

REPUBLIC OF KENYA



Enhancing Accountability

DATE: 22 FEB 2023

Day: Wednesday

TABLED
BY:

leader of the Majority Party

CHECKED BY:
THE TABLE:

Modo

REPORT

OF

THE AUDITOR-GENERAL

ON

**CENTRE OF EXCELLENCE IN SUSTAINABLE
AGRICULTURE AND AGRIBUSINESS
MANAGEMENT CREDIT NO.5798-KE**

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

EGERTON UNIVERSITY



Project Name: Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM)

Implementing Entity: EGERTON UNIVERSITY

PROJECT CREDIT NUMBER: 5798-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

TABLE OF CONTENTS

| | |
|---|-------|
| 1. Project Information and Overall Performance | i |
| 2. Statement of Performance Against Project's Predetermined Objectives | xxiii |
| 3. Environmental and Sustainability Reporting | xxvi |
| 4. Statement of Project Management Responsibilities | xxix |
| 5. Report of The Independent Auditors on The CESAAM Project | xxx |
| 6. Statement of Receipts and Payments For The Year Ended 30 th June 2022 | 1 |
| 7. Statement of Financial Assets and Liabilities As At 30 th June 2022 | 2 |
| 8. Statement of Cash flow For The Year 30 th June 2022 | 3 |
| 9. Statement of Comparison of Budget and Actual Amounts 30 th June 2022 | 4 |
| 10. Significant Accounting Policies | 5 |
| 11. Other Important Disclosures | 20 |
| 12. Progress on Follow Up of Auditor Recommendations | 21 |

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

Name and registered office

Name: The project's official name is **Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM)**

Overall Objective: Sustainable Agriculture and Agribusiness Management through capacity development, research and technology transfer for enhanced food security.

Address: The project headquarters offices are; Egerton University, Nakuru County, Kenya.

The address of its registered office is:

Egerton University P.O. Box 536 - 20115 Egerton, Kenya.

Contacts: The following are the project contacts

Email: cesaam@egerton.ac.ke

Website: cesaam.egerton.ac.ke | **Twitter:** @CESAAM_EGERTON | **Facebook:** CESAAM Egerton University

Mobile: +254725809214 | +254700822859 | +254722831634

Project Information

| | |
|---------------------|--|
| Project Start Date: | The project start date is 04-07-2016 |
| Project End Date: | The project end date is 31.12.2023 |
| Project Manager: | The project manager is Prof. George Owuor |
| Project Sponsor: | The project sponsor is International Development Association |

1.3 Project Overview

| | |
|---|--|
| Line Ministry/State Department of the Project | The project is under the supervision of the Education Ministry. (State Department for University Education) |
| Project number | IDA Credit 5798-KE |
| Strategic goals of the Project | The strategic goals of the project are as follows: i) Capacity development along the Agricultural Value Chain in the Eastern and Southern Africa region, especially for the fragile and post conflict states. ii) To undertake innovative research, including use of biotechnology and climate smart agriculture, for increased crop and livestock productivity. iii) Enhance the capacity of the University's Agro-Science Park to assist partner universities establishes a similar model for incubation of |

| | |
|--|--|
| | <p>technological innovations.</p> <p>iv) Develop evidence based agricultural policy briefs and disseminate best practices through Agricultural Knowledge Centres in Egerton (CESAAM) and partner universities</p> |
| Achievement of strategic goals | <p>Expected outputs include:</p> <ol style="list-style-type: none"> 1) Increased capacity to conduct quality training and research nationally and regionally. 2) Equipped research laboratories. 3) Increased innovation products. 4) Increased dissemination of agricultural best practices and evidence-based policy briefs. <p>The cumulative impacts of these outputs are increased productivity along the value chain and improved food security.</p> |
| Other important background information of the project | <p>CESAAM aims at leveraging fragile and post-conflict countries through offering opportunities to their faculty and students. The program does this through Post graduate training, Research, Retooling workshops, Exchange programs, Summer schools and admission of students from these countries.</p> |
| Current situation that The project was formed to intervene | <p>The project was formed to intervene in the following areas:</p> <ol style="list-style-type: none"> 1) Address Food insecurity and persistent hunger and poverty affecting poverty affecting about 33% of African population. 2) Occurrence of frequent droughts, rampant crop and livestock diseases, 3) Poor Policies and market information access. 4) Inadequate technical capacity and limited technologies and innovations to address emerging challenges including diseases and pests. 5) Climate change effects and inability to sustainably ameliorate the climate impacts. 6) Low involvement in Agri-entrepreneurship, particularly among the Youth |
| Project duration | <p>The project was effective as from 24th August 2016 and is expected to run until 31 December 2023.</p> |

Bankers

The following is the banker for the current year:

- (i) Kenya Commercial Bank (Egerton Branch)

Auditors

The project is audited by the Auditor General- Kenya.

Roles and Responsibilities

In line with the Project Organogram, the Project Management is in two Levels: The CESAAM Steering or Management Core Team and Thematic Leaders. The Core teams are involved in day-to-day decision making, while thematic leaders are Professors drawn from different disciplines and which comes handy during project research thematic areas. Thus the main management team is the core team as below:

The CESAAM Project Management Team

| Names | Title designation | Key qualification | Responsibilities |
|-------------------------------------|------------------------------------|---|---|
| Prof. Isaac O. Kibwage Ph.D, HSC | Vice Chancellor | Professor of Pharmaceutical Chemistry | Overall governance and |
| Prof. George Owuor | Centre Leader | PhD in Agribusiness | leadership issues at |
| Prof. Samuel M. Mwonga | Deputy Centre Leader | University Level and represent the Council | Deputy Centre Leader- and in charge of Academics |
| Prof. Josephine P. Ouma | Member of the Steering | PhD in Agronomy | Member of the Steering Committee in Charge of Overseeing Procurement |
| Dr. Mary Omwamba | Member of the Steering | PhD in Food science | Member of the Steering Committee in charge of Logistics |
| Gabriel Ndung'u | Project Accountant | MBA (Finance), CPA-K | Preparation of financial statements |
| Prof. Joshua Ogendo | Member of the Steering Steering | PhD in Crop Protection | In charge of Research and Innovation |

| | Partners with MoU and Agreement signed | Activities involved in: |
|--------------------------------------|---|--|
| Partners and partners hip involved : | <ol style="list-style-type: none"> 1. Community Action for Rural Development (CARD) 2. Kenya Association of Manufacturers (KAM) 3. Kenya Private Sector Alliance (KEPSA) 4. The Hive Limited Limited 5. University of Rwanda 6. University of Burundi 7. Nelson Mandela African Institute of Science and Technology (NM-AIST CREATES) 8. Gulu University, 9. University of Juba, 10. Jaramogi Oginga Odinga University of Science and Technology (JOOUST) 11. Virginia Tech, 12. Pwani University, 13. University of Namibia, 14. Florida A&M University (FAMU) 15. University of Edinburg 16. Zheijiang University 17. Nanjing Agricultural University 18. Kenya Agricultural & Livestock Research Organization. (KALRO). 19. The Biosciences eastern and central Africa (BeCA)-ILRI HubBeCA ILRI 20. The International Maize and Wheat Improvement Center (CIMMYT) 21. International Centre of Insect Physiology and Ecology (ICIPE). 22. Hand in Hand East Africa 23. Kenya Plant Health Inspectorate Service (KEPHIS) 24. Lian Farm Ltd | <ol style="list-style-type: none"> 1. Retooling of faculty staff 2. Research & Innovation 3. Exchange Programmes 4. Product development and commercialization 5. Internship opportunities for Students 6. Benchmarking and development of new and/or existing programs 7. Joint teaching and/or co-supervision 8. Joint events that booster research and capacity Building 9. Joint private Sector engagement/mapping 10. Development and mounting of short/skill-based Courses 11. Specialized Research Opportunities 12. Collaborative research projects 13. Joint proposal Writing |

Funding summary

The Project is from 2016 to 2023 with an approved budget of XDR 5,999,905 equivalent to KShs 619,490,191 Six hundred nineteen Million, four hundred ninety thousand, one hundred and ninety-one only as highlighted in the table below: Below is the funding summary:

| Source of funds | Actual (Approved) | | Maximum committed funds - (2016-2021) | | Maximum balance to date (2016-2021) | |
|---|-------------------|--------------|---------------------------------------|--------------|-------------------------------------|--------------|
| | Approved (XDR) | Actual (XDR) | Approved (XDR) | Actual (XDR) | Approved (XDR) | Actual (XDR) |
| (i) Loan | 6,000,000 | 608,700,000 | | | | |
| International Development Association 2016/2017 | - | 0 | 1,100,000,000 | 111,595,000 | | |
| International Development Association 2018/2019 | - | 0 | 842,556,36 | 85,477,343 | | |
| International Development Association 2019/2020 | | | 1,159,358,53 | 117,616,922 | | |
| International Development Association 2020/2021 | | | 1,307,529,54 | 132,689,452 | | |
| International Development Association 2021/2022 | | | 791,367,59 | 90,284,242 | | |
| TOTAL | 6,000,000 | 608,700,000 | 5,201,212 | 527,662,999 | 798,783 | 81,037,041 |
| (ii) Counterpart funds | | | | | | |
| Egerton University | - | 1,000,000 | 0 | 1,000,000 | 0 | 0 |
| Total | 5,999,905 | 620,490,191 | 5,201,212 | 528,662,999 | 798,783 | 81,037,041 |

PROJECT INFORMATION AND OVERALL PERFORMANCE.

A. Application of Funds

| Application of funds | Amount received to date – (30 th June 2022) | | Cumulative Amount paid to date – (30 th June 2022) | Unutilised balance to date(30 th June 2022) | |
|---------------------------------------|--|-------------|---|--|---------------|
| | Donor currency | Kshs | Kshs | Donor currency | Kshs |
| | (A) | (A') | (B') | (A)-(B) | (A')-(B') |
| (i) Loan | | | | | |
| International Development Association | 5,201,212 | 527,662,959 | 469,135,575 | 576,908.66 | 58,527,383.80 |
| | | | | | |
| (ii) Counterpart Funds | | | | | |
| Egerton university | 26,464 | 2,684,800 | 2,666,333 | 23.34 | 2,367.80 |
| Total | 5,227,676 | 530,347,759 | 471,801,908 | 576,932 | 58,529,752 |

Summary of Overall Project Performance Disbursement Linked Results (DLR) during the Financial Year 2021/22

1. DLR 2.2 – CESAAM now has 240 graduate students- (MSc 168: PhD 72) - 52% female and 23% regional) and 63 graduated.
2. Total direct project beneficiaries – 505; includes an international conference, virtual forums, and training, research grants awarded, and short courses offered.
3. DLR 2.3 – CESAAM has fully achieved national accreditation. - International Accreditation: 2 Programs: MSc Agribusiness, Crop protection, Food Science & MSc Animal Nutrition currently submitted for international accreditation (ASIIN)
4. DLR 2.5: 214 publications in internationally refereed journals; this is fully achieved as per initial and re-structuring targets (20 publications in this quarter). Fully achieved
5. CESAAM jointly held an International Conference with Africa Farm Management Association (AFMA) in Nov 2021 in Nairobi.
6. CESAAM students presented their papers at the Africa Farm Management Association (AFMA) 12th International conference.
7. CESAAM students presented their papers at the Egerton University 14th Biennial International conference.
8. DLR 2.6: **Exchange (80 A total of 40 supported** out of which 10 have been verified. Exchanges: 5 PhD & 3 Academic staff to MaRCCI, Makerere University, 5 PhD & 3 Academic Staff to CREATES, Nelson Mandela University, Tanzania, 11 PhD & 3 Academic staff to JOOUST, 3 Academic Staff to Virginia Tech. New exchange planned in Quarter 4 2021/22 due to COVID.
9. Japan private sector engagement conducted with EMCO Japan. Follow-up planned in March 2022
10. DLR 2.7: **on Externally generated revenue (Fully Achieved) – To-date attracted a total of ksh 201,487,904.**
11. **New projects in Q1 & 2: Laser Pulse & IFC Creating model farms as centers of excellence Project**
12. DLR 2.8: **on The Partnership for skills in Applied Sciences, Engineering and Technology (PASET) Benchmarking – Fully achieved**
13. DLR 3.2 – 3.4: **Financial Management**, successfully verified for years 1,2 &3 with unqualified opinion. Disbursement for year 3 done.
14. DLR 4.1 – 4.2: **Procurement**: 2018/19-2020 done with 60% compliance. Withdrawal done pending disbursement. 2020/21 audit done in for February 2022.
15. Hosted INSEFOODS for benchmarking, PTRE and vice versa in this quarter.

Kenya Africa Center of Excellence (ACE) II Project
Implementation status of the Africa Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) as at June 2022

1. PROJECT DELIVERABLES

| | Total Amount (USD) | Overall Target (Results) | Cumulative Results verified as at September 2021 | Verified Amount as at September 2021 | Remaining amount for all Years | Disbursement projections (December, 2021). | Comments/ remedial actions |
|--|--------------------|--------------------------|--|--|--------------------------------|--|--|
| DLR# 1.1 Completion of Effectiveness Conditions | 600,000 | 1 | 1 | 600,000 | 0 | 0 | Fully achieved |
| DLR# 1.2 Development of the Project Implementation Plan | 500,000 | 1 | 1 | 500,000 | 0 | 0 | Fully achieved |
| DLR 1 | 1,100,000 | | | 1,100,000 | | | |
| DLR# 2.1 Timely annual implementation of the plans (% of execution of the budget) | 500,000 | | 0 | 0 | 500,000 | | As per the Aid Memoir following the TAM in Malawi, this DLR was dropped and apportioned to DLRs 2.2, 2.5 and 2.6 |
| DLR #2.2: Newly enrolled students in the ACE of which at least 20% must be regional (African) students. | | Masters: 60 | Masters: 157 | Round 1: 102,500 Round 2: 181,000 Round 3: 268,500 Round 4: | | 0 | A total of 157 MSc students have been verified. |

[illegible]

| | | | | | | | |
|---|------------------|---------|---------|------------------|----------------|----------|--|
| DLR#2.5: Peer-reviewed journal papers or peer-reviewed conference papers prepared collaboratively with national, regional or international co-authors. | 500,000 | 70 | 75 | 500,000 | 0 | 0 | - This is completely achieved. |
| DLR#2.6: Faculty and PhD student exchanges to promote regional research and teaching collaborations | 500,000 | 34 | 12 | 180,000 | 320,000 | 0 | - An exchange program for 20 students to Zhejiang University was cancelled due to COVID-19. These Zhejiang ones are targeted for September 2020. |
| DLR#2.7: External revenue generation | 900,000 | 500,000 | 223,488 | 900,000 | 0 | 0 | DLR2.7 Verified |
| DLR#2.8: Institution participating in benchmarking exercise | 100,000 | 1 | 100,000 | 0 | 0 | 0 | DRL #2.8 verified |
| DLR 3 | 2,600,000 | | | 1,980,000 | 620,000 | 0 | |
| DLR#3.1: Timely Withdrawal applications supported by interim unaudited financial reports for each ACE | 75,000 | | | 0 | 75,000 | 45,000 | DLR 3.1 is yet to be verified. |
| DLR#3.2: Functioning audit committee under each Eastern and Southern African Higher Education Institutions. | 75,000 | | | 45,000 | 30,000 | 15,000 | |

| | | | | | | | |
|--|------------------------------|----------|----------|------------------|----------------|---------------|--|
| DLR#3.3: Functioning internal audit unit for each Eastern and Southern African Higher Education Institution | 75,000 | | | 45,000 | 30,000 | 15,000 | |
| DLR#3.4: Transparency of financial management (audit reports, interim unaudited financial reports, budgets and Annual Work Programs are all web accessible) | 75,000 | | | 45,000 | 30,000 | 15,000 | |
| DLR 3 | 300,000 | | | 135,000 | 165,000 | 90,000 | |
| DLR# 4.1 Timely procurement audit report for each ACE | 150,000 | 5 | 2 | 60,000 | 90,000 | 45,000 | |
| DLR#4.2: Timely and satisfactory procurement progress report for each ACE | 150,000 | 5 | 2 | 60,000 | 90,000 | 45,000 | |
| DLR 4 | 300,000 | - | - | 120,000 | 180,000 | 90,000 | |
| Grand Total | 6,000,000 0 | | | 5,079,869 | 920,131 | | |

Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM)
Reports and Financial Statements for The Financial Year Ended June 30, 2022.

Summary

| Category | Total Amount (USD) | Verified Amount as at 31st August 2021 (USD) | Remaining amount for all Years (USD) | Comments/Remedial action to be taken |
|--|---------------------|--|--------------------------------------|---|
| DLP# 1.1 Completion of Effectiveness Conditions | 600,000.00 | 600,000.00 | - | Capped reached |
| DLP# 1.2 Development of the Project Implementation Plan | 500,000.00 | 500,000.00 | - | Capped reached |
| DLP# 2.1 Timely annual implementation of the plans (% of execution of the budget) | 500,000.00 | | 500,000.00 | DLP dropped and apportioned to 2.2, 2.5 & 2.6 |
| DLP# 2.2: Newly enrolled students in the ACE of which at least 20% must be regional (African) students. | | | | DLP completely achieved |
| DLP# 2.3: Accreditation of quality of education programs. | 1,200,000.00 | 1,744,869.00 | (544,869.00) | |
| DLP# 2.4: Partnerships for collaboration in applied research and training. | 600,000.00 | 300,000.00 | 300,000.00 | |
| DLP# 2.5: Peer-reviewed journal papers or peer-reviewed conference papers prepared collaboratively with national, regional or international co-authors. | 200,000.00 | 200,000.00 | - | |
| DLP# 2.6: Faculty and PhD student exchanges to promote regional research and teaching collaborations | 300,000.00 | 300,000.00 | - | |
| DLP# 2.7: External revenue generation | 500,000.00 | 190,000.00 | 320,000.00 | |
| DLP# 2.8: Institution participating in benchmarking exercise | 900,000.00 | 900,000.00 | - | |
| DLP# 3.1: Timely Withdrawal applications supported by interim unaudited financial reports for each ACE | 100,000.00 | 100,000.00 | - | |
| DLP# 3.2: Functioning audit committee under each Eastern and Southern African Higher Education Institutions. | 75,000.00 | - | 75,000.00 | Timely withdrawal is yet to be verified |
| DLP# 3.3: Functioning Internal audit unit for each Eastern and Southern African Higher Education Institution | 75,000.00 | 45,000.00 | 30,000.00 | partially verified |
| DLP# 3.4: Transparency of financial management (audit reports, interim unaudited financial reports, budgets and Annual Work Programs are all web accessible) | 75,000.00 | 45,000.00 | 30,000.00 | partially verified |
| DLP# 4.1 Timely procurement audit report for each ACE | 75,000.00 | 45,000.00 | 30,000.00 | partially verified |
| DLP# 4.2: Timely and satisfactory procurement progress report for each ACE | 150,000.00 | 50,000.00 | 90,000.00 | partially verified |
| | 150,000.00 | 50,000.00 | 90,000.00 | partially verified |
| TOTAL | 6,000,000.00 | 5,075,869.00 | 920,131.00 | |
| | | % | 85% | |

Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM)
Reports and Financial Statements for The Financial Year Ended June 30, 2022.

2. Safeguards actions

| Action | Status |
|--|--|
| Grievance Redress Mechanism | <ul style="list-style-type: none"> - An online GRM System set up. Available on CESAAM and University websites - It is anonymous but an optional provision for a name and email is provided incase someone requires feedback - Students are sensitized on use |
| An inclusive CESAAM Steering Committee | <ul style="list-style-type: none"> - CESAAM has a steering committee that comprises students, faculty members, industry partners, academic partners and co-opted members when necessary. |
| Students - Supervisors Consultative Meetings | <ul style="list-style-type: none"> - FIVE consultative meetings have been organized to discuss supervision |
| Co-supervision and advising of graduate students with partners | <ul style="list-style-type: none"> - To help meet the need for regional research interventions and for dynamism, CESAAM shared with students' profiles of faculty members from partner university and research institutions to select supervisors - CESAAM has planned a joint supervisors and students' regional forum to discuss matters relating to research in the region and student-supervisor relationship enhanced - CESAAM is in constant touch with the Graduate School and relevant academic units on students' progress and complaints. |
| Social & Environmental safeguards focal points | <ul style="list-style-type: none"> - CESAAM's Social safeguards is also the Director University Welfare Services and former Director Institute of Women, Gender and Development Studies at Egerton University. She is also an expert in sexual harassment. - The Environmental safeguards focal point is a certified environmentalist and former immediate former Dean Faculty of Environment and Resource Development at Egerton University |
| Special accommodation and fund for student mothers | <ul style="list-style-type: none"> - Female students are now supported with special accommodation and additional subsistence to cater for toddlers |
| Community dissemination workshops | <ul style="list-style-type: none"> - Dissemination workshops where students are sent back to places of research to disseminate information to the community |
| Asbestos disposal | <ul style="list-style-type: none"> - CESAAM procured a NEMA-approved consultant who successfully executed disposal of asbestos |
| CESAAM Complex | <ul style="list-style-type: none"> - There was a community engagement program where there were no objections to the building - CESAAM also presented an ESIA report that was approved by the World Bank, NEMA, County Government and CESAAM Steering Committee. The complex is now complete and the secretariat are operating at the complex. |
| Research funding | <ul style="list-style-type: none"> - The Steering Committee approved an increase in research funding for students. PhD now earns USD 12,000 for research and MSc USD 3,000 for research. Additional depending on the nature of research. |

Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM)
Reports and Financial Statements for The Financial Year Ended June 30,2022.

3. Impact to date (on community, policy etc.)

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
|--|--|---------------|----------------|-------------|---------------|--------------|----------------------|--|----------------|--|-------------|---------------|--------------|-------------|---------------|--------------|----------------------|----------|----|----------|----|----|----------|----|----------------|----------|----|----------|----|----|----------|----|------------------|-------|----|---------|----|----|----------|----|---------------|
| | IMPACT | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Deliberate support of female scientists | CESAAM now has a total of 240 students enrolled. Of this number 52% are female and 23% being regional students. CESAAM also provides affirmative fund for female scientists (students) with toddlers. | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Student enrollment to enhance quality research in the region | Total enrollment: 240 Female: 52% Regional: 23% | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CLASS 2019 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><td></td><td colspan="3">MASTERS</td><td colspan="3">PhD</td><td>SUMMARY</td></tr><tr><td></td><td>MALE</td><td>FEMALE</td><td>TOTAL</td><td>MALE</td><td>FEMALE</td><td>TOTAL</td><td>MSc & PhD</td></tr><tr><td>NATIONAL</td><td>10</td><td>16 (62%)</td><td>26</td><td>05</td><td>04 (44%)</td><td>09</td><td>Male: 24 (41%)</td></tr><tr><td>REGIONAL</td><td>07</td><td>10 (59%)</td><td>17</td><td>02</td><td>04 (67%)</td><td>06</td><td>Female: 34(59%)</td></tr><tr><td>TOTAL</td><td>17</td><td>26(58%)</td><td>43</td><td>07</td><td>08 (53%)</td><td>15</td><td>SUB-TOTAL: 58</td></tr></table> | | MASTERS | | | PhD | | | SUMMARY | | MALE | FEMALE | TOTAL | MALE | FEMALE | TOTAL | MSc & PhD | NATIONAL | 10 | 16 (62%) | 26 | 05 | 04 (44%) | 09 | Male: 24 (41%) | REGIONAL | 07 | 10 (59%) | 17 | 02 | 04 (67%) | 06 | Female: 34(59%) | TOTAL | 17 | 26(58%) | 43 | 07 | 08 (53%) | 15 | SUB-TOTAL: 58 |
| | MASTERS | | | PhD | | | SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | MALE | FEMALE | TOTAL | MALE | FEMALE | TOTAL | MSc & PhD | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NATIONAL | 10 | 16 (62%) | 26 | 05 | 04 (44%) | 09 | Male: 24 (41%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| REGIONAL | 07 | 10 (59%) | 17 | 02 | 04 (67%) | 06 | Female: 34(59%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | 17 | 26(58%) | 43 | 07 | 08 (53%) | 15 | SUB-TOTAL: 58 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CLASS 2018 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><td></td><td colspan="3">MASTERS</td><td colspan="3">PhD</td><td>SUMMARY</td></tr><tr><td></td><td>MALE</td><td>FEMALE</td><td>TOTAL</td><td>MALE</td><td>FEMALE</td><td>TOTAL</td><td>MSc & PhD</td></tr><tr><td>NATIONAL</td><td>19</td><td>18 (49%)</td><td>37</td><td>09</td><td>08 (47%)</td><td>17</td><td>Male: 33 (49%)</td></tr><tr><td>REGIONAL</td><td>03</td><td>07 (70%)</td><td>10</td><td>02</td><td>01 (33%)</td><td>03</td><td>Female: 34(51%)</td></tr><tr><td>TOTAL</td><td>22</td><td>25(53%)</td><td>47</td><td>11</td><td>09 (45%)</td><td>20</td><td>SUB-TOTAL: 67</td></tr></table> | | MASTERS | | | PhD | | | SUMMARY | | MALE | FEMALE | TOTAL | MALE | FEMALE | TOTAL | MSc & PhD | NATIONAL | 19 | 18 (49%) | 37 | 09 | 08 (47%) | 17 | Male: 33 (49%) | REGIONAL | 03 | 07 (70%) | 10 | 02 | 01 (33%) | 03 | Female: 34(51%) | TOTAL | 22 | 25(53%) | 47 | 11 | 09 (45%) | 20 | SUB-TOTAL: 67 |
| | MASTERS | | | PhD | | | SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | MALE | FEMALE | TOTAL | MALE | FEMALE | TOTAL | MSc & PhD | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NATIONAL | 19 | 18 (49%) | 37 | 09 | 08 (47%) | 17 | Male: 33 (49%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| REGIONAL | 03 | 07 (70%) | 10 | 02 | 01 (33%) | 03 | Female: 34(51%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | 22 | 25(53%) | 47 | 11 | 09 (45%) | 20 | SUB-TOTAL: 67 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CLASS 2017 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><td></td><td colspan="3">MASTERS</td><td colspan="3">PhD</td><td>SUMMARY</td></tr><tr><td></td><td>MALE</td><td>FEMALE</td><td>TOTAL</td><td>MALE</td><td>FEMALE</td><td>TOTAL</td><td>MSc & PhD</td></tr><tr><td>NATIONAL</td><td>20</td><td>12 (38%)</td><td>32</td><td>13</td><td>12 (48%)</td><td>25</td><td>Male: 43 (57%)</td></tr><tr><td>REGIONAL</td><td>07</td><td>04 (36%)</td><td>11</td><td>03</td><td>04 (51%)</td><td>07</td><td>Female: 32(43%)</td></tr><tr><td>TOTAL</td><td>27</td><td>16(37%)</td><td>43</td><td>16</td><td>16 (50%)</td><td>32</td><td>SUB-TOTAL: 75</td></tr></table> | | MASTERS | | | PhD | | | SUMMARY | | MALE | FEMALE | TOTAL | MALE | FEMALE | TOTAL | MSc & PhD | NATIONAL | 20 | 12 (38%) | 32 | 13 | 12 (48%) | 25 | Male: 43 (57%) | REGIONAL | 07 | 04 (36%) | 11 | 03 | 04 (51%) | 07 | Female: 32(43%) | TOTAL | 27 | 16(37%) | 43 | 16 | 16 (50%) | 32 | SUB-TOTAL: 75 |
| | MASTERS | | | PhD | | | SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | MALE | FEMALE | TOTAL | MALE | FEMALE | TOTAL | MSc & PhD | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NATIONAL | 20 | 12 (38%) | 32 | 13 | 12 (48%) | 25 | Male: 43 (57%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| REGIONAL | 07 | 04 (36%) | 11 | 03 | 04 (51%) | 07 | Female: 32(43%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | 27 | 16(37%) | 43 | 16 | 16 (50%) | 32 | SUB-TOTAL: 75 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| CLASS 2016 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><td></td><td colspan="3">MASTERS</td><td colspan="3">PhD</td><td>SUMMARY</td></tr><tr><td></td><td>MALE</td><td>FEMALE</td><td>TOTAL</td><td>MALE</td><td>FEMALE</td><td>TOTAL</td><td>MSc & PhD</td></tr><tr><td>NATIONAL</td><td>04</td><td>07 (64%)</td><td>11</td><td>01</td><td>01 (50%)</td><td>02</td><td>Male: 05 (38%)</td></tr><tr><td>REGIONAL</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>0</td><td>Female: 08 (62%)</td></tr><tr><td>TOTAL</td><td>4</td><td>7</td><td>11</td><td>1</td><td>1</td><td>02</td><td>SUB-TOTAL: 13</td></tr></table> | | MASTERS | | | PhD | | | SUMMARY | | MALE | FEMALE | TOTAL | MALE | FEMALE | TOTAL | MSc & PhD | NATIONAL | 04 | 07 (64%) | 11 | 01 | 01 (50%) | 02 | Male: 05 (38%) | REGIONAL | 0 | 0 | 0 | 0 | 0 | 0 | Female: 08 (62%) | TOTAL | 4 | 7 | 11 | 1 | 1 | 02 | SUB-TOTAL: 13 |
| | MASTERS | | | PhD | | | SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | MALE | FEMALE | TOTAL | MALE | FEMALE | TOTAL | MSc & PhD | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NATIONAL | 04 | 07 (64%) | 11 | 01 | 01 (50%) | 02 | Male: 05 (38%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| REGIONAL | 0 | 0 | 0 | 0 | 0 | 0 | Female: 08 (62%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| TOTAL | 4 | 7 | 11 | 1 | 1 | 02 | SUB-TOTAL: 13 | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| SELF-PAYING STUDENTS | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | <table><tr><td></td><td colspan="3">MASTER</td><td colspan="3">PhD</td><td></td></tr><tr><td></td><td>MALE</td><td>FEMALE</td><td>TOTAL</td><td>MALE</td><td>FEMALE</td><td>TOTAL</td><td>SUMMARY</td></tr><tr><td>NATIONAL</td><td>09</td><td>15(63%)</td><td>24</td><td>1</td><td>0</td><td>1</td><td>Male: 11 (41%)</td></tr><tr><td>REGIONAL</td><td>0</td><td>0</td><td>0</td><td>1</td><td>1 (50%)</td><td>2</td><td>Female: 16 (59%)</td></tr></table> | | MASTER | | | PhD | | | | | MALE | FEMALE | TOTAL | MALE | FEMALE | TOTAL | SUMMARY | NATIONAL | 09 | 15(63%) | 24 | 1 | 0 | 1 | Male: 11 (41%) | REGIONAL | 0 | 0 | 0 | 1 | 1 (50%) | 2 | Female: 16 (59%) | | | | | | | | |
| | MASTER | | | PhD | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| | MALE | FEMALE | TOTAL | MALE | FEMALE | TOTAL | SUMMARY | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| NATIONAL | 09 | 15(63%) | 24 | 1 | 0 | 1 | Male: 11 (41%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| REGIONAL | 0 | 0 | 0 | 1 | 1 (50%) | 2 | Female: 16 (59%) | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM)
Reports and Financial Statements for The Financial Year Ended June 30, 2022.

| | | | | | | | | |
|--|--|----------|-----------|-----------|----------|----------|----------|----------------------|
| | TOTAL | 9 | 15 | 24 | 2 | 1 | 3 | SUB-TOTAL: 27 |
| | | | | | | | | TOTAL: 240 |
| 1 st Regional Summer School for Graduate Students | CESAAM organized and hosted its 1 st Regional Summer School for Graduate Students. This, in our understanding, is the largest event that has brought together ACE II students in the agriculture field. Over 200 students participated from INSEFOODS, MaRCCI, CSABC, CREATES and CESAAM. | | | | | | | |
| High profile regional exhibitions | Meant to market the centre in the region. | | | | | | | |
| Open/Field days | To train farmers on emerging agricultural technologies. CESAAM organized a joint Seeds of Gold Field Day with Nation Media for farmers and industry at Egerton University. Over 400 participants and exhibitors attended. This was in January 2020. | | | | | | | |
| Skill-based short courses | Organized for the community, farmers and students. (Feed formulation, Research Analytics for students, Proposal writing for students, Policy Brief Preparation course). | | | | | | | |
| Youth-led extension | CESAAM students underwent direct outreach to farmers using the Seeds of Gold model of extension. | | | | | | | |
| Community Dissemination workshops | All students and faculty supported by CESAAM to carry out research are expected to carry out dissemination workshops of research findings in their areas of study. A dissemination workshop is planned post-COVID for 4 students who have graduated and collected data in Kenya. | | | | | | | |
| 1 st CESAAM Competitive Research Grant | CESAAM competitively awarded proposal research grants, which will be community oriented and that which must have policy implications, to faculty members. A key criterion for selection was whether the proposal had a strong component on collaboration with industry players. | | | | | | | |
| Regional sensitization visits | Joint Sensitization visit CESAAM, INSEFOODS, Internet of Things, Rwanda College of Agriculture and Veterinary Medicine (Kenya, Tanzania and Rwanda) | | | | | | | |
| Dissemination of best-practices and policies | 2 Side Events Held at the RUFORUM international Conference in Nairobi, Kenya. The side events were on social safeguards (sexual harassment in HEIs) and on Role of Partnerships in Research and Academic Excellence | | | | | | | |

Upcoming Activities.

| Activity | Dates | Purpose |
|--|-----------------|---|
| Short course training of farmers | October, 2022 | Enhance capacity for farmers and community at large. |
| RUFORUM Biennial Conference | December, 2022 | Students, faculty, private partners and international partners present their research work at the international conference. |
| Community outreach programme in Mandera County | November, 2022 | Training of farmers on the dry-land agriculture in Mandera. |
| Sustainable agriculture Short Course | September, 2022 | A training designed for farmers |
| Training faculty on students supervision, consultancy and policy briefs. | September 2022 | Enhancing staff with the necessary knowledge on graduate supervision, consultancy and policy brief. |
| International accreditation of two MSc programmes | October, 2022 | International accreditation of programmes |

1. Key challenges and risks

| Issue/Risk | Status and proposed action |
|---------------------------------------|---|
| Procurement | <ul style="list-style-type: none"> - Slow procurement process - Unwillingness of suppliers to supply items due to main university debts - CESAAM plans to have a suppliers' sensitization workshop to help them understand the different nature of the project. - Relatively high procurement staff turn-over - Procuring of the international institutions |
| Regional Accreditation of programs | <ul style="list-style-type: none"> - No known body carries out this. |
| Risk of extension for students | <ul style="list-style-type: none"> - Due to COVID-19 related delays and industrial action by lecturers, students are likely to provide reasons for extension. This will have financial implications on the centre |
| COVID-19 related risks and challenges | <ul style="list-style-type: none"> - Disruption in academic programs - Effect in completion rate for students - Delay in procurement - Delay in getting feedback from lecturers by students - Student exchanges affected due travel restrictions |
| Challenge of sandwich programs | <ul style="list-style-type: none"> - There is a challenge of recognition and transfer of credit for related programs. This inhibited CESAAM from carrying out a joint sandwich program with Zhejiang University. |

2. Sustainability of the Centre

| Action | Status (including timelines) |
|---|---|
| CESAAM is attracting Fee paying students | <ul style="list-style-type: none"> - 26 self-paying students now admitted at CESAAM - 56 new applicants including those from the region |
| Have CESAAM as a directorate/institutionalization of the centre | <ul style="list-style-type: none"> - A committee to over-see this sustainability plan is already set-up - Discussions are underway for this |
| Research proposals for funding | <ul style="list-style-type: none"> - Several groups supported to write proposals for funding. - Externally generated funds attracted. - The centre has now attracted a sum of Ksh 201,487,904 at at 30th June 2022. |
| Regional gate-way for agricultural interventions | <ul style="list-style-type: none"> - CESAAM is positioning itself, through partnership, as a regional gateway for agriculture-related interventions in the region. This is due to its regional appeal because its presence in the region. |
| Phase II Proposal writing | <ul style="list-style-type: none"> - CESAAM together with 2 other Kenyan ACES (Insefoods – JOOUST & PTRE - Moi University) were involved in joint proposal writing for Phase II of ACE II. |

1.9. Summary of Project Compliance:

The centre has complied with the Egerton financial rules and regulations, the Public Finance Management Act (PFM Act 2012) and the Financing agreement with the development partners.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES

The objective of the Project is to support the University to establish a center of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) through capacity development, research and technology transfer for enhanced food security. The Project shall finance eligible activities aimed at achieving the following Disbursement Linked Indicators (DLIs):-

- (a) Regional specialization endorsed and institutional readiness
- (b) Excellence in education and research capacity and development impact
- (c) Timely, transparent and institutionally reviewed Financial Management
- (d) Timely and audited Procurement

The following table specifies the categories of the proceeds of the grants and the allocations of the amounts to each DLI.

| Disbursement Linked Indicator | Amount of the Financing Allocated expressed in US\$) |
|--|---|
| DLI 1: Regional specialization endorsed and institutional readiness | 1,100,000 |
| DLI 2: Excellence in education and research capacity and development impact | 4,300,000 |
| DLI 3: Timely, transparent and institutionally reviewed Financial Management | 300,000 |
| DLI 4: Timely and audited Procurement | 300,000 |
| TOTAL (US\$) | 6,000,000 |

The Center shall:

- a. Implement the Project in accordance with the Project implementation plan;
- b. Not assign, amend, abrogate or waive any of the provisions of the Project implementation plan without the Governments and the Association's prior written concurrence.

- c. Implement the project with due diligence and efficiency and in conformity with appropriate administrative, technical, financial, economic, environmental and social standards and practices and in accordance with the provisions of this Subsidiary Grant Agreement;
- d. Implement all contractual obligations with the Association and other implementation Agreements to which it is a party in such a manner as to protect the interest of the Government and the Association and to accomplish the purposes of the Financing;
- e. Prepare the relevant Project reports under the project; and Participate in the mid-term Review of the operations under the project which shall cover progress achieved in the implementation of the project and to implement the relevant recommendations of the mid-term review as agreed with the Association.
- f. Promptly inform the Government of any conditions which interfere or threaten to interfere with the progress of the project or the performance of its obligations under this Subsidiary Grant Agreement.

Summary of achievement

- ❑ DLR 2.2 – CESAAM now has **240 graduate students- (MSc 168 : PhD 72) -(52% female and 23% regional)**. 100 (88 MSc and 12 Ph.D.) have been verified. **Graduated = 63 (10 PhDs, 53-MScs: 40% female)**,- 31 Awaiting graduation. Total direct project **beneficiaries – 630**; includes an international conference, virtual forums, and training, research grants awarded, and short courses offered.
- ❑ DLR 2.3 – CESAAM has **fully achieved national accreditation**. Two programs are undergoing **International Accreditation:-** MSc Food Science & MSc Animal Nutrition currently submitted for international accreditation (ASIIN)- contract awarded
- ❑ DLR 2.4: 2 new **partnership** with Kentaste Coconut processor, Malindi Fruit processors, and AFMA (**partnerships, is currently fully achieved**)
- ❑ DLR 2.5: 241 **publications** in internationally refereed journals; this is fully achieved as per initial and re-structuring targets (**16 publications in this quarter**). **Fully achieved**
- ❑ DLR 2.6:**Exchange (67%- A total of 44 supported** out of which 10 have been verified. Exchanges: 5 Ph.D. & 3 Academic staff to MaRCCI, Makerere University , 5 Ph.D. & 3 Academic Staff to CREATES, Nelson Manderu University, Tanzania, 5 Ph.D. & 3 Academic staff to JOOUST, 3 Academic Staff to Virginia Tech, 4 Academic staff to MaRCCI, Makerere, Uganda, 10 Ph.D. students to JOOUST and 3 Ph.D students KALRO Muguga Research Centre.
- ❑ DLR 2.7: **Externally generated revenue (Fully Achieved) – To date attracted a total of USD 1,833,918.**

- ☐ DLR 2.8: **on PASET Benchmarking – Fully achieved**
- ☐ DLR 3.2 – 3.4: **FM**, successfully verified for years 1,2 &3 with an unqualified opinion. Disbursement for year 3 is done.
- ☐ DLR 4.1 – 4.2: **Procurement**: 2020/2021 done with 78.9% compliance.

4. Community Engagements

The project is committed to sharing its output and input with the community. The following events have so far been conducted;

- a) Youth-led extension and 4-k club revival plan
- b) 1st Regional summer school for graduate students
- c) Skilled based short courses for farmers
- d) Open field days/communication dissemination
- e) Thesis disseminations of best practice

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

Centre leader for the Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2022. This responsibility includes:

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

The Vice Chancellor of Egerton University and the Centre leader for the Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) accept responsibility for the **Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting**, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Vice Chancellor of Egerton University and the Centre leader for the Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) are of the opinion that the **Project's financial statements** give a true and fair view of the state of **Project's transactions** during the financial year/period ended June 30, 2022, and of the **Project's financial position** as at that date. The Vice Chancellor of Egerton University and the Centre leader for the Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Vice Chancellor of Egerton University and the Centre leader for the Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the Egerton University Council on 28th September 2022 and signed by the Vice Chancellor of Egerton University and the Centre leader for the Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) on 29th September, 2022.



Prof. Isaac O. Kibwage Ph.D, HSC
Vice Chancellor



CESAAM Centre Leader
Name: Prof. George Owuor



Project Accountant:
Name: C.P.A Gabriel Ndungu.
ICPAK Member Number: 9166



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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON CENTRE OF EXCELLENCE IN SUSTAINABLE AGRICULTURE AND AGRIBUSINESS MANAGEMENT CREDIT NO.5798-KE FOR THE YEAR ENDED 30 JUNE, 2022 - EGERTON UNIVERSITY

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Centre of Excellence in Sustainable Agriculture and Agribusiness Management set out on pages 1 to 21, which

*Report of the Auditor-General on the Centre of Excellence in Sustainable Agriculture and Agribusiness Management
Credit No. 5798-KE for the year ended 30 June, 2022 - Egerton University*

comprise the statement of financial assets and liabilities as at 30 June, 2022, 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. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effects of the matter described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of the Centre of Excellence in Sustainable Agriculture and Agribusiness Management as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Loan Agreement Credit Number 5798-KE dated 4 July, 2016 between the International Development Association (IDA) and the Republic of Kenya and the Public Finance Management Act, 2012.

In addition, the special account statement presents fairly transactions for the year, and the closing balance has been reconciled with the books of account

Basis for Qualified Opinion

Other Grants and Transfers and Payments

The Statement of receipts and payments reflects other grants and transfers and payments amounting to Kshs.57,826,186 as further detailed in Note 8.7 to the financial statements. The amount relates to expenditure funded by other Donor funds. However, the expenditure includes Imprests issued totaling to Kshs.29,650,041 which has not been accounted for and supported with evidence of travel, list of participants and their role in the project and evidence of work done.

In the circumstances, the propriety of the other grants and transfers and payments totaling Kshs.57,826,186 for the year ended 30 June, 2022 could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Centre of Excellence in Sustainable Agriculture and Agribusiness Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my qualified opinion.

Emphasis of Matter

Pending Accounts Payable

The other important disclosures in Note 11.1 to the financial statements include pending accounts payable totaling to Kshs.2,475,500. Review of documents revealed that the pending accounts payable relate to commitments for which the goods and services had not been delivered or received.

Failure to settle bills during the year in which they relate to adversely affect the budgetary provisions for the subsequent year to which they have to be charged.

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 are no other 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, I confirm that, nothing 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by International Development Association - Credit No.5798-KE financing agreement, I report based on my audit, that:

- i. 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;
- ii. In my opinion, adequate accounting records have been kept by the Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM), so far as appears from the examination of those records; and,
- iii. The financial statements are in agreement with the accounting records and returns.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal 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 Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project 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 to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

15 November, 2022

*Report of the Auditor-General on the Centre of Excellence in Sustainable Agriculture and Agribusiness Management
Credit No. 5798-KE for the year ended 30 June, 2022 - Egerton University*

Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM)
Reports and Financial Statements for The Financial Year Ended June 30, 2022.

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2022

| | Note | Receipts and payments controlled by the entity | Receipts and Payments made by third parties | TOTAL | Receipts and payments controlled by | Receipts and Payments made by third | TOTAL | Cumulative to-date |
|---|------|--|---|--------------------|-------------------------------------|-------------------------------------|--------------------|--------------------|
| | | 2021/22 | | | 2020/21 | | | |
| | | KShs | KShs | | KShs | KShs | | KShs |
| RECEIPTS | | | | | | | | |
| Transfer from Government entities | 8.3 | - | - | - | - | - | - | 2,684,800 |
| Loan from external development partners | 8.4 | 80,284,242 | - | 80,284,242 | 132,689,452 | - | 132,689,452 | 517,662,959 |
| Other Attracted funds | 8.5 | 49,216,917 | - | 49,216,917 | 48,982,684 | - | 48,982,684 | 201,487,904 |
| TOTAL RECEIPTS | | 129,501,159 | - | 129,501,159 | 181,672,136 | - | 181,672,136 | 731,835,663 |
| | | | | | | | | |
| PAYMENTS | | | | | | | | |
| Transfers To Other Government Entities | 8.6 | - | - | - | - | - | - | 1,000,000 |
| Other Grants And Transfers And Payments | 8.7 | 57,826,186 | - | 57,826,186 | 42,833,571 | - | 42,833,571 | 165,533,660 |
| Excellence In Education And Research | 8.8 | 28,353,864 | - | 28,353,864 | 85,050,329 | - | 85,050,329 | 294,865,385 |
| Exchanges To Promote Regional Research & T | 8.9 | 19,251,109 | - | 19,251,109 | 7,531,439 | - | 7,531,439 | 64,708,199 |
| External Generation Of Revenue | 8.10 | 338,670 | - | 338,670 | 1,398,850 | - | 1,398,850 | 5,131,980 |
| Enhancing Institutional Readiness & Operation | 8.11 | 12,070,973 | - | 12,070,973 | 19,518,996 | - | 19,518,996 | 67,202,429 |
| Timely And Transparency Financial Managemen | 8.12 | 8,301,423 | - | 8,301,423 | 7,297,070 | - | 7,297,070 | 37,227,582 |
| TOTAL PAYMENTS | | 126,142,224 | - | 126,142,224 | 163,630,254 | - | 163,630,254 | 635,669,235 |
| SURPLUS/DEFICIT | | 3,358,934 | - | 3,358,934 | 18,041,882 | - | 18,041,882 | 96,166,428 |

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

Prof. Isaac O. Kibwage Ph.D, HSC
Vice Chancellor

CESAAM Centre Leader
Name: Prof. George Owuor

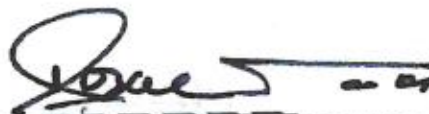
Project Accountant:
Name: C.P.A Gabriel Ndungu.
ICPAK Member Number: 9166



7. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30TH JUNE 2022

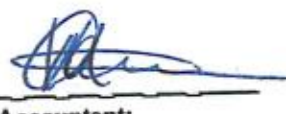
| | Note | 2021/22 | 2020/21 |
|--|------|-------------------|-------------------|
| | | KShs | KShs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 8.15 | 81,451,991 | 69,670,668 |
| Accounts receivables – Imprests and Advances | 8.16 | 14,714,437 | 23,136,827 |
| Total Cash and Cash Equivalents | | 96,166,429 | 92,807,495 |
| TOTAL FINANCIAL ASSETS | | 96,166,429 | 92,807,495 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 8.17 | 92,807,495 | 74,765,613 |
| Surplus/Deficit for the year | | 3,358,934 | 18,041,882 |
| NET FINANCIAL POSITION | | 96,166,429 | 92,807,495 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29th September, 2022 and signed by:


Prof. Isaac O. Kibwage Ph.D, HSC
Vice Chancellor


CESAAM Centre Leader
Name: Prof. George Owuor



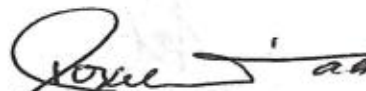

Project Accountant:
Name: C.P.A Gabriel Ndungu.
ICPAK Member Number: 9166

SENIOR ACCOUNTANT
EGERTON UNIVERSITY


8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2022

| | | 2021/2022 | 2020/2021 |
|---|------|---------------------|----------------------|
| | Note | KShs | KShs |
| Receipts for operating activities | | | |
| Transfer from Government entities | 8.3 | - | - |
| Other Attracted funds | 8.5 | 49,216,917 | 48,982,684 |
| Payments for operating activities | | | |
| Transfers to Egerton University | 8.6 | - | - |
| Other Grants And Transfers And Payments | 8.7 | 57,826,186 | 42,833,571 |
| Excellence In Education And Research | 8.8 | 28,353,864 | 85,050,329 |
| Exchanges To Promote Regional Research & teaching | 8.9 | 19,251,109 | 7,531,439 |
| External Generation Of Revenue | 8.10 | 338,670 | 1,398,850 |
| Enhancing Institutional Readiness & Operations | 8.11 | 12,070,973 | 19,518,996 |
| Timely And Transparency Financial Management | 8.12 | 8,301,423 | 7,297,070 |
| Net cash flow from operating activities | | (76,925,308) | (114,647,570) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Acquisition of Assets | | - | - |
| Net cash flows from Investing Activities | | - | - |
| CASHFLOW FROM BORROWING ACTIVITIES | | | |
| Proceeds from Foreign Borrowings | 8.4 | 80,284,242 | 132,689,452 |
| Net cash flow from financing activities | | - | - |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 3,358,934 | 18,041,882 |
| Cash and cash equivalent at beginning of the year | | 92,807,495 | 74,765,613 |
| Cash and cash equivalent at END of the year | | 96,166,429 | 92,807,495 |

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 29th September, 2022 and signed by:


Prof. Isaac O. Kibwage Ph.D, HSC
Vice Chancellor


CESAAM Centre Leader
Name: Prof. George Owuor


Project Accountant:
Name: C.P.A Gabriel Ndungu.
ICPAK Member Number: 9166



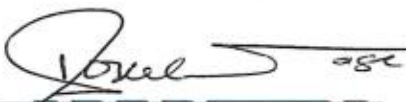
SENIOR ACCOUNTANT
EGERTON UNIVERSITY

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS 30TH JUNE 2022


| Receipts/Payments Item | Original Budget 2021/22 | Final Budget 2021/22 | Actual on Comparable Basis 2021/22 | Budget Utilization Difference 2021/22 | Percentage of Utilization 2021/22 |
|---|----------------------------|-------------------------|---------------------------------------|--|---|
| Receipts | Kshs | Kshs | Kshs | Kshs | |
| Proceeds from domestic and foreign grants | 135,910,536 | 135,910,536 | 80,284,242 | 55,626,294 | 59% |
| Other Attracted funds | 65,950,000 | 65,950,000 | 49,216,917 | 16,733,083 | 75% |
| Total Receipts | 201,860,536 | 201,860,536 | 129,501,158 | 72,359,378 | 64% |
| PAYMENTS | | | | | |
| World Bank Funding | Kshs | Kshs | Kshs | Kshs | |
| Excellence In Education And Research | 67,614,900 | 67,614,900 | 28,353,864 | 39,261,036 | 42% |
| Exchanges To Promote Regional Research & Teaching | 35,421,250 | 35,421,250 | 19,251,109 | 16,170,141 | 54% |
| External Generation Of Revenue | 2,581,250 | 2,581,250 | 338,670 | 2,242,580 | 13% |
| Enhancing Institutional Readiness & Operations | 17,520,636 | 17,520,636 | 12,070,973 | 5,449,663 | 69% |
| Timely And Transparency Financial Management | 12,772,500 | 12,772,500 | 8,301,423 | 4,471,077 | 65% |
| SUB-TOTAL PAYMENTS | 135,910,536 | 135,910,536 | 68,316,039 | 67,594,497 | 50% |
| OTHER ATTRACTED FUNDS | | | | | |
| | Kshs | Kshs | Kshs | Kshs | |
| Other Grants and Transfers | 65,950,000 | 65,950,000 | 57,826,186 | 8,123,814 | 88% |
| GRAND TOTAL PAYMENT | 201,860,536 | 201,860,536 | 126,142,224 | 75,718,312 | 62% |

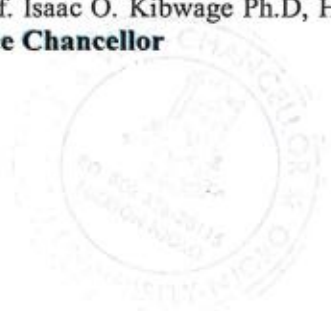
Note: The significant budget utilization/performance differences in the last column are explained in **Annex 1** to these financial statements.

The Eligible Expenditure Programs (EEPs) for the financial year 2021/2022 was KShs **1,420,992,506** which consists of the teaching Staff remuneration as explained in **Note 9.2**.


 Prof. Isaac O. Kibwage Ph.D, HSC
Vice Chancellor


 CESAAM Centre Leader
 Name: Prof. George Owuor


 Project Accountant:
 Name: C.P.A Gabriel Ndungu.
 ICPAK Member Number: 9166



10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Statement of compliance and basis of preparation

The financial statements have been prepared in accordance with Cash-basis International Public Sector Accounting Standards (IPSAS) financial reporting under the cash basis of Accounting, as prescribed by the Public Sector Accounting Standards Board (PSASB) and set out in the accounting policy note below. This cash basis of accounting has been supplemented with accounting for; a) receivables that include Imprests and salary advances and b) payables that include deposits and retentions.

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

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

10.2 Reporting entity

The financial statements are for the Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation Public Finance Management Act 2012 (PFM Act 2012).

These financial statements are part of the consolidated financial statements of Egerton University for the reporting period.

10.3 Reporting currency

The financial statements are presented in Kenya Shillings (KShs), which is the functional and reporting currency of the Project and all values are rounded to the nearest Kenya Shilling. Where exchange rate is required one USD will be converted at 101.45 as provided in the Project Appraisal Documents.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10.4. Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

iii) Other receipts

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

a) 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.

b) 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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

c) Undrawn external assistance

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

d) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

e) In-kind donations

In-kind contributions are donations that are made to the CESAAM 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.

f) 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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

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

g) 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

h) Imprests and Advances

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

i) Contingent Liabilities

A contingent liability is:

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or

ii) The amount of the obligation cannot be measured with sufficient reliability.

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. There were no contingent liabilities in the year.

j) Contingent Assets

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

k) 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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

l) 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 Ministries, Departments and Agencies MDAs but receive budgeted funds as transfers and account for them separately. These transfers are recognized 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.

m) 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 no funds were received in form of direct payments from third parties.

n) 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 recognized in the statements of receipts and payments.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

o) 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.

p) Subsequent events

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

q) Prior period adjustments

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

The counterpart funding and other receipts from government is as follows:

| | 2021/2022 | 2020/21 | Cumulative |
|---|-------------|-------------|------------------|
| | KShs | KShs | to-date |
| <i>Other transfers from government entities</i> | | | |
| Egerton University | 0 | 0 | 2,000,000 |
| Refund by Egerton university | 0 | 0 | 684,800 |
| | 0.00 | 0.00 | 2,684,800 |

8.4. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2022 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

| | Date received | Amount in USD | Loans received in cash | Loans received as direct payment* | Total amount in KShs | | | | | PROJECT LIFE |
|----------------|---------------|------------------|---------------------------|--|----------------------|--------------------|--------------------|-------------------|--------------------|--------------------|
| | | USD | KShs | KShs | FY 2020/22 | FY 2020/21 | FY 2019/20 | FY 2018/19 | FY16/17 | TOTAL |
| The World Bank | 12/6/2016 | 1,100,000 | 111,595,000 | 0 | 0 | 0 | 0 | 0 | 111,595,000 | 111,595,000 |
| The World Bank | 5/12/2018 | 2,555 | 259,167 | 0 | 0 | 0 | 0 | 259,167 | 0 | 259,167 |
| The World Bank | 5/2/2019 | 12,968 | 1,315,641 | 0 | 0 | 0 | 0 | 1,315,641 | 0 | 1,315,641 |
| The World Bank | 24/2/2019 | 827,033 | 83,902,535 | 0 | 0 | 0 | 0 | 83,902,535 | 0 | 83,902,535 |
| The World Bank | 24/7/2019 | 512,870 | 52,030,625 | 0 | 0 | 0 | 52,030,625 | 0 | 0 | 52,030,625 |
| The World Bank | 12/11/2019 | 646,489 | 65,586,298 | 0 | 0 | 0 | 65,586,298 | 0 | 0 | 65,586,298 |
| The World Bank | 18/2/2021 | 1,307,930 | 132,689,452 | 0 | 0 | 132,689,452 | 0 | 0 | 0 | 132,689,452 |
| The World Bank | 22/03/2022 | 739,280 | 75,000,000 | 0 | 75,000,000 | 0 | 0 | 0 | 0 | 75,000,000 |
| The World Bank | 5/4/2022 | 52,087 | 5,284,242 | 0 | 5,284,242 | 0 | 0 | 0 | 0 | 5,284,242 |
| Total | | 5,201,212 | 527,662,959 | - | 80,284,242 | 132,689,452 | 117,616,922 | 85,477,343 | 111,595,000 | 527,662,959 |

8.5 OTHER ATTRACTED FUNDS

| | FY 2021/2022 | | | FY 2020/2021 | | | PROJECT LIFE |
|--|--|---|-------------------|--|---|-------------------|--------------------|
| | Receipts controlled by the entity in Cash | Receipts controlled by third parties | Total Receipts | Receipts controlled by the entity in Cash | Receipts controlled by third parties | Total Receipts | |
| | KShs | KShs | KShs | KShs | KShs | KShs | KShs |
| School Fees and related fees | - | - | 0 | - | - | - | - |
| EGU-BOWIE USA Exchange Project | 134,563 | - | 134,563 | - | - | - | - |
| Inter-university Council for East Africa | 1,539,360 | - | 1,539,360 | 1,533,600 | - | 1,533,600 | - |
| GLOBAL SCOPE Project | 857,548 | - | 857,548 | 3,055,911 | - | 3,055,911 | - |
| INTERNATIONAL FINANCE CORPORATION Project | 11,878,468 | - | 11,878,468 | - | - | - | - |
| SWIFT UNIVERSITY OF G SOUTHO | - | - | - | 4,588,425 | - | 4,588,425 | - |
| THE TRUSTEE OF OFFICE | - | - | - | 3,703,352 | - | 3,703,352 | - |
| LASER Project | 2,069,582 | - | 2,069,582 | - | - | - | - |
| UNEP CHINAMA Project | 1,464,508 | - | 1,464,508 | 1,394,398 | - | 1,394,398 | - |
| BHEARD Project Dr Opiyo | 2,376,069 | - | 2,376,069 | - | - | - | - |
| RWANDA HIGH COMMISSION | 174,435 | - | 174,435 | 170,665 | - | 170,665 | - |
| EGU OPERATION EXPENSES | 167,750 | - | 167,750 | - | - | - | - |
| Kenya Climate Smart Agriculture Projects (KCSAP) | 28,002,961 | - | 28,002,961 | 34,536,334 | - | 34,536,334 | - |
| NARIGP DAIRY VALUE CHAIN VIHIGA | 321,062 | - | 321,062 | - | - | - | - |
| NARIGP LOCAL VEGETABLE VALUE CHAIN VIHIGA | 230,612 | - | 230,612 | - | - | - | - |
| Total Other Attracted Funds | 49,216,917 | - | 49,216,917 | 48,982,684 | - | 48,982,684 | 201,487,905 |
| Total | 49,216,917 | - | 49,216,917 | 48,982,684 | - | 48,982,684 | 201,487,905 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.6. TRANSFERS TO OTHER GOVERNMENT ENTITIES.

During the 12 months to 30 June 2022, there were no transfers of funds to reporting government entities as shown below:

| | FY 2021/22 | | | FY 2020/21 | | | PROJECT LIFE |
|---------------------------------|-------------------------------------|--------------------------------|----------------|-------------------------------------|--------------------------------|----------------|------------------|
| | Payments made by the Entity in Cash | Payments made by third parties | Total Payments | Payments made by the Entity in Cash | Payments made by third parties | Total Payments | |
| | KShs | KShs | KShs | KShs | KShs | KShs | KShs |
| Transfers to Egerton University | - | - | 0 | - | - | 0 | 1,000,000 |
| TOTAL | - | 0 | 0 | - | 0 | 0 | 1,000,000 |

No further funds were transferred during the financial year 2021/22. The previous transfers made in 2017 were confirmed that the beneficiary institutions received the funds and have recorded these as inter-entity receipts

8.7. OTHER GRANTS AND TRANSFERS AND PAYMENTS

| | FY 2021/22 | | | FY 2020/21 | | |
|---|-------------------------------------|--------------------------------|-------------------|-------------------------------------|--------------------------------|-------------------|
| | Payments made by the Entity in Cash | Payments made by third parties | Total Payments | Payments made by the Entity in Cash | Payments made by third parties | Total Payments |
| | KShs | KShs | KShs | KShs | KShs | KShs |
| ADB MOHST | 3,574,094.00 | - | 3,574,094 | 7,421,324.00 | - | 7,421,324.00 |
| EGU OPERATION EXPENSES | 16,100.00 | - | 16,100 | 107,365.00 | - | 107,365.00 |
| NAPROCLA Project | 1,480,512.33 | - | 1,480,512.33 | 6,590,984.00 | - | 6,590,984.00 |
| Inter-university Council for East Africa | 1,768,000.00 | - | 1,768,000 | 2,640,000.00 | - | 2,640,000.00 |
| Students FEES and Related expenses | 949,225.00 | - | 949,225 | 50,000.00 | - | 50,000.00 |
| UNEP CHINAMA Project | 1,345,390.00 | - | 1,345,390 | 1,559,142.00 | - | 1,559,142.00 |
| EGU-BOWIE USA Exchange Project | 2,193,750.00 | - | 2,193,750 | 0 | - | - |
| RWANDA HIGH COMMISSION | 474,524.00 | - | 474,524 | 170,664.00 | - | 170,664.00 |
| Kenya Climate Smart Agriculture Projects(KCSAP) | 34,551,845.81 | - | 34,551,845.81 | 18,223,510.00 | - | 18,223,510.00 |
| LASER Project | 3,495,198.10 | - | 3,495,198.1 | 2,228,650.00 | - | 2,228,650.00 |
| GLOBAL SCOPE Project | 1,535,778.49 | - | 1,535,778.49 | 2,425,148.00 | - | 2,425,148.00 |
| LOCUST MASS project | 0.00 | - | 0 | 176,128.00 | - | 176,128.00 |
| NIAK ALOE Project | 0.00 | - | 0 | 1,240,657.00 | - | 1,240,657.00 |
| POULTRY VALUE CHAIN Project | 2,365,704.00 | - | 2,365,704 | 0 | - | - |
| NARIGP APICULRURE Project | 356,700.00 | - | 356,700 | 0 | - | - |
| BHEARD Project | 2,181,584.20 | - | 2,181,584.2 | 0 | - | - |
| NARIGP DAIRY VALUE CHAIN VIHIGA Project | 320,000.00 | - | 320,000 | 0 | - | - |
| NARIGP LOCAL VEGETABLE VALUE CHAIN VIHIGA Project | 206,000.00 | - | 206,000 | 0 | - | - |
| INTERNATIONAL FINANCE CORPORATION Project | 991,780.00 | - | 991,780 | 0 | - | - |
| TOTAL | 57,826,186 | 0 | 57,826,186 | 42,833,572 | 0 | 42,833,572 |

8.8 EXCELLENCE IN EDUCATION AND RESEARCH

| | FY 2021/22 (Ksh) | FY 2020/21 (Ksh) |
|--|-------------------|-------------------|
| Support atleast 25 Ph.D. students | 17,446,694 | 43,884,650 |
| Support atleast 30 Msc. Students | 10,635,398 | 37,654,979 |
| Review & Development of Phd & Msc Curriculum | - | 1,896,200 |
| Development of short courses for Private sectors upgrading - Agric value chain | 229,772 | 270,000 |
| Conduct short term courses on sustainable agric & agri business/value chain | 42,000 | 1,344,500 |
| Total | 28,353,864 | 85,050,329 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.9. EXCHANGES TO PROMOTE REGIONAL RESEARCH & TEACHING

| | FY 2020/21 (Ksh) | FY 2020/21 (Ksh) |
|--|-------------------------|-------------------------|
| Staff exchange fellowship | - | 947,919 |
| Ph.D. students exchange fellowship | 3,058,000 | - |
| Staff supported in collaborated research projects | 2,273,751 | 1,265,400 |
| Support publications on research output on peer reviewed journals | 579,598 | 568,266 |
| Conduct 2 theses dissemination workshops for 40 graduate students and 1 sup | 849,425 | - |
| Establish call center within CESAAM and link with devolved systems | 4,354,179 | 761,700 |
| Support 3 Staff and 20 students to present their research output in local, regio | 2,258,700 | 346,480 |
| Retooling workshop to build capacity of teaching staff | 350,060 | 2,036,480 |
| CESAAM - 4 Staff exchange fellowship | 1,600,241 | |
| CESAAM - Staff supported in collaborated research pjt | 960,400 | |
| programmes (Crop protection and Agribusiness) internationally accredited by | - | 432,494 |
| Internship Support for students | 2,966,755 | 588,550 |
| Engage in consultative MoUs baesd meetings to come up with new MOuS with | - | 584,150 |
| Total | 19,251,109 | 7,531,439 |

8.10. EXTERNAL GENERATION OF REVENUE

| | FY 2021/22 (Ksh) | FY 2020/21 (Ksh) |
|---|-------------------------|-------------------------|
| Support research team to develop research proposals | 338,670 | 1,398,850 |
| Total | 338,670 | 1,398,850 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.11. ENHANCING INSTITUTIONAL READINESS & OPERATIONS

| | FY 2021/22 (Ksh) | FY 2020/21 (Ksh) |
|--|-------------------|-------------------|
| Procure equipments for Cesaam research center and ICT upgrading | - | 2,189,500 |
| Cesaam office block design | 4,289,964 | 10,138,030 |
| Modern research equipment for research and teaching procured and commissioned. | 2,916,612 | 2,860,684 |
| Procurement of laboratory consumables | - | 222,090 |
| Procure assorted equipment - animal nutrition lab | 527,500 | - |
| Support Agro science park | - | 391,500 |
| Marketing Cesaam Project and its programs (adverts, banners etc) | 2,006,646 | 2,320,500 |
| Cesaam steering committee, thematic research and training sub committees | 2,330,251 | 1,396,692 |
| Total | 12,070,973 | 19,518,996 |

8.12. TIMELY AND TRANSPARENCY FINANCIAL MANAGEMENT

| | FY 2021/22 (Ksh) | FY 2020/21 (Ksh) |
|--|------------------|------------------|
| Cesaam staff package (Salaries and wages) | 2,620,000 | 2,373,063 |
| Administrative and office running | 2,187,731 | 1,153,638 |
| Renovation of post graduate and tatton demon | 769,204 | 27,500 |
| local & regional Travel | 2,724,488 | 3,742,869 |
| Total | 8,301,423 | 7,297,070 |

8.14. CASH AND CASH EQUIVALENTS CARRIED FORWARD

| | FY 2021/22 (Ksh) | FY 2020/21 (Ksh) |
|---------------------------|-------------------|-------------------|
| | KShs | KShs |
| Bank accounts (Note 8.15) | 81,451,991 | 69,670,668 |
| Outstanding Imprests | 14,714,437 | 23,136,827 |
| Total | 96,166,429 | 92,807,495 |

8.15. BANK ACCOUNT DETAILS

| | FY 2021/22 (Ksh) | FY 2020/21 (Ksh) |
|---|-------------------|-------------------|
| | KShs | KShs |
| CESAAM Project Account - KCB Bank no 1184060347 | 81,451,991 | 69,670,668 |
| Total bank account balances | 81,451,991 | 69,670,668 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.16. OUTSTANDING IMPRESTS AND ADVANCES

| Name of Officer or Institution | Amount Taken | Due Date of Surrender | Amount Surrendered | Balance | Balance |
|--------------------------------|--------------|-----------------------|--------------------|---------|--------------|
| | KSHs | | KSHs | 2021/22 | 2020/21 |
| ONDIEK JAMES OMBIRO | 61,000.00 | 27-May-2021 | 61,000.00 | 0.00 | 61,000.00 |
| MR ABEL MIYOGO OGANGA | 557,900.00 | 15-Feb-2021 | 557,900.00 | 0.00 | 557,900.00 |
| MS TABITHA W. NDUNGU | 90,000.00 | 25-Jun-2021 | 90,000.00 | 0.00 | 90,000.00 |
| JOSEPH ALARO DULO | 3,058,000.00 | 24-Jun-2021 | 3,058,000.00 | 0.00 | 3,058,000.00 |
| NKOIBONI RAPHAEL SILOMA | 105,000.00 | 19-Mar-2020 | 105,000.00 | 0.00 | 105,000.00 |
| JANET CHEMUTAI BII | 1,595,300.00 | 11-Mar-2021 | 1,595,300.00 | 0.00 | 1,595,300.00 |
| OLYCHINA EMMAH OTARY | 131,200.00 | 28-May-2021 | 131,200.00 | 0.00 | 131,200.00 |
| CYRIL OCHIENG OUMA | 955,500.00 | 28-May-2021 | 955,500.00 | 0.00 | 955,500.00 |
| PROF K. ERICK CHERUIYOT | 150,000.00 | 04-Jun-2021 | 150,000.00 | 0.00 | 150,000.00 |
| DR MOSES NDIRITU GICHUKI | 84,000.00 | 17-Jun-2021 | 84,000.00 | 0.00 | 84,000.00 |
| KARIUKI ISAAC MAINA | 1,479,320.00 | 02-Sep-2020 | 1,479,320.00 | 0.00 | 1,479,320.00 |
| PROF JOSHUA O. OGENDO | 1,092,730.00 | 07-May-2021 | 1,092,730.00 | 0.00 | 1,092,730.00 |
| PROF K. ERICK CHERUIYOT | 5,000.00 | 09-Apr-2019 | 5,000.00 | 0.00 | 5,000.00 |
| PHILIP KANDAGOR BETT | 660,200.00 | 30-Jun-2021 | 660,200.00 | 0.00 | 660,200.00 |
| TOROTICH FAITH JEBET | 1,314,400.00 | 15-Mar-2021 | 1,314,400.00 | 0.00 | 1,314,400.00 |
| AYEKA PETER AMUNOGA | 233,900.00 | 11-Mar-2021 | 233,900.00 | 0.00 | 233,900.00 |
| ELICK ONYANGO OTACHI | 508,800.00 | 21-Dec-2020 | 508,800.00 | 0.00 | 508,800.00 |
| PROF M. DAUDI NYAANGA | 176,000.00 | 24-Jun-2021 | 176,000.00 | 0.00 | 176,000.00 |
| PROF JULIUS KIPKEMBOI | 566,200.00 | 12-Feb-2021 | 566,200.00 | 0.00 | 566,200.00 |
| DR PATRICK SIMIYU MUIRO | 1,188,000.00 | 21-Jan-2021 | 1,188,000.00 | 0.00 | 1,188,000.00 |
| PROF JOSEPH WAFULA MATOFARI | 1,188,000.00 | 16-Dec-2020 | 1,188,000.00 | 0.00 | 1,188,000.00 |
| MR MOSES KIPKENY SEREM | 1,177,000.00 | 13-Apr-2021 | 1,177,000.00 | 0.00 | 1,034,500.00 |
| PROF CHARLES MULEKE INYAGWA | 2,015,800.00 | 27-May-2021 | 2,015,800.00 | 0.00 | 2,015,800.00 |
| VITALIS N. KIBIWOT | 484,716.00 | 22-Jun-2021 | 484,716.00 | 0.00 | 484,716.00 |
| CHEPTOO IRENE CHELIMO | 252,600.00 | 10-Jun-2020 | 252,600.00 | 0.00 | 252,600.00 |
| ARNOLD MATHEW OPIYO | 81,650.00 | 24-Jun-2021 | 81,650.00 | 0.00 | 81,650.00 |
| SAMUEL ODEYO NYALALA | 431,250.00 | 18-May-2021 | 431,250.00 | 0.00 | 431,090.00 |
| MR VINCENT CHRISTER EKESA | 959,000.00 | 31-Mar-2021 | 959,000.00 | 0.00 | 959,000.00 |
| PROF PAUL KIPROTICH KIMURTO | 608,746.00 | 15-Jun-2021 | 608,746.00 | 0.00 | 608,746.00 |
| NGENO KIPLANGAT | 111,738.00 | 29-Apr-2021 | 111,738.00 | 0.00 | 111,738.00 |
| MR JOSHUA KOECH | 381,800.00 | 04-Nov-2020 | 381,800.00 | 0.00 | 381,800.00 |
| MWANGI JOSEPH KANYUA | 172,737.00 | 18-Jan-2021 | 172,737.00 | 0.00 | 172,737.00 |
| MWANGI JOSEPH KANYUA | 881,800.00 | 30-Apr-2021 | 881,800.00 | 0.00 | 881,800.00 |
| HILLARY KIPLANGAT BETT | 280,400.00 | 29-Mar-2021 | 280,400.00 | 0.00 | 280,200.00 |
| DR DAVID KURIA WAMUKURU | 240,000.00 | 28-May-2021 | 240,000.00 | 0.00 | 240,000.00 |

Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM)
Reports and Financial Statements for The Financial Year Ended June 30, 2022.


NOTES TO THE FINANCIAL STATEMENTS (Continued)

| | | | | | |
|-------------------------------|--------------|-------------|-------------------|-------------------|-------------------|
| MUGERA JOSEPH KARIUKI | 102,000 | 9/20/2022 | 0.00 | 102,000.00 | 0.00 |
| MS HAFSA YUSSUF MAALIM | 42,000.00 | 16-Sep-2022 | 0.00 | 42,000.00 | 0.00 |
| MR GABRIEL WARIMA NDUNGU | 679,665.00 | 30-Aug-2022 | 0.00 | 679,665.00 | 0.00 |
| MS GRACE JEPKOGEI ROTICH | 699,118.00 | 26-Aug-2022 | 0.00 | 699,118.00 | 0.00 |
| GETRAY SHIJENJE | 104,565.00 | 16-Sep-2022 | 0.00 | 104,565.00 | 0.00 |
| KIRUI COLLINS KIPKORIR | 79,185.00 | 13-Jul-2022 | 0.00 | 79,185.00 | 0.00 |
| MR CHRISTOPHER ONYANGO ONANO | 173,350.00 | 26-Aug-2022 | 0.00 | 173,350.00 | 0.00 |
| NYONGA ERICK APIWOKA | 197,500.00 | 24-Sep-2022 | 0.00 | 197,500.00 | 0.00 |
| MR STEPHEN THUMBI THUKU | 119,265.00 | 22-Sep-2022 | 0.00 | 119,265.00 | 0.00 |
| PROF JOSEPHINE ACHIENG OUMA | 1,652,790.00 | 19-Aug-2022 | 0.00 | 1,652,790.00 | 0.00 |
| PROF JOSHUA O. OGENDO | 1,500,485.00 | 15-Sep-2022 | 0.00 | 1,500,485.00 | 0.00 |
| JOSEPH JUMA MAFURAH | 250,905.00 | 29-Sep-2022 | 0.00 | 250,905.00 | 0.00 |
| PROF CHARLES MULEKE INYAGWA | 640,500.00 | 24-Sep-2022 | 0.00 | 640,500.00 | 0.00 |
| MWANGI JOSEPH KANYUA | 172,737.00 | 18-Apr-2021 | 0.00 | 172,737.00 | 0.00 |
| NGENO KIPLANGAT | 1,017,170.00 | 07-Apr-2022 | 0.00 | 1,017,170.00 | 0.00 |
| KINGORI ANTHONY MACHARIA | 805,000.00 | 24-Sep-2022 | 0.00 | 805,000.00 | 0.00 |
| MR MWAVISHI D. LIKHANGA | 99,380.00 | 12-Jul-2022 | 0.00 | 99,380.00 | 0.00 |
| PROF PAUL KIPROTICH KIMURTO | 732,613.00 | 26-Aug-2022 | 0.00 | 732,613.00 | 0.00 |
| PROF GILBERT ONACHA O. OBWOYE | 346,225.00 | 19-Aug-2022 | 0.00 | 346,225.00 | 0.00 |
| PROF MWANGI A. JAMES. KIBE | 136,840.00 | 29-Sep-2022 | 0.00 | 136,840.00 | 0.00 |
| PROF K. ERICK CHERUIYOT | 150,000.00 | 09-Aug-2022 | 0.00 | 150,000.00 | 0.00 |
| PROF NZULA K. KITAKA | 314,400.00 | 03-Jul-2022 | 0.00 | 314,400.00 | 0.00 |
| PHILIP KANDAGOR BETT | 491,275.00 | 26-Aug-2022 | 0.00 | 491,275.00 | 0.00 |
| PROF CHARLES MWITHALI MERIMBA | 58,765.00 | 28-Sep-2022 | 0.00 | 58,765.00 | 0.00 |
| AYEKA PETER AMWOGA | 315,898.70 | 14-Jan-2022 | 0.00 | 315,898.70 | 0.00 |
| ELICK ONYANGO OTACHI | 118,199.65 | 21-Feb-2022 | 0.00 | 118,199.65 | 0.00 |
| TOROTICH FAITH JEBET | 430,400.00 | 20-Aug-2022 | 0.00 | 430,400.00 | 0.00 |
| PROF MARGARET W. NGIGI | 453,400.00 | 09-Aug-2022 | 0.00 | 453,400.00 | 0.00 |
| PROF GEORGE OWUOR | 101,140.00 | 16-Sep-2022 | 0.00 | 101,140.00 | 0.00 |
| OSCAR INGASIA AYUYA | 329,795.00 | 13-Sep-2022 | 0.00 | 329,795.00 | 0.00 |
| MR NICKSON KHAMASI MUTESHI | 111,900.00 | 14-Jun-2022 | 0.00 | 111,900.00 | 0.00 |
| MR JOHN G. KAMAU | 140,305.00 | 24-Aug-2022 | 0.00 | 140,305.00 | 0.00 |
| MRS RAHAB WANJIRU MBURU | 180,000.00 | 06-Aug-2022 | 0.00 | 180,000.00 | 0.00 |
| MR SONGA HARRY | 61,165.00 | 16-Sep-2022 | 0.00 | 61,165.00 | 0.00 |
| GITAU RAPHAEL | -25,786.10 | 25-Jul-2022 | 0.00 | -25,786.10 | 0.00 |
| KARIUKI ISAAC MAINA | 1,086,046.75 | 02-Sep-2021 | 0.00 | 1,086,046.75 | 0.00 |
| WANDULU ALEXANDER O. | -17,632.50 | 28-Sep-2022 | 0.00 | -17,632.50 | 0.00 |
| MWANGI JOSEPH KANYUA | -170,669.25 | 28-Sep-2022 | | -170,669.25 | 0.00 |
| Imprest Salary recovery | 1,034,542.15 | 30/6/2022 | | 1,034,542.15 | 0.00 |
| Total | | | 23,136,827 | 14,714,437 | 23,136,827 |


12. 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.

| Ref No. | Issue / Observations | Management comments | Status | Timeframe |
|---------|-----------------------------------|--|----------|------------|
| 1 | CESAAM Office Block Design | The Vice chancellor apportioned the Project implementation committee which is mandated to supervise the construction. In addition the project manager/consultant was also contracted, whose main task was to issue interim certificates which were presented to the Project Implementation Committee for approval and payment. | Resolved | FY 2021/22 |
| 2 | outstanding Imprests and advances | The notes to the financial statements were amended accordingly and we regret the omissions. | Resolved | FY 2021/22 |
| 3 | Bank reconciliation | The Annex to the financial statements were amended accordingly and we regret the omissions. | Resolved | FY 2021/22 |
| 4 | Project Information | The project information section of the annual Report and financial statements have been updated accordingly to reflect the correct date. | Resolved | FY 2021/22 |


Prof. Isaac O. Kibwage Ph.D, HSC
Vice Chancellor


CESAAM Centre Leader
Name: Prof. George Owuor


Project Accountant:
Name: C.P.A Gabriel Ndungu.
ICPAK Member Number: 9166



ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

| Receipts/Payments Item | Original Budget 2021/22 | Final Budget 2021/22 | Actual on Comparable Basis 2021/22 | Budget Utilization Difference 2021/22 | Percentage of Utilization 2021/22 |
|---|----------------------------|-------------------------|---------------------------------------|--|---|
| Receipts | Kshs | Kshs | Kshs | Kshs | |
| Proceeds from domestic and foreign grants | 135,910,536 | 135,910,536 | 80,284,242 | 55,626,294 | 59% |
| Other Attracted funds | 65,950,000 | 65,950,000 | 49,216,917 | 16,733,083 | 75% |
| Total Receipts | 201,860,536 | 201,860,536 | 129,501,158 | 72,359,378 | 64% |
| PAYMENTS | | | | | |
| World Bank Funding | Kshs | Kshs | Kshs | Kshs | |
| Excellence In Education And Research | 67,614,900 | 67,614,900 | 28,353,864 | 39,261,036 | 42% |
| Exchanges To Promote Regional Research & Teaching | 35,421,250 | 35,421,250 | 19,251,109 | 16,170,141 | 54% |
| External Generation Of Revenue | 2,581,250 | 2,581,250 | 338,670 | 2,242,580 | 13% |
| Enhancing Institutional Readiness & Operations | 17,520,636 | 17,520,636 | 12,070,973 | 5,449,663 | 69% |
| Timely And Transparency Financial Management | 12,772,500 | 12,772,500 | 8,301,423 | 4,471,077 | 65% |
| SUB-TOTAL PAYMENTS | 135,910,536 | 135,910,536 | 68,316,039 | 67,594,497 | 50% |
| OTHER ATTRACTED FUNDS | | | | | |
| | Kshs | Kshs | Kshs | Kshs | |
| Other Grants and Transfers | 65,950,000 | 65,950,000 | 57,826,186 | 8,123,814 | 88% |
| GRAND TOTAL PAYMENT | 201,860,536 | 201,860,536 | 126,142,224 | 75,718,312 | 62% |

Explanation to the variances.

- i) Proceeds from domestic and foreign grants were received at Ksh 80,284,241 which is 59%. The project utilized the balances brought forward from the financial year 2020/2021 to cover for the difference. Other attracted funds were at 75% of the expected funds. The joint projects also used funds brought forward from the previous years.
- ii) The utilization of 54% for the budget of exchange to promote regional research and teaching was as a result of delays in student progressing to the field work as an effect of the COVID 19. CESAAM partners also postponed most of joint activities due to COVID 19 as well. However, staff exchange is scheduled to take place in July 2022 in Makerere University Uganda.
- iii) The underutilization of 31% for the allocated budget of enhancing institutional readiness and operations was as a result of reduction of activities due to limited movement due to COVID 19 Pandemic restrictions.
- iv) The underutilization of 35% for the allocated budget of timely and transparency financial managements was as a result of reduction of activities due to limited movement due to COVID 19 Pandemic restrictions.
- v) The underutilization for the other grants and transfers by 12% was as a result of the difference in the work plans for other projects which form part of attracted funds from joint research projects.

ANNEX 2 - ANALYSIS OF PENDING BILLS

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To Date | Outstanding Balance 2021/2022 | Comments |
|-------------------------------|------------------|-----------------|---------------------|-------------------------------|----------|
| Gold Sprint Enterprises | 1,375,500 | 30/04/2022 | 0 | 1,375,500 | payable |
| student stipend | 1,100,000 | 30/06/2022 | 0 | 1,100,000 | payable |
| | | | | | |
| | | | | | |
| | | | | | |
| Grand Total | 2,475,500 | | 0 | 2,475,500 | |

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

| Asset class | Opening Cost (KShs) 2020/21 | *Purchases/Additions in the Year (KShs) 2021/22 | **Disposals in the Year (KShs) 2021/22 | Closing Cost (KShs) 92 |
|--|-----------------------------|---|--|------------------------|
| | (a) | (b) | (c) | (d)= (a)+ (b)-(c) |
| Transport equipment | 13,000,000 | | 0.00 | 13,000,000 |
| Office equipment, furniture and fittings | 15,185,980 | | 0.00 | 15,185,980 |
| Buildings | 10,538,869 | 5,254,597.50 | 0.00 | 15,793,467 |
| TOTAL | 38,724,849 | | | 43,979,447 |

ANNEX 4 – PICTORIAL REPRESENTATION OF KEY PAST ACTIVITIES PICTORIALS

Background photos of the centre



Egerton University



CESAAM complex



Dairy, Food Science and Technology renovated PhD class

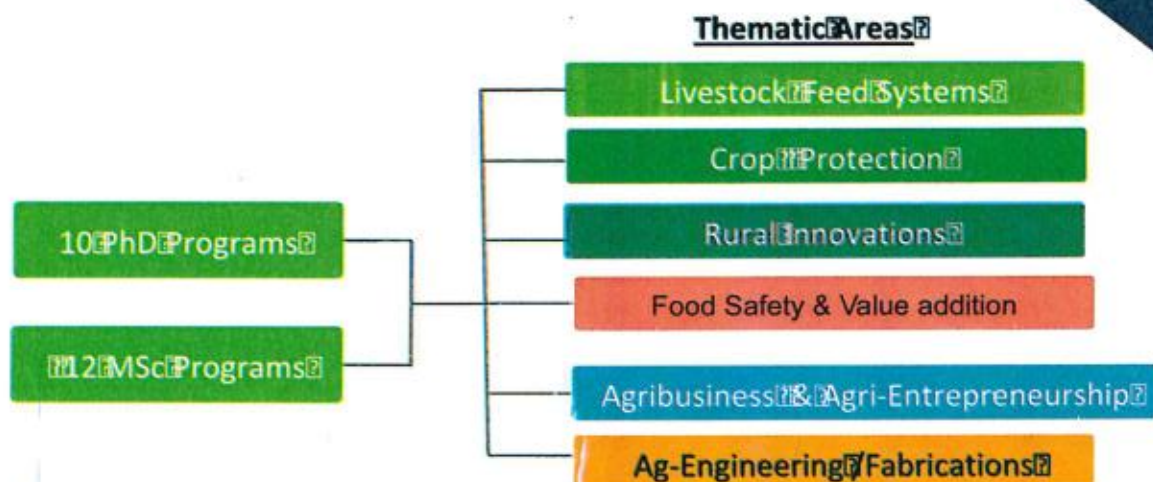


CESAAM exchange fellowship



CESAAM supported laboratories

CESAAM PROGRAMS





The Principal Secretary, State Department for University Education and Research Amb. Simon Nabukwesi officially opens the CESAAM Complex on 4 February 2022. Amb. Nabukwesi toured various CESAAM Project activities immediately after chairing the African Centres of Excellence (ACE) Steering Committee meeting at Main Campus in Njoro.

CESAAM FACULTY EXCHANGE IN MARCI –MAKERERE **FR**

Efforts to create sustainability activities working with regional partners in capacity building



Exploring Joint Sustainability Partnerships in West Africa-WACWISA- Tamale Ghana-West Africa **FR**



Florida A&M, University of Maryland & CESAAM after discussing sustainable activities (June 6-12, 2022)

key issues agreed going forward:

- Exchange fellowships offered in USA,
- joint advising,
- joint research
- product development for income generation

FR



Viginiatech & CESAAM June 15, 2022
after agreeing on sustainable activities(3rd visit in 4 years)

FR



CESAAM hosts WB Journalists, June 7-8th, **FR** 2022 showcasing CESAAM success stories & lessons learnt



Farm based Innovations & Experiential Learning



Cassava for Value Addition



Commercialization of Sorghum Bread take



SORGHUM BREAD UNDERGOING COMMERCIALION TRIAL & BAKING BEING DONE JOINTLY WITH SUPERMARKETS

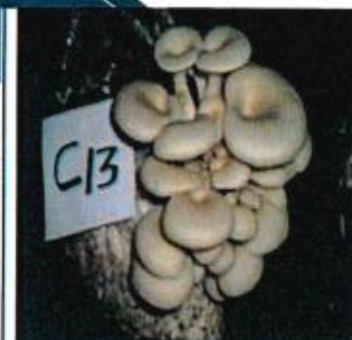
Research & Innovations at Agro-science



Sorghum Bread- Agreed with Woolmart for Commercialization starting Feb 11, 2022



Fingerlings for Farmers



Propagation of Indigenous mushrooms



Mushroom Sausages-Improvement ongoing



ASAL Bean Seeds



Farm Clinics-Ongoing

New Peanut Variety for ASAL is at the last stage of patenting

Agric-Engineering Fabrications

FR



Chaff-Cutter



Feed Mixer

- Fabricated Machines passed farmers trials & preference, commercialization a major challenge. Currently engaging Engineering Companies via Kenya Association of Manufacturers.

25

More Fabricated Machines by Agric-Engineering...

FR



Sorghum Thresher



Winnower

263

Images of Short Courses & Innovations



Kajiado County trainees with products they made after the training



4 K-Club Youths after Training in Honey Value Addition & Poultry Mgt



Nakuru County Dairy Trainees

COMMUNITY OUTREACH CONTINUES



❖ Youth-led Extension & K-Club Revival Plan



❖ 1st Regional Summer School for Graduate Students

❖ Skill-based Short Courses



❖ Open Field Days/Community Dissemination



❖ Theses Dissemination of best-practices

PS/CAS Higher Education in Kenya Prof. Collate Suda, Samples products from CESAAM students. The products are part of students' innovations at the Agro-Science Innovation and Incubation Center. Looking are VC-Profr. Rose Mwonya, and Centre Leader-Profr. George Owuor



Center Leader, Prof. George Owuor with 2 CESAAM female students accompanied by their toddlers. The female students are part of many who have benefitted from CESAAM's special accommodation for female students, aimed at supporting female students to proceed with their studies uninterrupted, despite having toddlers. The Centre organises 3 bedroomed hostels, and provides a nanny, and facilities such as fridge and cookers.



The World Bank ACE II Coordinator Ms Ruth Charo, addresses NSC members at Egerton during the NSC hosted by CESAAM at Egerton University Njoro.

CENTER OF EXCELLENCE BUILDING COMPLETE

FR



Conferences held in 2021/22 : 1. Global Opportunity-Virginia-tech-USA & 2. AFMA





CESAAM student with a farmer during Farm clinic. Farm clinic occurs when students work and solve farmers' problems at farm level. They live with farmers for extended period of the crop.



Farm clinics is an important ingredient of Egerton and CESAAM training programmes and community engagement. Seeds of gold programme is a partnership between the Egerton and Nation Media for outreach.

5. Cesaam Students Engage In Entrepreneurial Activities Amidst Covid 19 Pandemic, 2021



Starting A Business

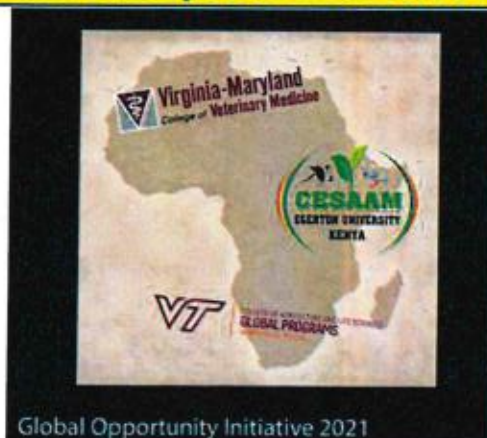
The starting a business short course is designed to equip you with skills and knowledge that will support and successful transitioning into entrepreneurship. These skills and knowledge will encompass business idea development, business plan development and business case pitching.

Fazel Luthi
Luthi



Students in the centre are currently engaging in different entrepreneurial activities that focus on value addition, making of soaps and detergents to agri-consultancy, capacity building using e-

Images of Cesaam entrepreneurial students' product & GOI activity






OUR MOTTO: SUSTAINABLE
FOOD SECURITY





STUDENTS TESTIMONIALS

CESAAM Graduates

| Congratulations to you all | |
|---|--|
|  | <p>Name: Syprian Syeunda Program: Graduated with a Masters in Food Science. <i>Completed in record time and appeared in Vice Chancellor's roll of honor.</i></p> <p>Personal Testimonial: "Being a CESAAM fellow was one of the most rewarding and exciting seasons as a food scientist. It was a humbling experience and I was greatly honoured to interact with diverse cultures, participate in multifaceted conferences, eye-opener exhibitions and edifying agricultural events. Not only did they arouse further my unrelenting hunger for academic success, but also energized, and gave me an impetus to challenge and develop myself as a strategic leader, an innovative food scientist, collaborator, mentor and above all the value of giving back to the community."</p> |
|  | <p>Name: Isaiah Aleri Program: Graduated with an MSc Plant Breeding and Genetics <i>Completed in record time and appeared in Vice Chancellor's roll of honor.</i></p> <p>Personal testimonial: "I am indebted to CESAAM for their persistent support and guidance during my study period. Being a CESAAM fellow at Egerton University laid a divine platform, mentorship and urge to develop into an upcoming breeder with the opportunity to interact with diverse audiences during academic conferences and workshops. The academic success achieved is a stepping-stone to grooming myself into a scientist aligned to contributing to knowledge and sharing technical information that enhances the agricultural success within communities."</p> |
|  | <p>Name: Albert Francis</p> <p>Program: MSc Livestock Production Systems</p> <p>Personal testimonial: "Being a student at Egerton University I acquired the knowledge which will help in dissemination of relevant agricultural knowledge and skills to smallholder farmers in East African Countries and Africa at large hence enhancing product diversity and post-harvest towards ensuring income, food and nutrition security. I thank Africa Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) at Egerton University (Kenya), for sponsoring my MSc studies which strengths</p> |

| | |
|---|--|
| | <p>my capacity in fighting food insecurity and poverty challenges to Africa's development. I recommend further sponsoring of students because with the economic statues of the African communities without such sponsorship is not possible for many to develop their academic carrier."</p> |
|  | <p>Name: Isabelle Beatrice Mukandungutse Program: MSc Animal Nutrition <i>Isabelle, a Rwandan National, excelled in her academic work against all odds. She is the first female student under CESAAM Sponsorship to complete and graduate in record time.</i> Personal testimonial: "I am proud to say that CESAAM has provided wonderful support in shaping my career as an Animal Scientist, Researcher and role model for women scientists."</p> |
|  | <p>Name: Chesang Sumukwo Program: MSc Animal Breeding and Genetics Personal testimonial: "CESAAM fellowship has been pivotal in its career support and development, cementing my status as an animal geneticist. I am very grateful for having an opportunity to be part of this awesome family. This has provided me with an opportunity to interact with many talented and inspiring researchers not only from Egerton University but also regionally. I can confidently attest the commitment of CESAAM in nurturing talents to address Africans food insecurity, sustainability and poverty. May almighty God bless CESAAM and Egerton University."</p> |
|  | <p>Name: Maurice Ikaal Program: MSc Livestock Production Systems Personal Testimonial: "As a first cohort of CESAAM fellows, I have built and learnt a wealth of experience while at Egerton University. Through this, I have interacted with diverse cultures via studies, conferences and exhibitions that have shaped my post-graduate journey for academic attainment as a Livestock Systems Specialist."</p> |

| | |
|--|---|
|  | <p>Name: Boniface Sakwa Program: MSc Animal Nutrition Personal testimonial: "The most interesting moment of my academic life has been under CESAAM program in Egerton University. As an animal nutritionist, I gained a lot of experience through conferences, short course programs, and exhibitions facilitated by CESAAM. This offered me opportunity to interact and share a lot of knowledge with my fellow students, researchers, and professors from different countries within Africa. My capacity in research and publication has been boosted by CESAAM and this will enhance my career in livestock production. I am motivated and challenged to become an innovative animal nutritionist and an essential person in the community in curbing food insecurity through improving livestock productivity. I am very thankful to God, CESAAM administration and Egerton University for all the support given to me during my master's degree program in Animal Nutrition."</p> |
|  | <p>Name: Reagan Lewis Program: MSc Livestock Production Systems <i>Reagan did his best to share the knowledge and skills he had through a mentorship and leadership program he started. Congratulations Reagan</i> Personal testimonial: "I thank CESAAM for the opportunity I got to study LPS at Egerton University, a premium university in agriculture and related disciplines. Coming from South Sudan, this noble chance presented me with a golden chance to make a difference back in my country where I will continue with active research to improve the lives of our people. I will forever remain indebted to the World Bank and the Kenyan Government for offering support to establish this centre of excellence."</p> |

Other students' general experience at CESAAM

Support for female scientists

By Khumoetsile Octavia Sebotsa (MSc Agricultural Extension)



I am Khumoetsile Octavia Sebotsa from Botswana undertaking Master of Science in Agricultural Extension intake 2018. I am proud to be a female student at CESAAM. CESAAM has given me opportunity to exploit my full potential. 2018 intake saw a fair percentage enrolment of women in CESAAM. The quality of training is very high and very practical. I am also the graduate students Congress and feel proud as a leader. My call is for all CESAAM sponsors and partners to continue supporting and bridging the ever-increasing gap between men and women in agriculture. At CESAAM quality is at the top in Agricultural research and all are equal.

My experience as an exchange student

By Flora Eyoha Severino Lado

I am a PhD student of the Department of Mining and Minerals Engineering at Virginia Polytechnic Institute and State University, USA. and on exchange fellowship at CESAAM Egerton University. I have been here for the last one-year and I am proud to report that I enjoy a rich network of Professors and students from different specializations especially during the CESAAM workshops and meetings which brings together different departments and institutions. My research focus is enhancing petroleum oil recovery and treating water produced with the petroleum oil. The research aimed at increasing oil production to boost South Sudan economy and use the treated water in agriculture for irrigation or/and livestock watering. CESAAM has a very impressive and has facilitated my exchange program.



My research experience as a female scientist

By Nancy Njogu (PhD Agronomy)

I am a Kenyan PhD student addressing crop losses in maize and other cereals such as sorghum in Kenya. I am proud to be part of CESAAMs mission of addressing hunger in Africa. I am currently in my research addressing pesticides and limited expertise in efficient pesticide application. Biopesticides are safer than inorganic pesticides but a lot of research on biopesticides to manage FAW has only been done in other countries and only limited research has been done in Africa. Host plant resistance through use of resistant varieties is the best solution to contain FAW in combination with other methods of pest control due to its low cost. This study will therefore evaluate 49 selected advanced sorghum breeding lines with the aim of identifying high yielding, and FAW resistant lines which could be released as varieties to be used by farmers and improve sorghum productivity in ASALs.



Sandwich programs is the way to go – my experience in University of Pretoria



My name is Jean Claude NDAYISABA from Burundi. I am a second year student pursuing master's degree program in Agricultural and Applied economics at under CESAAM at Egerton University in Kenya. I am fully sponsored by CESAAM (Centre of Excellence in Sustainable Agriculture and Agribusiness Management). I had my first beautiful experience at my arrival on airport. I was welcomed by two gentlemen sent by CESAAM who took me to Egerton in all tranquillity. Therefore, I started feeling well due to the kindness of the two men. Once arrived at Egerton, CESAAM repeatedly organized orientation sessions which made me becoming familiar with Egerton and its surroundings. I deeply appreciate Egerton University's staff which always tries its best so that new foreign students get easily familiar with

Egerton environment. Right now, I made friends both Kenyans and other international students. I am now feeling like at home. Let me highlight that CESAAM usually organizes seminars, workshops which enhance my acknowledge. CESAAM in collaboration with the department Agricultural Economics and Agribusiness management where am enrolled promoted me. My Experience of a Sandwich Program in University of Pretoria between CESAAM and University of Pretoria was very satisfying. At UP, I specialized in Agricultural Policy Analysis. Now, I have enough skills and knowledge in agricultural policy as well as in quantitative methods to assess the impact of any agricultural and environmental policy. During my stay in UP, I mostly participated in seminars where presentations were made by experts in policy analysis. I had an opportunity of participating in excursions learning how South African managed to develop its agriculture. Finally, I do say that I made friends from almost all African countries.

To sum up, allow me to say that even my dream of becoming bilingual (French and English) has been

concretized via CESAAM.

My country lacks qualified human resources in one or another domain; I, as a Policy Economist do reaffirm my commitment to contribute in designing agricultural and environmental policies for my country and the world in general.

I do give my thanks to CESAAM for the contribution it is making to my country and to the entire world through sponsoring my studies.

Excellent support for student mothers



I am Swaumu Hassan Mohamed, a Tanzanian lady pursuing a Master's degree in Agribusiness Management at Egerton University. Apart from being among the thirty (30) female scientists sponsored by Inter-University Council for East Africa (IUCEA), I am also a beneficiary of the Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM). This can be evidenced from the moment I landed in Kenya. I informed CESAAM that I had a nine months- old daughter and I would like to come with her. CESAAM agreed and arranged special accommodation whereby both, I and my daughter's nanny could comfortably live. Not only that but also CESAAM supported our stay at Tree Top by paying more than half of the accommodation rent (Kes 5000) for the whole period we resided. In

addition to that, CESAAM has facilitated us with special facilities such as a microwave that helped me to save time during food preparation and a fridge for easy storage of perishable foods like milk for my daughter. Moreover, CESAAM has ensured the timely flow of my stipends without any delays and lastly, the Centre has provided me with an internship stipend that helped during the internship period at the University of Dar es Salaam. Therefore, special thanks go directly to the Centre Leader and his team, their support is immensely appreciated.

My Joy of Being a CESAAM PhD Fellow



By Jackson Nkesiga (PhD Food Science)

I am grateful for this great opportunity of sharing my experience with CESAAM at Egerton University, Kenya.

My name is Jackson Nkesiga from Rwanda, pursuing Ph.D in Food Science at Department of Dairy and Food Science and Technology, started my studies in August, 2018 at Egerton University. My studies are sponsored by the Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM) at Egerton University. My joy and dreams came true since the time I received an email from CESAAM informing me that I have received a Ph.D Scholarship at Egerton University and I thank CESAAM for financially supporting my studies, keeping communication and updates concerning us. Some scholarships

do not provide air ticket and stipends but let me take this time to thank also CESAAM Leaders that offer timely and consistently the stipends which are highly helping students. Apart from that, CESAAM have been good for me since the time I came, because they organize seminars that are helpful in my academic studies. I cannot finish without thanking CESAAM for its initiated program of looking internship

opportunities for us and these will also contribute hugely in improving our practical knowledge and skills. Since I joined Egerton University, I have realized that it is actually a high quality teaching and deserving university where practical and sound knowledge are gained. I have no hesitation to say that my dreams will be fulfilled through studying at Egerton University, then the community will have outstanding performers that will help them to achieve high quality health and sustainable development.

My Acknowledgment for CESAAM Support

By Idah Akoth Omondi (MSc Agricultural Extension)



A true change comes from individual, it makes what is considered as a mirage to happen. What people think of you are misery and illusion that if given room, shall poison you and make you useless. Associate with the high achievers and visionary people because they will nurture, empower and help you develop your capacity to realize the hidden potential in you that no one had ever thought could become real. Through interaction with people, situations and experience I have realized that one can alter the trajectory of his/her lives and free themselves to pursue a future of self-determination in all facets of life. Appreciations to CESAAM for offering me such a rare chance to pursue my masters in Egerton, I believe knowledge attained will be crucial for transforming and developing my community which for a long time have not believed in the value for educating a girl child.

CESAAM 2021 GRADUATES



Jane Atieno Waltra- Kenya
PhD in Animal Nutrition
Research: Use of Prosopis (Mothenge) pods in Commercial Rabbit feeds
atienadick@gmail.com



Marie-Françoise Mwarobani-Kenya
PhD in Livestock Production Systems
Research: Control of Porcine Cysticercosis in Pigs (the Cause of Taenia tapeworm in humans)
mwaroban2008@yahoo.fr



Dickson Ovello O'-Kenya
PhD in Agribusiness Management
Research: Entrepreneurship in dairy farm business
atienadick@gmail.com



Peter Caleb Otieno-Kenya
PhD in Horticulture
Research: Biosolid Soil Amendment technology to improve NPK levels in greenhouse
petercaleb08@gmail.com



Khumoetsile Octavia Schatsa-Botswana
MSc in Agricultural Extension
Research: Role of Social Media on Youth Participation in Agriculture
ctusebatso@gmail.com



Eugenia Wangechi-Kenya
MSc Food Science
Research: Sugar Reduced Gum Arabic Jam for healthy living & quality
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Jackson Kilonzi Mutuku-Kenya
MSc in Crop Protection
Research: Controlling blight in crops using biological means plus fungicides
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Shadrack Kipng'etich Chuma-Kenya
MSc in Soil Science
Research: Adding Micronutrients to reduce soil acidity
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Lilian Muthoni-Kenya
MSc in Animal Nutrition
Research: Feeding Mulberry to Indigenous chicken for increased egg production
mulinwa@gmail.com



Jean Claude Ndayisaba-Burundi
MSc in Agricultural & Applied Economics
Research: Impact of Food Trade between Burundi & other Countries
ndayisaba3@gmail.com



Robert Mwezigwa-Uganda
PhD in Animal Nutrition
Research: Use of Rumen Content in Poultry Feed Production



Catherine Ndungu Wanjiru-Kenya
MSc in Animal Breeding & Genetics
Research: Genetic Improvement Alternatives for Indigenous chicken breeds
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*Centre of Excellence in Sustainable Agriculture and Agribusiness Management (CESAAM)
Reports and Financial Statements for The Financial Year Ended June 30, 2021.*

TWEETS FOR 2021

CESAAM Egerton @CESAA... · 30 Jun
Day 3 of thesis dissemination workshop Disseminating research results using local language of Luo @Ace2Africa @WBG_Education @ucea_info @NakuruAgriCall @EduMinKenya @VTCals @egertonunikenya



CESAAM Egerton @CESAA... · 28 Jun
CEC Agriculture, Livestock, Fisheries and Cooperatives, Nakuru County- Dr. Immaculate Njũhe Maina addressing stakeholders during 1st CESAAM Graduates Dissemination Workshop @Ace2Africa @WBG_Education @ucea_info @EduMinKenya



CESAAM Egerton @CESAA... · 28 Jun
Theses Dissemination is getting back to key stakeholders recommendations and best practices derived from the results of the students' research work @Ace2Africa @EduMinKenya @ucea_info



CESAAM Egerton @CESAA... · 07 Jun
Grab a copy of Daily Nation today for insight about CESAAM supported students innovative Research @Ace2Africa @egertonunikenya @ucea_info



CESAAM Egerton @CESAA... · 07 Jun
Participating in Technical and Advisory Meeting for the Eastern and Southern Africa Higher Education Centres of Excellence for the 24 ACEs @Ace2Africa @worldbankgroup @ucea_info



CESAAM Egerton @CESAA... · 04 Dec 20
Regional Retooling on Fundable Proposals and Scientific Writing by @VTCALSGlobal @VTCals Dates: 6th - 11th December 2020



CESAAM Egerton @CESAA... · 15 Mar
Currently happening!! GOI btw Egerton University, CESAAM and Virginia Tech, USA. Follows will learn:
1. Framing challenge
2. Using systems thinking to understand systems and complexity
3. Systems mapping
4. Refining pitch
5. Action planning @Ace2Africa @VTCals @VTCALSGlobal



CESAAM Egerton @CESAA... · 17 Dec 20
Welcome to Global Opportunity Initiative 2021 Virtual Training (CESAAM- VT CALS) Theme: Strengthening Food Systems for Food security, Health and Community Vitality @Ace2Africa @VTCals @VTCALSGlobal



CESAAM Egerton @CESAA... · 14 Nov 20
A Learning Forum to Understand the context of Extension at Egerton University and Virginia Tech. @VTCals @VTCALSGlobal @egertonunikenya @VCE_news



CESAAM Egerton @CESAA... · 17 Dec 20
Africa Centers of Excellence... The 10th Technical & Advisory Meeting for the Africa Centers of Excellence is now underway. Below, a highlight of successes by @CESAAM_EGERTON #10thTAM #Ace2Impact



Tweet Buzz for 2020

CESAAM Egerton @CESAAM_EGERTON
PhD Food Science Fellow @JacksonNKESIGA now at Nanjing Agricultural University for a 5-month Students' Exchange Program. #CESAAMNJAUPartnership



CESAAM Egerton @CESAAM_EGERTON
@CESAAM_EGERTON student @BRENDAHK5 shares her experience as a female student @egertonunikenya @Ace2Africa sponsored by CESAAM #CESAAMFollowers2021

Wellington Ekaya @EkayaEkaya
@ILRI this afternoon we are excited to host colleagues from @CESAAM_EGERTON to discuss matter collaboration. ILRI DDG Iain Wright welcomed the @CESAAM_EGERTON

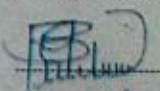
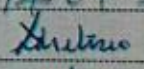
5. CESAAM website (cesaam.egerton.ac.ke)

APPENDICES

- i. Statement of designated/ special account
- ii. Statement of reconciliation of special account
- iii. Bank Reconciliations.

Appendix 1. Statement of designated/ special account

23

| SPECIAL ACCOUNT STATEMENT | |
|---|---|
| For period ending | 30th JUNE, 2022 |
| Account No. | 1000331704 |
| Depository Bank | CENTRAL BANK OF KENYA. |
| Address | CENTRAL BANK OF KENYA. |
| Related Loan | ESAHECE ACE II CR NO. 5798 |
| Credit Agreement | |
| Currency | USD |
| Part A - Account Activity | |
| Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account | 51,589.83 |
| Add: | |
| Total Amount deposited by World Bank | 2,708,496.20 |
| Total Interest earnings if deposited in account | |
| Total amount refunded to cover ineligible expenditure | |
| Deduct: | |
| Total amount withdrawn | 2,708,496.20 |
| Total service charges if not included above in amount withdrawn | |
| Ending balance on 30th June, 2022 | 51,589.83 |
| AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA | SIGNATURE:  |
| | DATE: 14.07.2022 |
| AUTHORISED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY | SIGNATURE:  |
| | DATE: 01/08/2022 |

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

Appendix 2. Statement of Reconciliation of Special Account.

23

**EASTERN AND SOUTHERN AFRICA HIGHER EDUCATION CENTRES OF EXCELLENCE - ACE II
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2022**

Credit No.: IDA CREDIT NO. 57980-KE

Bank Account No.: 1000331704 held with CENTRAL BANK OF KENYA

| | NOTES | AMOUNT USD | AMOUNT USD |
|---|--|---------------|---------------|
| 1 | Amount advanced by IDA | | 13,946,762.02 |
| | Less: | | |
| 2 | Total amount documented | | 13,946,762.02 |
| 3 | Outstanding amount to be documented | | - |
| | Represented by: | | |
| 4 | Ending Special account Balance as at 30 June 2022 | | 51,589.83 |
| 5 | Amounts claimed but not credited as at 30 June 2022 | | - |
| 6 | Amounts withdrawn and not claimed | | (51,589.83) |
| 7 | Service Charges (if not included in lines 5 and 6 above) | | - |
| 8 | Interest earned (if included in Special Account) | | - |
| 9 | Total advance to Special Account Year ended 30 June 2022 | | - |

Discrepancy between total appearing on line 3 and 9

Notes:

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




The amount appearing on line 6 is eligible for financing by World Bank and shall be documented in subsequent IFRs

Xirelwa

AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 01/08/2022

Appendix 3. Bank Reconciliation statement.

| RE30 EGERTON UNIVERSITY CESAAM PROJECT BANK RECONCILIATION STATEMENT KCB ACCOUNT 1184060347 FOR THE MONTH ENDED JUNE 2022 | | AMOUNT | AMOUNT |
|---|--|--|----------------------|
| 1. Cash Book Reconciled Balance as at 30/06/2022 | | 81,451,991.38 | |
| Add: Unpresented Cheques | | 1,887,478.00 | |
| Add: Unreceipted Deposits | | | |
| Reconciled Cash Book Balance as at 30/06/2022 | | | <u>83,339,469.38</u> |
| 2. Reconciled Bank Statement Balance as at 30/06/2022 | | 83,339,469.38 | |
| Add: Unreceipted Deposits | | | |
| Closing Bank Balance as at 30/06/2022 | | | <u>83,339,469.38</u> |
| Prepared by: Getray Shijenje CPA (K),CPM Accountant Research & Extension. |  Signature |  Date: | |
| Approved by: Charles K. Wanjohi CPA (K) Deputy Finance Officer |  Signature |  Date: | |

