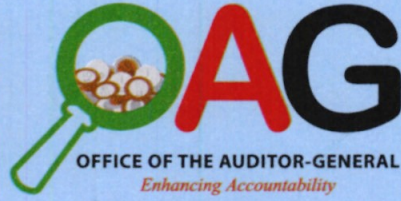


REPUBLIC OF KENYA



REPORT

THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 18 FEB 2026

DAY.

Wednesday

OF

TABLED

BY:

CLERK-AT
THE-TABLE:

Deputy Leader of the
Majority Party
Irene Nduku

THE AUDITOR-GENERAL

ON

**EMERGENCY LOCUST RESPONSE PROJECT
(CREDIT NO. IDA-6648- & 7053-KE)**

**FOR THE YEAR ENDED
30 JUNE, 2025**

STATE DEPARTMENT FOR AGRICULTURE



OFFICE OF THE AUDITOR GENERAL
P. O. Box 30084 - 00100, NAIROBI
RECORDS OFFICE

06 OCT 2025

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EMERGENCY LOCUST RESPONSE PROJECT

**MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT
STATE DEPARTMENT FOR AGRICULTURE**

PROJECT CREDIT NUMBERS 6648 & 7053-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

**Transitional Financial Statements Prepared in accordance with the Accrual Basis of
Accounting under the International Public Sector Accounting Standards (IPSAS)**

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

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EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

1. Acronyms and Glossary of Terms

IDA	International Development Agency
CBK	Central Bank of Kenya
KCSAP	Kenya Climate Smart Agriculture Project
ICPAK	Institute of Certified Public Accountants of Kenya
KALRO	Kenya Agriculture & Livestock Resource Organizations
IMF	International Monetary Fund
PPSFD	Plant Protection & Food Safety Department
IPSAS	International Public Sector Accounting Standards
KSA	Kenya School of Agriculture
NT	The National Treasury
ICT	Information Communication Technology
PFM	Public Finance Management.
MOALD	Ministry of Agriculture & Livestock Development
PSASB	Public Sector Accounting Standards Board
M & IPM	Migratory & Invasive Pest Management
WB	World Bank
EDSIA	Environment & Social Assessment
HRM	Human Resource Management
HRD	Human Resource Department
NPC	National Project Co-ordination unit
CPC	County Project Co-ordinator
WAP	Early Warning Preparedness
NGOs	Non-Governmental Organization
FAO	Food & Agriculture Organizations
AIDB	Agricultural & Industrial Development Bank
ALCO-EA	Desert Locust Control Organizations of East Africa
TOT	Trainers of Trainers
PICD	Participatory Integrated Community Development
CIGs	Common Interest Groups
VMGs	Vulnerable & Marginalized Groups
CTDs	County Technical Developments
CDDCs	County Driven Development Committees
CTTs	County Technical Teams
CTAC	County Technical Advisory Committee
CPSCs	County Project Steering Committee
TIMPs	Technical Innovations & Management Practices
FPOs	Farmer Producer Organizations
TNA	Training Needs Assessment
ASAL	Arid & Semi-Arid Lands
Comparative FY	Financial year preceding the current financial year.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

2. Project Information and Overall Performance

2.1 Name and registered office

Name: The project's official name is the **Emergency Locust Response Project**. Emergency Locust Response Project

Objective: The objectives of the project are to prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen recipient's system for preparedness.

Address

The project headquarters offices are in Nairobi Kenya. The address of its registered office was P.O Box 30028, Kilimo House Building, Cathedral Road, Nairobi, Kenya

The project also has offices/branches as follows:

- Machakos County
- Kitui County
- Tharaka Nithi County
- Meru County
- Embu County
- Mandera County
- Garissa County
- Marsabit County
- Wajir County
- Samburu County
- Isiolo County
- Turkana County
- Elgeyo Marakwet County
- Baringo County
- West Pokot County

Contacts: The following are the project contacts

P.O. Box: P.O Box 30028 - 00100

Telephone: Project Coordinator: (254) 722 607 533

Alternate Project Coordinator: (254) 723 824 015

E-mail: elrpkenya@gmail.com

Website: www.elrp.go.ke

2.2 Project Information

Project Start Date:	The project start date was 28th June 2020
Project End Date:	The project end date was 30th June 2025
Project Coordinator:	Mrs Priscilla Muiruri
Project Development Partner:	International Development Association (IDA)

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

2.3 Project Overview

Line Ministry or State departments/ County Department	The project was under the supervision of the Ministry of Agriculture and Livestock Development, State Department for Agriculture
Project number	Credit reference 6648 KE & 7053 KE
Strategic goals of the project	The strategic goals of the project are as follows: To prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's systems for preparedness. The specific objectives are: <ul style="list-style-type: none">• To prevent the spread of desert locust in Kenya to limit the spread of existing climate-change-induced DL populations.• To restore and rehabilitate livelihoods of households affected by desert locust:• To enhance coordination and build capacity for early warning and preparedness for desert locust;
Summary of Project Strategies for achievement of strategic goals	The project management aimed to achieve the goals through the following means: <ol style="list-style-type: none">1) Supporting Surveillance and Control Measures to limit the increase and spread of existing climate-change-induced DL populations.2) Support to Livelihoods Protection and Rehabilitation interventions to safeguard and protect the poor and vulnerable households from human capital and asset losses resulting from the effects of locust invasion3) Facilitating Coordination and Early Warning Preparedness to strengthen Kenyan systems for early warning, surveillance and control operations of the desert locust at County, National and regional levels. The main focus has been capacity building to prevent and enhance rapid response to new and existing climate change-induced locust infestations thereby limiting in-country and cross-border spread and infestations
Other important background information of the project	The Emergency Locust Response Project (ELRP) was conceptualized in the year 2020 following the Desert Locust

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

	<p>invasion experienced in December 2019. The invasion posed a risk to food and nutrition security and livelihoods thus undermining the economic growth.</p> <p>The country further, experienced other invasions in 2020 and 2021 that were all controlled through collaborative efforts between the Ministry of Agriculture, Livestock, Fisheries and Cooperatives and development partners, NGOs and technical institutions/organizations including the FAO, AfDB, IGAD and DLCO-EA among others.</p> <p>As a result of the continued locust invasion, the government sought for enhanced resource support towards Desert Locust surveillance and control operations as well as restoration of livelihoods of the affected households from the World Bank in 15 adversely affected counties including Mandera, Garissa, Samburu, Wajir, Kitui, Machakos, Embu, Marsabit, Turkana, Meru, Tharaka Nithi, Isiolo, Baringo, Elgeyo Marakwet and West Pokot Counties.</p> <p>The same support was being utilized to enhance the capacity to prepare for timely and effective response to future locust outbreaks and upsurges. In view of the foregoing, the GOK accessed a World Bank Loan facility of US\$43M (Kshs. 4.3 billion) to support the Emergency Locust Response Program (ELRP: P173702).</p> <p>The food security situation was further threatened by drought that affected the ASAL counties. The Government negotiated for additional financing of US\$ 35 (Kshs. 3.5 billion) to mitigate against the drought situation in the 15 counties within the 97 wards and additional 47 wards. The additional support was meant to upscale interventions through the three windows of investment i.e. micro projects, sub projects and support to farmer producer organizations.</p> <p>Due to pending investments, the project was granted a No Cost Extension up to the 30th June 2025 to complete the implementation of the funded micro projects and sub projects in the 15 project implementing counties.</p>
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EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

Areas that the project was formed to intervene	The project was formed to intervene in the following problems/gaps: (1) Desert Locust Surveillance and Control Measures (ii) Livelihood protection and rehabilitation interventions among the farmers and pastoral household adversely affected by the Desert Locust invasion (ii). Strengthening of the Kenya's systems for early warning, surveillance and control operations of the desert locust at County, National and regional levels through capacity building and establishment of linkages.
Project duration	The project started on 28 th June 2020 and was expected to run until 31 st December 2024, however a No Cost Extension was granted up to 30 th June 2025

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

2.4 Bankers

The following are the bankers for the current year:

- Central Bank of Kenya.....1000485566
- Kenya Commercial Bank1286481260

2.5 Independent Auditor

The project is audited by: -

Auditor General
Office of Auditor General
Anniversary Towers, University Way
P.O Box 30084
GPO 00100.

2.6 Roles and Responsibilities

List the different people who work with the project. This list would include the project manager and all the key stakeholders who are involved with the project activities. Also, record their role, their positions, and their contact information.

Names	Title Designation	Key Qualification	Responsibilities
Priscilla Muiruri	Project coordinator	She Holds MSc. Agriculture and Rural Development	Overall Project Management and Coordination
Teresia Karanja	Component 1 Lead	He holds MSc. Crop Protection, BSc. Agriculture Plant Protection Specialist	Component 1 leader
DR. Douglas Indetie	Principal Research Scientist	He holds PhD MSc, BSc Cooperate Governance Research Management Senior Management Courses	Livestock Expert Component 2 implementer

EMERGENCY LOCUST RESPONSE PROJECT**Annual Report and Financial Statements for the financial year ended June 30, 2025**

Names	Title Designation	Key Qualification	Responsibilities
Catherine Kinyanjui	Socio Economist & Communication Specialist	She holds MSc. Agricultural Economics BSc. Agricultural Economics	Component-Coordination of Livelihood restoration and rehabilitation activities
Johnson Ndolo	Principal Livestock production officer	He holds BSc. Agriculture, MSc. Entrepreneurship, DIP.in Environmental Studies and Dip in Social Sustainability	Social Specialist
Dr. Kitheka Mutua	Principal Livestock Production Officer	He holds PhD. Environment and Community Development, MSc. Environmental Science and BSc. Animal Production. Certificates in Corporate Governance, Senior Management Course, Strategic Leadership Develop Programme, Monitoring and Evaluation and Agricultural Resource Management.	Project M&E
CPA Harisson Mathagu	Accountant	He holds MBA Finance, BBA Finance & Accounting, CPA(K) Finalist, Member of ICPAK	Project Accountant
Dr. Julius Mutua	Senior Livestock Production Officer	He holds Master Environmental Planning and Management and BSc. Agriculture	Environmental Specialist
Erick O Odemo	Supply Chain Management Officer	He holds masters in procurement and Logistics CIPS, Level 6.	Supply Chain Management Officer

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

2.7 Funding summary

The Project is for a duration of Four and a half years from 2020 to 2025 with an approved budget of Euros 70,700,000.00 equivalent to Kshs 9,636,434,907.00. as highlighted in the table below:

Below is the funding summary:

EMERGENCY LOCUST RESPONSE PROJECT*Annual Report and Financial Statements for the financial year ended June 30, 2025***Project information and overall performance (continued)**

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2025)		Undrawn balance to date	
	Donor currency EURO	Kshs	Donor currency Euro	Kshs	Donor currency Kshs	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Loan	-	-	-	-	-	-
International Development Agency(IDA) Credit No. 6648-KE and 7053-KE	70,700,000	9,686,434,907	60,499,607	8,303,057,581	10,200,393	1,383,377,326
Total	70,700,000	9,636,434,907	60,499,607	8,303,057,581	10,200,303	1,383,377,326

EMERGENCY LOCUST RESPONSE PROJECT*Annual Report and Financial Statements for the financial year ended June 30, 2025***Project information and overall performance (continued)****B. Application of Funds**

Application of funds	Amount received to date – (30th June 2025)		Cumulative amount paid to date – (30th June 2025)		Unutilised balance to date (30th June 2025)	
	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')- (B')</i>
(i) Loan	-	-	-	-	-	-
International Development Agency(IDA)	60,499,607	8,303,057,581	60,499,488	8,303,041,261	119	16,320
Total	60,499,607	8,303,057,581	60,499,488	8,303,041,261	119	16,320

EMERGENCY LOCUST RESPONSE PROJECT
Annual Report and Financial Statements for the financial year ended June 30, 2025

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

i) Budget Performance against actual amounts for current year and for cumulative to date

Budget Performance against actual amounts for current year

Receipts/Payments Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	Kshs	Kshs	Kshs	
Budget Carry Overs from previous periods	2,437,237,869	2,437,237,869	-	100%
Receipts	-	-	-	-
Revenue Transfers	898,631,218	692,151,342	206,479,876	77%
Total Revenue	3,335,869,087	3,129,389,211	206,479,876	94%
Payments	-	-	-	-
Use of goods and services	1,318,631,218	1,118,136,819	200,494,399	85%
Expenditure by Counties and CDDCs	2,014,437,869	2,008,599,231	5,838,638	100%
Capital Expenditure	2,800,000	2,636,841	163,159	94%
Total Payments	3,335,869,087	3,129,372,891	206,496,196	94%
Surplus	-	16,320	-	-

EMERGENCY LOCUST RESPONSE PROJECT
Annual Report and Financial Statements for the financial year ended June 30, 2025

ELRP Budget Cumulative Budget Utilization

Components	Planned Budget KES	With Additional Financing	Disbursed	Expenditures	Balances
			KES	KES	KES
1. Surveillance and Control Measures	869,295,700	869,295,700	869,295,700	869,295,700	-
2. Livelihoods Protection and Restoration	2,483,702,000	6,209,252,107	4,825,874,781	4,825,874,781	-
3. Coordination and Early Warning Preparedness	1,490,221,200	1,490,221,200	1,490,221,200	1,490,221,200	-
4. Project Management	496,740,400	1,117,665,900	1,117,665,900	1,117,649,580	16,320
Total	5,339,959,300	9,686,434,907	8,303,057,581	8,303,041,261	16,320

ii) Physical Progress Based on Outputs, Outcomes Since Project Commencement Desert Locust Surveillance and Control Measures

- The project trained 1,600 Field surveillance focal persons from 40 counties (900 Agricultural officers and 700 Lead farmers) on pest monitoring and reporting. In addition, 200 Spray service providers and 150 Agricultural officers from 10 counties were trained on safe use of pesticides.
- The component also developed technical information materials that included African armyworm technical handbooks, fliers, brochures and posters. Technical staff from the PPFSD and NPCU participated in the biennial Desert Locust Control Committee meeting, and regional TOT training for African armyworm.
- The technical officers also participated in a workshop for Integrated use of multisource remote sensing data for national scale agricultural drought monitoring in Kenya.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

Livelihood Protection and Rehabilitation Interventions

- **Preparatory Activities:** Counties embarked on Stakeholder sensitization, Rapid Assessment, PICD process, establishment of community structures and capacity building of the community on leadership and governance in the additional 47 wards that were on boarded under the additional financing. Cumulatively a total of 10,578 Common Interest Groups (CIGs) and Vulnerable and Marginalized Groups (VMGs) with a total membership of 214,819 (M: 77,467 & F: 131,930) have been identified/enlisted for support

The County and Sub County Subject Matter Specialists from CTDs continued to provide support to the Community Driven Development Committees, Common Interest Groups/Vulnerable and marginalized Groups through training and technical support. Cumulatively a total 33,606 members of CDDCs and CIGs/ VMGs members have been trained during the period.

- **Community Micro projects:** Cumulatively a total of 7,857 micro project proposals have been prepared, 4436 approved for support and 3129 funded at a cost of Kshs. 553,526,665. Out of the funded micro projects, 1710 have 100% implemented. The funded micro projects have reached a total of 58,326 households
- The proposals were screened by CDDCs and County Technical Teams and consequently presented to the County Technical Advisory Committee (CTAC) for technical consideration. The proposals were presented to the County Project Steering Committee (CPSC).
- The project has adopted the universalization approach to enhance impact and ensure sustainability of project interventions. 2459 Lead farmers have been identified and trained on TIMPs. The lead farmers will strengthen extension capacity at the community level, train CIGs/VMGs, promote TIMPs dissemination and linkages to FPOs and other service providers.

Sub projects: The project provides grants for community sub-projects that are ward-specific and/or span several wards to address community priorities identified through the Participatory Integrated Community Development (PICD) process and are contained in Community Action Plans (CAP).

- Key areas of intervention include; Pasture and Fodder Restoration; Restoration of Pollinator Populations; Provision of Water and its Management; Livestock Improvement and Management; and Livestock Handling Structures. Community sub projects also support sustainable land management; water harvesting for restoration and rehabilitation; nurseries for re-afforestation and fruit tree establishment; and rehabilitation of environmental hotspots (water catchments, gullies, areas affected by landslides, deforested areas, and degraded lands) in upstream water catchment areas.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

- Each of the 15 Counties is expected to implement at least 2 sub-projects within the project period with a ceiling of Kshs10,000,000 (USD\$100,000) per Sub Project.
- However, during the severe drought experienced in 2022 after the failed rainfall in the 5 preceding rainfall seasons, the counties were allowed to present emergency subproject proposals to mitigate the adverse effects of the drought, and 30 subprojects were submitted targeting water trucking, feed supplementation, and animal health interventions.
- In this regard, Counties were then allowed to have a maximum of at least 6 sub-projects considering these drought emergency interventions.
- The fifteen Counties have so far identified and developed 124 sub-projects by the County technical departments which have been subjected to the county screening processes.
- Cumulatively a total of 124 sub projects were presented for vetting and 103 approved by the NTAC for implementation. 79 subprojects have been implemented at a cost of Kshs. 277,351,581. During the period under review, a total of 30 sub projects were presented and approved for implemented mainly on drought mitigation (Water trucking, provision of feed supplements, Disease control and management and sustainable land management interventions)

Farmer Producer Organization: ELRP is strengthening Farmer Producer Organizations (FPOs), to promote aggregation and marketing of both input and produce for value chains supported by the project.

- Federation of CIGs/farmers into FPOs will also enhance sustainability and impact of interventions and ensure farmers continue receiving services beyond the project. 117 FPOs were identified and graded to assess their strengths and weaknesses. 60 FPOs have been prioritized for Kshs 500,000.00 inclusion grants to support farmer mobilization, recruitment and training of FPO committees.
- The project supported training of thirty CPCU members on value chain development and sixty FPO champions and a Marshall plan was prepared to guide the activities of the organizations over the next two years of the project.
- The project also supported mobilization of individual members and CIGs/VMGs to join FPOs, with a total of 4170 individual members and 1007 CIGs/VMGs sensitized across 15 counties.
- Four FPOs in Embu County have already received inclusion grants and are implementing the capacity building plans.
- The remaining 56 FPOs in 14 counties are prioritized to receive inclusion grants in the first quarter of the 2023/24 FY. The automation of FPOs will be rolled out based on the preparedness of each FPO.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

Training of Trainers (ToTs)

- A Training Needs Assessment (TNA) was undertaken in February 2022 to identify the priority areas of training based on Micro Project Proposals approved by the CPCs and the prioritized Technologies Innovations and Management Practices (TIMPs).
- The priority areas included climate smart TIMPs; restoration and recovery of livelihoods; livelihood diversification options; and income generation options. Based on these needs a training manual and user's guide titled 'Sustainable Agricultural Livelihoods Restoration, Rehabilitation and Resilience in Kenya' was developed to inform and guide the TIMPS training to be undertaken across the tiers. These training resources have been published online and hard copies printed and distributed widely to the stakeholders.
- In addition, and in view of the devastating drought of 2022 due to the failed 5 rainy seasons, in consultation with the World Bank, there was a felt need to develop guidelines to mitigate the regular and recurrent effects of drought, particularly in the ASAL areas.
- In this regard a team of technical experts from the State Department of Livestock, KALRO, Universities and NGO's was constituted to establish guidelines for early warning and preparedness for mitigation against ruminant feed shortages in the Country.
- The 'Guidelines on Sustainable Ruminant Feed and Nutrition Security for Kenya' has since been developed to mitigate the regular livestock feed shortages that have impacted negatively on livestock productivity.
- This document has been published online and the printed copies are being procured to be circulated to the counties and all stakeholders. This document will assist counties to customize policies to mitigate the ruminant feed shortages

ToT Training for GHG Emission Estimation

- Based on an earlier ISM, there was a need to retool the NPCU and other partners on the estimation of GHG emission using GLEAM-i and IPCC 2006 tools.
- Two ToT training have been held involving 3 members of the NPCU and 3 County staff who were to act as trainers for the County teams in collaboration with KCSAP because this training was to be cascaded to CPCU and the county teams.
- Plans are underway to train the County teams in the first half of this financial year so that they can begin to compile (data collection) and validate data on dairy (cattle) and poultry, align and customize the data to the input parameters of the tools for estimating GHG emissions during ELRP interventions and potential for mitigation.

Strengthening of the Kenya's systems for early warning, surveillance and control operations

- Capacity building on DL surveillance and control – Number of scouts trained, equipment procured, partnerships and linkages established

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

- Trained 74 officers that were drawn from CPCU, NPCU, PPFSD and KSA hands-on Geographic Information System and Remote Sensing. Also enhanced the capacity of NLCU and CLCUs through distribution of ICT equipment (desktops, server, laptops, tablets, cameras, plotters).
- The project procured assorted publicity and awareness creation materials that were shared with the counties and other project stakeholders
- Sensitized stakeholders on national and regional data sources, information repositories and knowledge management platforms to enhance surveillance, response and monitoring.
- Development of Standard operating procedures on surveillance and control of desert locust.
- Participation in national, regional and international platforms on Desert Locust management.
- Participated in the 2nd technical meeting and steering committee meeting for the inter-regional platform for sustainable management of Desert locust and other Transboundary Pests in Uganda to strengthen regional linkages and information sharing
- Convened a consultative workshop on Early Warning and Preparedness to identify national and regional bodies involved in coordination and early warning preparedness.
- The workshop was used to sensitize and engage state and non-state actors on the proposed Integrated Risk Management System, discuss mode of data access and information sharing plan for early warning, and equip stakeholders with skills in gender mainstreaming, communication and leadership as well as monitoring and evaluation

Development and implementation status of the Migratory and Invasive Pests and weeds Management strategy- Partnerships established in its implementation

- This M&IPM strategy is well-positioned to change the migratory and invasive pests and weeds management landscape in Kenya by rallying all national and international partner institutions by providing a robust coordination structure at both the national and county levels. This will contribute towards increasing the level of food and nutrition security in Kenya and beyond.

Through the Ministry of Agriculture and Livestock Development (MoALD), the Government collaborates with other Ministries, county governments, communities, and development partners, including the World Bank, AfDB DLCO-EA IRLCO-CSA and FAO, among others, in managing migratory pests

iii) Absorption rate for each year since the commencement of the project

Level of Government	Absorption Rate			
	2024/2025	2023/2024	2022/2023	2021/2022
National Government	93%	91%	70%	68%
County Governments	89%	86%	78%	73%

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

iv) Implementation challenges and recommended way forward.

There has been delay in disbursement of funds from treasury which hindered their operations. After the release of funds to counties, engagements were done starting with management meetings to plan for activities and share operational procedures and these were then followed with meetings convened by component leaders for each of the components. Going forward the treasury to disburse funds early to enable proper planning.

2.9 Summary of Project Compliance:

There were no significant cases or any case of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

3. Statement of Performance against Project's Predetermined Objectives

Introduction

Section 81(2)(f) /Section 164 (2)(f) of the Public Finance Management Act, 2012, requires that the Accounting Officer include a statement of the national government entity's performance against predetermined objectives at the end of each financial year.

The key development objective of the project's agreement to prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's systems for preparedness.

Progress on the attainment of strategic development objectives

To implement and cascade the above development objective to specific sectors, the development objective was made specific, measurable, achievable, realistic, and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified to track progress and performance measurement.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

Below, we provide the progress on attaining the stated objective:

Project	Objective	Outcome	Indicator	Performance
Emergency Locust Response Project (ELRP)	To prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's systems for preparedness.	Enhanced Locust Surveillance and Control Measures	Locust monitoring system operational	Developed technical information materials that included African armyworm technical handbooks, fliers, brochures and posters. Two Technical staff participated in the biennial Desert Locust Control Committee meeting, and regional TOT training for African armyworm. Staff participated in a workshop for Integrated use of multisource remote sensing data for national scale agricultural drought monitoring in Kenya.
			No of Control teams (Number) trained in safe use of pesticides (Number) - 50	Trained 1,600 Field surveillance focal persons from 40 counties (900 Agricultural officers and 700 Lead farmers) on pest monitoring and reporting. Trained 200 Spray service providers and 150 Agricultural officers from 10 counties were trained on safe use of pesticides
		Enhanced Community Resilience Against Locust Invasion	Number of Affected farmers (number) receiving input packets 20,000	A total of 39,060 received input packets

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

Project	Objective	Outcome	Indicator	Performance
			Numer of Affected livestock holding households (number) receiving emergency fodder and fodder seeds (Number) - 70,000	A total of 26,377 trained on TIMPS
			Number of Affected livestock holding households (number) receiving replacement livestock (Number) - 10,000	A total of received 11,220 replacement stock
		Improved Coordination and Early Warning Preparedness	Locust Control Unit fully established at the National Level	Continued supporting the National and County Locust control Units with the necessary skills and equipment to enhance their capacity in Migratory pests' surveillance and management
			Number of Counties that have established Desert Locust Control Units at the County Level – 15	Continued supporting the CPCU through regular monitoring and Evaluation, Technical backstopping and capacity building on M&E, financial management and procurement, reporting and Technical matters including training on environment and social safeguards

4. Environmental and Sustainability Reporting

Introduction

The Desert Locust Control and Livelihood Rehabilitation Project was established to safeguard the livelihoods of Kenyan citizens against the severe threats posed by desert locust invasions. Its primary mandate is to prevent, control, and mitigate the impact of locust outbreaks while strengthening Kenya's institutional capacity for surveillance, preparedness, and early warning. The project is guided by a sustainability strategy that emphasizes long-term resilience and continuity in service delivery to citizens. This strategy is anchored in international best practices, a commitment to environmental stewardship, employee welfare, and ethical marketplace practices. Sustainability, in this context, is the ability to consistently maintain systems and structures that protect livelihoods and the environment while upholding transparency, accountability, and inclusivity.

1. Sustainability Strategy and Profile

Sustainability is embedded within the project's overall implementation framework. The Accounting Officer, supported by a team of competent technical experts, provides leadership in ensuring that all interventions align with Kenya's development priorities and international standards. The project recognizes the influence of political stability, macroeconomic trends, and global climate change on its sustainability efforts.

Key initiatives under this strategy include:

- Establishing an expert team for continuous desert locust threat monitoring, control, and restoration of affected livelihoods.
- Partnering with international organizations to adopt global best practices in surveillance and pest control.
- Integrating cross-cutting issues such as gender equality, climate resilience, and community engagement into project activities.
- Addressing social concerns, including gender-based violence (GBV), particularly in vulnerable communities.
- While notable achievements have been realized in strengthening preparedness systems and protecting livelihoods, challenges such as recurring outbreaks and limited resources for large-scale response continue to test the project's resilience.

3. Environmental Performance

- The project is guided by the World Bank's Environmental and Social Safeguards and has established strong mechanisms to ensure compliance at both national and county levels.
- Key interventions include:
- Deployment of environmental experts within the National Project Coordination Unit and County Coordination Units to oversee environmental compliance.
- Capacity building of county teams and stakeholders on safe pesticide use, environmental and social audits, and the preparation of Environmental and Social Management Frameworks (ESMFs).

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

- Development and implementation of Environmental and Social Impact Assessments (ESIAs) and periodic Environmental Audit Reports.
- Establishment of an Environmental and Social Health Safety (ESHS) committee to conduct field monitoring during and after control operations, ensuring minimal environmental damage.
- Regular reporting to the National Project Steering Committee on biodiversity protection, waste management, and pesticide safety.
- Through these measures, the project continues to mitigate adverse environmental impacts while reinforcing biodiversity conservation and ecosystem protection.

3. Employee Welfare

The Ministry overseeing the project has adopted comprehensive Human Resource Management (HRM) and Human Resource Development (HRD) policies. These policies place emphasis on inclusivity, gender parity, skills development, and staff welfare.

Specific initiatives include:

- Ensuring gender balance in recruitment, in line with national equity frameworks.
- Providing continuous training and capacity development for staff to enhance skills and ensure career progression.
- Conducting semi-annual staff performance appraisals to assess performance levels and identify areas requiring improvement.
- Rewarding commendable performance through recognition schemes, while addressing underperformance with corrective action plans.
- Promoting employee safety by ensuring compliance with the Occupational Safety and Health Act, 2007 (OSHA).

These initiatives contribute to building a motivated, skilled, and productive workforce, which is critical to the sustainability of the project.

4. Marketplace Practices

a. Responsible Supply Chain and Supplier Relations

All procurement processes under the project are conducted competitively and in line with the World Bank procurement manual. The project ensures fair treatment of suppliers, timely settlement of payments, and transparent contract management. This has fostered positive and cooperative relationships with service providers and suppliers.

b. Responsible Ethical Practices

The project upholds high ethical standards and enforces strict measures to prevent corruption and unethical behavior. Staff are expressly prohibited from engaging in political activities or corrupt practices. Regular sensitization and monitoring have strengthened the integrity of project operations.

c. Regulatory Impact Assessment

The project fully complies with applicable laws, regulations, and guidelines, safeguarding the rights of citizens and stakeholders. Through adherence to regulatory frameworks, the

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

project ensures that interventions remain legitimate, transparent, and aligned with Kenya's governance systems.

Conclusion

The Desert Locust Control and Livelihood Rehabilitation Project demonstrates a strong commitment to sustainability through its strategic planning, environmental stewardship, employee-centered policies, and ethical marketplace practices. By integrating international best practices, adhering to national regulations, and maintaining a focus on community welfare, the project has positioned itself as a vital instrument for safeguarding livelihoods and strengthening Kenya's resilience against environmental and food security threats. Continued investment in sustainability will be essential to ensure long-term success in preventing and mitigating future desert locust invasions.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

5. Statement of Project Management Responsibilities

The Principal Secretary for the Ministry of Agriculture and Livestock Development, State Department for Agriculture and the **Project Coordinator** for the Emergency Locust Response Project 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 the financial year ended on June 30, 2025.

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

The Principal Secretary for the Ministry of Agriculture and Livestock Development, State Department for Agriculture and the **Project Coordinator** for the Emergency Locust Response Project accept responsibility for the Project's financial statements, which have been prepared on the accrual basis method of financial reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the Ministry of Agriculture and Livestock Development, State Department for Agriculture and the **Project Coordinator** for the Emergency Locust Response Project are of the opinion that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30, 2025, and of the Project's financial position as at that date. The Principal Secretary for the Ministry of Agriculture and Livestock Development, State Department For Agriculture and the Project Coordinator for the Emergency Locust Response Project 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 and the adequacy of the systems of internal financial control.

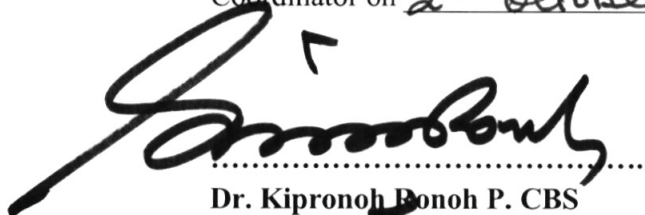
The Principal Secretary for the Ministry of Agriculture and Livestock Development, State Department For Agriculture and the Project Coordinator for the Emergency Locust Response Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

Approval of the Project Financial Statements

The Project financial statements were approved by the The Principal Secretary for the Ministry of Agriculture and Livestock Development, State Department For Agriculture and the Project Coordinator on 2nd October 2025 and signed by:



.....
Dr. Kipronoh Bonoh P. CBS
Principal Secretary



.....
Priscilla W. Muiruri
Project Cordinator

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
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HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON EMERGENCY LOCUST RESPONSE PROJECT (CREDIT NO. IDA-6648-KE & 7053-KE) FOR THE YEAR ENDED 30 JUNE, 2025 - STATE DEPARTMENT FOR AGRICULTURE

PREAMBLE

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

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

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

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Emergency Locust Response Project set out on pages 1 to 27, which comprise of the statement of financial position as at 30 June, 2025 and the statement of financial performance,

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

In my opinion, the financial statements present fairly, in all material respects, the financial position of Emergency Locust Response Project as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Accrual Basis) and comply with the Financing Agreement No. Credit NO. IDA-6648-KE & 7053-KE dated 28 May, 2020 and 28 April, 2022, between International Development Association (IDA) and the Republic of Kenya and the Public Finance Management Act, 2012.

Basis for Opinion

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

Emphasis of Matter

1. Partial Loan Cancellation and Unutilized Fund

Review of the Emergency Locust Response Project and its additional financing agreements revealed that there were two financing agreements between the Republic of Kenya and the International Development Association—Credit No. 6648-KE of 26 May, 2020 of Euro 39,300,000 equivalent to Kshs.5,313,360,000 (at exchange rate of Kshs.135.62) and Additional Financing Credit No. 7053-KE of 6 April, 2022 of Euro 31,400,000 equivalent to Kshs.4,258,468,000 (at exchange rate of Kshs.135.62) both expected to close on 30 June, 2025. However, a partial loan cancellation of €10,200,393.20 equivalent to Kshs.1,383,377,326 was initiated by the Ministry of Agriculture on 12 March, 2025 and communicated to the World Bank by the National Treasury. This cancellation led to the non-implementation of thirty-four (34) approved sub-projects worth Kshs.410,626,417 and four thousand one hundred and fifty-two (4,152) approved micro-projects valued at Kshs.1,025,519,796 across multiple counties. These projects related to Component 2 which intended to protect poor and vulnerable populations in locust-affected areas, and Component 3 which was designed to enhance surveillance and control operations. Further, the cancellation resulted in a refund of Euro 8,602,053 equivalent to Kshs.1,166,610,428 in undisbursed funds from designated accounts DA-A and DA-B. This refund incurred interest charges amounting to Kshs.15,743,347, calculated at a rate of 1.25% per annum as required in the financing agreement, with the funds initially disbursed in March, 2024.

In the circumstances, the partial cancellation may have affected the planned activities of the project and impacted negatively on service delivery to the public.

2. Amount Withdrawn but Unclaimed

The statement of special (designated) account reconciliation for the project reflects Euro 7,905,959 as withdrawn but unclaimed as at 30 June, 2025. This amount is equivalent to Kshs.1,193,799,809 at the exchange rate of 1 Euro= Kshs.151 as of 30 June 2025. The amount represents cumulative funds transfers to the local project bank account but whose expenditure returns had not been submitted to The National Treasury by close of the financial year ended 30 June, 2025.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Matters

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on Effectiveness of Internal Controls, Risk Management and Governance. However, management has neither resolved some issues nor provided any explanation for the failure to do so as detailed below; -

1. Failure to Provide Performance Bond.
2. Lack of Risk Management, Policy and Disaster Recovery Plan and Business Continuity Plan.
3. Failure to Implement Project Implementation Structures.

Other Information

The Management is responsible for the Other Information set out on page ii to xxvi which comprise of project Information and Management, Management Team, Report of the Principal Secretary and Statement of Performance Against Predetermined Objectives. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Emergency Locust Response Project's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Delayed Approval of the Annual Workplan and Budget

The annual workplan provided for audit was approved by the Principal Secretary, State Department for Agriculture on 22 July, 2024, one hundred and seventy-three (173) days past the stipulated submission deadline of 31 January, contrary to the requirements of Schedule 2 Section 1B.2 of the IDA Credit No. 6648 Financing Agreement. In addition, the work plans lacked approval by the Cabinet Secretary, and there was no evidence provided to confirm that it had been submitted to the International Development Association for approval, or that an extension or alternative submission date had been formally agreed upon with the donor.

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

2. Failure to Prepare Financial Statements by the Implementing Counties

In the year under review, there was no evidence that the participating counties prepared financial statements or submitted them for audit. This was contrary to Schedule 2 Section 1C(f) of the IDA Credit No. 6648 Financing Agreement which requires participating counties to maintain proper financial management systems, prepare financial statements using acceptable accounting standards, have them audited by independent auditors approved by the Association.

In the circumstances, the County Project Coordination Units were in breach of the financing agreement.

3. Rehabilitation of Turkwel Surface Irrigation Scheme

The contract for the construction and rehabilitation of the Turkwel Surface Irrigation Scheme, located in Turkwel Ward, Loima Sub-County, Turkana County, was awarded on 4 September, 2024 at a contract sum of Kshs.18,104,420. As at the time of audit, in July, 2025 Kshs.9,052,210 had been paid to the contractor. However, physical verification carried out during the month of July, 2025 revealed the following unsatisfactory matters:

- i. The scheme was non-operational, having been destroyed by floodwaters overflowing from a nearby dam.
- ii. Earth feeder canals, which were to be constructed by the scheme users at the division boxes, had not been built, resulting in under-utilization of the infrastructure.
- iii. The main canal and sub-main canal, rehabilitated at costs of Kshs.6,042,500 and Kshs.3,293,500 respectively, were heavily silted due to floods and were therefore non-functional, as de-siltation had not been carried out.
- iv. Bush clearing and land preparation, undertaken at a cost of Kshs.3,697,500, was ineffective, as the invasive crop had regrown, rendering the land unusable for agricultural purposes as initially intended.

In the circumstances, it was not possible to confirm whether value for money for the expenditure of Kshs.9,052,210 incurred in the Rehabilitation of the Irrigation Scheme was realized.

The audit was conducted in accordance with ISSAI 3000 and 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effects of the matter described in the Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance section of my report, 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

Lack of Risk Management Policy, Disaster Recovery Plan and Business Continuity Plan

The Project has not put in place Risk Management Policy, Disaster Recovery and Business Continuity Plans. Therefore, the Project does not have a framework for identification and management of risks. Further, in the absence of a disaster recovery/business continuity plan, the project lacks a blueprint for identifying, preventing, and mitigating against disasters and ensuring that its operations are not interrupted. This is contrary to the provisions of Regulation 165(1)(a) and (b) of the Public Finance Management (National government) Regulations, 2015. Which requires that the Accounting Officer shall ensure that the national government entity develops risk management strategies, which include fraud prevention mechanism; and a system of risk management and internal control that builds robust business operations.

In the circumstances, Management may fail to identify potential risks and the corresponding mitigating measures to be taken during the unfortunate events.

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 controls, risk Management and overall governance were operating effectively in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the 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


My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. 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 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

7 November, 2025

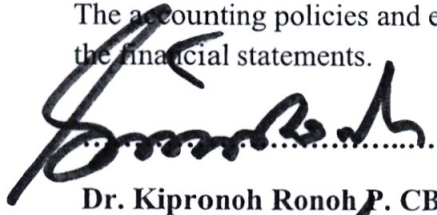
EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

7. Statement of Financial Performance for the Year Ended 30th June 2025.

	Notes	2024/2025
		Kshs
Revenue	-	-
Revenue Transfers	6	692,151,342
Total revenue		692,151,342
Expenses	-	-
Use of goods and services	7	1,118,136,819
Depreciation and amortization expense	8	329,605
Expenses by Counties and CDDCs	9	2,008,599,231
Total expenses		3,127,065,655
Surplus/ (deficit)		(2,434,914,313)

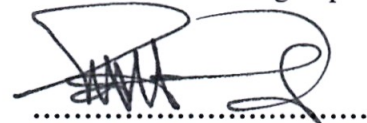
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Dr. Kipronoh Ronoh P. CBS
Principal Secretary



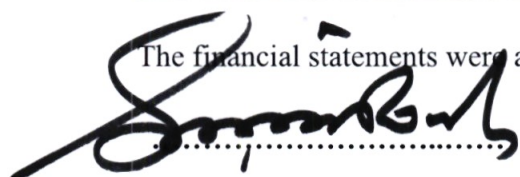
Priscilla W. Muiruri
Project Coordinator



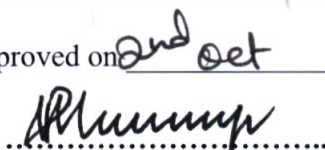
Harisson G. Mathagu
Project Accountant
ICPAK Member No:4734

EMERGENCY LOCUST RESPONSE PROJECT*Annual Report and Financial Statements for the financial year ended June 30, 2025***8. Statement of Financial Position as at 30th June 2025**

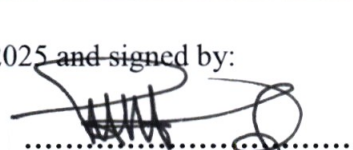
	Note	2024/2025	1 st July 2024
		Kshs	Kshs
Assets	-	-	-
Current Assets	-	-	-
Cash and Cash equivalents	10	16,320	2,437,237,869
Total Current Assets		16,320	2,437,237,869
Non-Current Assets		-	-
Property, Plant and Equipment	11	2,307,236	-
Total Non- Current Assets		2,323,556	-
Total Assets (a)		2,323,556	2,437,237,869
Liabilities		-	-
Current Liabilities		-	-
Trade and Other Payables		-	-
Total Current Liabilities		-	-
Total Liabilities (b)		2,323,556	2,437,237,869
Net Assets (a-b)		-	-
Represented By:		-	-
Accumulated Surplus		2,323,556	2,437,237,869
Total Net Assets		2,323,556	2,437,237,869

The financial statements were approved on 2nd Oct 2025 and signed by:

Dr. Kipronoh Ronoh P. CBS
Principal Secretary



Priscilla W. Muiruri
Project Coordinator



Harisson G. Mathagu
Project Accountant
ICPAK Member No:4734

EMERGENCY LOCUST RESPONSE PROJECT

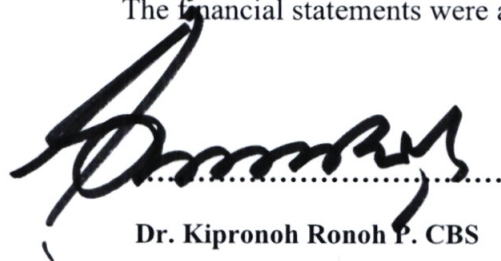
Annual Report and Financial Statements for the financial year ended June 30, 2025

9. Statement of Changes in Net Assets

Description	Accumulated Surplus
	Kshs
As at 30th June 2024 (Cash Basis)	2,437,237,869
Adjustments:	-
Asset Recognition	-
Liabilities recognition	-
As at 1st July 2024	2,437,237,869
Surplus/(Deficit) for the year	(2,434,914,313)
As at 30th June 2025	2,323,556

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

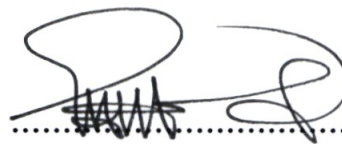
The financial statements were approved on 2nd Oct 2025 and signed by:



Dr. Kipronoh Ronoh P. CBS
Principal Secretary



Priscilla W. Muiruri
Project Coordinator



Harisson G. Mathagu
Project Accountant
ICPAK Member No:4734

EMERGENCY LOCUST RESPONSE PROJECT**Annual Report and Financial Statements for the financial year ended June 30, 2025****10. Statement of Cashflow for the year ended 30th June 2025**

Description	Note	2024/2025
		Kshs
Cashflow from operating activities	-	-
Receipts	-	-
Revenue Transfers	-	692,151,342
Miscellaneous Revenue	-	-
Total receipts	-	692,151,342
Payments	-	-
Use of goods and services	-	(1,118,136,819)
Expenses by Counties	-	(2,008,599,231)
Total payments	-	(3,126,736,050)
Net cash flow from operating activities	-	(2,434,584,708)
Cashflow from investing activities	-	-
Acquisition of non-financial assets	11	(2,636,841)
	-	-
Net cash flows from investing activities	-	(2,636,841)
Cash flow from financing activities	-	-
Net cash flow from financing activities	-	-
Net increase/Decrease in cash and cash equivalents	-	(2,437,221,549)
Cash and cash equivalent at 1st July 2024	10	2,437,237,869
Cash and cash equivalent at end June 2025	10	16,320

EMERGENCY LOCUST RESPONSE PROJECT

Annual Report and Financial Statements for the financial year ended June 30, 2025

11. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2025

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
	Kshs	Kshs	Kshs	Kshs	Kshs	
Budget Carry Overs from previous periods	-	2,437,237,869	2,437,237,869	2,437,237,869.00	-	100%
Receipts	-	-	-	-	-	-
Revenue Transfers	2,491,728,896	(1,593,097,678)	898,631,218	692,151,342	206,479,876	77%
Total Revenue	2,491,728,896	844,140,191	3,335,869,087	3,129,389,211	206,479,876	94%
Payments	-	-	-	-	-	-
Use of goods and services	591,728,896	726,902,322	1,318,631,218	1,118,136,819	200,494,399	85%
Expenditure by Counties and CDDCs	1,900,000,000	114,437,869	2,014,437,869	2,008,599,231	5,838,638	100%
Purchase of Office Furniture	-	2,800,000	2,800,000	2,636,841	163,159	94%
Total Payments	2,491,728,896	844,140,191	3,335,869,087	3,129,372,891	206,496,196	94%
Surplus	-	-	-	16,320	-	-

Budget notes

The significant variations for revenue transfers and use of goods were mainly due to the project coming to an end.

Budget Reconciliation

Description of Particulars	Amount in Kshs
Actual Surplus Amounts as per the statement of Budget	16,320
Closing Cash and Cash Equivalent as per the statement of Cash flows	16,320

12. Notes to the Financial Statements

1. General Information

The Emergency Locust Response Project was established under, and derives its authority and accountability from, the Financing Agreement for Credit No. 6648 between the Republic of Kenya and the International Development Association, with the State Department for Agriculture serving as the implementing agency.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), the project has taken advantage of the transitional provisions under IPSAS 33, and therefore these first year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as the project has taken advantage of the transition provisions outlined in IPSAS 33

1. Assets

- Property, Plant and Equipment (IPSAS 17)
- Investment Property (IPSAS 16)
- Intangible Assets (IPSAS 31)
- Heritage Assets (IPSAS 17)
- Biological Assets (IPSAS 27)
- Certain Financial Instruments (IPSAS 28–30/41)

2. Liabilities

- Employee Benefits (IPSAS 39)
- Provisions, Contingent Liabilities and Contingent Assets (IPSAS 19)
- Service Concession Arrangements (IPSAS 32)
- Certain Financial Instruments liabilities

3. Disclosures

- Related Party Disclosures (IPSAS 20)
- Service Performance Information (RPG 3/IPSAS 39)

The project will progressively recognize and disclose these elements during the transitional period, and no later than the end of the three (3) year period as required by IPSAS 33.

Steps Taken Towards Full IPSAS Accrual Compliance

The Project has initiated a phased approach towards full compliance with accrual basis IPSAS in line with IPSAS 33 transitional provisions. The key steps undertaken include:

1. Capacity Building

- Training of finance and project staff on accrual accounting principles under IPSAS.
- Seeking technical advice and Engaging of Staff of PSAS Board to guide implementation.

EMERGENCY LOCUST RESPONSE PROJECT

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2. **Asset and Liability Identification**
 - Commenced preparation of a comprehensive Fixed Asset Register covering property, plant and equipment, and ICT infrastructure.
 - Initiated data collection on potential liabilities such as outstanding obligations.
 3. **Systems and Processes**
 - Development of standard operating procedures (SOPs) aligned to accrual IPSAS.
 4. **Progressive Recognition of Elements**
 - Recognition of receivables, and payables on an accrual basis.
 - Gradual preparation to recognize Property, Plant and Equipment (IPSAS 17) and Employee Benefits (IPSAS 39).
 5. **Disclosure Enhancements**
 - Introduced improved disclosures in line with IPSAS 24 (Budget vs. Actual) and IPSAS 20 (Related Party Disclosures) where data is available.
 6. **Governance and Oversight**
 - Establishment of an implementation roadmap, approved by the Project Steering Committee, with clear milestones toward full IPSAS compliance.
3. **Adoption of New and Revised Standards**
- i) *New and amended standards and interpretations in issue effective in the year ended 30 June 2025.*

Standard	Effective date and impact:
IPSAS 43	<i>Applicable 1st January 2025</i> The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of an Entity. The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.
IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations	<i>Applicable 1st January 2025</i> The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance.
IPSAS 45- Property Plant and Equipment	<i>Applicable 1st January 2025</i> The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard.

EMERGENCY LOCUST RESPONSE PROJECT**Annual Reports and Financial Statements for the year ended June 30, 2025.**

Standard	Effective date and impact:
	IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets.
IPSAS 46 Measurement	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ol style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

ii) *New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025*

Standard	Effective date and impact:
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p>
IPSAS 50: Exploration For &	<p><i>Applicable 1st January 2027</i></p> <p>The objective of this Standard is to specify the financial reporting for the exploration for and evaluation of mineral resources. The Standard requires:</p>

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Standard	Effective date and impact:
Evaluation of Mineral Resources	<ul style="list-style-type: none"><li data-bbox="496 230 1412 297">i. Limited improvements to existing accounting practices for exploration and evaluation expenditures.<li data-bbox="496 309 1412 421">ii. Entities that recognize exploration and evaluation assets to assess such assets for impairment in accordance with this Standard and measure any impairment in accordance with IPSAS 26.<li data-bbox="496 432 1412 616">iii. Disclosures that identify and explain the amounts in the entity's financial statements arising from the exploration for and evaluation of mineral resources and help users of those financial statements understand the amount, timing and certainty of future cash flows from any exploration and evaluation assets recognized.

iii) Early adoption of standards

The Entity did not early – adopt any new or amended standards in the financial year .

EMERGENCY LOCUST RESPONSE PROJECT
Annual Reports and Financial Statements for the year ended June 30, 2025.

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the entity and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

b) Budget information

The original budget for FY 2024/2025 was approved by the NTAC on 30 April 2024. Subsequent revisions were made to the approved budget in accordance with specific approvals from the appropriate authorities. The project's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or construction of the item of property appropriately according to the acronyms you use in your financial statements plant and equipment. When significant parts of property, plant and equipment are required to be replaced at intervals, the entity recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus, or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

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Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

d) Leases

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to the Entity. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. The Entity also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that the Entity will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Research and development costs

The Entity expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when the Entity can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale.
- Its intention to complete and its ability to use or sell the asset.
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset.
- The ability to measure reliably the expenditure during development.

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete, and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in surplus or deficit.

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g) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. The project does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Projects's financial statements. A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, the entity measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification

The entity classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity, or fair value through surplus and deficit on the basis of both the entity's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cash flows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made an irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, the entity classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

EMERGENCY LOCUST RESPONSE PROJECT

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Notes to the financial statements

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year-end.

Impairment

The entity assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. The entity recognizes a loss allowance for such losses at each reporting date.

Financial liabilities

Classification

The entity classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

h) Inventories

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method.
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

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After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Notes to the financial statements

Inventories (Continued)

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of the Projects.

i) Provisions

Provisions are recognized when the Project has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where the Project expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

The project 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.

Contingent assets

The Project 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 Project 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.

j) Nature and purpose of reserves

The Project creates and maintains reserves in terms of specific requirements.

k) Changes in accounting policies and estimates

The Project recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

Notes to the financial statements

l) Employee benefits

Retirement benefit plans

The Project provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an entity pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. At each reporting date, foreign currency monetary items are translated using the closing rate. Non-monetary items measured in historical cost are translated using the exchange rate at the date of the transaction, and those measured at fair value are translated using the exchange rates at the date when the fair value was determined. Exchange differences arising from the settlement of monetary items or translation of monetary/non-monetary items at rates different from those at which they were initially reported are recognized in surplus or deficit in the period.

m) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

n) Related parties

The Project regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the Principal and senior managers.

EMERGENCY LOCUST RESPONSE PROJECT

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Notes to the financial statements

o) Service concession arrangements

The Project analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, the Project recognizes that asset when, and only when, it controls or regulates the services. The operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, the Project also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

p) Cash and cash equivalents

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

q) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Project's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods.

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Entity based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of the Entity. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by the project.
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

6. Revenue Transfers

Description	2024/2025
	KShs
Unconditional Transfers	-
Transfers from Development partners	692,151,342
Total Unconditional Transfers (a)	692,151,342
Total Transfers for the Year	692,151,342

a) Details to Revenue Transfers

Name of The Entity Transferring	Amount recognized to Statement of Financial performance	Amount deferred under deferred income.	Amount moved to Capital fund	Total transfers (Current FY)
	Kshs	Kshs	Kshs	Kshs
Development Partner 1	692,151,342	-	-	692,151,342
Subtotal	692,151,342	-	-	692,151,342
Total	692,151,342	-	-	692,151,342

7. Use of Goods and Services

Description	FY 2024/25
c	Kshs
Communication, supplies and services	3,381,000
Domestic travel and subsistence	842,068,660
Fuel and lubricants	30,772,064
General office supplies	5,055,484
Stationery, Printing, advertising, and information supplies	6,597,400
Training payments	4,563,188
Hospitality supplies and services	80,956,345
Consultancy services	78,189,786
Specialized materials and services (Agricultural materials)	48,444,000
Other operating payments	4,651,231
Routine maintenance – vehicles and other transport equipment	10,765,782
Routine maintenance- other assets	2,685,300
Bank Charges	6,579
Total	1,118,136,819

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Notes to the financial statements**8. Depreciation and Amortization expense**

Description	FY 2024/25
	Kshs
Property, Plant and Equipment	329,605
Total	329,605

9. Expenses by Counties and CDDCs

Description	FY 2024/25
	Kshs
Expenditure By Counties 9 (a)	1,689,880,496
Expenditure By CDDCs – 9 (b)	318,718,735
Total	2,008,599,231

9 (a) Expenditure By Counties

COUNTY	Bal as at 1st July, 2024	Amount received for F/Y 2024/2025	County Expenditure	Bal as at 30th June, 2025
	KShs	Kshs	Kshs	Kshs
Samburu	155,872,358	26,774,389	182,646,747	0.11
Marsabit	157,230,167	8,329,185	165,559,352	0.10
Meru	76,254,557	2,519,236	78,773,793	0.30
Kitui	75,226,552	7,079,313	82,305,865	0.10
Tharaka Nithi	76,915,638	6,689,317	83,604,955	0.12
Isiolo	104,818,993	55,851,169	160,670,162	-
Mandera	111,079,089	13,751,065	124,830,154	0.41
Wajir	159,153,858	7,975,912	167,129,770	0.14
Embu	94,386,758	2,519,236	96,905,994	-
Machakos	47,060,502	2,989,231	50,049,733	0.12
West Pokot	73,367,597	2,519,236	75,886,833	-
Elgeyo	78,482,273	2,519,236	81,001,509	-
Baringo	52,019,129	3,904,036	55,923,165	-
Garissa	103,567,969	5,741,104	109,309,073	0.13
Turkana	155,176,641	20,106,752	175,283,393	-
TOTAL	1,520,612,081	169,268,417	1,689,880,496	1.53

EMERGENCY LOCUST RESPONSE PROJECT
Annual Reports and Financial Statements for the year ended June 30, 2025.

9 (b) Expenditure By CDDCs

COUNTY	2024-2025		
	Opening balance as at 01.07.24	Expenditure CDDCs	Closing Balance as at 30.6.25
	Kshs	Kshs	Kshs
Samburu	98,246	98,246	-
Marsabit	919,499	919,499	-
Meru	39,031,926	39,031,926	-
Kitui	30,851,021	30,851,021	-
Tharaka Nithi	1,124,050	1,124,050	-
Isiolo	79,421	79,421	-
Mandera	212,486	212,486	-
Wajir	30,819	30,819	-
Embu	2,666,456	2,666,456	-
Machakos	98,444,734	98,444,734	-
West Pokot	27,014,391	27,014,391	-
Elgeyo Marakwet	22,802,550	22,802,550	-
Baringo	60,207,308	60,207,308	-
Garissa	35,062,712	35,062,712	-
Turkana	173,116	173,116	-
Total	318,718,735	318,718,735	-

10. Cash and Cash Equivalents

Description	FY 2024/25	1 st July 2024
	Kshs	Kshs
Bank accounts (Note 10A)	16,318	597,907,055
Bank Accounts -Counties (Note 10B)	1.53	1,520,612,081
CDDCs Balances (Note 17C)	-	318,718,735
TOTAL	16,320	2,437,237,869

Project Bank Accounts

A. Project Bank Accounts – HQRS Balances

Details	2024-2025	2023-2024
	Kshs	Kshs
Central Bank of Kenya [A/c No. 1000485566]	6,325	596,215,683
Kenya Commercial Bank [A/c No. 1286481260]	9,235	1,624,485
Cash in Hand (7c)	758	66,887
Total bank balances	16,318	597,907,055

EMERGENCY LOCUST RESPONSE PROJECT

Annual Reports and Financial Statements for the year ended June 30, 2025.

B. Bank Accounts -Counties

COUNTY	BANK ACCOUNT	2024/2025	2023/2024
		Kshs	KShs
Samburu	Co-op. 01141999708000	0.11	155,872,358
Marsabit	Co-op. 01141552526000	0.10	157,230,167
Meru	KCB. 1285223047	0.30	76,254,557
Kitui	C-op 01141811642100	0.10	75,226,552
Tharaka Nithi	KCB. 1285357523	0.12	76,915,638
Isiolo	KCB. 1285148894	-	104,818,993
Mandera	KCB. 1285132378	0.41	111,079,089
Wajir	KCB. 1285131517	0.14	159,153,858
Embu	Co-op. 01141731991000	-	94,386,758
Machakos	Co-op. 01141655609900	0.12	47,060,502
West Pokot	Co-op. 01141852266100	-	73,367,597
Elgeyo	Co-op. 01141958169100	-	78,482,273
Baringo	KCB. 1285236629	-	52,019,129
Garissa	KCB. 1285217470	0.13	103,567,969
Turkana	KCB. 1285228162	-	155,176,641
TOTAL		1.53	1,520,612,081

EMERGENCY LOCUST RESPONSE PROJECT

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

11. Property, Plant and Equipment

Cost	Furniture and fittings	Total
	Kshs	Kshs
Depreciation rate	12.5%	-
As At 1 July 2024 (opening balances)	-	-
Additions	2,636,841	2,636,841
As at 30th June 2025	2,636,841	2,636,841
Depreciation And Impairment	-	-
As at 1 July 2024	-	-
Depreciation charge for the year	329,605	329,605
As At 30th June 2025	329,605	329,605
Net Book Values	-	-
As at 1st July 2024	-	-
As at 30th June 2025	2,307,236	2,307,236

EMERGENCY LOCUST RESPONSE PROJECT

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

12. Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as of 30th June 2025 are not included in the Statement of Financial Assets since the line items are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

Description	2024/2025	1st July 2024
	Kshs	Kshs
(i) A/c Name [A/c No 1000452447 IDA-A]	-	-
Opening balance	1,393,155,090	1,609,381,585
Total amount deposited in the account	-	988,247,119
Total amount withdrawn	-	(1,204,473,614)
Closing balance (as per SDA bank account reconciliation attached)	-	1,393,155,090
(ii) A/c Name [A/c No1000480548]	-	-
Opening balance (as per the SDA reconciliation)	729,240,055	669,142,382
Total amount deposited in the account	-	1,375,512,877
Total amount withdrawn	=	1,315,415,204
Closing balance (as per SDA bank account reconciliation attached)	=	729,240,055

EMERGENCY LOCUST RESPONSE PROJECT

Annual Reports and Financial Statements for the year ended June 30, 2025.

Notes to the financial statements

13.Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

14.Ultimate And Holding Entity

The project is under the Ministry of Agriculture and Livestock Development. Its ultimate parent is the Government of Kenya.

15.Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

EMERGENCY LOCUST RESPONSE PROJECT

Annual Reports and Financial Statements for the year ended June 30, 2025.

13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Budgetary Control and Performance: Under absorption of Kshs. 1,080,111,182	The under-absorption was mainly attributable to delayed release of funds by the National Treasury.	Not Resolved	31st October 2025
2	Unutilised project funds at the counties and at the County Driven Development Committees	The funds have been utilised	Resolved	N/A
3	Lack of counterpart Funding in the Financing Agreement	Future financing agreements will be negotiated to include clear provisions for government contributions to enhance ownership and sustainability.	Not Resolved	31st October 2025
4	Lack of Sufficient Budget approvals	Engagement with the National Treasury will be strengthened to secure adequate approvals aligned with project work plans.	Not Resolved	31st October 2025
5	Misapplication of Project Funds	Corrective measures, including strict adherence to the Public Finance Management Act and enhanced internal controls, will be enforced.	Not Resolved	31st October 2025


EMERGENCY LOCUST RESPONSE PROJECT

Annual Reports and Financial Statements for the year ended June 30, 2025.

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
6	Failure to Provide for performance bond in Contract for Rehabilitation of Gafarsa Borehole	Management is engaging the relevant county to provide the performance bond	Not Resolved	31st October 2025
7	Non Disclosure of Unsuccessful bidders	Management will ensure full compliance with disclosure requirements under the Procurement regulations	Not Resolved	31st October 2025
8	Lack of Risk Management Policy, Disaster Recovery Plan, and Business continuity Plan.	The absence of these frameworks exposed the project to operational risks. Management commits to developing and institutionalizing these policies in future programs.	Not Resolved	31st October 2025
9	Failure to Establishment of Project Implementation Structures	Future projects will prioritize early formation of governance and implementation frameworks before commencement.	Not Resolved	31st October 2025



Dr. Kipronoh Ronoh P. CBS
Principal Secretary



Priscilla W. Muiruri
Project Coordinator

EMERGENCY LOCUST RESPONSE PROJECT
Annual Reports and Financial Statements for the year ended June 30, 2025.


Annex 2: Fixed Asset Register

Asset class	Historical Cost b/f (Kshs) Previous Year	Additions during the year (Kshs)	Historical Cost c/f (Kshs) Current Year
Transport equipment	81,499,999	-	81,499,999
Office equipment, furniture and fittings	3,964,000	2,636,841	6,600,841
ICT Equipment	52,326,160	-	52,326,160.00
Total	137,790,159	2,636,841	140,427,000

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

Project Coordinator
 FSRP Project

Head of Accounting Unit
 State Department of Agriculture

Sign 

Sign 

EMERGENCY LOCUST RESPONSE PROJECT
Annual Reports and Financial Statements for the year ended June 30, 2025.
Annex 3: Other Support Documents

i. Special Deposit Account(s) reconciliation statement(s)

50
48

**KENYA EMERGENCY LOCUST RESPONSE PROJECT - DA-A
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2025**

Credit No.: IDA LOAN CREDIT NO.66480-KE (DA-A)/No.70530-KE (DA-AA)

Bank Account No.: 1000452447 Held with CENTRAL BANK OF KENYA

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			38,384,875.51
	Less:			
2	Total amount documented			30,478,916.07
3	Outstanding amount to be documented			7,905,959.44
	Represented by:			
4	Ending Special account Balance as as 30 June 2025			-
5	Amounts claimed but not credited as at 30 June 2025			
6	Amounts witdraen and not claimed			7,905,959.44
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 2025			7,905,959.44

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

Signature

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: 05-08-2025

50

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2025
Account No.	1000452447
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	(K) EMERGENCY LOCUST RESPONSE DA-A
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2024 as per C.B.K. Ledger Account	10,029,697.63
---	----------------------

Add:

Total Amount deposited by World Bank	2,018,005.61
--------------------------------------	---------------------

Total Interest earnings if deposited in account	-----
---	-------

Total amount refunded to cover ineligible expenditure	-----
--	-------

Deduct:

Total amount withdrawn	12,047,703.24
------------------------	----------------------

Total service charges if not included above in amount withdrawn	-----
--	-------

Ending balance on 30th June,2025	0.00
----------------------------------	-------------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:	
------------	---

DATE	14/07/2025
------	-------------------

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:	
------------	---

DATE	05-08-2025
------	-------------------

NOTE:The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2025 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 5 of 5

Run Date: 04/07/2025 Run Time: 10:41:54
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2024 To

STATEMENT OF ACCOUNT
 ACCOUNT NUMBER: 1000452447
 ACCOUNT TITLE: (K) EMERGENCY LOCUST RESPONSE DA-A
 30/06/2025

PAGE NO: 1

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :		10,029,697.63				
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	10/09/2024	FT242542RJ6Y;1	PA136420	-4,852,612.00	0.00	5177085.63
2	13/10/2024	FT2429266P68;1	PROJECT FUNDING	0.00	342,033.06	5519118.69
3	18/10/2024	FT24292JK1RH;1	PROJECT FUNDING	0.00	86,856.00	5605974.69
4	22/10/2024	FT242969RWD1;1	PROJECT FUNDING	0.00	1,589,116.55	7195091.24
5	03/04/2025	FT25093NGH7J;1	PA138367	-7,195,091.24	0.00	0
				CLOSING BALANCE : 0		

END OF ACCOUNT STATEMENT

Favourites TAM E STMT OF ACCT EPRM [More Options](#) [Clear Selection](#)

Account 1000452447

Statement From 20240701

Statement To 20250630

TAM.E.STMT.OF.ACCT.EPRM

Client Connection
Christine Da...

Loan: IDA 66480 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

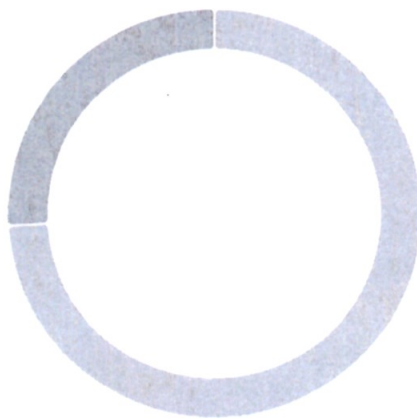
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 [Disbursen](#)

Important Dates

Approval	Signing	Effective	Commitment Charges Start Date	Closing	Application Deadline	First Repayment	Last Repayment
20-May-2020	28-May-2020	29-Jun-2020	27-Jul-2020	30-Jun-2025	30-Oct-2025	01-Nov-2025	01-May-2050

Currency of Commitment : EUR

Show amounts in EUR



Loan Information (EUR)

Signed Amount	39,300,000.00
Cancelled	0.00
Disbursed	29,099,686.80
Undisbursed	10,200,313.20
Special Commitments	0.00
Funds Available	10,200,313.20

Funds Available (EUR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	10,200,313.20

Last Bill, IDA 66480, due on 01-May-2025

9,825,000.00

Retroactive Available

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
02-May-2025	EUR	227,440.99

Retroactive Limit 9,825,000.00

Retroactive Disbursed 0.00

Period of Retroactivity 01-Mar-2020 to 27-May-2020

	29,099,686.80		1.20 %		0.00 %
	Principal Outstanding		Total Charges		Net Commitment Fee
Disbursed	29,099,686.80	Service Charge	1.20 %	Commitment Fee	0.50 %
Repaid	0.00	Waiver	0.00 %	Waiver	0.00 %
Prepaid	0.00	Interest Waiver Status	Ineligible		
Regular Repayments	0.00	Rate Reset Date	28-May-2020		

USD Equivalents

Original Approved Amount	43,000,000.00
Current Undisbursed	11,879,284.75
Historical Disbursed	32,557,969.37

Reference Information

Lending Instrument :	IPF - Investment Project Financing	Maturity Type :	IDA5_30
Loan Type :	IDA - IDA Credit	Maturity Profile :	STANDARD
Borrower of Record :	The National Treasury and Planning		
Guarantor :	Kenya		
Loan Term :	30 Years		
Grace Period :	5 Years		

Client Connection Christine Da...

Loan: IDA 66480 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date 20-May-2020	Loan Signing Date 28-May-2020	Loan Made Effective 29-Jun-2020	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 22-Jul-2025
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 17 of 17 entries

Filter by DA-A Paid Summary Value Date

Search

Application						Paid					
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WAN 010	DA-A	Completed	EUR	3,178,243.10	1	EUR	1,589,121.55	07-Oct-2024	18-Oct-2024	Borrower	18-Oct-2024
WAN 009	DA-A	Completed	EUR	173,722.00	1	EUR	86,861.00	07-Oct-2024	17-Oct-2024	Borrower	17-Oct-2024
WAN 011	DA-A	Completed	EUR	684,076.12	1	EUR	342,038.06	07-Oct-2024	17-Oct-2024	Borrower	17-Oct-2024
WAN 008	DA-A	Completed	EUR	705,830.60	Multiple	EUR	352,915.30	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024
WAN 007	DA-A	Completed	EUR	392,765.24	1	EUR	196,382.62	21-Feb-2024	04-Mar-2024	Borrower	04-Mar-2024
WA N006	DA-A	Completed	EUR	6,561,311.01	Multiple	EUR	6,561,311.01	14-Nov-2022	01-Dec-2022	Borrower	01-Dec-2022
WA NO05	DA-A	Completed	EUR	2,799,656.11	Multiple	EUR	2,799,656.11	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N004	DA-A	Completed	EUR	1,260,133.87	Multiple	EUR	1,260,133.87	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N003	DA-A	Completed	EUR	527,368.06	Multiple	EUR	527,368.06	07-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA N002	DA-A	Completed	EUR	5,230,714.44	1	EUR	5,230,714.44	05-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021
WA N001 RE	DA-A	Completed	EUR	10,000,000.00	DA-A	EUR	10,000,000.00	15-Dec-2020	22-Dec-2020	Borrower	22-Dec-2020

Client Connection Christine Da...

Loan: IDA 66480 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

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[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | [Designated/UN Accounts](#) | [Category Schedule](#) |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 20-May-2020	Loan Signing Date 28-May-2020	Loan Made Effective 29-Jun-2020	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 22-Jul-2025
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 0 of 27 entries

Filter by

Search

Borrower Reference	Application				Category Summary	Paid				Logged by	Last Updated
	Type	Status	Ccy	Amount		Ccy	Amount	Date received	Value Date		
WAN 010	DA-A	Completed	EUR	3,178,243.10	1	EUR	3,178,243.10	07-Oct-2024	18-Oct-2024	Borrower	18-Oct-2024
WAN 011	DA-A	Completed	EUR	684,076.12	1	EUR	684,076.12	07-Oct-2024	17-Oct-2024	Borrower	17-Oct-2024
WAN 009	DA-A	Completed	EUR	173,722.00	1	EUR	173,722.00	07-Oct-2024	17-Oct-2024	Borrower	17-Oct-2024
WAN 008	DA-A	Completed	EUR	705,830.60	3	EUR	87,260.95	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024
WAN 008	DA-A	Completed	EUR	705,830.60	2	EUR	79,642.13	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024
WAN 008	DA-A	Completed	EUR	705,830.60	1	EUR	538,927.52	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024
WAN 007	DA-A	Completed	EUR	392,765.24	1	EUR	392,765.24	21-Feb-2024	04-Mar-2024	Borrower	04-Mar-2024
WA N006	DA-A	Completed	EUR	6,561,311.01	2	EUR	1,336,943.71	14-Nov-2022	01-Dec-2022	Borrower	01-Dec-2022
WA N006	DA-A	Completed	EUR	6,561,311.01	1	EUR	5,224,367.30	14-Nov-2022	01-Dec-2022	Borrower	01-Dec-2022
WA NO05	DA-A	Completed	EUR	2,799,656.11	3	EUR	1,609,721.64	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N004	DA-A	Completed	EUR	1,260,133.87	2	EUR	932,332.35	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N004	DA-A	Completed	EUR	1,260,133.87	1	EUR	327,801.52	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA NO05	DA-A	Completed	EUR	2,799,656.11	1	EUR	1,189,934.47	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N003	DA-A	Completed	EUR	527,368.06	2	EUR	480,296.47	07-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA N003	DA-A	Completed	EUR	527,368.06	1	EUR	47,071.59	07-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA N002	DA-A	Completed	EUR	5,230,714.44	1	EUR	5,230,714.44	05-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021
WA N001 RE	DA-A	Completed by WB	EUR	10,000,000.00	DA-A		0.00	15-Dec-2020		Michael Cedric Mukanzi	22-Dec-2020



Loan: IDA 70530 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission | Disbursemei

Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 17-Mar-2022	Loan Signing Date 28-Apr-2022	Loan Made Effective 30-Jun-2022	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 24-Jul-2025
--	---	---	--	---	---

submit Withdrawal Application

Transaction List

Showing results 1 - 6 of 6 entries

Filter by DA-AA Paid Summary Value Date Search

Borrower Reference	Type	Application				Paid				Logged by	Last Updated
		Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date		
WA-N004	DA-AA	Completed	EUR	0.00	1	EUR	0.00	18-Dec-2024	18-Dec-2024	Borrower	18-Dec-2024
WA-N003	DA-AA	Completed	EUR	6,633,424.73	Multiple	EUR	6,633,424.73	21-Feb-2024	04-Mar-2024	Borrower	04-Mar-2024
WA-N002	DA-AA	Completed	EUR	10,000,000.00	DA-AA	EUR	10,000,000.00	01-Mar-2023	08-Mar-2023	Borrower	08-Mar-2023

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.
 If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.
 To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 70530 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date 17-Mar-2022	Loan Signing Date 28-Apr-2022	Loan Made Effective 30-Jun-2022	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 24-Jul-2025
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 8 of 8 entries

Filter by DA-AA Documented Deta Value Date Search

Borrower Reference	Application					Paid						
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated	
WA-N004	DA-AA	Completed	EUR	2,331,670.78	1	EUR	2,331,670.78	18-Dec-2024	18-Dec-2024	Borrower	18-Dec-2024	
WA-N003	DA-AA	Completed	EUR	6,633,424.74	2	EUR	4,477,089.59	21-Feb-2024	04-Mar-2024	Borrower	04-Mar-2024	
WA-N003	DA-AA	Completed	EUR	6,633,424.74	1	EUR	2,156,335.15	21-Feb-2024	04-Mar-2024	Borrower	04-Mar-2024	
WA-N002	DA-AA	Completed by WB	EUR	10,000,000.00	DA-AA		0.00	01-Mar-2023		Albert Bengi	08-Mar-2023	

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.
 If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

7/24/25, 4:29 PM

eBusiness

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.



Loan: IDA 70530 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

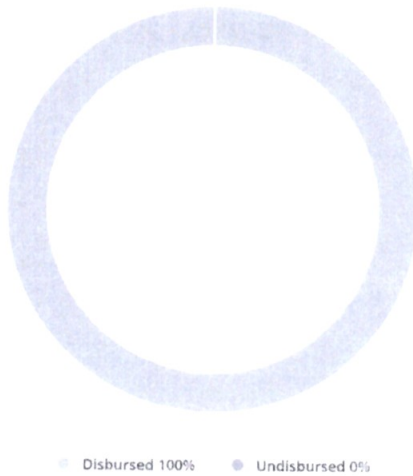
Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission | Disbursen

Important Dates

Approval 17-Mar-2022	Signing 28-Apr-2022	Commitment Charges Start Date 27-Jun-2022	Effective 30-Jun-2022	Closing 30-Jun-2025	Application Deadline 30-Oct-2025	First Repayment 01-May-2027	Last Repayment 01-Nov-2051
--------------------------------	-------------------------------	---	---------------------------------	-------------------------------	--	---------------------------------------	--------------------------------------

Currency of Commitment : EUR

Show amounts in EUR



Loan Information (EUR)

Signed Amount	31,400,000.00
Cancelled	0.00
Disbursed	31,400,000.00
Undisbursed	0.00
Special Commitments	0.00
Funds Available	0.00

Funds Available (EUR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	0.00

Last Bill, IDA 70530, due on 01-May-2025

USD Equivalents

Borrower: The National Treasury and Planning

Original Approved Amount	35,000,000.00
Current Undisbursed	0.00
Historical Disbursed	33,470,014.96

Date Payable	Currency	Amount Payable
02-May-2025	EUR	166,760.35

31,400,000.00	1.06 %	0.00 %
Principal Outstanding	Total Charges	Net Commitment Fee

Disbursed	31,400,000.00	Service Charge	1.06 %	Commitment Fee	0.50 %
Repaid	0.00	Waiver	0.00 %	Waiver	0.00 %
Prepaid	0.00	Interest Waiver Status	Ineligible		
Regular Repayments	0.00	Rate Reset Date	28-Apr-2022		

Reference Information

Lending Instrument :	IPF - Investment Project Financing		
Loan Type :	IDA - IDA Credit		
Borrower of Record :	The National Treasury and Planning		
Guarantor :	Kenya	Maturity Type :	IDA5_30
Loan Term :	30 Years	Maturity Profile :	STANDARD
Grace Period :	5 Years		

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.



Loan: IDA 70530 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

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Designated Account Detail- DA-AA

Account Details

Account Holder	KENYA EMERGENCY LOCUST RESPONSE DA-	DA Currency	EUR
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	10,000,000.00
Account Number	XXXXXXXX47	Associated Categories	1 - (GDs,Wks,NCS,CS,TR&OC Prt 4 Project) 2 - (Matching Grants undr Prt 2.1) 3 - (GDs,Wks,NCS,TR,OC&CS Sub-Pj Pt 2.2)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (EUR) [View Transaction List](#)

Total Deposits Less Refunds	16,633,424.73
Documented	8,965,095.52
Outstanding Balance	7,668,329.21
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.



Client Connection Christine Da...

Loan: IDA 66480 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

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Designated Account Detail- DA-A

Account Details

Account Holder	KENYA EMERGENCY LOCUST RESPONSE PRO	DA Currency	EUR
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXXX	Current Authorized Allocation	14,453,230.00
Account Number	XXXXXXXX47	Associated Categories	1 - (GDs,WKs,NCS,CSTRG&OC Prt 1, 3 & 4) 2 - (Matching Grants Undr Prt 2.1 Projec) 3 - (GDs,WKs,NCS,TRG,OC,CS Sub-Pj Pt 2.2)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (EUR) [View Transaction List](#)

Total Deposits Less Refunds	21,751,450.78
Documented	21,513,820.55
Outstanding Balance	237,630.23
Waived Documentation Amount	0.00
Transaction in Process	0.00

50

**KENYA EMERGENCY LOCUST RESPONSE PROJECT - DA-A
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2024**

Credit No.: IDA LOAN CREDIT NO.66480-KE (DA-A)/No.70530-KE (DA-AA)

Bank Account No.: 1000452447 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA		43,561,906.14
	Less:		
2	Total amount documented		24,111,204.07
3	Outstanding amount to be documented		19,450,702.07
	Represented by:		
4	Ending Special account Balance as as 30 June 2024		10,029,697.63
5	Amounts claimed but not credited as at 30 June 2024		
6	Amounts witdraen and not claimed		9,421,004.44
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 2024		19,450,702.07

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

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE:

49 SF

**KENYA EMERGENCY LOCUST RESPONSE PROJECT - DA-B
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2025**

Credit No.: IDA LOAN CREDIT NO.66480-KE (DA-B)/No.70530-KE (DA-BB)

Bank Account No.: 1000480548 Held with CENTRAL BANK OF KENYA

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			22,114,811.29
	Less:			
2	Total amount documented			13,965,882.13
3	Outstanding amount to be documented			8,148,929.16
	Represented by:			
4	Ending Special account Balance as as 30 June 2025			-
5	Amounts claimed but not credited as at 30 June 2025			
6	Amounts witdraen and not claimed			8,148,929.16
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 2025			8,148,929.16

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

Xantice

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: *05-08-2025*

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2025
Account No.	1000480548
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	(K)EMERGENCY LOCUST RESPONSE DA-B
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2024 as per C.B.K. Ledger Account	122,994.87
---	------------

Add:

Total Amount deposited by World Bank	1,283,966.32
--------------------------------------	--------------

Total Interest earnings if deposited in account	
---	--

Total amount refunded to cover ineligible expenditure	
--	--

Deduct:

Total amount withdrawn	1,406,961.19
------------------------	--------------

Total service charges if not included above in amount withdrawn	
--	--

Ending balance on 30th June,2025	0.00
----------------------------------	------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE _____

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE _____

[Handwritten Signature]
14/07/2025
[Handwritten Signature]
05-08-2025

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2025 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Run Date: 17/07/2025 Run Time: 12:03:08
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O. BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2024 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000480548

ACCOUNT TITLE : (K)EMERGENCY LOCUST RESPONSE DA-B
 30/06/2025

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :			122,994.87		
NO.	Value Date	Reference.No	Details	Debit	Credit
1	14/10/2024	FT24288QZBQV.1	FUNDING	0.00	513,394.05
2	17/10/2024	FT24291MS8SR.1	PROJECT FUNDING	0.00	770,572.27
3	03/04/2025	FT25093LNQDW.1	PA138368	-1,406,961.19	0.00
CLOSING BALANCE :-					

END OF ACCOUNT STATEMENT

Favourites

TABLE STATEMENT OF ACCOUNT	Main Statement	Print
Account equals	▼ 1000480548	
Statement From equals	▼ 20240701	
Statement To equals	▼ 20250630	
TABLE STATEMENT OF ACCOUNT		

Loan: IDA 66480 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P173702 - Emergency Locust Response Program

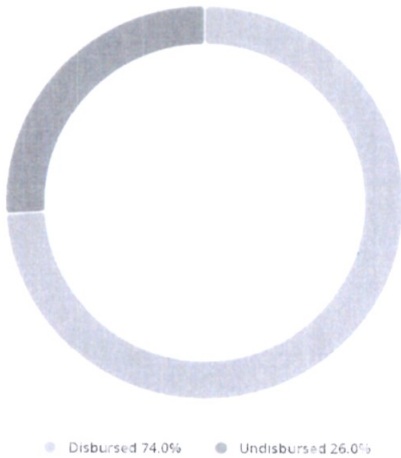
Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission | Disbursements

Important Dates

Approval	Signing	Effective	Commitment Charges Start Date	Closing	Application Deadline	First Repayment	Last Repayment
20-May-2020	28-May-2020	29-Jun-2020	27-Jul-2020	30-Jun-2025	30-Oct-2025	01-Nov-2025	01-May-2050

Currency of Commitment : EUR

Show amounts in EUR



Loan Information (EUR)

Signed Amount	39,300,000.00
Cancelled	0.00
Disbursed	29,099,686.80
Undisbursed	10,200,313.20
Special Commitments	0.00
Funds Available	10,200,313.20

Funds Available (EUR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	10,200,313.20

Last Bill, IDA 66480, due on 01-May-2025

9,825,000.00

Retroactive Available

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
02-May-2025	EUR	227,440.99

Retroactive Limit 9,825,000.00

Retroactive Disbursed 0.00

Period of Retroactivity 01-Mar-2020 to 27-May-2020

29,099,686.80		1.20 %		0.00 %	
Principal Outstanding		Total Charges		Net Commitment Fee	
Disbursed	29,099,686.80	Service Charge	1.20 %	Commitment Fee	0.50 %
Repaid	0.00	Waiver	0.00 %	Waiver	0.00 %
Prepaid	0.00	Interest Waiver Status	Ineligible		
Regular Repayments	0.00	Rate Reset Date	28-May-2020		

USD Equivalents

Original Approved Amount	43,000,000.00
Current Undisbursed	11,984,347.98
Historical Disbursed	32,557,969.37

Reference Information

Lending Instrument :	IPF - Investment Project Financing		
Loan Type :	IDA - IDA Credit		
Borrower of Record :	The National Treasury and Planning		
Guarantor :	Kenya	Maturity Type :	IDA5_30
Loan Term :	30 Years	Maturity Profile :	STANDARD
Grace Period :	5 Years		

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 70530 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

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Designated Account Detail- DA-BB

Account Details

Account Holder	KENYA EMERGENCY LOCUST RESPONSE PRO	DA Currency	EUR
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	10,000,000.00
Account Number	XXXXXXXX48	Associated Categories	2 - (Matching Grants undr Prt 2.1) 3 - (GDs,Wks,NCS,TR,OC&CS Sub-Pj Pt 2.2)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (EUR) [View Transaction List](#)

Total Deposits Less Refunds	14,766,575.27
Documented	11,210,724.91
Outstanding Balance	3,555,850.36
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 66480 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date 20-May-2020	Loan Signing Date 28-May-2020	Loan Made Effective 29-Jun-2020	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 25-Jul-2025
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 27 entries

Filter by DA-B Documented Detail Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WAC 006	DA-B	Completed	EUR	513,399.05	3	EUR	513,399.05	07-Oct-2024	11-Oct-2024	Borrower	11-Oct-2024
WAC 003	DA-B	Completed	EUR	1,711,198.10	3	EUR	877,427.14	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024
WAC 003	DA-B	Completed	EUR	1,711,198.10	2	EUR	626,738.98	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024
WAC 003	DA-B	Completed	EUR	1,711,198.10	1	EUR	207,031.98	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024
WAC 002	DA-B	Completed	EUR	530,560.07	3	EUR	409,117.76	21-Feb-2024	04-Mar-2024	Borrower	04-Mar-2024
WAC 002	DA-B	Completed	EUR	530,560.07	2	EUR	106,688.18	21-Feb-2024	04-Mar-2024	Borrower	04-Mar-2024
WAC 002	DA-B	Completed	EUR	530,560.07	1	EUR	14,754.13	21-Feb-2024	04-Mar-2024	Borrower	04-Mar-2024
WA C001 RE	DA-B	Completed by WB	EUR	6,000,000.00	DA-B		0.00	20-May-2022		Felicina Wangondu	27-May-2022

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 66480 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P173702 - Emergency Locust Response Program

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date 20-May-2020	Loan Signing Date 28-May-2020	Loan Made Effective 29-Jun-2020	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 25-Jul-2025
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 17 entries

Filter by DA-B Paid Summary Value Date

Search

Borrower Reference	Type	Application				Paid					
		Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WAC 006	DA-B	Completed	EUR	513,399.05	3	EUR	513,399.05	07-Oct-2024	11-Oct-2024	Borrower	11-Oct-2024
WAC 003	DA-B	Completed	EUR	1,711,198.10	Multiple	EUR	1,711,198.10	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024
WAC 002	DA-B	Completed	EUR	530,560.06	Multiple	EUR	530,560.06	21-Feb-2024	04-Mar-2024	Borrower	04-Mar-2024
WA C001 RE	DA-B	Completed	EUR	6,000,000.00	DA-B	EUR	6,000,000.00	20-May-2022	27-May-2022	Borrower	27-May-2022

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 66480 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

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Designated Account Detail- DA-B

Account Details

<p>Account Holder KENYA EMERGENCY LOCUST RESPONSE PRO</p> <p>Account Holder's Bank CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXXX</p> <p>Account Number XXXXXXXX48</p> <p>Intermediary Bank STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX</p>	<p>DA Currency EUR</p> <p>Current Authorized Allocation 10,000,000.00</p> <p>Associated Categories 1 - (GDs,WKs,NCS,CSTRG&OC Prt 1, 3 & 4) 2 - (Matching Grants Undr Prt 2.1 Projec) 3 - (GDs,WKs,NCS,TRG,OC,CS Sub-Pj Pt 2.2)</p> <p>Other Financing Sources</p>
---	---

Transaction Details

Currency (EUR) [View Transaction List](#)

<p>Total Deposits Less Refunds</p> <p>Documented</p> <p>Outstanding Balance</p> <p>Waived Documentation Amount</p> <p>Transaction in Process</p>	<p>7,348,236.02</p> <p>2,755,157.22</p> <p>4,593,078.80</p> <p>0.00</p> <p>0.00</p>
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Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 70530 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

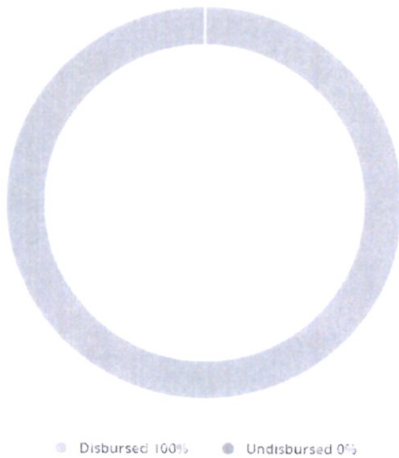
[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#) | [Disbursements](#)

Important Dates

Approval	Signing	Commitment Charges Start Date	Effective	Closing	Application Deadline	First Repayment	Last Repayment
17-Mar-2022	28-Apr-2022	27-Jun-2022	30-Jun-2022	30-Jun-2025	30-Oct-2025	01-May-2027	01-Nov-2051

Currency of Commitment : EUR

Show amounts in EUR ▼



● Disbursed 100% ● Undisbursed 0%

Loan Information (EUR)

Signed Amount	31,400,000.00
Cancelled	0.00
Disbursed	31,400,000.00
Undisbursed	0.00
Special Commitments	0.00
Funds Available	0.00

Funds Available (EUR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	0.00

Last Bill, IDA 70530, due on 01-May-2025

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
02-May-2025	EUR	166,760.35

USD Equivalents

Original Approved Amount	35,000,000.00
Current Undisbursed	0.00
Historical Disbursed	33,470,014.96

31,400,000.00	1.06 %	0.00 %
Principal Outstanding	Total Charges	Net Commitment Fee
	Service Charge 1.06 %	Commitment Fee 0.50 %

Disbursed	31,400,000.00	Waiver	0.00 %	Waiver	0.00 %
Repaid	0.00	Interest Waiver Status	Ineligible		
Prepaid	0.00	Rate Reset Date	28-Apr-2022		
Regular Repaymen	0.00				

Reference Information

Lending Instrument :	IPF - Investment Project Financing		
Loan Type :	IDA - IDA Credit		
Borrower of Record :	The National Treasury and Planning		
Guarantor :	Kenya	Maturity Type :	IDA5_30
Loan Term :	30 Years	Maturity Profile :	STANDARD
Grace Period :	5 Years		

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 70530 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P173702 - Emergency Locust Response Program

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date 17-Mar-2022	Loan Signing Date 28-Apr-2022	Loan Made Effective 30-Jun-2022	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 25-Jul-2025
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

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Filter by DA-BB Paid Summary Value Date

Search

Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Paid					
						Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WAC 004	DA-BB	Completed	EUR	770,577.27	3	EUR	770,577.27	08-Oct-2024	16-Oct-2024	Borrower	16-Oct-2024
WAC 003	DA-BB	Completed	EUR	3,995,998.00	Multiple	EUR	3,995,998.00	21-Feb-2024	07-Mar-2024	Borrower	07-Mar-2024
WA-C002	DA-BB	Completed	EUR	10,000,000.00	DA-BB	EUR	10,000,000.00	01-Mar-2023	08-Mar-2023	Borrower	08-Mar-2023

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 70530 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P173702 - Emergency Locust Response Program

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#) | [Disbursemen](#)

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | [Designated/UN Accounts](#) | [Category Schedule](#) |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 17-Mar-2022	Loan Signing Date 28-Apr-2022	Loan Made Effective 30-Jun-2022	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 25-Jul-2025
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[Submit Withdrawal Application](#)

Transaction List

Showing results 1 - 8 of 8 entries

Filter by DA-BB Documented Detail Value Date

Search

Application						Paid					
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WAC 004	DA-BB	Completed	EUR	7,214,726.91	3	EUR	7,214,726.91	08-Oct-2024	16-Oct-2024	Borrower	16-Oct-2024
WAC 003	DA-BB	Completed	EUR	3,995,998.00	3	EUR	159,860.96	21-Feb-2024	07-Mar-2024	Borrower	07-Mar-2024
WAC 003	DA-BB	Completed	EUR	3,995,998.00	2	EUR	3,836,137.04	21-Feb-2024	07-Mar-2024	Borrower	07-Mar-2024
WA-C002	DA-BB	Completed by WB	EUR	10,000,000.00	DA-BB		0.00	01-Mar-2023		Albert Bengi	08-Mar-2023

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.
 If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.
 To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Christine Da...



**KENYA EMERGENCY LOCUST RESPONSE PROJECT - DA-B
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2024**

Credit No.: IDA LOAN CREDIT NO.66480-KE (DA-B)/No.70530-KE (DA-BB)

Bank Account No.: 1000480548 Held with CENTRAL BANK OF KENYA

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			22,237,756.16
	Less:			
2	Total amount documented			6,237,756.17
3	Outstanding amount to be documented			15,999,999.99
	Represented by:			
4	Ending Special account Balance as as 30 June 2024			122,994.87
5	Amounts claimed but not credited as at 30 June 2024			
6	Amounts witdraen and not claimed			15,877,005.12
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 2024			15,999,999.99

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

**AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: