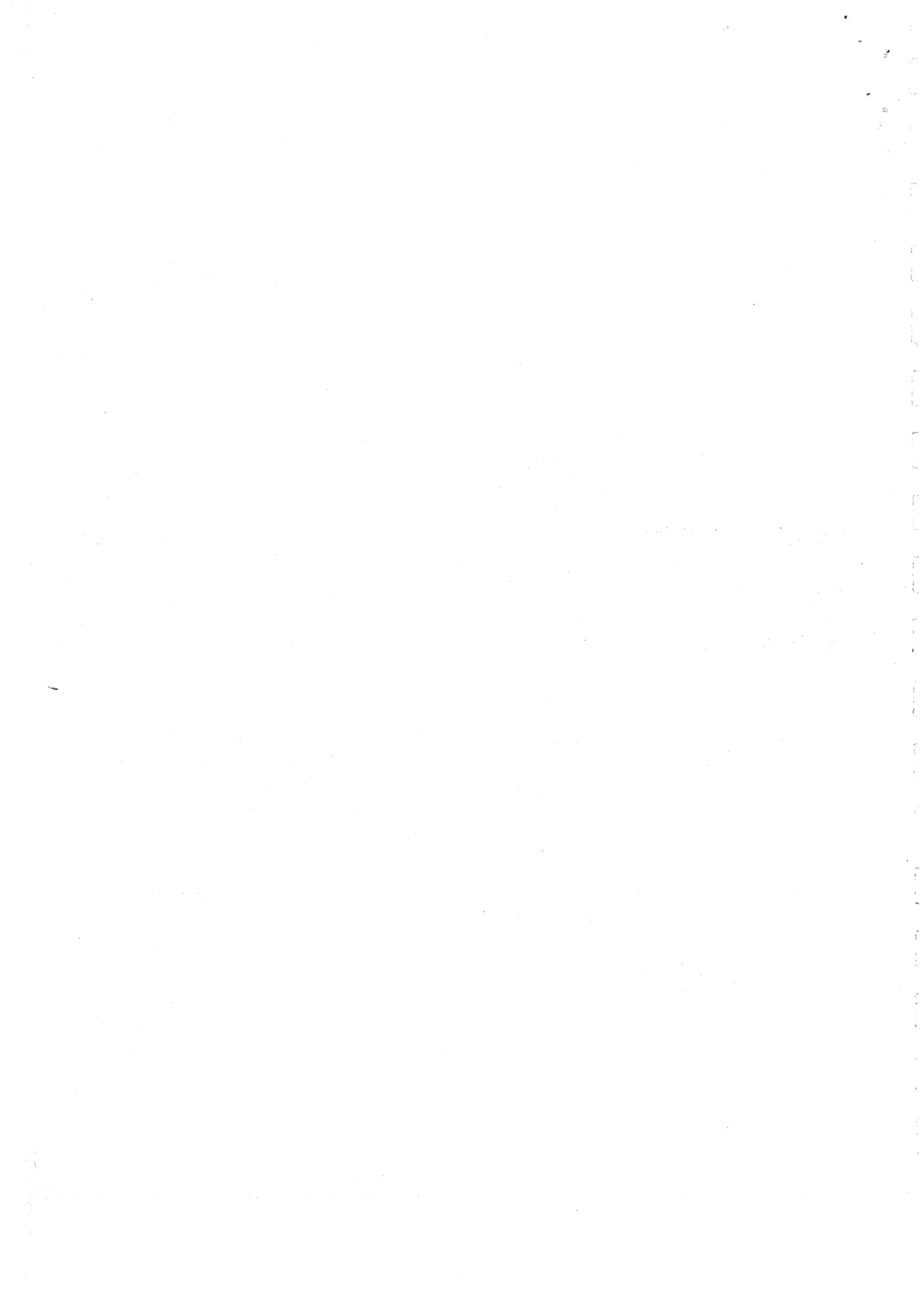
1/7/2020

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

DATE	ITEM	CHQ	AMOUNT	REMARKS
24/6/2020	Toyota Kenya	110.00	18,699.00	
24/6/2021	Toyota Kenya	111.00	35,221.00	
30/6/2020	Jackline Mutho	112.00	8,074.00	
	<b>TOTAL</b>		<b>61,994.00</b>	

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

DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
31/12/16	Bank Charges		1,045.00	
31/01/19	Bank Charges		1,200.00	
28/2/19	Bank Charges		1,260.00	
31/3/19	Bank Charges		1,980.00	
30/04/19	Bank Charges		2,340.00	
31/05/19	Bank Charges		2,820.00	
30/9/19	Bank charges		8,400.00	
1/10/2019	Bank charges		600.00	
1/10/2019	Bank charges		600.00	
1/10/2019	Bank charges		600.00	
1/10/2019	Bank charges		600.00	









EBKL/151/OPS/07-2020/54309403116

Ref No: MOALF/KCEP-CRAL/H/4/8/Vol.I

Kenya Cereal Enhancement Programme

P.O. Box 30928-00100

Nairobi, Kenya.

REF: CONFIRMATION OF BANK BALANCE- KENYA CEREAL ENHANCEMENT PROGRAMME

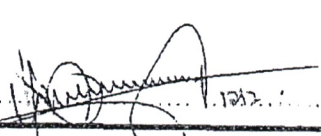
The above subject matter refers.

I write to confirm that your account's position as at year ending 30th June 2020 in our books was as given below:

ACCOUNT NAME	ACCOUNT NUMBER	ACCOUNT BALANCE AS AT 30-06-2020
KENYA CEREAL ENHANCEMENT PROGRAMME	1510265062080	Kes 1,947,309.20 Cr
KENYA CEREAL ENHANCEMENT PROGRAMME	1510264926255	Kes 4,556,687.99 Cr
KENYA CEREAL ENHANCEMENT PROGRAMME	1510263657085	Kes 41,866,767.66 Cr
KCEP- CRAL COAST REGION EU ACCOUNT MWAPA	1510279192355	Kes 5,244,934.00 Cr

Yours faithfully,

For and on behalf of Equity Bank (K) Limited

MANAGER'S SIGNATURE  DATE .....

Equity Bank (Kenya) Limited Equity Centre, Hospital Road, Upper Hill, P.O. Box 75104-00200 Nairobi. +254 763 026 000.  
+254 763 063 000, info@equitybank.co.ke, www.ke.equitybankgroup.com, LKeEquitybank, @KeEquitybank

Directors: Prof Isaac Macharia - Non-Executive Chairman, Mr. Gerald Warui - Managing Director, Mrs. Mary Wamae, Mr. Bhartesh Shah,  
Dr. James Mwangi, Mr. Fredrick Muchaki, Prof. Shem Ng'oth - Adholla, Ms. Adema Sanguli, Mrs. Jane Ngige

Equity Bank (Kenya) Ltd is regulated by The Central Bank of Kenya



# PAYMENTS

To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance b/f										
2 milicos	Bunde - children		117				2 286 240		4 521 17	
2 Jones Kivandi	Widow		118				50000		2617	
Balance c/d									488	-
							2 358 240 =		7586 =	
									460156 =	
							2 338 240 =		4430571 9	
									4290127 9	

Board of Survey - 13/11/2023

Chairman - Benson Nyamano  
 Member - Charles N. Mungira  
 Member - Peter N. Chano





EBKL/151/OPS/07-2020/54309403116

Ref No: MOALF/KCEP-CRAL/H/4/8/Vol.I

Kenya Cereal Enhancement Programme

P.O. Box 30928-00100

Nairobi, Kenya.

REF: CONFIRMATION OF BANK BALANCE- KENYA CEREAL ENHANCEMENT PROGRAMME

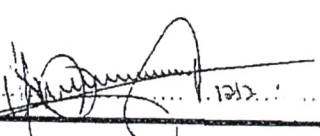
The above subject matter refers.

(Write to confirm that your account's position as at year ending 30th June 2020 in our books was as given below:

ACCOUNT NAME	ACCOUNT NUMBER	ACCOUNT BALANCE AS AT 30-06-2020
KENYA CEREAL ENHANCEMENT PROGRAMME	1510265062080	Kes 1,947,309.20 Cr
KENYA CEREAL ENHANCEMENT PROGRAMME	1510264926255	Kes 4,556,637.90 Cr
KENYA CEREAL ENHANCEMENT PROGRAMME	1510263657085	Kes 41,866,967.66 Cr
KCEP- CRAL COAST REGION EU ACCOUNT MWAPA	1510279192355	Kes 5,344,934.00 Cr

Yours faithfully,

For and on behalf of Equity Bank (K) Limited

MANAGER'S SIGNATURE  DATE...../...../.....

Equity Bank (Kenya) Limited Equity Centre, Hospital Road, Upper Hill, P.O. Box 75104-00200 Nairobi, +254 763 026 000  
+254 763 063 000, info@equitybank.co.ke, www.ke.equitybankgroup.com, fKeEquitybank, tKeEquitybank

Directors: Prof. Isaac Macharia - Non-Executive Chairman, Mr. Gerald Warui - Managing Director, Mrs. Mary Wamae, Mr. Bhartesh Shah,  
Dr. James Mwangi, Mr. Fredrick Muchoki, Prof. Shem Nigot-Adholla, Ms. Adema Sangala, Mrs. Jane Ngige

Equity Bank (Kenya) Ltd. is regulated by The Central Bank of Kenya

# KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT


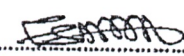
COAST REGION

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

BANK RECONCILIATION STATEMENT AS AT 30TH JUNE, 2020

Balance as per Bank Statement	KSHS 5,344,934
<i>Less:</i>	
1) Payments in Cash Book not Recorded in Bank Statement	-
2) Receipts in Bank Statement not recorded In Cash Book	-
<i>Add:</i>	
3) Payments in Bank Statement not yet recorded In Cash Book-Bank	-
4) Receipts in Cash Book not recorded in Bank Statement	-
Balance as per Cash Book	5,344,934

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

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	30-06-20
	AGRI-BUSINESS OFFICER	30/6/2020

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

S/NO	DATE	ITEM	CHQ NO/RE	AMOUNT	REMARKS
1					
2					
3					
TOTAL				-	

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

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

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

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
1					0 bankings
TOTAL				-	

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

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



2020

PAYMENTS

F.O. 26 (Small)

Date	To Whom Paid	Description of Payment	Allocation	Voucher No	Cheque No	Sh.	cts.	CASH Sh. cts.	BANK Sh. cts.
26-5	M. Mbuluho	Cash deposit						67200 =	
26-5	D. Agogo	Exhibition overpayment							9400 =
26-6	M. Mbuluho	Cash deposit						46400 =	
26-6	B. Mwanadi	Exchange rate	2210203	029	022			30200 =	100 =
26-6	D. Agogo							9400 =	
26-6	G. Mutus	Support to work	2210203	128	1022				105800 =
26-6	A. Ali	Cash deposit						100000 =	
26-6	Equity Bank	Bank charges	2310108	030					12180 =
26-6	TOTAL PAYMENTS							249200 =	127480 =
26-6	Balance off							192600 =	534484 =
26-6	TOTALS							441800 =	534484 =

CASH RECONCILIATION STATEMENT

2020 A. Ali 192600 =

PREPARED BY: R. MATHA ACC: ~~2020~~ 30-6-20

REVIEWED BY: ESTHER NKOMO ACC: ~~2020~~ 30/6/2020

The amount of Cdn 192,600 in the Cash Column relates to the amount of input as at 20<sup>th</sup> June 2020.

Chairman - Benson Nyamano

Member - C. N. Mungu

Member - Peter N. Orangi



# CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited  
Westlands Branch  
P.O.Box 66589-00800, Nairobi  
Tel: 020-2664328/ 2664329  
Mobile: 0713 600993, 0735 600528  
Fax: 020-2603635  
Nairobi  
Email: westlandsbr@co-opbank.co.ke

29 July 2020

**KCEP-CRAL**

**P. O. BOX 30028**

**NAIROBI**

Dear Sir/Madam,

**RE: CERTIFICATE OF BALANCE AS AT 30/06/2020**

We acknowledge receipt of your email request dated 1<sup>st</sup> July 2020.

The account balance as at 30<sup>th</sup> June 2020 is as follows;

ACCOUNT TITLE	ACCOUNT NO.	AMOUNT
KCEP-CRAL LOAN ACCOUNT	01141587177900	KES 3,570,166.26
KCEP-CRAL GRANT ACCOUNT	01141587177901	KES 77,422,412.00
KCEP-CRAL LOAN ACCOUNT	01141587177902	KES 10,114,519.00
KCEP-CRAL GRANT ACCOUNT	01141587177903	KES 2,225,670.00
KCEP-CRAL LOAN ACCOUNT	01141587177904	KES 2,025,952.00
KCEP-CRAL GRANT ACCOUNT	01141587177905	KES 2,414,277.00
KCEP-CRAL LOAN ACCOUNT	01141587177906	KES 7,105,465.50

Yours Faithfully,

EVAH MUMBI  
AG.SERVICE MANAGER

KCEP-CRAL LOAN ACCOUNT  
ACCOUNT NO.:01141587177900  
BANK RECONCILIATION STATEMENT  
AS AT 30 JUNE 2020

(IN KSHS)

Balance as per Bank Statement

3,570,166.26

Less:

- |   |            |
|---|------------|
| 1) Payments in Cash Book not Recorded in Bank Statement | 229,241.00 |
| 2) Receipts in Bank Statement not recorded in Cash book | 21,536.00  |

Add:

- |  |          |
|--|----------|
| 3) Payments in Bank Statement not yet recorded in Cash book-bank Charges | 1,200.00 |
| 4) Receipts in Cash book not recorded in Bank Statement                  | -        |

Balance as per Cash book

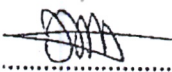
3,320,589.26

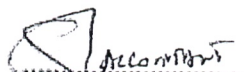
I certify that I have verified the Bank Balance in Cash book with Bank Statement and that the above reconciliation is correct

SIGNATURE

DESIGNATION

DATE





02/07/2020

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

S/No	DATE	ITEM	CHQ	AMOUNT	REMARKS
1	26/07/2019	House Rent for Joseph Kamuti	670	7,200.00	Unpresented Cheques
2	29/6/2020	Toyota Kenya Limited	856	199,484.00	Unpresented Cheques
3	30/6/2020	Toyota Kenya Limited	857	22,557.00	Unpresented Cheques
<b>TOTAL</b>				<b>229,241.00</b>	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

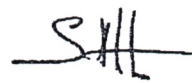
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1	30-Jun-20	Bank Charges		1,200.00	Bank Charges
<b>TOTAL</b>				<b>1,200.00</b>	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1	30/6/2020	Jackson Mose	Surrender for WR	6,232.00	
2	30/6/2020	Jackson Mose	Surrender for WR	15,304.00	
<b>TOTAL</b>				<b>21,536.00</b>	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

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

 02/7/2020



Part	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh. cts.	Sh. cts.	
						CLASS	Part II
	Bank of India Bank P.V.	2210303	270			31600	
	Club Banked	9913744	270			31600	
	State Savings Bank Clng	2210104	272				1243512
	Insur. Road Insp. Ins	3011780		855			170400
	Insur. Road Insp. Ins	3011781		"			121850
	Insur. Road Insp. Ins	3011782		"			42000
	Insur. Road Insp. Ins	3011783		"			71200
	State Savings Vehicle	2220101	270				149484
	NSA - Insp. Road Ins	2210303	275			170400	
	NSA - Insp. Road Ins	2210303	276			106119	
	Club Banked	9913752				15331	
	Club Banked	9913750				400	
	NSA - Insp. Road Ins	2210303	277			42000	
	NSA - Insp. Road Ins	2210303	278			51600	
	Club Banked	9913753				19600	
	Repair of Vehicle	2210101	279	857			22557
Payments for the month of June 2020						574650	6454261
Total						-	33205892
						<u>574650</u>	39665154

Board of Survey 13/07/2020

Chairman - Abdul Basim Nyaniso

Member - Charles N. Mnyama

Member - Pete N. Orangi

*(Handwritten signatures and initials)*



# CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited  
Westlands Branch  
P.O.Box 66589-00800, Nairobi  
Tel: 020-2664328/ 2664329  
Mobile: 0713 600993, 0735 600528  
Fax: 020-2603635  
Nairobi  
Email: westlandsbr@co-opbank.co.ke

29 July 2020

KCEP-CRAL

P. O. BOX 30028

NAIROBI

Dear Sir/Madam,

**RE: CERTIFICATE OF BALANCE AS AT 30/06/2020**

We acknowledge receipt of your email request dated 1<sup>st</sup> July 2020.

The account balance as at 30<sup>th</sup> June 2020 is as follows;

ACCOUNT TITLE	ACCOUNT NO.	AMOUNT
KCEP-CRAL LOAN ACCOUNT	01141587177900	KES 3,570,166.26
KCEP-CRAL GRANT ACCOUNT	01141587177901	KES 77,422,412.00
KCEP-CRAL LOAN ACCOUNT	01141587177902	KES 10,114,519.00
KCEP-CRAL GRANT ACCOUNT	01141587177903	KES 2,225,670.00
KCEP-CRAL LOAN ACCOUNT	01141587177904	KES 2,025,952.00
KCEP-CRAL GRANT ACCOUNT	01141587177905	KES 2,414,277.00
KCEP-CRAL LOAN ACCOUNT	01141587177906	KES 7,105,465.50

Yours Faithfully,

EVAH MUMBI  
AG.SERVICE MANAGER



ACCOUNT NO:01141587177901  
 BANK RECONCILIATION STATEMENT  
 AS AT 30 JUNE 2020

(IN KSHS)

Balance as per Bank Statement 77,422,412.00

Less:

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


Add:

- 3) in Cash book-Bank Charges -
- 4) Receipts in Cash book not recorded in Bank St -

Balance as per Cash book 77,422,412.00

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

SIGNATURE DESIGNATION DATE

 8/Accountant 02/07/2020

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

S/NO	DATE	ITEM	CHQ	AMOUNT	REMARKS
		TOTAL		-	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	HQ NO/RE	AMOUNT	REMARKS
1	01 Oct. 2018	Bank charges b/f		4,510.00	
2	28-Feb-18	Reversal bank charges		(4,510.00)	
3	28-Feb-18	Bank charges		550.00	
4	31-Mar-18	Reversal bank charges		(550.00)	
		TOTAL		-	

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	HQ NO/RE	AMOUNT	REMARKS
		TOTAL		-	

RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMENT

SALL  
02/07/2020



STATEMENTS

JUNE 2020

F.O. 26 (Small)

Order No.	Cheque No.	Sh.		cts.		Sh.		cts.	
	42							10822462	-
20								10833462	-
								77422412	-
								<del>88305874</del>	-

13/07/2020

Mr. Nyaniso

*[Signature]*

Mr. N. Mungira

*[Signature]*

Mr. N. Danga

*[Signature]*



# CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited  
Westlands Branch  
P.O.Box 66589-00800, Nairobi  
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Mobile: 0713 600993, 0735 600528  
Fax: 020-2603635  
Nairobi  
Email: westlandsbr@co-opbank.co.ke

29 July 2020

KCEP-CRAL

P. O. BOX 30028

NAIROBI

Dear Sir/Madam,

**RE: CERTIFICATE OF BALANCE AS AT 30/06/2020**

We acknowledge receipt of your email request dated 1<sup>st</sup> July 2020.

The account balance as at 30<sup>th</sup> June 2020 is as follows;

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KCEP-CRAL GRANT ACCOUNT	01141587177901	KES 77,422,412.00
KCEP-CRAL LOAN ACCOUNT	01141587177902	KES 10,114,519.00
KCEP-CRAL GRANT ACCOUNT	01141587177903	KES 2,225,670.00
KCEP-CRAL LOAN ACCOUNT	01141587177904	KES 2,025,952.00
KCEP-CRAL GRANT ACCOUNT	01141587177905	KES 2,414,277.00
KCEP-CRAL LOAN ACCOUNT	01141587177906	KES 7,105,465.50

Yours Faithfully,

EVAH MUMBI  
AG.SERVICE MANAGER

**KENYA CEREAL ENHANCEMENT PROGRAMME  
WESTERN REGION  
IFAD LOAN  
ACCOUNT NO: 01141587177906  
BANK RECONCILIATION STATEMENT  
AS AT 31st JUNE 2020**

(KSHS)

Balance as per Bank Statement

7,105,465.50

**Less:**

Payments in Cash  
Book not Recorded  
1) In Bank Statement 31,905.00  
Receipts in Bank  
Statement not  
recorded in Cash  
2) book

**Add:**

Payments in Bank  
Statement not yet  
recorded in Cash  
3) book-Bank Charges 6,544.50  
Receipts in Cash  
book not recorded in  
4) Bank Statement 232,577.00  
Balance as per Cash book 7,312,682.00

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

SIGNATURE

DESIGNATION

DATE

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

S/NO	DATE	ITEM	CHQ	AMOUNT	REMARKS
2	30/6/2020	KPLC	17	9,558.00	
3	30/6/2020	Postal corp	18	9,450.00	
4	30/6/2020	Toyota (K) Ltd	19	12,899.00	
				31,905.00	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REI	AMOUNT	REMARKS
1	1/6/2020	Bal c/d		2,944.50	
2	2/6/2020	Bank charges		300.00	
3	2/6/2020	Bank charges		60.00	
4	3/6/2020	Bank charges		1,440.00	
5	3/6/2020	Bank charges		600.00	
6	12/6/2020	Bank charges		500.00	
7	12/6/2020	Bank charges		100.00	
8	12/6/2020	Bank charges		500.00	

**KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT  
AGRICULTURAL LIVELIHOODS(KCEP-CRAL) WINDOW**

COAST REGION



IFAD LOAN CO-OPERATIVE BANK A/C NO. 01141587177902

**BANK RECONCILIATION STATEMENT**

AS AT 30TH JUNE, 2020

Balance as per Bank Statement	KSHS 10,114,519
<i>Less:</i>	
1) Payments in Cash Book not Recorded in Bank Statement	(83,772)
2) Receipts In Bank Statement not recorded In Cash Book	-
<i>Add:</i>	
3) Payments In Bank Statement not yet recorded in Cash Book-Bank	-
4) Receipts in Cash Book not recorded in Bank Statement	-
Balance as per Cash Book	<u>10,030,747</u>

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

<b>SIGNATURE</b>	<b>DESIGNATION</b>	<b>DATE</b>
	ACCOUNTANT	30-06-20
	AGRI-BUSINESS OFFICER	30/6/20

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

S/NO	DATE	ITEM	CHQ NO/REF	AMOUNT	REMARKS
1	26-06-20	Patrick Musembi	0286	736	Uncleared cheque
2	26-06-20	Linet Dama Katana	0286	1,240	Uncleared cheque
3	26-06-20	Moses M. Githalga	0286	1,040	Uncleared cheque
4	29-06-20	Toyota Kenya	0281	14,716	Uncleared cheque
5	30-06-20	Mwango Mwachiru	0286	8,240	Uncleared cheque
6	30-06-20	Kazungu Jonathan	0286	57,800	Uncleared cheque
<b>TOTAL</b>				<b>83,772</b>	

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

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1	20-05-19	Co-op bank Ltd	Cheque book	-	
<b>TOTAL</b>				<b>-</b>	

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

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

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

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



# PAYMENTS

60

F.O. 26 (Small)

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	CASH		BANK	
								Sh.	cts.	Sh.	cts.
	<b>TOTAL PAYMENTS</b>										
								2570195 =		2429724 =	
	<b>Bal c/f</b>										
								740480 =		10030747 =	
	<b>TOTAL</b>										
								3330675 =		12460391 =	
<b>CASH RECONCILIATION STATEMENT</b>											
	3574	K. Kaly						368000 =	1		
	377	J. Mwanjila						123900 =	1		
	477	L. Mwaia Surrender in Cash						2529 =			
	477	M. Chombo Surrender in Cash						90055 =			
	477	G. Mbwil Surrender in Cash						108900 =			
	477	W. Aungu Surrender in Cash						47100 =			
								740480 =			
PREPARED BY: R. Matina AGE <del>25</del> 30/6/20											
REVIEWED BY: ESTHER NZOMO AGO <del>30/6/20</del> 30/6/2020											
<p style="text-align: center;"><i>Not Transferred</i></p> <p>The Cash balance has been noted that it relates to published Impair. The amount of KSh 368,000 issued as an impairment in 2017/18 to an official who passed away appears doubtful for recovery. An amount of KSh 123,900 is still outstanding and relates to another. The cleared impairment was cleared after the close of the financial year 30/6/2020</p>											
Chairman		Benson Nyamira									
Member		Charles N. Mwangi									
Member		Peter N. Orono									





# CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited  
Westlands Branch  
P.O.Box 66589-00800, Nairobi  
Tel: 020-2664328/ 2664329  
Mobile: 0713 600993, 0735 600528  
Fax: 020-2603635  
Nairobi  
Email: westlandsbr@co-opbank.co.ke

29 July 2020

KCEP-CRAL

P. O. BOX 30028

NAIROBI

Dear Sir/Madam,

**RE: CERTIFICATE OF BALANCE AS AT 30/06/2020**

We acknowledge receipt of your email request dated 1<sup>st</sup> July 2020.

The account balance as at 30<sup>th</sup> June 2020 is as follows;

ACCOUNT TITLE	ACCOUNT NO.	AMOUNT
KCEP-CRAL LOAN ACCOUNT	01141587177900	KES 3,570,166.26
KCEP-CRAL GRANT ACCOUNT	01141587177901	KES 77,422,412.00
KCEP-CRAL LOAN ACCOUNT	01141587177902	KES 10,114,519.00
KCEP-CRAL GRANT ACCOUNT	01141587177903	KES 2,225,670.00
KCEP-CRAL LOAN ACCOUNT	01141587177904	KES 2,025,952.00
KCEP-CRAL GRANT ACCOUNT	01141587177905	KES 2,414,277.00
KCEP-CRAL LOAN ACCOUNT	01141587177906	KES 7,105,465.50

Yours Faithfully,

EVAH MUMBI  
AG.SERVICE MANAGER



KLUPI COUNTY  
 IFAD LOAN CO-OPERATIVE BANK A/C NO. 01141779197400  
 BANK RECONCILIATION STATEMENT  
 AS AT 30 JUNE 2020

Balance as per Bank Statement 156,638.00 KSHS

- Less:
- 1) Payments in Cash Book not Recorded in Bank Statement (12,900.00)
  - 2) Receipts in Bank Statement not recorded in Cash Book -

Add:

- 3) Payments in Bank Statement not yet recorded in Cash Book -
- 4) Receipts in Cash Book not recorded in Bank Statement 50.00

Balance as per Cash Book 943,788.00 (12,900.00) 943,788.00

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

SIGNATURE [Signature] DESIGNATION CDM DATE 17/7/2020  
[Signature] ACCOUNTANT CDM 5-7-2020

PAYMENTS IN CASH BOOK NOT YET IN BANK STATEMENT COMMITTED ERRORS

S/NO	DATE	PAYEE	CHQ NO/REF AMOUNT	REMARKS
1	12/6/2020	CDM	12,500	
2				
3				
TOTAL				12,900

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF AMOUNT	REMARKS
1				
2				
3				
TOTAL				0

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK

S/NO	DATE	PAYEE	CHQ NO/REF AMOUNT	REMARKS
1				
2				
TOTAL				0

RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT

S/NO	DATE	PAYEE	CHQ NO/REF AMOUNT	REMARKS
1		PHOENIA MASHA	50	
TOTAL				50





FORM No. A 51



**CO-OPERATIVE BANK**

We are you

**CERTIFICATE OF BALANCE**

Branch.....VOI..... Date...28/7/2020.....

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) ...KICP CASH TATA INVESTA.....

A/C No. 

0	1	1	4	1	2	2	2	7	9	7	0	0	0
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In the books of this Branch as at ...30/6/2020.....

Amount to Kshs.....651,741.....

Amount in words: ...SIX HUNDRED AND FIFTY ONE.....

.....SIX HUNDRED AND FIFTY ONE.....

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.  
VOI BRANCH

*[Signature]*.....Service Manager

.....Branch Manager


Authorised Signatory

KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT AGRICULTURAL

TAITA TAVETA  
IFAD LOAN CO-OPERATIVE BANK A/C NO.  
BANK RECONCILIATION STATEMENT  
AS AT 30 June 2020

Balance as per Bank Statement	KSH5	651,741.00
Less:		
1) Payments in Cash Book not Recorded in Bank Statement		(139,704.00)
2) Receipts in Bank Statement not recorded in Cash Book		
Add:		
3) Payments in Bank Statement not yet recorded in Cash Book-Bank		
4) Receipts in Cash Book not recorded in Bank Statement		
Balance as per Cash Book		<u>512,037.00</u>

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

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	10/07/2020
	CDA/CO	

PAYMENTS IN CASH BOOK NOT YET IN BANK STATEMENT (COMMITTED FUNDS)					
S/NO	PAYEE	DATE	CHQ	AMOUNT	REMARKS
1	Toyota Kenya	22-06-2020	62	43,204	
2	Mwatate Emporium	25-06-2020	67	96,500	
4					
TOTAL				139,704	

PAYMENTS IN BANK STATEMENT NOT YET IN CASH BOOK					
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
1					Bank charges
2					Bank charges
TOTAL					

RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOOK					
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
TOTAL				0	

RECEIPTS IN CASH BOOK NOT YET IN BANK STATEMENT					
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
TOTAL				0	





*Handwritten signature*



FORM No. A 51

CERTIFICATE OF BALANCE

Branch..... UKUNDA ..... Date..... 01/07/2020 .....

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C)..... KCEP CBA ACCOUNT .....

A/C No. 

0	1	1	4	1	5	6	6	5	4	0	5	0	0
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In the books of this Branch as at..... 30/06/2020 .....

Amount to Kshs..... 6451 .....

Amount in words..... Six thousand four hundred .....

fifty one only. .....

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.  
UKUNDA BRANCH

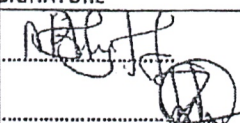
*Handwritten signature*  
Service Desk Officer

Authorised Signatory

**KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT**  
**KWALE COUNTY**  
**IFAD LOAN CO-OPERATIVE BANK A/C NO. 01411566540500**  
**BANK RECONCILIATION STATEMENT**  
**AS AT 30th June 2020**

Balance as per Bank Statement	KSHS	6,451.00
<i>Less:</i>		
1) Payments In Cash Book not Recorded in Bank Statement		-
2) Receipts in Bank Statement not recorded In Cash Book		-
<i>Add:</i>		
3) Payments in Bank Statement not yet recorded In Cash Book-Bank		-
4) Recelpts in Cash Book not recorded In Bank Statement		-
Balance as per Cash Book		6,451.00

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

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	6/7/2020
	CDA/CO	6/7/2020

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

S/NO	DATE	PAYEE	CHQ	AMOUNT	REMARKS
					unpaid
			TOTAL	-	

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

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

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

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
			TOTAL	0	

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

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
			TOTAL	0	

KCEP-DAL EVEL GRIFAD IDAM CO-OPERATIVE BANK A/C NO.0114156640260

RECEIPTS		PAYMENTS													
DATE	RECEIVED FROM	DESCRIPTION	PURPOSE	MR NO.	INV NO.	DATE	PAVKE	PURPOSE	ALLOCATION	PV RD.	CHEQUE NO.	MOD	CASH	BANK	ANWB REL.
21/06/2020	Balance b/f		Field Meeting			21/06/2020	353,600	Field Meeting	By extension Regm	KW10278	109	CASH	353,600	0.112	
02/06/2020	Bank		Support of County extension Regm			02/06/2020	145,600	Support of County extension Regm	By extension Regm	KW10278	111	CASH	145,600	0.112	
10/06/2020	Bank		Contribution to VAC			10/06/2020		Contribution to VAC		KW10278	113	C-C	4,577	0.112	
14/06/2020	CO-OP BANK		Bank charges			14/06/2020		Bank charges		KW10278	117	C-C	5,970	0.112	
15/06/2020	AF Grouping		Field Meeting			15/06/2020		Field Meeting	By extension Regm	KW10278		C-C	158,400	0.112	
15/06/2020	Jamaa Kwashiye		Field Meeting			15/06/2020		Field Meeting	By extension Regm	KW10278		C-C	145,600	0.112	
15/06/2020	At-man imwetho		Field Meeting			15/06/2020		Field Meeting	By extension Regm	KW10278		C-C		0.112	

DATE	RECEIVED FROM	DESCRIPTION	PURPOSE	MR NO.	INV NO.	DATE	PAVKE	PURPOSE	ALLOCATION	PV RD.	CHEQUE NO.	MOD	CASH	BANK	ANWB REL.
30/06/2020	Total Receipts in the Month					30/06/2020	499,200						499,200		451,480
02/06/2020	Balance b/f					02/06/2020	353,600						353,600		6,451
30/06/2020	TOTALS					30/06/2020	899,200						899,200		457,931

DATE	RECEIVED FROM	DESCRIPTION	PURPOSE	MR NO.	INV NO.	DATE	PAVKE	PURPOSE	ALLOCATION	PV RD.	CHEQUE NO.	MOD	CASH	BANK	ANWB REL.
CASH RECONCILIATION STATEMENT 1: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 2: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 3: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 4: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 5: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 6: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 7: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 8: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 9: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 10: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 11: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 12: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 13: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 14: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 15: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 16: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 17: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 18: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 19: AT 30TH JUNE 2020															
CASH RECONCILIATION STATEMENT 20: AT 30TH JUNE 2020															
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CASH RECONCILIATION STATEMENT 100: AT 30TH JUNE 2020															

PREPARED BY: AULEGARI MUSA V DZOMBA  
 NAME: AULEGARI MUSA V DZOMBA  
 DESIGNATION: PROJECT ACCOUNTANT  
 SIGN: [Signature]  
 DATE: 30/06/2020

REVIEWED BY: ALEX CHINDIRO  
 NAME: ALEX CHINDIRO  
 DESIGNATION: CHIEF OFFICER ACCOUNTS  
 SIGN: [Signature]  
 DATE: 30/06/2020



**CO-OPERATIVE BANK**  
We are you

FORM No. A 51

**CERTIFICATE OF BALANCE**

Branch..... KITUI ..... Date..... 3/7/2020 .....

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C)..... KCLP CRAL KITUI .....

A/C No. 

0	1	1	4	1	3	0	2	2	4	4	4	0	0
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In the books of this Branch as at..... 30<sup>TH</sup> / JUNE / 2020 .....

Amount to Kshs ..... 2,891,566.42F .....

Amount in words..... TWO MILLION EIGHT HUNDRED AND FIFTY ONE .....

THOUSAND FIVE HUNDRED AND SIXTY SIX SHILLINGS .....

CENTS FORTY TWO .....

Per Pro, THE CO-OPERATIVE BANK OF KENYA LTD.  
KITUI BRANCH

  
..... Manager

Authorised Signatory



CERTIFICATE OF BALANCE

Branch EMBU Date 17.10.2014

We hereby certify that the balance standing to the Credit / Debit of

(Title of A/C) KEEP SAVINGS

A/C No. 

0	1	1	4	7	2	0	9	2	8	1	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30.09.2014

Amount to Maha 20,297.10/-

Amount in words: Twenty thousand and 297/100

Twenty thousand and 297/100

THE CO-OPERATIVE BANK OF KENYA LTD.  
EMBU BRANCH

[Signature] Manager

(Operations Manager)

Authorized Signatory

**KENYA CEREAL ENHANCEMENT PROGRAMME-  
CLIMATE RESILIENCE AGRICULTURAL LIVELIHOOD EMBU COUNTY  
ACCOUNT 01141730028000  
BANK RECONCILIATION STATEMENT  
AS AT 30 TH JUNE 2020**

(IN KSH)  
30,297

Balance as per Bank Statement 31,400  
 LESS  
 Payments in Cash Book not Recorded in Bank Statement  
 Receipts in Bank Statement not recorded in Cash book 9,800  
 Add:  
 Payments in Bank Statement not yet recorded in Cash book-Bank Charges  
 Receipts in Cash book not recorded in Bank Statement 10,497  
 Balance as per the Cashbook

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

SIGNATURE: *[Signature]* DESIGNATION: *CEO - Accounts* DATE: *30/6/2020*

DATE	ITEM	CHEQ	AMOUNT	REMARKS
17/11/2019	Huhuru Garage	102	11,400.00	
TOTAL			#REF!	

DATE	PAYEE	CHEQ NO/REF	AMOUNT	REMARKS
30/04/2019	Bank Charges	CHEQ NO/REF	1,809.75	
20/11/2019	Bank Charges		400.00	
23/3/2019	Bank charges		2,500.00	
18/01/2019	Bank Charges		480.00	
26/11/2019	Bank Charges		700.00	
20/11/2019	Bank Charges		140.00	
24/5/2020	Bank Charges		3,000.00	
TOTAL			9,809.75	

DATE	PAYEE	CHEQ NO/REF	AMOUNT	REMARKS
TOTAL			-	

DATE	PAYEE	CHEQ NO/REF	AMOUNT	REMARKS
TOTAL			-	

		15	S	39,450.00	20,495.00
		16	S		1,600.00
		17	S		9,600.00
		18	S		9,600.00

PAYROLL

Account	Description of Payment	Allocation	Voucher	Chq No	Amount	Balance
		101	C	1		91000 =
		102	C	2		92000 =
		103	C	3		93000 =
		91	2			94000 =
		92	220			95000 =
		93	5		100000 =	96000 =
		94				97000 =
		95	227			98000 =
		96	228			99000 =
		97	229			100000 =
		98	230			101000 =
		99	231			102000 =
		100	5		21000 =	103000 =
		101	5		22000 =	104000 =
		102	5		23000 =	105000 =
		103	5		24000 =	106000 =
		104	5		25000 =	107000 =
		105	5		26000 =	108000 =
		106	5		27000 =	109000 =
		107	5		28000 =	110000 =
		108	5		29000 =	111000 =
		109	5		30000 =	112000 =
		110	5		31000 =	113000 =
		111	5		32000 =	114000 =
		112	5		33000 =	115000 =
		113	5		34000 =	116000 =
		114	5		35000 =	117000 =
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**KENYA CEREAL ENHANCEMENT PROGRAMME- CLIMATE RESILIENCE AGRICULTURAL LIVELIHOOD (KCEP-CRAL) -KITUI COUNTY**  
**ACCOUNT 01141302244400**  
**BANK RECONCILIATION STATEMENT**  
**AS AT 30TH JUNE 2020**

Balance as per Bank Statement

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

- Add:**  
 3) Payments in Bank Statement not yet recorded in Cash book-Bank Charges  
 4) Receipts in Cash book not recorded in Bank Statement

Balance as per Cash book

(IN KSH)

2,891,565.42

25,511.00

5,836.58

2,871,692.00

85 BC  
L  
L  
CB

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

SIGNATURE

DESIGNATION

DATE

Sh. Acc

06/07/2020

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

S/NO	DATE	PAYEE	CHQ	AMOUNT	REMARKS
1	30/06/20	Co-operative Bank	60	1,040.00	
2	30/06/20	Altons Automart	81	24,471.00	
			TOTAL	25,511.00	

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

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
	30/4/2018	Bank Charges		1,350.00	
	31/5/2018	Bank Charges		2,626.58	
	14/11/2018	Bank Charges		240.00	
	18/04/2019	Bank Charges		380.00	
	16/04/2019	Bank Charges		380.00	
	11/06/19	Bank Charges		500.00	
			TOTAL	5,836.58	

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

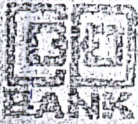
S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
			TOTAL		

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

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







CO OPERATIVE BANK OF KENYA

49

CERTIFICATE OF BALANCE

Branch... CHUKA

Date... 11/07/20

We hereby certify that the balance Standing to the Credit / Debit of

Account No. KCB 02AL THARAKA NITH COUNTY

A/C No. 01111411571210151010

In the books of this Branch as at 30/06/20

Amount to Kshs 2,512,648

Amount in words: TWO MILLION FIVE HUNDREDS AND

THIRTY TWO THOUSAND SIX HUNDREDS AND

THIRTY SHILLINGS ONLY

THE CO-OPERATIVE BANK OF KENYA LTD. 17 JUL 2020 USER CHUKA AUTHORIZED SIGNATORY



**ACCOUNT 01141572005000**  
**BANK RECONCILIATION STATEMENT**  
**AS AT 30th JUNE 2020**

(IN KSHS)

Balance as per Bank Statement	<u>2,526,143.00</u>
<b>Less:</b>	
1) Payments in Cash Book not Recorded in Bank Statement	472,990.00
2) Receipts in Bank Statement not recorded in Cash book	-
<b>Add:</b>	
3) Payments in Bank Statement not yet recorded in Cash book-	9,382.00
4) Receipts in Cash book not recorded in Bank Statement	-
Balance as per Cash book	<u>2,062,535.00</u>

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

SIGNATURE

DESIGNATION

DATE



Accountant

4.7.2020

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

S/NO	DATE	PAYEE	CHQ	AMOUNT	REMARKS
1	18/06/2020	MWIRIGI KIRERA	152	41,200.00	
2		BEAM TYRES	153	70,737.00	
3		COMMISS, VAT	154	1,263.00	
4	18/06/2020	JASPER NJUE	150	13,500.00	
5	29/06/2020	Francis Walharo	157	13,900.00	
6	29/06/2020	Evans Nkonge	158	9,600.00	
7	29/06/2020	John Njeru Kangai	159	16,800.00	
8	29/06/2020	Phillip Muthiani	160	16,800.00	
9	29/06/2020	Luke Gitonga Njagi	161	23,400.00	
10	29/06/2020	John Njeru Mugo	162	17,200.00	
11	29/06/2020	Paul Kaburu Nteere	163	17,200.00	
12	29/06/2020	Nancy Wanjiku	164	7,350.00	
13	29/06/2020	Wilberforce Mwangi	166	13,490.00	
	29/06/2020	JASPER NJUE	167	6,500.00	
		JASPER NJUE	168	7,000.00	
14	29/06/2020	David Mbae M'arimi	169	9,600.00	

RECEIPTS

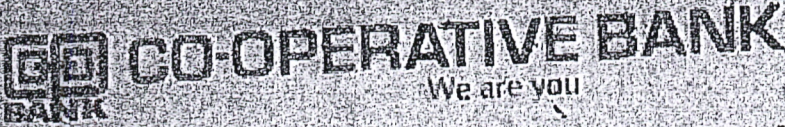
June 20 1912

PAYMENTS

No.	Amount Paid	Description of Payment	Attendance	Number of	Charge	By	To	By	To
1	1.00	Admission		1					
2	1.00	Admission		1					
3	1.00	Admission		1					
4	1.00	Admission		1					
5	1.00	Admission		1					
6	1.00	Admission		1					
7	1.00	Admission		1					
8	1.00	Admission		1					
9	1.00	Admission		1					
10	1.00	Admission		1					
11	1.00	Admission		1					
12	1.00	Admission		1					
13	1.00	Admission		1					
14	1.00	Admission		1					
15	1.00	Admission		1					
16	1.00	Admission		1					
17	1.00	Admission		1					
18	1.00	Admission		1					
19	1.00	Admission		1					
20	1.00	Admission		1					
21	1.00	Admission		1					
22	1.00	Admission		1					
23	1.00	Admission		1					
24	1.00	Admission		1					
25	1.00	Admission		1					
26	1.00	Admission		1					
27	1.00	Admission		1					
28	1.00	Admission		1					
29	1.00	Admission		1					
30	1.00	Admission		1					
31	1.00	Admission		1					
32	1.00	Admission		1					
33	1.00	Admission		1					
34	1.00	Admission		1					
35	1.00	Admission		1					
36	1.00	Admission		1					
37	1.00	Admission		1					
38	1.00	Admission		1					
39	1.00	Admission		1					
40	1.00	Admission		1					
41	1.00	Admission		1					
42	1.00	Admission		1					
43	1.00	Admission		1					
44	1.00	Admission		1					
45	1.00	Admission		1					
46	1.00	Admission		1					
47	1.00	Admission		1					
48	1.00	Admission		1					
49	1.00	Admission		1					
50	1.00	Admission		1					
51	1.00	Admission		1					
52	1.00	Admission		1					
53	1.00	Admission		1					
54	1.00	Admission		1					
55	1.00	Admission		1					
56	1.00	Admission		1					
57	1.00	Admission		1					
58	1.00	Admission		1					
59	1.00	Admission		1					
60	1.00	Admission		1					
61	1.00	Admission		1					
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63	1.00	Admission		1					
64	1.00	Admission		1					
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66	1.00	Admission		1					
67	1.00	Admission		1					
68	1.00	Admission		1					
69	1.00	Admission		1					
70	1.00	Admission		1					
71	1.00	Admission		1					
72	1.00	Admission		1					
73	1.00	Admission		1					
74	1.00	Admission		1					
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92	1.00	Admission		1					
93	1.00	Admission		1					
94	1.00	Admission		1					
95	1.00	Admission		1					
96	1.00	Admission		1					
97	1.00	Admission		1					
98	1.00	Admission		1					
99	1.00	Admission		1					
100	1.00	Admission		1					



RECEIVED  
 JUN 20 1912  
 NATIONAL BOARD OF FIRE UNDERWRITERS



CERTIFICATE OF BALANCE

Branch NOTE Date 04/12/2020

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) MAKUREI KCEP CRAL

A/C No. 

0	1	1	4	1	5	4	0	7	8	0	5	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30<sup>th</sup> June 2020

Amount to Kshs. 3,269,348.71 CR

Amount in words: Three million, Two hundred sixty nine thousand, Three hundred forty eight, Cents Seventy one only

CO-OPERATIVE BANK OF KENYA LTD  
NOTE BRANCH  
*[Signature]*  
Service Manager


Authorized Signatory

**KENYA CEREAL ENHANCEMENT PROGRAMME- MAKUENI COUNTY**  
**ACCOUNT 01141540780500**  
**BANK RECONCILIATION STATEMENT**  
**AS AT 30TH JUNE 2020**

(IN KSHS)

Balance as per Bank Statement	<u>3,269,349.71</u>
<b>Less:</b>	
1) Payments In Cash Book not Recorded in Bank Statement	
2) Receipts In Bank Statement not recorded In Cash book	142.71
<b>Add:</b>	
3) Payments In Bank Statement not yet recorded In Cash book-Bank Charges	14,290.00
4) Receipts In Cash book not recorded in Bank Statement	
Balance as per Cash book	<u>3,283,498.00</u>

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

SIGNATURE	DESIGNATION	DATE
	Programme Accountant	3/7/2020

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

S/NO	DATE	ITEM	CHQ	AMOUNT	REMARKS
			TOTAL	-	

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

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
	30/6/2020	Bank Charges	TOTAL	14,290.00	

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

S/NO	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
	5/11/2018	Bank		0.01	
	26/3/2019	Bank		142.70	
			TOTAL	142.71	

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

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





MACHAKOS

**CERTIFICATE OF BALANCE**

Branch MACHAKOS Date 07-07-2020

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C) KEEP CRXL PROJECT

A/C No. 

0	1	1	4	1	7	4	8	9	2	2	3	0	0
---	---	---	---	---	---	---	---	---	---	---	---	---	---

In the books of this Branch as at 30-06-2020

Amount to Kshs 908 434 CR.

Amount in words NINE HUNDRED EIGHTY THOUSAND

FOUR HUNDRED AND THIRTY FOUR

SHILLINGS ONLY

For PTD. THE CO-OPERATIVE BANK OF KENYA LTD  
MACHAKOS BRANCH  
[Signature]  
Customer Service Officer  
Authorised Signatory

**KENYA CEREAL ENHANCEMENT PROGRAMME  
MACHAKOS COUNTY  
ACCOUNT NO: 01141748922300  
BANK RECONCILIATION STATEMENT  
AS AT 30th JUNE 2020**

Balance as per Bank Statement 908,434.00

**Less:**

Payments in Cash Book not Recorded  
1) In Bank Statement 98,052.20  
Receipts in Bank Statement not recorded in Cash book  
2) book

**Add:**

Payments in Bank Statement not yet recorded in Cash book-Bank  
3) Charges 1,350.00

Receipts in Cash book not recorded  
4) In Bank Statement  
Balance as per Cash book 811,731.80

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

*[Signature]* *[Signature]* *[Signature]*  
SIGNATURE DESIGNATION DATE

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

S/NO	DATE	ITEM	CHQ	AMOUNT	REMARKS
1	25/6/2018	ELECTRICI	4	3 253 00	STALE CHEQUE
2	30/6/2020	TIGNUM	SUPPLY O	94,789.20	UNPRESENTED CHEQUE
				98,052.20	
S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
RECEIPTS IN BANK STATEMENT NOT YET IN CASH BOO					REMARKS
S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	
1	30/4/2018	BK CHARGES		1,350.00	
S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
RECEIPTS IN CASHBOOK NOT YET IN BANK STATEMEN					REMARKS
S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	
1					





# CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited  
Westlands Branch  
P.O.Box 66589-00800, Nairobi  
Tel: 020-2664328/ 2664329  
Mobile: 0713 600993, 0735 600528  
Fax: 020-2603635  
Nairobi  
Email: westlandsbr@co-opbank.co.ke

29 July 2020

**KCEP-CRAL**

**P. O. BOX 30028**

**NAIROBI**

Dear Sir/Madam,

**RE: CERTIFICATE OF BALANCE AS AT 30/06/2020**

We acknowledge receipt of your email request dated 1<sup>st</sup> July 2020.

The account balance as at 30<sup>th</sup> June 2020 is as follows;

ACCOUNT TITLE	ACCOUNT NO.	AMOUNT
KCEP-CRAL LOAN ACCOUNT	01141587177900	KES 3,570,166.26
KCEP-CRAL GRANT ACCOUNT	01141587177901	KES 77,422,412.00
KCEP-CRAL LOAN ACCOUNT	01141587177902	KES 10,114,519.00
KCEP-CRAL GRANT ACCOUNT	01141587177903	KES 2,225,670.00
KCEP-CRAL LOAN ACCOUNT	01141587177904	KES 2,025,952.00
KCEP-CRAL GRANT ACCOUNT	01141587177905	KES 2,414,277.00
KCEP-CRAL LOAN ACCOUNT	01141587177906	KES 7,105,465.50

Yours Faithfully,

EVAH MUMBI  
AG.SERVICE MANAGER



# KENYA CEREAL ENHANCEMENT PROGRAMME-CLIMATE RESILIENT

COAST REGION

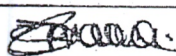

KCEP-CRAL GRANT ACCOUNT COAST REGION A/C NO. 01141587177903

## BANK RECONCILIATION STATEMENT

AS AT 30TH JUNE, 2020

		KSHS
Balance as per Bank Statement		2,225,670
<i>Less:</i>		
1) Payments in Cash Book not Recorded in Bank Statement		(50)
2) Receipts in Bank Statement not recorded in Cash Book		-
<i>Add:</i>		
3) Payments in Bank Statement not yet recorded in Cash Book-Bank		-
4) Receipts in Cash Book not recorded in Bank Statement		-
Balance as per Cash Book		<u>2,225,620</u>

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

SIGNATURE	DESIGNATION	DATE
	ACCOUNTANT	30-06-20
	AGRI-BUSINESS OFFICE	20/6/2020

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

S/NO	DATE	ITEM	CHQ NO/RE	AMOUNT	REMARKS
1	14-11-19	R. Maina		50	Unpaid EFTs- Reactivation
TOTAL				50	

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

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

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

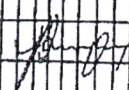
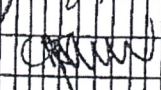

S/NO	DATE	PAYEE	CHQ NO/RE	AMOUNT	REMARKS
TOTAL				-	

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

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

2020

PAYMENTS

Date	To Whom Paid	Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.	cts.	CASH		BANK	
								Sh.	cts.	Sh.	cts.
006	J. Mubiyala	F. Day NRM/EC	-	REVERSED							
006	J. Mubiyala	City - CEHRM	-	REVERSED							
006	J. Mubiyala	Exchange visit	-	CEHRM							
006	Coopbank	Bank charges	221028	004							2050 =
006	TOTAL PAYMENTS								123700 =		2050 =
006	Balance c/f								-		2225620 =
006	TOTALS								123700 =		2227670 =
PREPARED BY: G. MATINA ACC. <del>2016</del> 30-6-20											
REVIEWED BY: ESTHER N. NDIKOMO <del>2016</del> 30/6/2020											
Chairman - Benson Nyamano 											
Member - Charles N. Mungu 											
Member - Peter N. Orangi 											





# CO-OPERATIVE BANK

We are you

The Co-operative Bank of Kenya Limited  
Westlands Branch  
P.O.Box 66589-00800, Nairobi  
Tel: 020-2664328/ 2664329  
Mobile: 0713 600993, 0735 600528  
Fax: 020-2603635  
Nairobi  
Email: westlandsbr@co-opbank.co.ke

29 July 2020

KCEP-CRAL

P. O. BOX 30028

NAIROBI

Dear Sir/Madam,

**RE: CERTIFICATE OF BALANCE AS AT 30/06/2020**

We acknowledge receipt of your email request dated 1<sup>st</sup> July 2020.

The account balance as at 30<sup>th</sup> June 2020 is as follows;

ACCOUNT TITLE	ACCOUNT NO.	AMOUNT
KCEP-CRAL LOAN ACCOUNT	01141587177900	KES 3,570,166.26
KCEP-CRAL GRANT ACCOUNT	01141587177901	KES 77,422,412.00
KCEP-CRAL LOAN ACCOUNT	01141587177902	KES 10,114,519.00
KCEP-CRAL GRANT ACCOUNT	01141587177903	KES 2,225,670.00
KCEP-CRAL LOAN ACCOUNT	01141587177904	KES 2,025,952.00
KCEP-CRAL GRANT ACCOUNT	01141587177905	KES 2,414,277.00
KCEP-CRAL LOAN ACCOUNT	01141587177906	KES 7,105,465.50

Yours Faithfully,

EVAH MUMBI  
AG.SERVICE MANAGER



**KENYA CEREAL ENHANCEMENT PROGRAMME- ER  
IFAD LOAN ACCOUNT 01141587177904  
BANK RECONCILIATION STATEMENT  
AS AT 30th JUNE 2020**

(IN KSHS)

Balance as per Bank Statement 2,025,952.00

Less:

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

Add:

- 3) Payments in Bank Statement not yet recorded in Cash book-Bank 6,835.00
- 4) Receipts in Cash book not recorded in Bank Statement

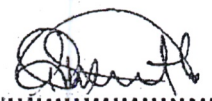
Balance as per Cash book 2,032,787.00

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

SIGNATURE

DESIGNATION

DATE



Acc-ER

4/7/2020

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

S/N	DATE	ITEM	CHQ	AMOUNT	REMARKS
TOTAL				-	

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

S/N	DATE	PAYEE	CHQ NO/REF	AMOUNT	REMARKS
	30/4/18	Bank Charges		1,100.00	
	30/6/18	Bank Charges		2,475.00	
	5/4/2019	Bank Charges		2,900.00	
	9/6/2020	Bank Charges		300.00	
	9/6/2020	Bank Charges		60.00	
TOTAL				6,835.00	

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

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

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

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



# PAYMENTS

To Whom Paid	Description of Payment	Allocation	Member No	Cheque No	Dr	Cr	Dr	Cr	Dr	Cr
			72						5200 =	
			73						5800 =	
			74						5100 =	
			75						4100 =	
			76						4100 =	
			77						4000 =	
			78						4000 =	
			79						4000 =	
			80						4000 =	
			81						4000 =	
			82						4000 =	
			83						4000 =	
			84						4000 =	
			85						4000 =	
			86						4000 =	
			87						4000 =	
			88						4000 =	
			89						4000 =	
			90						4000 =	
										98735 =
										2032735 =
										1633280 =
										1633280 =

Board of Finance 14/07/2020

Chairman - Benson Nyamira *[Signature]*

Member - Charles N. Mungu *[Signature]*

Member - Peter N. Odingo *[Signature]*



**CO-OPERATIVE BANK**

We are you

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Westlands Branch  
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Fax: 020-2603635  
Nairobi  
Email: westlandsbr@co-opbank.co.ke

29 July 2020

KCEP-CRAL

P. O. BOX 30028

NAIROBI

Dear Sir/Madam,

**RE: CERTIFICATE OF BALANCE AS AT 30/06/2020**

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KCEP-CRAL GRANT ACCOUNT	01141587177901	KES 77,422,412.00
KCEP-CRAL LOAN ACCOUNT	01141587177902	KES 10,114,519.00
KCEP-CRAL GRANT ACCOUNT	01141587177903	KES 2,225,670.00
KCEP-CRAL LOAN ACCOUNT	01141587177904	KES 2,025,952.00
KCEP-CRAL GRANT ACCOUNT	01141587177905	KES 2,414,277.00
KCEP-CRAL LOAN ACCOUNT	01141587177906	KES 7,105,465.50

Yours Faithfully,

EVAH MUMBI  
AG.SERVICE MANAGER



PAYMENTS

F.O. 26 (Small)

Description of Payment	Allocation	Voucher No.	Cheque No.	Sh.		cts.		Sh.		cts.	
Summ...		21				52	00	=			
						52	00	=			
										24	22
						52	00	=	24	22	01

Board of Survey 14/07/20

- Chairman - Benson Nyamira
- Member - Charles N. Mungira
- Member - Peter N. Oranga

...	01		511000
...	02		71500
...	03		211500
...	04		43000
...			25500
...	06		07150
...	07		305750
...	08		511000
...	13		1218110
...	14		485760
...	15		163000
...	09		211500
...	16		275000
...	17		43100
...	18		215000
...	19		215000
...	20		340518
...	21		6252
...	010		
...	22		3430
...	23		29222
...	24		12110
...	25		1421310
...	011		211040
...	207	12	975
...	2329	18	9450
...	2428	19	10899
...			24116610
...			8011-117
...			7312682
...			2416610
...			8113877

Board of Survey B/O/S/A

Chairman - Benson Nyamira

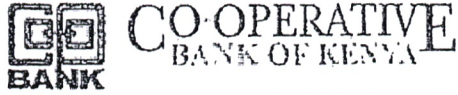
Member - Charles N. Mungai

Member - Peter N. Ochieng

*[Handwritten signatures and initials]*



FORM No. A 51



CERTIFICATE OF BALANCE

Branch..... KILIFI..... Date..... 13/07/2020 -

We hereby certify that the balance Standing to the Credit / Debit of

(Title of A/C)..... KCCP CLM ACCOUNT..... KILIFI.....

A/C No. 01141779197400

In the books of this Branch as at..... 30<sup>th</sup> June 2020.....

Amount to Kshs..... 956,638.00.....

Amount in words: Nine hundred fifty six thousand, six hundred thirty eight only.

Per Pro. THE CO-OPERATIVE BANK OF KENYA LTD.  
KILIFI BRANCH

..... Manager  
Authorized Signatory  
..... Operations Manager

RULES MILCO, KENYA

Date: 30/6/2020

F-1131

Report of the Board of Survey on the Cash and Bank Balances of  
MILCO LTD. (INCORPORATED IN KENYA)  
Business year ending 30<sup>th</sup> June 2020

The Board, consisting of Messrs and Officers (names):  
Edwin Ligo  
Nicholas Mwangi  
Jimmy Mwangi  
James Mwangi  
NASSIR ALI  
ALIAS  
ALIAS

attended at the office at  
at 100/101 (time) on the 30/6/2020  
and the following Cash was produced:

Notes and Coins	Amount
1000 x	Shs. ....
500 x	Shs. ....
200 x	Shs. ....
100 x	Shs. ....
50 x	Shs. ....
20 x	Shs. ....
10 x	Shs. ....
5 x	Shs. ....
2 x	Shs. ....
1 x	Shs. ....
Cheques (as per details on reverse)	Shs. ....
<b>Total</b>	<b>Shs. 2,000,000</b>

It was observed that cheques amounting to Shs. ....  
had been on hand for more than 14 days prior to the date of the survey.  
The cash consists of Kenyan Currency and does not include any demonetized coins or notes.  
The cash book reflected the following balances as at close of business on the  
Cash on hand ..... Shs. ....  
Bank Balance ..... Shs. ....

The Bank Certificate of Balance showed a sum of Shs. ....  
less bank charges of Shs. ....  
standing to the credit of the account on 30<sup>th</sup> June 2020 ..... Shs. ....  
The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in  
the Bank Reconciliation Statement (F-11.31) attached.

Date: 30/6/2020  
Chairman  
Members of the Board

