




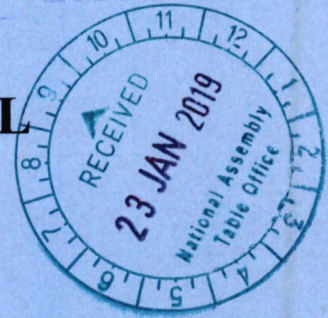
OFFICE OF THE AUDITOR-GENERAL

14/2/19



 <b>REPORT</b>	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 14 FEB 2019	<b>OF</b> <i>Three</i>
TABLED BY: <i>Hon. Aden Duale</i>	<b>THE AUDITOR-GENERAL</b>
CLERK-AT-THE-TABLE: <i>Moses Lemung.</i>	

PARLIAMENT OF KENYA LIBRARY



ON

**THE FINANCIAL STATEMENTS OF  
KENYA DEVELOPMENT RESPONSE  
TO DISPLACEMENT IMPACTS  
PROJECT (IDA CREDIT NO. 6021-KE)**

**FOR THE YEAR ENDED  
30 JUNE 2018**





14/2/19

**Project Name: Kenya Development Response to Displacements Impacts Project (KDRDIP)**

**Implementing Entity: Executive Office of the President - Cabinet Affairs**

**PROJECT GRANT/CREDIT NUMBER.....6021..KE.....**

---

**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED  
JUNE 30, 2018**

---

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



**CONTENTS**

**PAGE**

1. PROJECT INFORMATION AND OVERALL PERFORMANCE .....	ii
2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES .....	xiii
3. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2018 .....	1
4. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2018 .....	2
5. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2018 .....	3
6. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS .....	4
7. NOTES TO THE FINANCIAL STATEMENTS .....	5
8. OTHER IMPORTANT DISCLOSURES .....	16
9. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS.....	17



**Kenya Development Response to Displacement Impacts Project (KDRDIP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018**

---

**1. PROJECT INFORMATION AND OVERALL PERFORMANCE**

**1.1 Name and registered office**

**Name:** The project's official name is Kenya Development Response to Development Impacts Project (KDRDIP),

**Objective:** The key objective of the project is to improve access to basic social services, expand economic opportunities, and enhance environmental management for communities hosting refugees in the target areas.

**Address:** The project headquarters office is at Harambee House, City County of Nairobi, Kenya.

The address of its registered office is:

P.O. Box 40530-00200  
NAIROBI

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

Telephone: (254) (020) 2217696 or 2227411

E-mail: N/A.go.ke

Website: www.go.ke

G

**1.2 Project Information**

Project Start Date:	The project start date is 01. 07. 2017
Project End Date:	The project end date is 29. 04. 2022
Project Manager:	The project manager is M/s Marianne Ndegwa
Project Sponsor:	The project sponsor is -World Bank IDA

**1.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the Executive Office of The President - Cabinet Affairs
Project number	Credit Number 6021-KE
Strategic goals of the project	The strategic goals of the project are as follows: (i) Address social, economic, and environmental impacts due to the presence of refugees in host communities.



Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Interlinked technical and (ii) Investment components
Other important background information of the project	The project will support two cross cutting themes namely: (i) Promoting social cohesion addressing drivers of conflict and (ii) Addressing the Gender Based Violence (GBV) using an integrated approach.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Social and Economic Infrastructure and Services (ii) Environmental and Natural Resource Management (iii) Livelihood Program (iv) Project Management, Monitoring and Evaluation, and Knowledge Sharing,
Project duration	The project started on 1 <sup>st</sup> July 2017 and is expected to run until 30 June 2022

**1.4 Bankers**

The following are the bankers for the current year:  
 Central Bank of Kenya  
 Haile Selassie Avenue  
 P.O. Box 60000  
 City Square 00200  
 Nairobi, Kenya

**1.5 Auditors**



The project is audited by the  
 Auditor General  
 Kenya National Audit Office  
 Anniversary Towers, University Way  
 P.O. Box 30084  
 GOP 00100  
 Nairobi, Kenya





**Principal**

**1.6 Roles and Responsibilities**

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

Names	Title designation	Key qualification	Responsibilities
 <p>Dr. Anne K. Kinyua Project Coordinator</p>	Project Coordinator	<ul style="list-style-type: none"> <li>▪ PHD in Educational Administration &amp; Planning</li> <li>▪ Masters, Educational Development and Evaluation</li> <li>▪ Bachelors in Education</li> </ul>	Overall Project Coordinator and Secretary to the National Steering Committee.
 <p>Marianne Ndegwa Project Manager</p>	Project Manager	Masters of Science Degree, (Msc) Finance. Major Investment in Hospitality – Florida International University, Miami USA. Bachelors of Science Finance. (Bsc) Major Finance in Hospitality Industry, Florida International University, Miami, USA	Responsible for overall Project Management, Monitoring and Evaluation, Finance including Management Information Systems. Alternate AIE Holder.






 <p>Jacqueline Muchori  Component III Head Livelihood</p>	<p>Head Livelihood</p>	<p>Masters Degree in Social Sciences from Egerton University, B.A in Sociology &amp; Geography, Certificate in Community &amp; Livelihood Programme,</p>	<p>Support to Project Coordination &amp; Implementation, specifically responsible for Livelihood Programme</p>
 <p>Dr John Ngatia  Component II Head Environment and Natural Resources</p>	<p>Head Environmental and Natural Resources Management</p>	<p>PhD (Environmental Governance and Management), Msc Environmental Science &amp; Technology) PGD Environmental Science) Bsc Forestry, SMC, Certificate reforestation techniques, Certificate forest certification.</p>	<p>Support to project coordination &amp; implementation, specifically, responsible for environmental conservation, management of Natural Resources and support to policy advisory.</p>



*Kenya Development Response to Displacement Impacts Project (KDRDRP)  
 Reports and Financial Statements  
 For the financial year ended June 30, 2018*

	<p>Deputy Head Livelihood</p>	<p>Masters Degree in Social Sciences from The University of Nairobi .BA (Double Major – Political Science and Sociology, Diploma Armed Conflicts.(UoN)</p>	<p>Over 21 years experience in program Management ,Program development and technical backstopping specialist in the Horn of Africa and great Lakes regions in both development and Humanitarian contexts        .Training team leader        .Development of standard training resource packs and provide technical backstopping to training teams.        Deputy head of Livelihoods Program KDRDIP</p>
<p>Geoffrey Leparteleg Deputy Head Livelihood</p>	<p>Assistant Director Livelihood</p>	<p>PhD Sociology- Social Organization and Demography, MBA Strategic Management, BA (Commerce) Business Administration &amp; Management</p>	<p>Support to Project/ Department in community research on Entrepreneurship and Business Development in rural areas, Responsible for advising department based on secondary and primary data collected on targeted regions.</p>
	<p>Dr Joy Murunga Assistant Director Livelihood</p>		






	Strategic Communications Expert	MBA (Strategic Management), BA (Economics), PGD (Mass Journalism and Communications)	Development and implementation of project communication strategy
Vitalis Ragul	Monitoring and Evaluation Expert	MA Economics, MA International Relations.	Project Management, Coordination, Monitoring and Evaluation and Knowledge Sharing.
	Education Expert	Med [Education Administration], Bed. SMC and SLDP.	Education Expert.
Harrison Muriuki	Livestock Expert	MSc Animal Science, BSc Animal Production, Diploma Animal Husbandry, Certificate Governance and Fiscal Decentralization	Project Natural Resource management and Livestock sector improvement sub-project, advice on new Livestock production Technologies
	Simon Pkiyach		




*Kenya Development Response to Displacement Impacts Project (KDRDRP)  
 Reports and Financial Statements  
 For the financial year ended June 30, 2018*

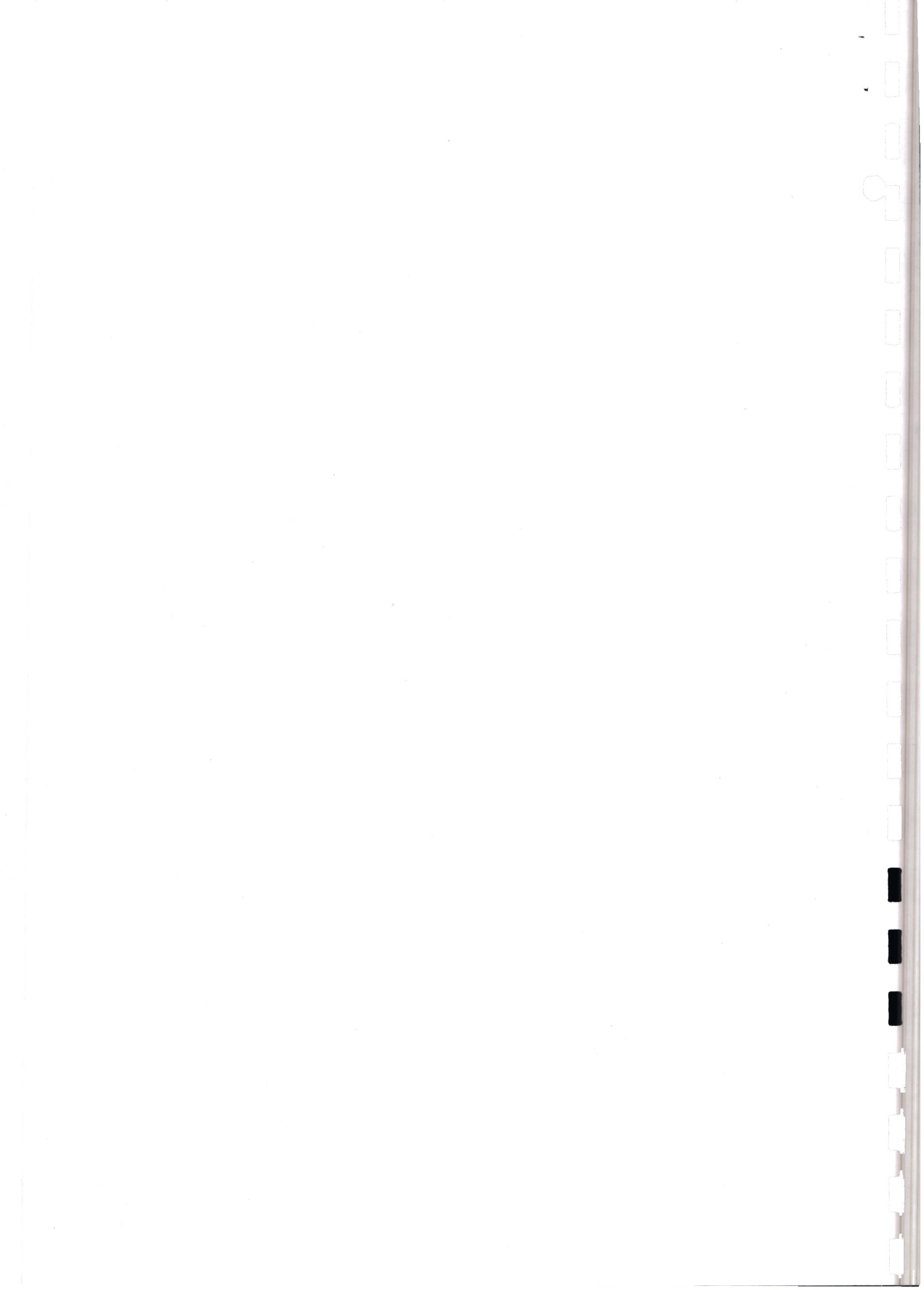
	<p>Agricultural Specialist</p>	<p>Msc. - Agriculture and rural Development,          Bsc. - Agriculture,          Diploma- Agriculture and Home Economics          Senior Management Course          Strategic Management Course</p>	<p>Project Integrated Natural Resources Management for Sustainability land management, agricultural productivity and Reduced Vulnerability to Climate Change</p>
	<p>Head Social and Economic Infrastructure and Services</p>	<p>Bachelor of science</p>	<p>Water expert, coordinating social and economic infrastructure component,</p>
<p>Josephat Waweru          Head Component 1          Social and Economic Infrastructure and Services</p>			

	<p>Health Expert</p>	<p>Ph.D. Business Administration and Management (Strategic &amp; Organizational Leadership and Management)- Continuing. MBA (Strategic Management), BA (Human Resources Management), Higher National Diploma- Clinical Medicine and Surgery (Ear, Nose and Throat diseases), Diploma in Clinical Medicine and Surgery, Certificate in Health Service Management (HSM), Certificate in Integrated Disease Surveillance and Response, Certificate Data Quality Assurance and Systems Management, Training in Participatory Project Monitoring and Evaluation, Senior Management Course, Supervisory Skills Development</p>	<p>Support to Project coordination &amp; implementation, Specifically, responsible health sector in ensuring primary and secondary healthcare infrastructure in the target Counties meet the GoK infrastructural Norms and Standards</p>
<p>Dr.Saleh Abdullahi Bardab</p>			

**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

	Project Accountant	Bachelor of Commerce (Finance), CPA (K), Member of Institute of Certified Public Accountants of Kenya. Diploma in Technical Education Business Education .Senior Management Course	Checking the Cash Book, Compilation of Quarterly Reports and Project Final Accounts, Response to Audit Queries and Daily Processing of Imprests and Payment Vouchers.
	Environmental Safeguard	MA Project Planning and Management, B.A Building Economics Certificate in EIA and Environmental Audit. Certificate in Senior Management Course, Certificate in Strategic Leadership Development Program, NEMA Lead Environmental Expert,	Environmental Safeguard Specialist to promote sustainable development, protection of fragile Ecosystems, ensure community participation, and mitigate against the environmental risks
	Procurement Expert	Bachelor of logistics and Supply chain management	Project Procurement

<p>Wycliffe Wangwe</p>	<p>Social Safeguard</p>	<p>MA Project Planning and Management, B.A Government and Anthropology, Certificate in Senior Management Course</p>	<p>Social Safeguard Specialist to promote community participation, inclusion, mitigate the social risks and social accountability.</p>
 <p>David Mamati</p>	<p>Procurement Expert</p>	<p>MBA (Finance), Bachelor of Commerce (Accounting) CIPS CPAII</p>	<p>Procurement Specialist in charge of Procurement Planning and execution of the plan</p>
 <p>Lucy W. Gathenga</p>	<p>Finance Expert</p>	<p>MBA (Finance), Bachelor of Commerce (Finance), CPA(K)</p>	<p>Project Finance Specialist in charge of Project Budget preparation, implementation, Control and Reporting</p>
 <p>Daniel K Ngaruni</p>	<p>ICT Expert</p>	<p>Diploma Information Systems</p>	<p>Managing ICT Systems and maintenance of Networks and Hardwares</p>



*Kenya Development Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018*

**1.7 Funding summary**

The Project is for duration of 5 years from 2017 to 2022 with an approved budget of US\$ 100,000 Million (use donor currency) equivalent to SDR 73,900,000 or KShs10 Billion as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date – (30 -06- 2018)		Undrawn balance to date (30-06- 2018)	
	Donor currency	KShs	Donor currency	KShs	Donor currency	KShs
	(A)(SDR)	(A')	(B)(USD)	(B')	(A)-(B)(USD)	(A')-(B')
<b>(i) Loan</b>						
World Bank-IDA	73,900,000	10,000,000,000	4,351,200	448,157,384	95,648,800	9,551,842,616
<b>Total</b>	<b>73,900,000</b>	<b>10,000,000,000</b>	<b>4,351,200</b>	<b>448,157,384</b>	<b>95,648,800</b>	<b>9,551,842,616</b>

*The First Disbursement of USD 4,250,000 at the Exchange rate of 1USD to Khs 103.06 while second Disbursement of USD 101,200 at the Exchange rate of IUSD to Khs 100.32 on 14 December, 2017 and 18<sup>th</sup> May, 2018 respectively.*

**1.8 Summary of Overall Project Performance:**

- Budget performance against actual amounts for current year and for cumulative to-date,
- Physical progress based on outputs, outcomes and impacts since project commencement,
- Comment on value-for-money achievements,
- Indicate the absorption rate for each year since the commencement of the project.
- List the implementation challenges and recommended way forward.

**1.9 Summary of Project Compliance:**

- Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,
- Include consequences suffered on account of non-compliance or likely to be suffered
- Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance



**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

---

**2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES**

The *State House Comptroller* and the *Project Coordinator* for **Kenya Development Response to Displacement Impacts project (KDRDIP)** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2018. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The *State House Comptroller* and the *Project Coordinator* for **Kenya Development Response to Displacement Impacts project (KDRDIP)** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

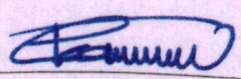
The *State House Comptroller* and the *Project Coordinator* for **Kenya development Response to Displacement Impacts project (KDRDIP)** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2018, and of the Project's financial position as at that date. The *State House Controller* and the *Project Coordinator* for **Kenya Development Response to Displacement Impacts project (KDRDIP)** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

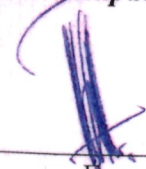
The *State House Comptroller* and the *Project Coordinator* for **Kenya Development Response to Displacement Impacts project (KDRDIP)** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project financial statements**

The Project financial statements were approved by the *State House Comptroller* and the *Project Coordinator* for **Kenya Development Response to Displacement Impacts project (KDRDIP)** on 30<sup>th</sup> June 2018 and signed by them.

  
Kinuthia Mbugua, CBS, OGW  
Comptroller of Sate House

  
Anne K. Kinyua  
Project Coordinator

  
Francis K. Gatua  
Project Accountant:  
ICPAK Member NO: 11751  
Date: 06-12-2018

Date: 06-12-2018

Date: 06-12-2018

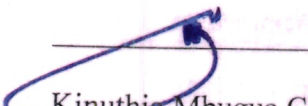



*Kenya Development Response to Displacement Impacts Project (KDRDIP)*  
*Reports and Financial Statements*  
*For the financial year ended June 30, 2018*

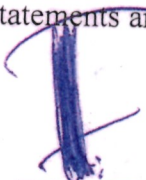
**3. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2018**

	Note	2017/18		2016/17		Cumulative to-date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
<b>RECEIPTS</b>						
Loan from World Bank-IDA	8.3	448,157,384	0	0	0	448,157,384
Miscellaneous receipts	8.4	0	0	0	0	0
<b>TOTAL RECEIPTS</b>		<b>448,157,384</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,157,384</b>
<b>PAYMENTS</b>						
Purchase of goods and services	8.5	34,550,645	0	0	0	34,550,645
Acquisition of non-financial assets	8.6	13,984,740	0	0	0	13,984,740
<b>TOTAL PAYMENTS</b>		<b>48,535,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>48,535,385</b>
<b>SURPLUS/(DEFICIT)</b>		<b>399,621,999</b>	<b>0</b>	<b>0</b>	<b>-</b>	<b>399,621,999</b>

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

  
 Kinuthia Mbugua, CBS, OGW  
 Comptroller of State House

  
 Dr. Anne K. Kinyua  
 Project Coordinator

  
 Francis K. Gatua  
 Project Accountant  
 ICPAK Member NO:11751

Date : 06-12-2018

Date: 06-12-2018

Date: 06-12-2018





**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

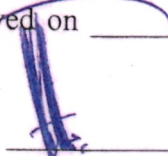
**4. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2018**

	Note	2017/18	2016/17
		KShs	KShs
<b>FINANCIAL ASSETS</b>			
<b>Cash and Cash Equivalents</b>			
Bank Balances	8.7	399,621,999	0
Cash Balances		0	0
Cash Equivalents (short-term deposits)		0	0
<b>Total Cash and Cash Equivalents</b>		<b>399,621,999</b>	<b>0</b>
Accounts receivables – Imprest and Advances		0	0
<b>TOTAL FINANCIAL ASSETS</b>		<b>399,621,999</b>	<b>0</b>
<b>REPRESENTED BY</b>			
Fund balance b/fwd		0	0
Prior year adjustments		0	0
Surplus/(Deficit) for the year		399,621,999	0
<b>NET FINANCIAL POSITION</b>		<b>399,621,999</b>	<b>0</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on \_\_\_\_\_ 2018 and signed by:

  
 \_\_\_\_\_  
 Kinuthia Mbugua, CBS, OGW  
 Comptroller of State House

  
 \_\_\_\_\_  
 Dr. Anne K. Kinyua  
 Project Coordinator

  
 \_\_\_\_\_  
 Francis K. Gatua  
 Project Accountant  
 ICPAK Member No: 11751

Date:06-12-2018

Date:06-12-2018

Date:06-12-2018

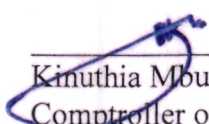


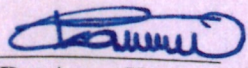
*Kenya Development Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018*


**5. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2018**

		2017/18	2016/17
	Note	KShs	KShs
<b>Receipts for operating activities</b>			
Transfer from Government entities		0	0
Miscellaneous receipts	8.4	0	0
<b>Payments for operating activities</b>			
Purchase of goods and services	8.5	(34,550,645)	0
Transfers to other government entities		0	0
Other grants and transfers		0	0
<b>Adjusted for:</b>			
Change in Imprests & Advances		0	0
Adjustments during the year		0	0
<b>Net cash flow from operating activities</b>		<b>(34,550,645)</b>	<b>0</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
Acquisition of Assets	8.6	(13,984,740)	0
<b>Net cash flows from Investing Activities</b>		<b>(13,984,740)</b>	<b>0</b>
<b>CASHFLOW FROM BORROWING ACTIVITIES</b>			
Proceeds from Foreign Borrowings	8.5	448,157,384	0
<b>Net cash flow from financing activities</b>		<b>448,157,384</b>	<b>0</b>
<b>NET INCREASE IN CASH AND CASH EQUIVALENT</b>			
<b>Cash and cash equivalent at BEGINNING of the year</b>		<b>0</b>	<b>0</b>
<b>Cash and cash equivalent at END of the year</b>		<b>399,621,999</b>	<b>0</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on \_\_\_\_\_ 2018 and signed by:

  
Kinuthia Mbugua, CBS, OGW  
Comptroller of Sate House

  
Dr. Anne K. Kinyua  
Project Coordinator

  
Francis K. Gatua  
Project Accountant  
ICPAK Member No: 11751

Date: 06-09-2018

Date: 06-12-2018

Date: 06-09-2018

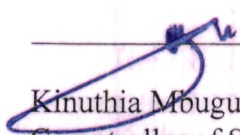



**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**


**6. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	d	e=c-d	f=d/c %
<b>Receipts</b>						
Proceeds from borrowings World Bank IDA	724,160,000		724,160,000	448,157,384	276,002,616	62%
Miscellaneous receipts	0		0	0	0	0
<b>Total Receipts</b>	<b>724,160,00</b>		<b>724,160,000</b>	<b>448,157,384</b>	<b>216,317,926</b>	<b>62%</b>
<b>Payments</b>						
Purchase of goods and services	528,960,000		528,960,000	34,550,645	494,409,355	7%
Acquisition of non-financial assets	195,200,00		195,200,000	13,984,740	181,215,260	7%
<b>Total Payments</b>	<b>724,160,000</b>		<b>724,160,000</b>	<b>48,535,385</b>	<b>675,624,615</b>	<b>14%</b>

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

  
 Kinuthia Mbugua, CBS, OGW  
 Comptroller of State House

  
 Dr. Ann Kinyua  
 Project Coordinator

  
 Francis K. Gatua  
 Project Accountant  
 ICPAK Member No: 11751

Date: 06-12-2018

Date: 06-12-2018

Date: 06-12-2018



## **7. NOTES TO THE FINANCIAL STATEMENTS**

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

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

#### **8.1.1. Statement of compliance and basis of preparation**

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

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

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

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

The financial statements are for the Project Kenya Development Response to Displacement Impacts Project under Executive Office of the President Cabinet Affairs National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

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

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

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

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

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

#### **• Transfers from the Exchequer**

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



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**Donations and grants**

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

**Proceeds from borrowing**

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

**Undrawn external assistance**

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

• **Other receipts**

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

**b) Recognition of payments**

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

• **Compensation of employees**

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

• **Use of goods and services**

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

• **Interest on borrowing**

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



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

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

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

• **Acquisition of fixed assets**

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

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

**c) In-kind donations**

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

**d) Cash and cash equivalents**

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

**Restriction on cash**

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

**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**e) Accounts receivable**

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

**f) Pending bills**

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

**g) Budget**

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

A high-level assessment of the Project's actual performance against the comparable budget for the financial year/period under review has been included in an annex to these financial statements.

**h) Third party payments**

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

During the year Kshs 0 billion being loan disbursements were received in form of direct payments from third parties.



**SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**i) Exchange rate differences**

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

**j) Comparative figures**

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

**k) Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2018.

**l) Errors**

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



*Kenya Development Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018*

**NOTES TO THE FINANCIAL STATEMENTS**

**8.3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS**

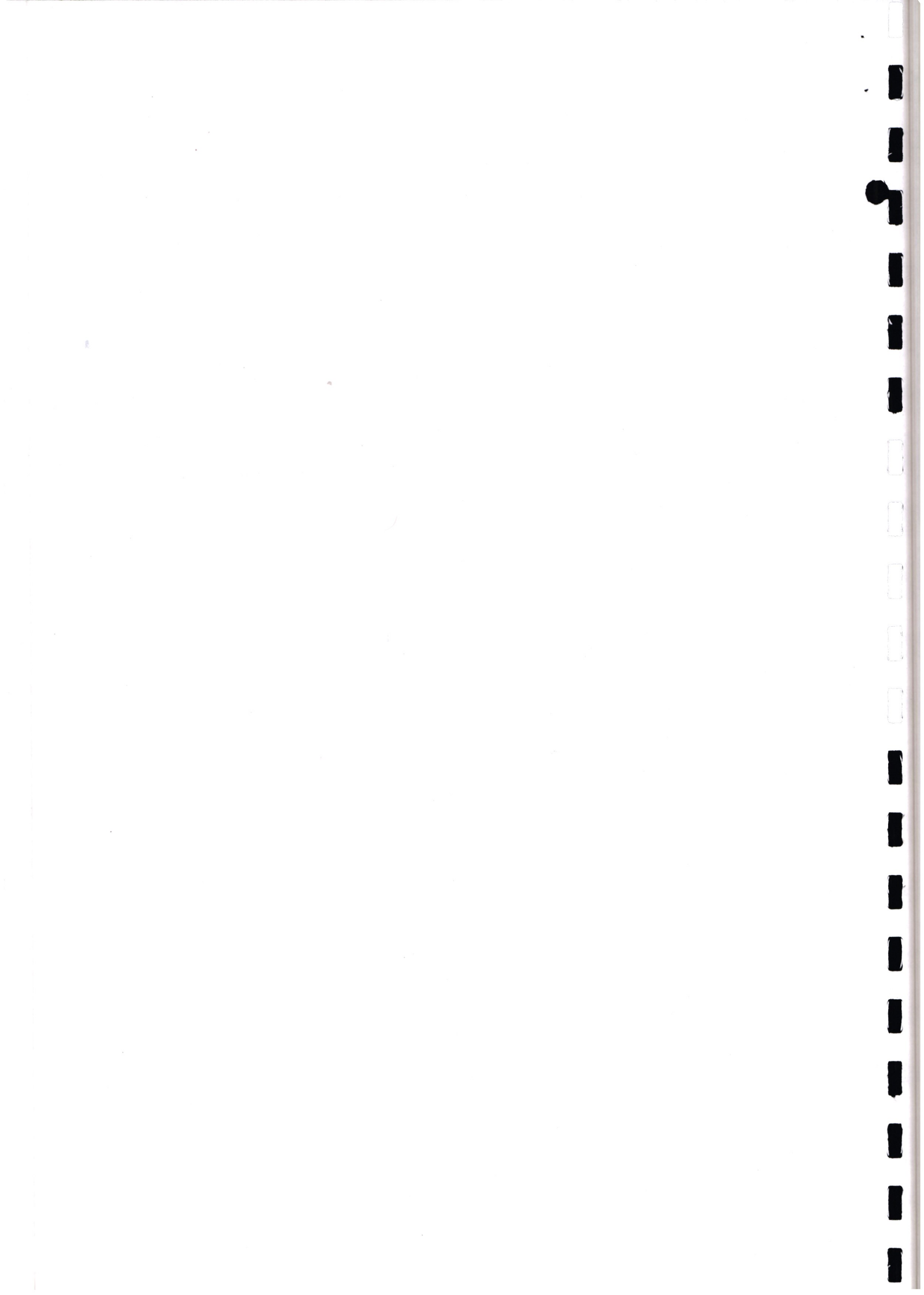
During the 12 months to 30 June 2018 we received funding from development partners in form of loan negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in	Loans received in	Loans received as direct payment*	Total amount in KShs	
		loan currency	cash ^		FY17/18	FY16 /17
		SDR	KShs	KShs		
<b>Loans Received from Multilateral (International Organisations) Donors</b>						
Word Bank- IDA	01/07/2018	73,900,000	448,157,384	0	448,157,384	0
<b>Total</b>		<b>73,900,000</b>	<b>448,157,384</b>	<b>0</b>	<b>448,157,384</b>	<b>0</b>

**8.4. MISCELLANEOUS RECEIPTS**

	FY 2017/18			FY 2016/17	Cumulative to- date
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts		
	KShs	KShs	KShs		
Voluntary transfers other than grants	0	0	0	0	0
Other receipts not classified elsewhere	0	0	0	0	0
	<u>0</u>		<u>0</u>	<u>0</u>	<u>0</u>

These are unspent balances for temporally imprests issued to officers while going on official duties.



NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.5. PURCHASE OF GOODS AND SERVICES

	FY 2017/18			FY 2017/16	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	0	0	0	0	0
Communication, supplies and services	2,518,320	0	2,518,320	0	2,518,320
Domestic travel and subsistence	19,540,239	0	19,540,239	0	19,540,239
Foreign travel and subsistence	439,643		439,643	0	439,643
Printing, advertising and – information supplies & services	0	0	0	0	0
Rentals of produced assets	0	0	0	0	0
Training payments	7,260,443	0	7,260,443	0	7,260,443
Hospitality supplies and services	1,914,200	0	1,914,200	0	1,914,200
Insurance costs	0	0	0	0	0
Specialised materials and services	0	0	0	0	0
Other operating payments	2,877,800	0	2,877,800	0	2,877,800
Routine maintenance – vehicles and other transport equipment	0	0	0	0	0
Routine maintenance – other assets	0	0	0	0	0
Exchange rate losses/gains (net)	0	0	0	0	0
<b>Total</b>	<b>34,550,645</b>	<b>0</b>	<b>34,550,645</b>	<b>0</b>	<b>34,550,645</b>

*This is the breakdown of actual expenditure on goods and services as provided in the statement of receipts and payments on note 3.*



*Kenya Development Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018*

**8.6. ACQUISITION OF NON-FINANCIAL ASSETS**

	FY 2017/18			FY	Cumulative
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	2016/17	to-date
	KShs	KShs	KShs	KShs	KShs
Purchase of office furniture & general equipment	2,822,880	0	2,822,880	0	2,822,880
Purchase of specialised plant, equipment and machinery	0	0	0	0	0
Purchase of Computers, Printers and Other IT Equipment	11,161,860	0	11,161,860	0	11,161,860
<b>Total</b>	<b>13,984,740</b>	<b>0</b>	<b>13,984,740</b>	<b>0</b>	<b>13,984,740</b>

*This is the actual detailed expenditure incurred in procurement of Non-financial assets such as Office furniture and general equipment and purchase of computers, printers, and other IT equipment as reflected in the statement of receipts and payments in note 3.*



NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.7. CASH AND CASH EQUIVALENTS CARRIED FORWARD

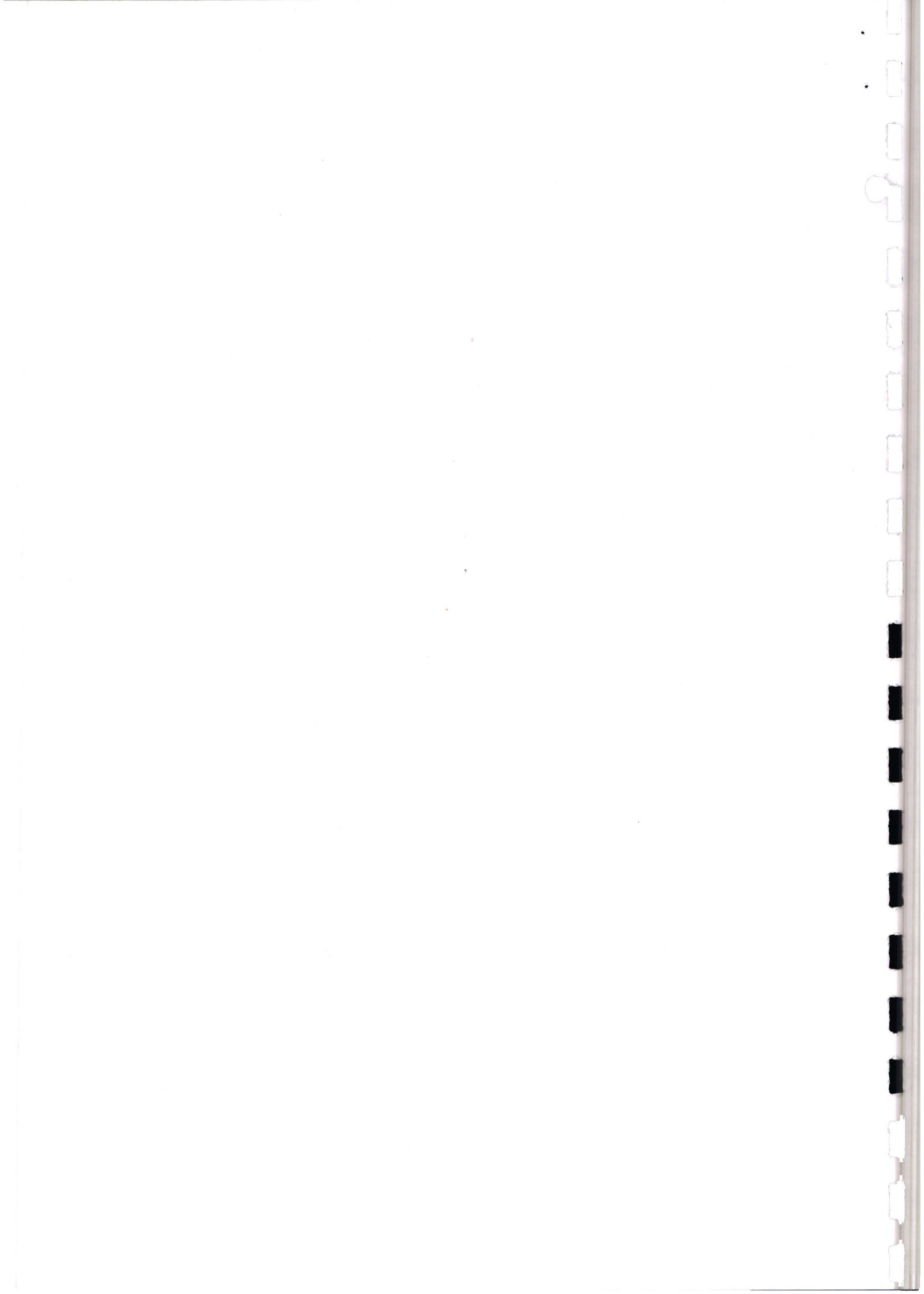
	2017/18	2016/17
	KShs	KShs
Bank accounts (Note 8.7A)	399,621,999	
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
<b>Total</b>	<b>399,621,999</b>	

The project has One number of project accounts spread within the project implementation area and One number of foreign currency designated accounts managed by the National Treasury as listed below:

8.7A Bank Accounts

Project Bank Accounts

	2017/18	2016/17
	KShs	KShs
<b>Foreign Currency Accounts</b>		
Central Bank of Kenya [A/c No.....]	0	0
Kenya Commercial Bank [A/c No.....]	0	0
<b>Total Foreign Currency balances</b>	0	0
<b>Local Currency Accounts</b>		
Central Bank of Kenya [A/c No1000353031]	399,621,999	0
Kenya Commercial Bank [A/c No.....]	0	0
<b>Total local currency balances</b>	399,621,999	0
<b>Total bank account balances</b>	399,621,999	<u>0</u>



**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

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

**Special Deposit Accounts**

The balances in the Project's Special Deposit Account(s) as at 30<sup>th</sup> June 20xx are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

**Special Deposit Accounts Movement Schedule**

	2017/18	2016/17
	KShs	KShs
<b>(i) A/C Name [A/c No:1000353988]</b>		
Opening balance	0	0
Total amount deposited in the account	517,133,440	0
Total amount withdrawn (as per Statement of Receipts & Payments)	448,157,384	0
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b>68,976,056</b>	<b>0</b>

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

**Notes**

1.Amount reflected as received in the special deposits was USD 4,999,970 at exchange rate of IUSD to KES 101.40 and USD 101,213 at the exchange rate of IUSD to KES100.15 on 6<sup>th</sup> December 2017 and 15<sup>th</sup> May 2018 respectively, Closing balance as at 30<sup>th</sup> June, 2018 was USD 749,983 at1 USD KES100.90 See Annex IV



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

**8. OTHER IMPORTANT DISCLOSURES**

**9.1 PENDING ACCOUNTS PAYABLE (See Annex 2A)**

	<b>2017/18</b>	<b>2016/17</b>
	<b>KShs</b>	<b>KShs</b>
Construction of buildings	01	0
Construction of civil works	0	0
Supply of goods-Motor Bikes	3,600,000	0
Supply of services	0	0
	<b>3,600,000</b>	<b>0</b>

This is the pending bill for the Purchase of 10 Motor Bikes for the Project that were voided due to IB Issues.

# REPUBLIC OF KENYA

Telephone: +254-20-342330  
Fax: +254-20-311482  
E-mail: oag@oagkenya.go.ke  
Website: www.kenao.go.ke



P.O. Box 30084-00100  
NAIROBI

## OFFICE OF THE AUDITOR-GENERAL

### REPORT OF THE AUDITOR-GENERAL ON KENYA DEVELOPMENT RESPONSE TO DISPLACEMENT IMPACTS PROJECT (IDA CREDIT NO. 6021-KE) FOR THE YEAR ENDED 30 JUNE 2018

---

#### REPORT ON THE FINANCIAL STATEMENTS

##### Opinion

I have audited the accompanying financial statements of Kenya Development Response to Displacement Impacts Project set out on pages 1 to 22, which comprise the statement of financial assets and liabilities as at 30 June 2018, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya, Section 35 of the Public Audit Act, 2015 and Schedule 2, Section II Part B (3) of the Financing Agreement Credit No. 6021-KE between the Republic of Kenya and the International Development Association (IDA) dated 29 May, 2017. 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 Kenya Development Response to Displacement Impacts Project as at 30 June 2018, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement.

##### Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of Kenya Development Response to Displacement Impacts Project in accordance with ISSAI 30 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

##### Key Audit Matters

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

---

*Report of the Auditor-General on the Financial Statements of Kenya Development Response to Displacement Impacts Project (IDA CREDIT NO. 6021-KE) for the year ended 30 June 2018*

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

### **Conclusion**

As required by Article 229(6) of the Constitution, based on the procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public money has not been applied lawfully and in an effective way.

### **Basis for conclusion**

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

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

### **Conclusion**

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

### **Basis for Conclusion**

My responsibility is to express a conclusion based on the review. The review was conducted in accordance with ISSAI 1315. The standard requires that I plan and perform the review so as to obtain limited assurance as to whether effective processes and systems of internal control, risk management and governance was maintained 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 Management and Those Charged with Governance**

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

In preparing the financial statements, management is responsible for assessing the Project's ability to sustain services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless the management either intends to cease operations, or have no realistic alternative but to do so.

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

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

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

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

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

In addition to the audit of the financial statements, a compliance review is planned and performed to express a conclusion with limited assurance as to whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. The nature, timing and extent of the compliance work is limited compared to that designed to express an opinion with reasonable assurance on the financial statements.

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

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

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

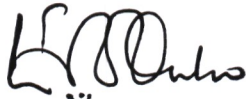
As part of an audit conducted in accordance with ISSAIs, I exercise professional judgement and maintain professional skepticism throughout the audit. I also:

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

- Perform such other procedures as I consider necessary in the circumstances.

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

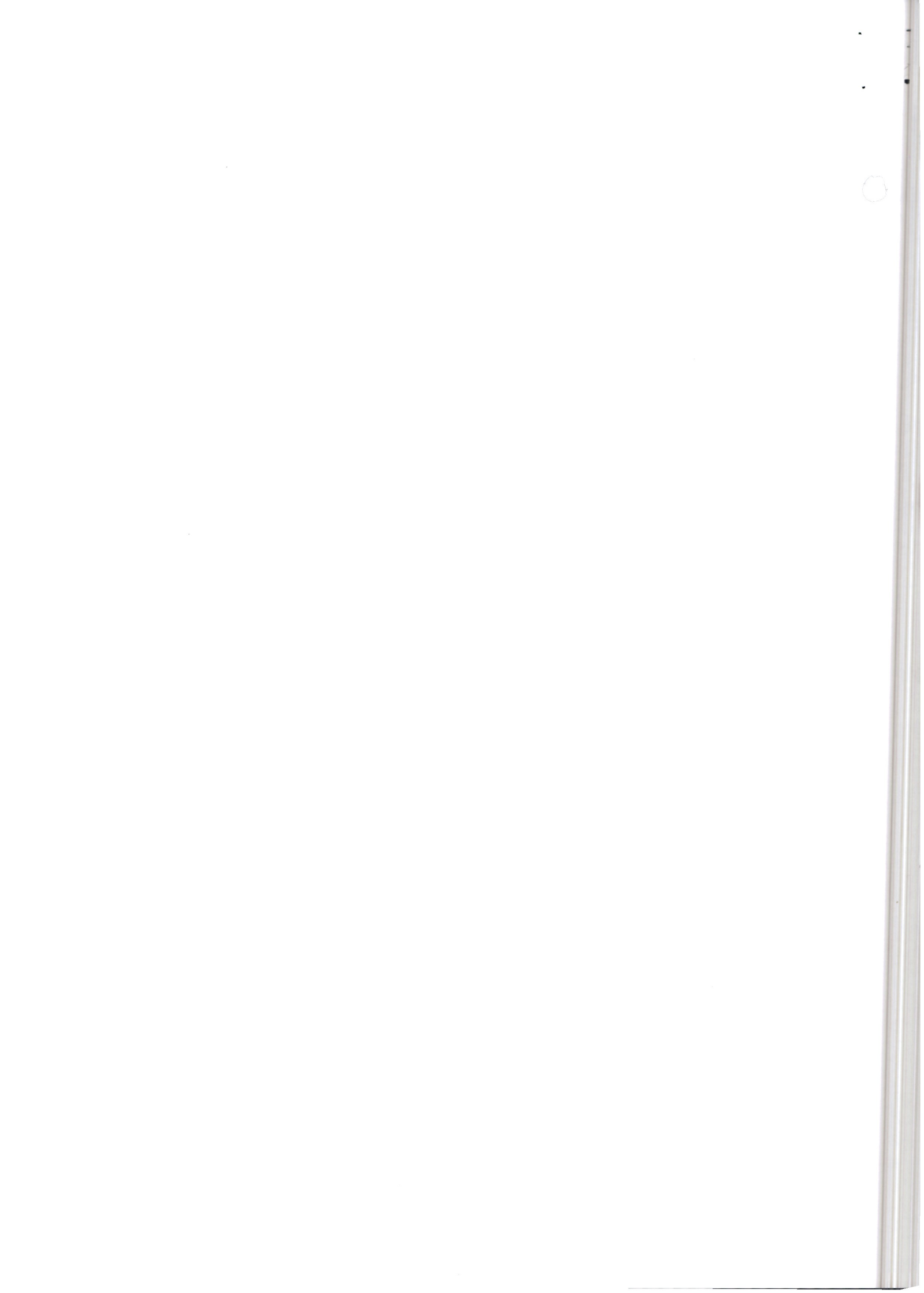
I also provide management with a statement that I have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on my independence, and where applicable, related safeguards.



**FCPA Edward R. O. Ouko, CBS**  
**AUDITOR-GENERAL**

**Nairobi**

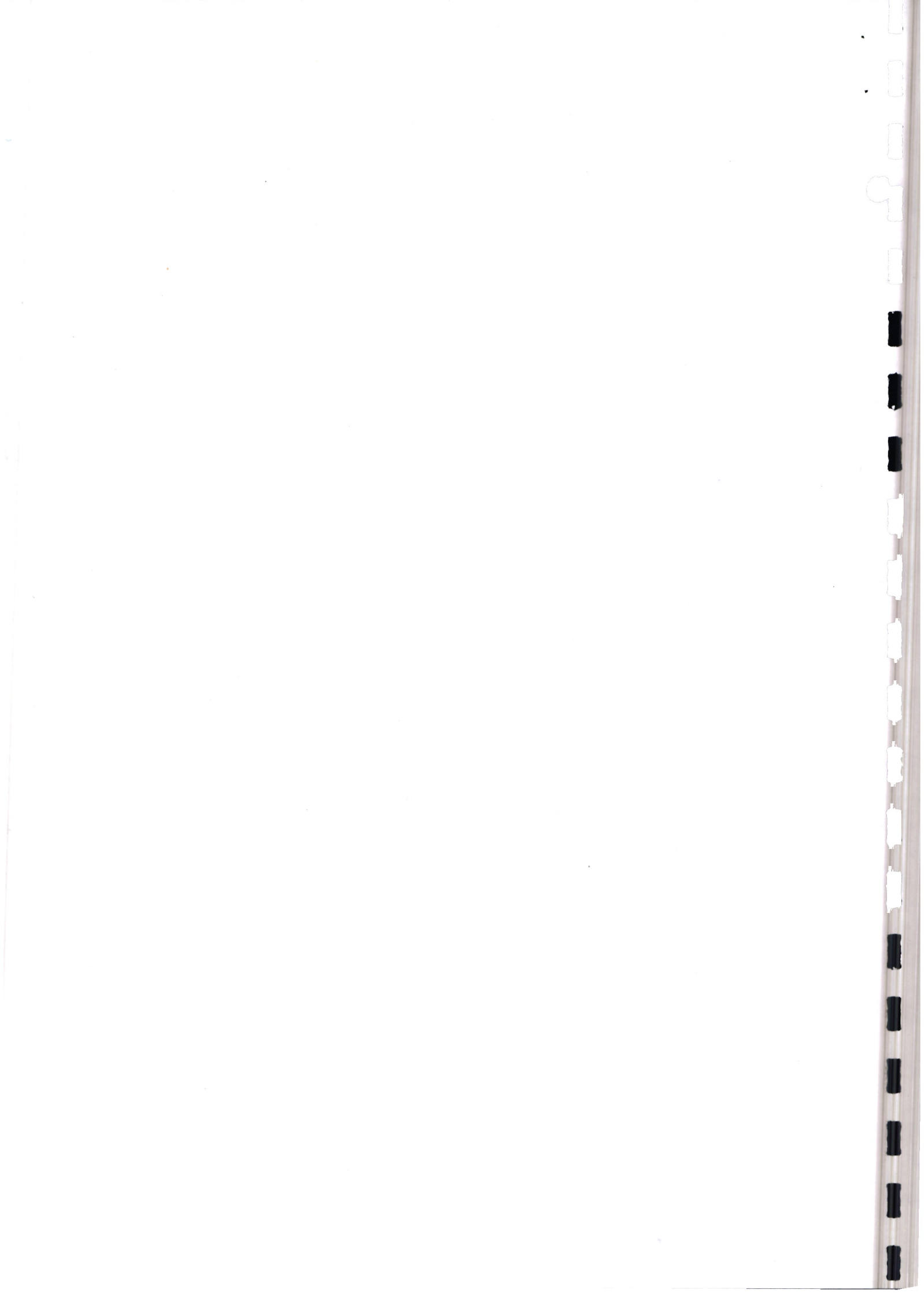
**07 December 2018**



*Kenya Development Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018*

**ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Transfer from Government entities	0	0	0	0	0
Proceeds from domestic and foreign grants	0	0	0	0	0
Proceeds from borrowings-World Bank-IDA	724,160,000	448,157,384	276,002,616	62%	The budget Variance of 62% was because the supplementary was received late and therefore was utilized on the preparation of project activities. Also there was delayment in opening both the designated account and the project account because of the logistics involved both at the National Treasury and Executive Office of the President Cabinet Affairs.
Miscellaneous receipts	0	0	0	0	
<b>Total Receipts</b>	<b>724,160,000</b>	<b>448,157,384</b>	<b>276,002,616</b>	<b>62%</b>	
<b>Payments</b>					

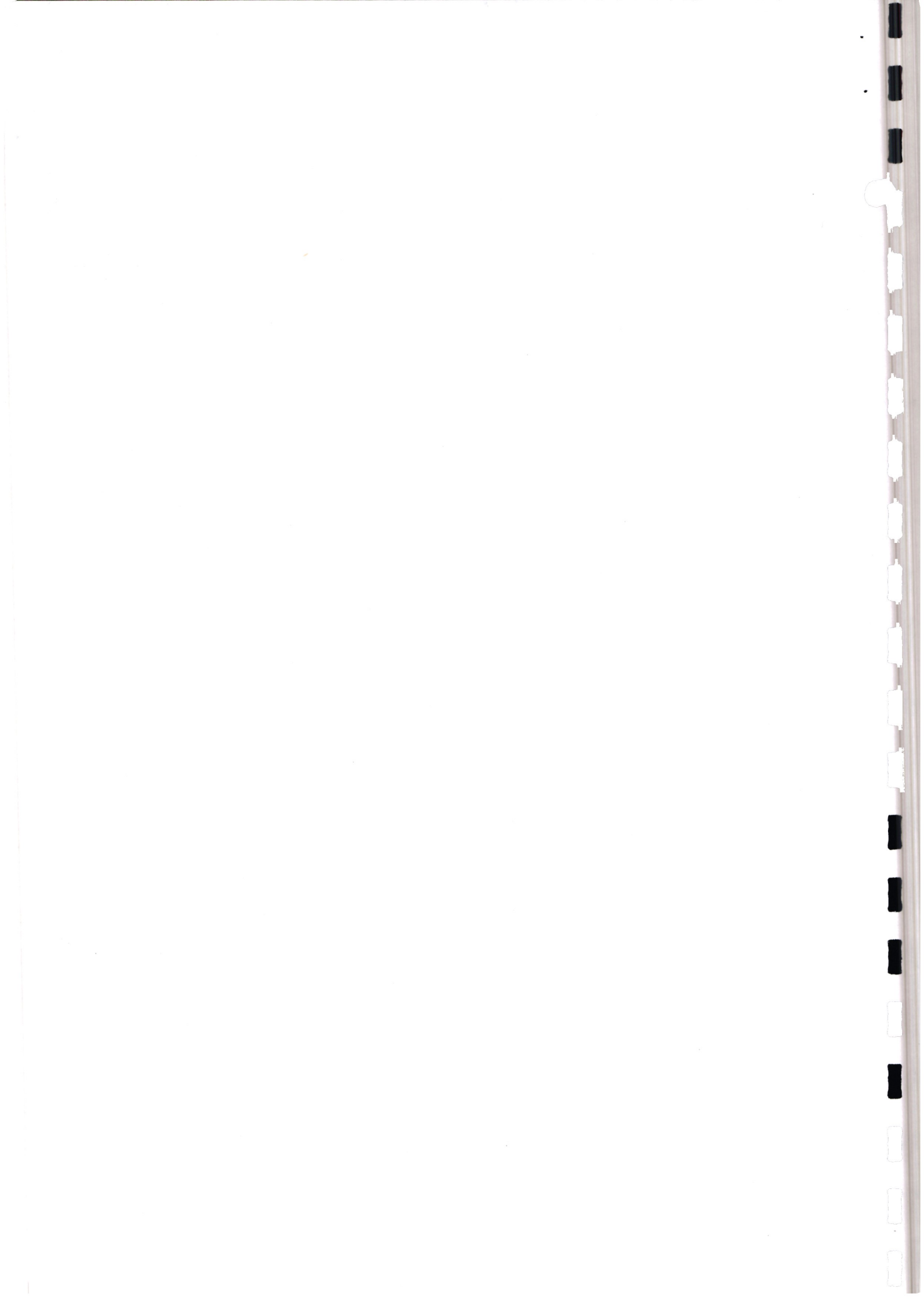


**Key Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

Purchase of goods and services						The utilization of 7% on goods and services was because the supplementary budget was received late due to logistic of opening the designated account and the Project Bank Account both at the National Treasury and the Executive Office of the President Cabinet Affairs
Acquisition of non-financial assets	528,960,000	34,550,645	494,409,355	7%		The Utilization of 7% on acquisition of non-financial assets was due to delay involved in Procurement Logistics and also delay by the National Treasury in releasing funds.
<b>Total payments</b>	<b>724,160,000</b>	<b>48,535,385</b>	<b>675,624,615</b>	<b>14%</b>		

*Explain all variance below 90% and above 100%*

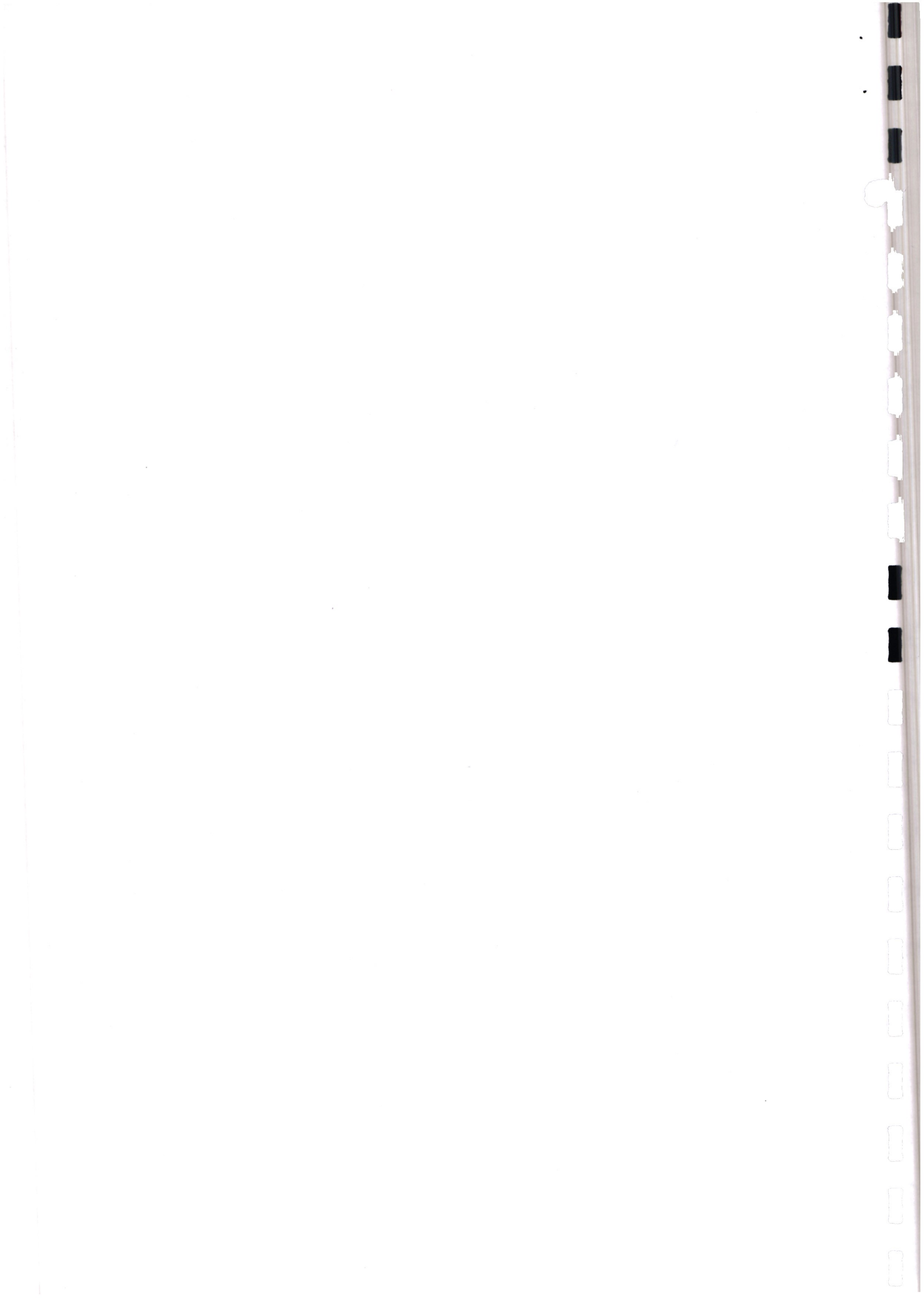
- (i) The external funding budget Variance of Khs 276,002,616 which is 62% against the budget of Khs 742,160,000 on the actual of Khs 448,157,384 was because the supplementary budget was received late and therefore was underutilized on the preparation of project activities.
- (ii) *There was also delayment in opening of both the designated and Project accounts because of the logistics involved both at the National Treasury and Executive Office of the President Cabinet Affairs*
- (iii) *The Khs 476,270 treated as miscellaneous receipts was refunds for Unspent amount on temporarily Imprest.*
- (iv) The variance on goods and services of 7% which is 493,830,085 against the budget of 528,960,000 against the actual of Khs 35,129,915 was due to logistics involved in procurement and also the limited time of Procurement Processes.
- (v) The variance of 7% on Non- financial assets budget of Khs 195,200,000 against the actual 13,984,740 was due to delayment in Procurement logistics in Procurement Processes.



**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

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

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2017	Outstanding Balance 2016	Comments
A	B	C	D	E	F	G
<b>Construction of buildings</b>				d=a-c		
1.	0	0	0	0	0	
2.	0	0	0	0	0	
3.						
<b>Sub-Total</b>						
<b>Construction of civil works</b>						
4.	0	0	0	0	0	
5.	0	0	0	0	0	
6.	0	0	0	0	0	
<b>Sub-Total</b>						
<b>Supply of goods</b>						
7. 10 Motor Bikes				3,600,000	0	
8.						
9.						
<b>Sub-Total</b>						
<b>Supply of services</b>						
10.			0		0	
11.			0		0	
12.			0		0	
<b>Sub-Total</b>			0		0	
<b>Grand Total</b>				<b>3,600,000</b>	<b>0</b>	



**Kenya Development Response to Displacement Impacts Project (KDRDIP)**  
**Statement of Budget Performance**  
**For the year ended June 30, 2018**

**ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER**

Asset class	Opening Cost (KShs) 2017/18 (a)	*Purchases/Additions in the Year (KShs) 20xx/xx (b)	**Disposals in the Year (KShs) 20xx/xx (c)	Closing Cost (KShs) 20xx (d)= (a)+ (b)-(c)
Land	0	0	0	0
Buildings and structures	0	0	0	0
Transport equipment	0	0	0	0
Office equipment, furniture and fittings	0	2,822,880	0	2,822,880
ICT Equipment, Software and Other ICT Assets	0	11,161,860	0	11,161,860
Other Machinery and Equipment	0	0	0	0
Heritage and cultural assets	0	0	0	0
Intangible assets	0	0	0	0
<b>Total</b>	<b>0</b>	<b>13,984,740</b>	<b>0</b>	<b>13,984,740</b>

*Notes*

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

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

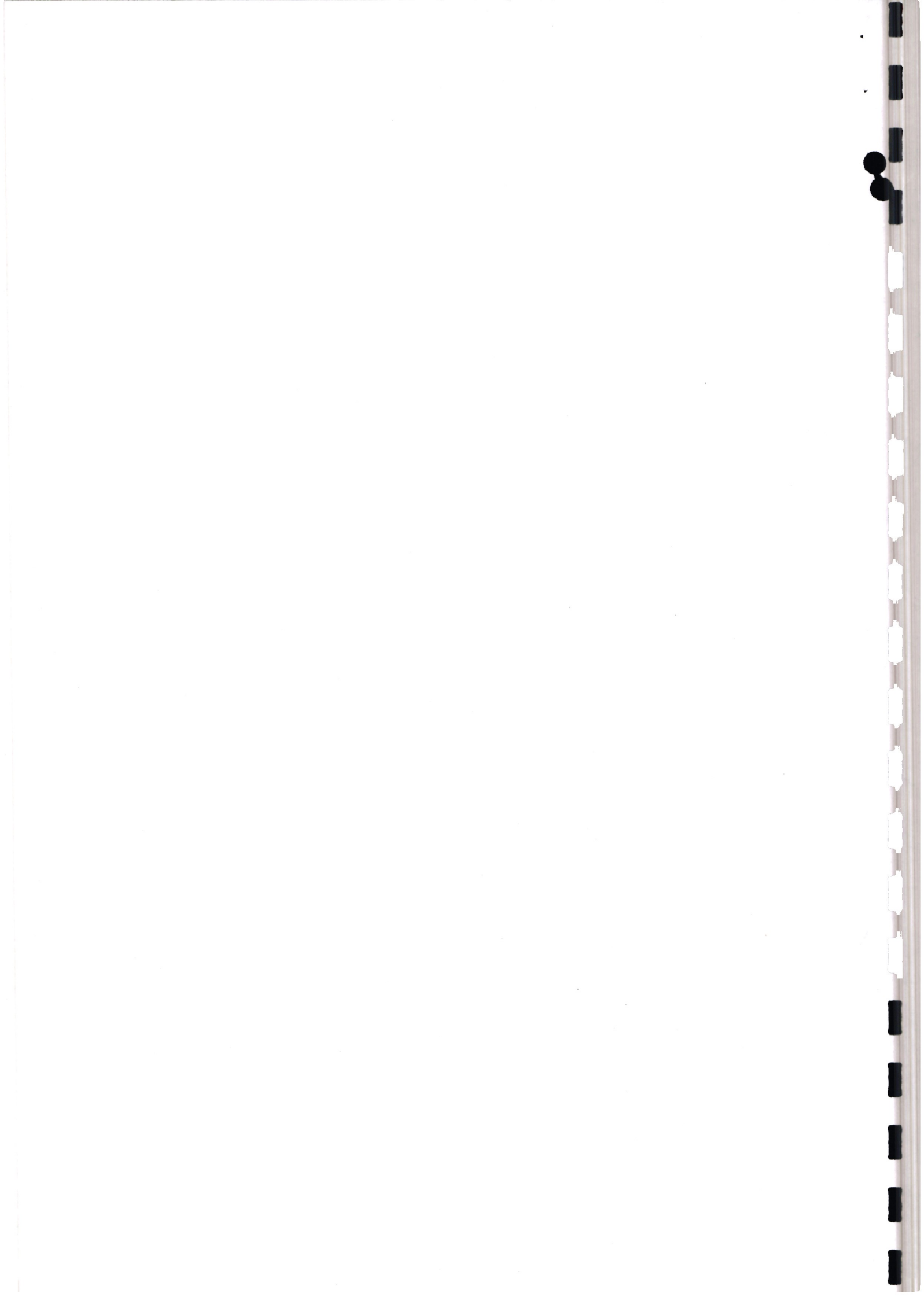


**APPENDICES**

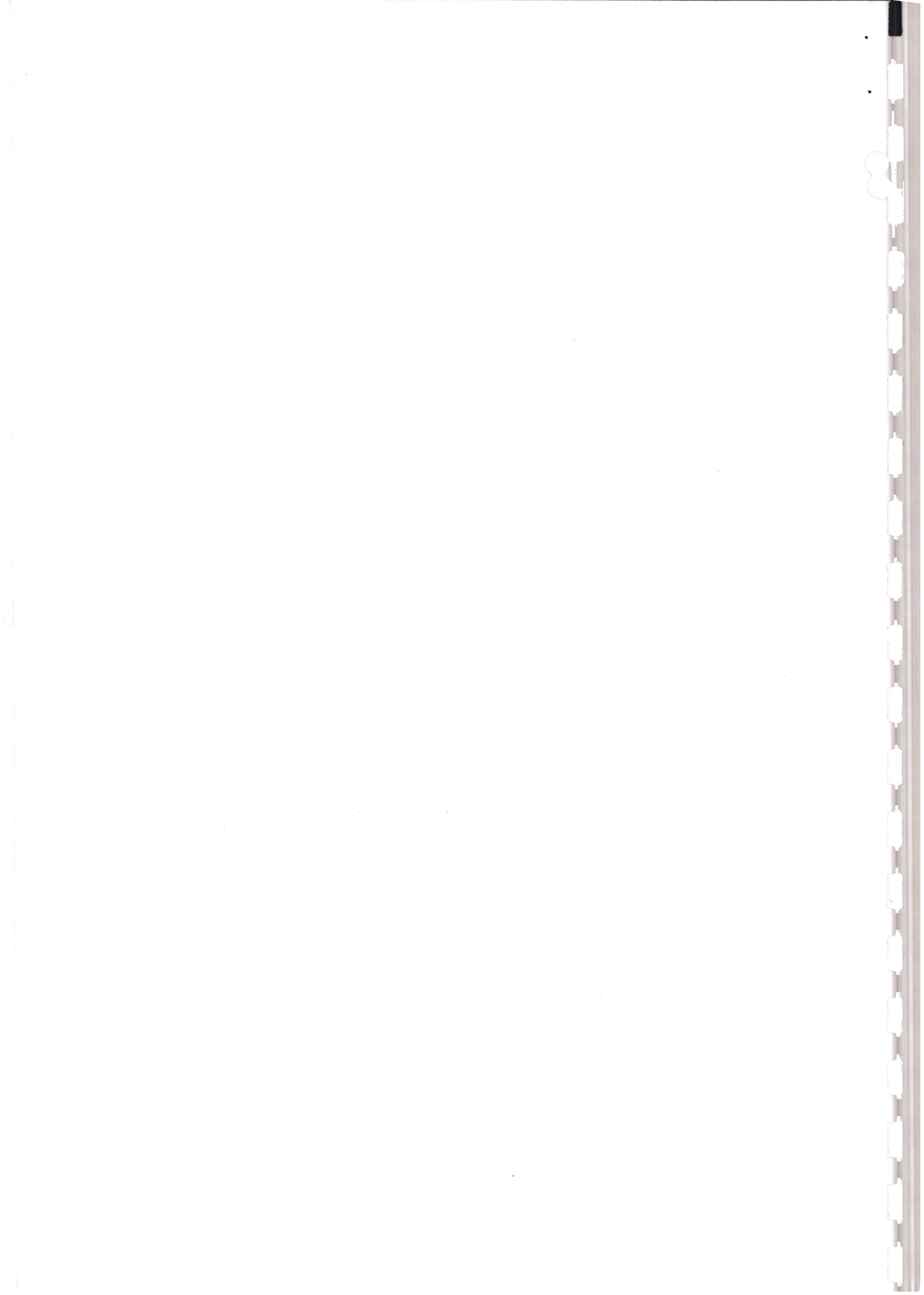
- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations
- iii. Cash Count Certificate
- iv. Special Deposit Account(s) reconciliation statement(s)

Appendice i

Bank Reconciliation Statement as at 30<sup>th</sup> June, 2018



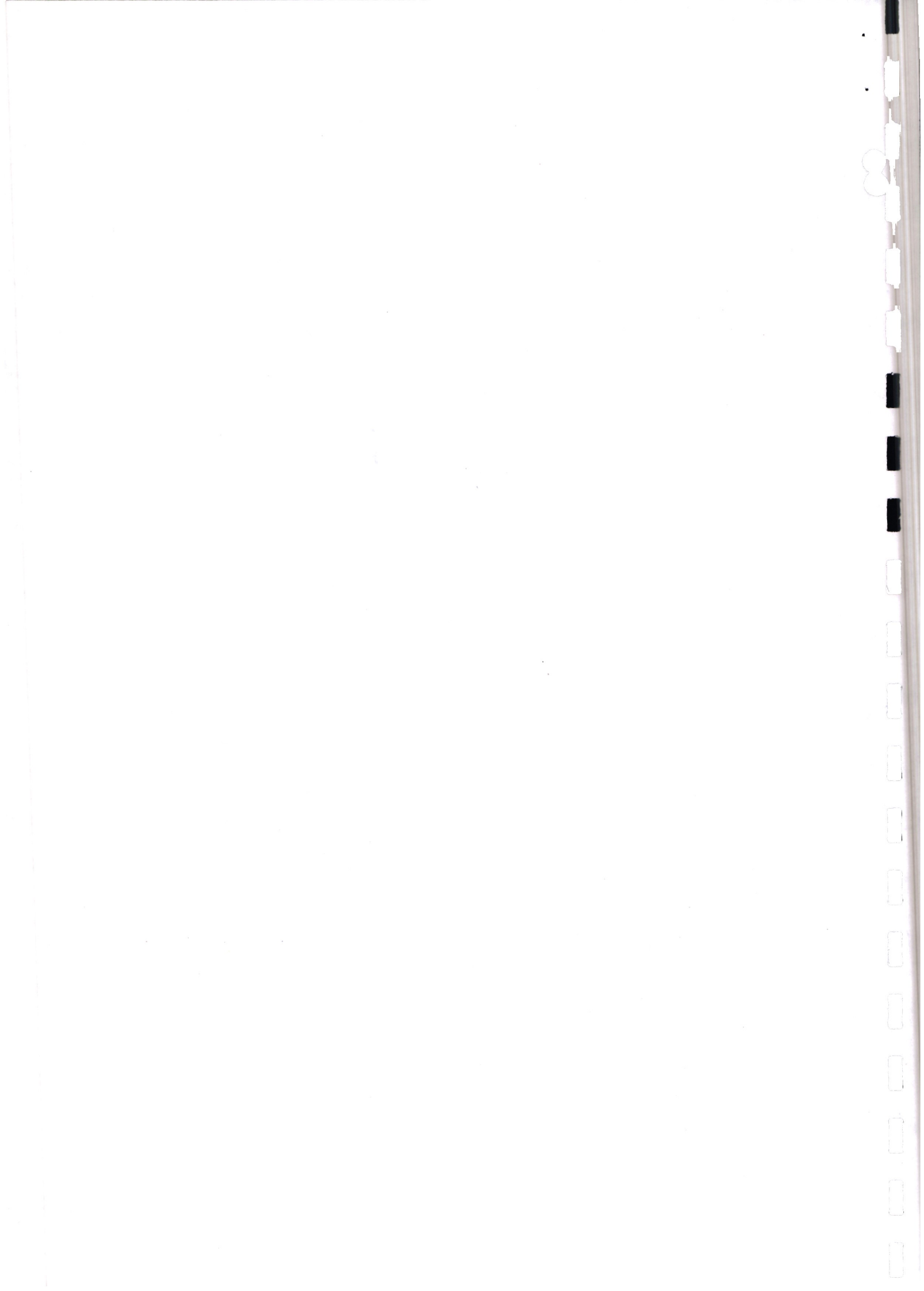




**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

**THE PRESIDENCY NAIROBI**  
**DEVELOPMENT -101 RECONCILIATION FOR THE MONTH OF JUNE 2018**  
**PAYMENTS IN CASHBOOK NOT IN BANK STATEMENT AS AT 30/06/2018**

<u>DATE</u>	<u>CHEQNO DETAILS</u>	<u>AMOUNT</u>	<u>REMARKS</u>
29/06/2018	400161 NAWASHA COUNTY HOTEL	1,394,107.75	
29/06/2018	400160 VAT	76,042.25	
29/06/2018	400175 THE CRADLE HOTEL	123,200.00	
29/06/2018	400174 VAT	6,720.00	
29/06/2018	400179 NYAKINA HOTEL	231,000.00	
29/06/2018	400178 VAT	12,600.00	
29/06/2018	400183 SPECICOM TECHNOLOGIES	2,388,062.05	
29/06/2018	400182 VAT	130,257.95	
29/06/2018	400184 VIAWORLD INVESTMENT LTD	1,109,482.75	
29/06/2018	400185 VAT	60,517.25	
29/06/2018	400186 M/S GOLDPLUS ENTERPRISES	557,396.55	
29/06/2018	400187 VAT	30,403.45	
29/06/2018	400159 DECKMART GENERAL SUPPLIES	355,034.50	
29/06/2018	400189 SMART BOARD SOLUTIONS	873,456.90	
29/06/2018	400188 VAT	47,643.10	
29/06/2018	400191 BIMA GROUP K LTD	3,698,275.85	
29/06/2018	400190 VAT	201,724.15	
29/06/2018	400193 KILUWANI AGENCIES	403,017.25	
29/06/2018	400192 VAT	21,982.75	
29/06/2018	400176 M/S SWEET LAKE RESORT	1,608,750.00	
29/06/2018	400181 CRADLE HOTEL LODWAR	820,050.00	
29/06/2018	400211 FAST CHOICE LTD	1,567,386.20	
29/06/2018	400210 VAT	85,493.80	
29/06/2018	400212 M/S MOMBASA	517,758.60	
29/06/2018	400213 VAT	28,241.40	
29/06/2018	400215 M/S MFI DOCUMENTS	311,850.00	
29/06/2018	400214 VAT	17,010.00	
30/06/2018	400222 SPECICOM TECHNOLOGIES	3,265,862.05	
30/06/2018	400223 VAT	178,137.95	
30/06/2018	400220 SPECICOM TECHNOLOGIES	3,308,524.50	
30/06/2018	400221 VAT	180,465.50	
	<b>TOTALS</b>	<b>23,610,454.50</b>	



BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

14th August, 2018

Haile Selassie Avenue

P.O. Box 60000 - 00200 Nairobi, Kenya

Telephone: 2860000, Fax: 340192

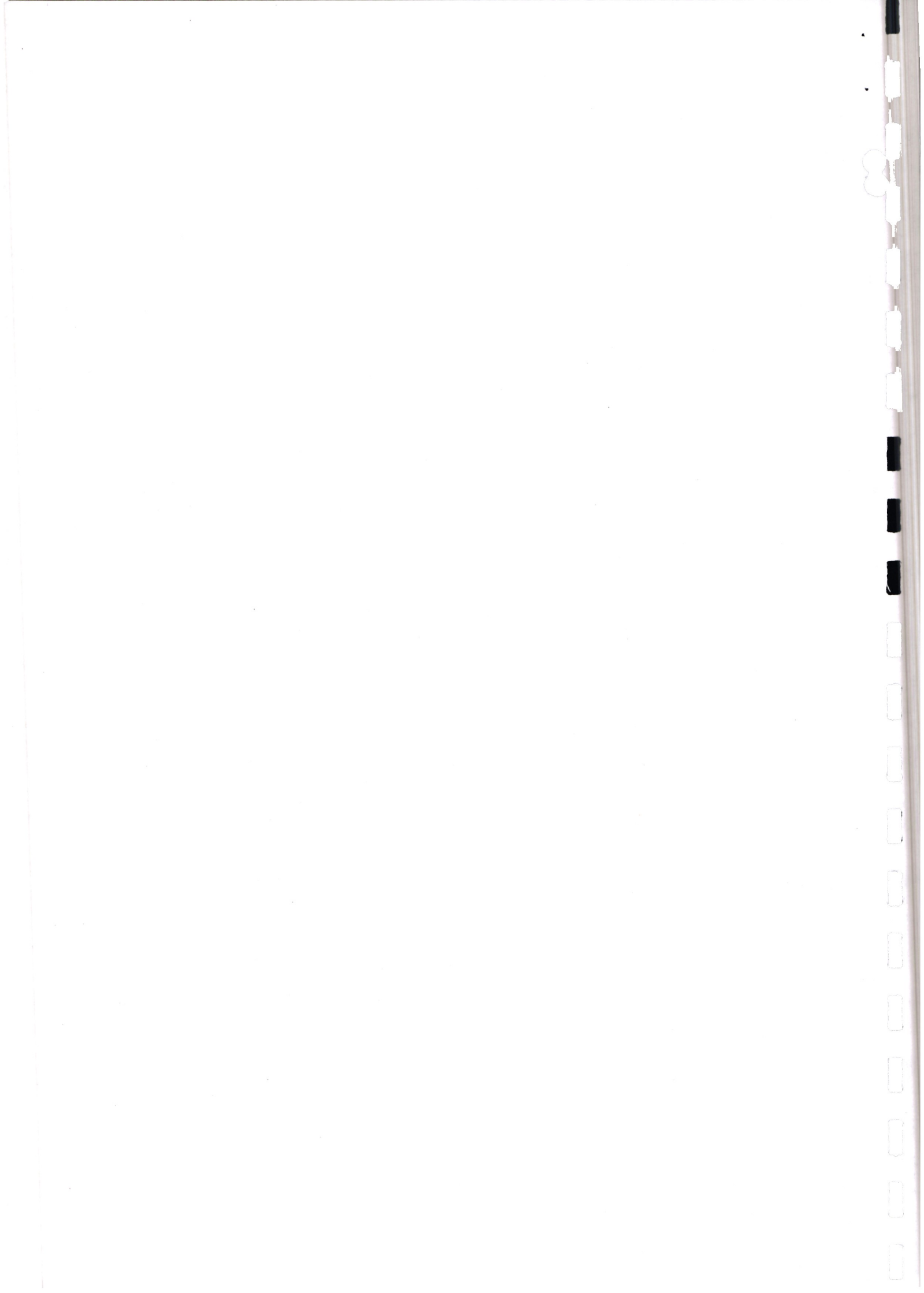
## CERTIFICATE OF BALANCES

Customer : THE PRESIDENCY  
Balance Date: 120357 30-Jun-18

Account No	Account Name	Currency	Balance
1000181354	REC-THE PRESIDENCY	KES	143,260,047.50
1000181583	DEV-THE PRESIDENCY	KES	1,230,154.95
1000181947	DEP-THE PRESIDENCY	KES	29,214,490.50
1000182407	CBK165-THE PRESIDENCY	KES	10,000,000.00
1000353031	KENYA DEV RESP DIS IMPA PR 602 I KE	KES	423,232,453.50

S. K. LANGAT (MRS)  
AUTHORISED SIGNATORY  
BANKING DIVISION

J. W. NASIEKU (MS)  
AUTHORISED SIGNATORY  
BANKING DIVISION



**Kenya Development Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018**

Central Bank of Kenya

*JUNE 2018 STATEMENT*

Account Name: KENYA DEV RESP DIS IMPA  
PR 6021 KE  
Account Number: 1000353031  
Legacy Number

Currency: KES  
Balance: 420,641,899.00  
Working Balance: 420,441,899.00

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

Rundate: 02 JUL 2018  
Runtime: 1:52:46  
Customer number: 120357  
Account number: 1000353031  
Account name: KENYA DEV RESP DIS IMPA PR 6021 KE-KES  
Opening Balance: 418,051,415.00

STATEMENT PERIOD: From 01 JUN 2018 To 30 JUN 2018

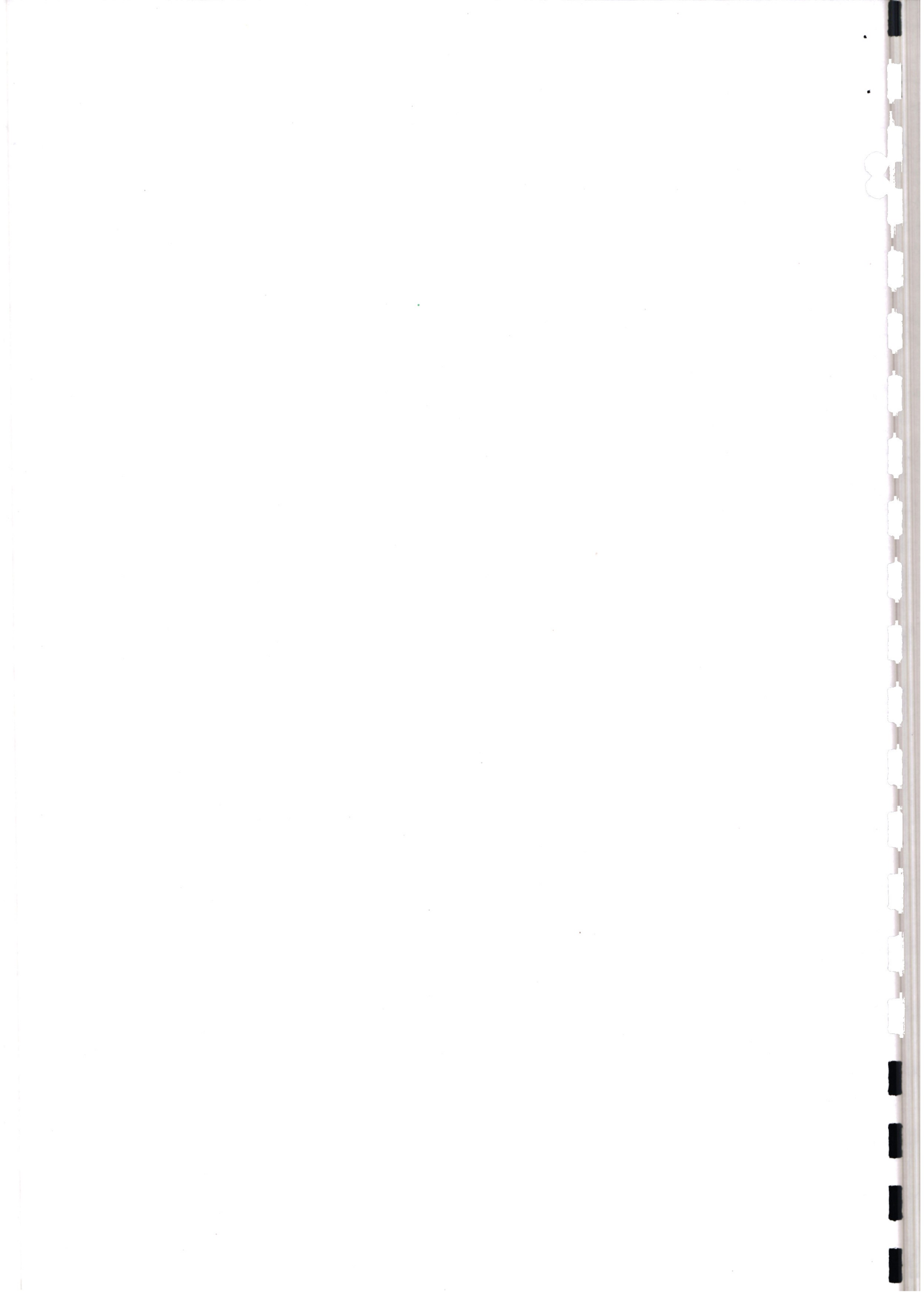
No.	Txn. Date	Value Date	Reference No.	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	05 JUN 2018	05 JUN 2018	FT181569LSS2	Outward RTGS Payment MT 103 0040000144	30,000.00	0.00	418,021,415.00
				THE PRESIDENCY-999999			
				GORDON ONYANGO OMOLO			
				0040000144			
				IMP 3168996			
2	05 JUN 2018	05 JUN 2018	FT1815603DXL	Outward RTGS Payment MT 103 0040000146	30,000.00	0.00	417,991,415.00
				THE PRESIDENCY-999999			
				JAMES KARIUKI NDERITU			
				0040000146			
				IMP 3168995			
3	05 JUN 2018	05 JUN 2018	FT18156NDGHZ	Outward RTGS Payment MT 103 0040000145	2,488,900.00	0.00	415,502,515.00
				THE PRESIDENCY-999999			
				FRANCIS KAMONDO GATUA			
				0040000145			
				IMP 3168994			
4	19 JUN 2018	19 JUN 2018	FT18170JM0L5	TRFS Payments PV 1238	0.00	10,152,384.00	425,654,899.00
				THE PRESIDENCY-999999			
				FRANCIS KAMONDO GATUA			
				0040000145			
				IMP 3168994			
5	26 JUN 2018	26 JUN 2018	FT18177369SH	Outward RTGS Payment MT 102 0040000149	14,700.00	0.00	425,640,199.00
				THE PRESIDENCY-CBK			



**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

Central Bank of Kenya

10	26 JUN 2018	26 JUN 2018	FT18177GFHFN	1354 Outward RTGS Payment MT 102 0040000154 THE PRESIDENCY:CBK HARRISON MURIUKI /REC/0040000154 1354	31,500.00	0.00	425,518,499.00
11	26 JUN 2018	26 JUN 2018	FT18177JN0H0	1354 Outward RTGS Payment MT 102 0040000156 THE PRESIDENCY:CBK GEOFFREY LEPARTELEG /REC/00400000156 1354	31,500.00	0.00	425,486,999.00
12	26 JUN 2018	26 JUN 2018	FT18177QR4SH	1354 Outward RTGS Payment MT 103 0040000155 THE PRESIDENCY:999999 JOSEPHAT MBIRI WAWERU 0040000155 1354/	31,500.00	0.00	425,455,499.00
13	26 JUN 2018	26 JUN 2018	FT181771JBBM	1354/	42,000.00	0.00	425,413,499.00
14	26 JUN 2018	26 JUN 2018	FT18177P3SRG	Outward RTGS Payment MT 102 0040000153 THE PRESIDENCY:CBK ANGANI TOURS AND TRAVEL LIMITED /REC/0040000153 Pv 1147 Outward RTGS Payment MT 102 0040000157 THE PRESIDENCY:CBK LUCY WANGARI GATHENGA /REC/00400000157 IMP 3168998	784,100.00	0.00	424,629,399.00



**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

Central Bank of Kenya

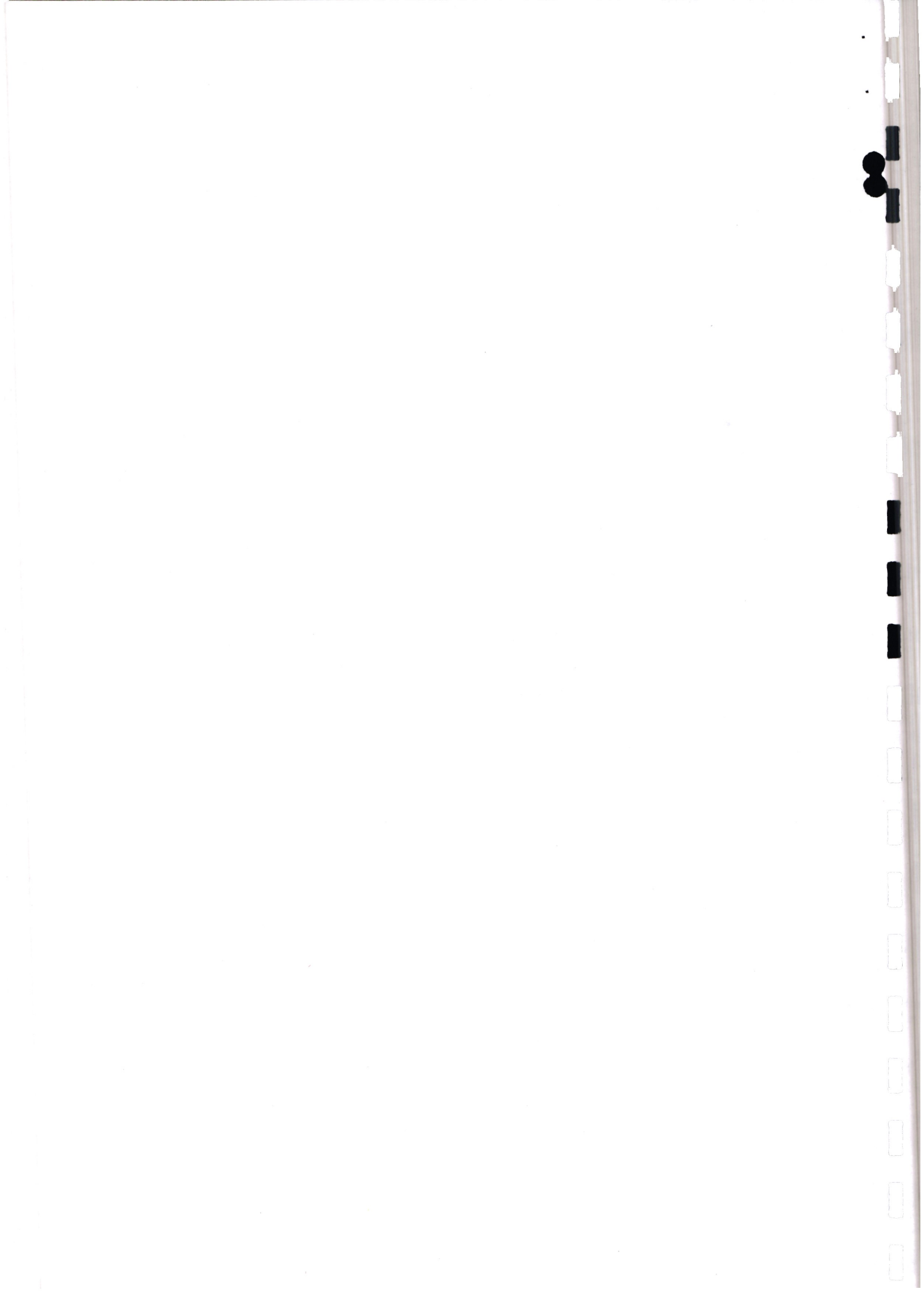
10	26 JUN 2018	26 JUN 2018	FT18177GFHFN	1354	Outward RTGS Payment MT 102 0040000154	31,500.00	0.00	425,518,499.00
					THE PRESIDENCY:CBK HARRISON MURIUKI /REC/00400000154			
					1354			
11	26 JUN 2018	26 JUN 2018	FT18177JN0H0	1354	Outward RTGS Payment MT 102 0040000156	31,500.00	0.00	425,486,999.00
					THE PRESIDENCY:CBK GEOFFREY LEPARTELEG /REC/00400000156			
					1354			
12	26 JUN 2018	26 JUN 2018	FT18177QR4SH	1354	Outward RTGS Payment MT 103 0040000155	31,500.00	0.00	425,455,499.00
					THE PRESIDENCY:999999 JOSEPHAT MBIRI WAWERU 0040000155			
					1354/			
13	26 JUN 2018	26 JUN 2018	FT181771JBBM	1354/	Outward RTGS Payment MT 102 0040000153	42,000.00	0.00	425,413,499.00
					THE PRESIDENCY:CBK ANGANI TOURS AND TRAVEL LIMITED /REC/00400000153			
					Pv 1147			
14	26 JUN 2018	26 JUN 2018	FT18177P3SRG	Pv 1147	Outward RTGS Payment MT 102 0040000157	784,100.00	0.00	424,629,399.00
					THE PRESIDENCY:CBK LUCY WANGARI GATHENGA /REC/00400000157			



**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

Central Bank of Kenya

10	26 JUN 2018	26 JUN 2018	FT18177GPHFN	1354 Outward RTGS Payment MT 102 0040000154 THE PRESIDENCY CBK HARRISON MURIUKI /REC/0040000154 1354	31,500.00	0.00	425,518,499.00
11	26 JUN 2018	26 JUN 2018	FT18177JNH0	1354 Outward RTGS Payment MT 102 0040000156 THE PRESIDENCY CBK GEOFFREY LEPARTELEG /REC/0040000156 1354	31,500.00	0.00	425,486,999.00
12	26 JUN 2018	26 JUN 2018	FT18177QR4SH	1354 Outward RTGS Payment MT 103 0040000155 THE PRESIDENCY :999999 JOSEPHAT MBIRI WAWERU 0040000155 1354/	31,500.00	0.00	425,455,499.00
13	26 JUN 2018	26 JUN 2018	FT18177JBBM	1354 Outward RTGS Payment MT 102 0040000153 THE PRESIDENCY CBK ANGANI TOURS AND TRAVEL LIMITED /REC/0040000153 Pv 1147	42,000.00	0.00	425,413,499.00
14	26 JUN 2018	26 JUN 2018	FT18177P3SRG	0040000157 Outward RTGS Payment MT 102 0040000157 THE PRESIDENCY CBK LUCY WANGARI GATHENGA /REC/0040000157 IMP 3168998	784,100.00	0.00	424,629,399.00
15	26 JUN 2018	26 JUN 2018	FT181770F01Y	0040000152 Outward RTGS Payment MT 102 0040000152 THE PRESIDENCY CBK	1,245,100.00	0.00	423,384,299.00



**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

Central Bank of Kenya

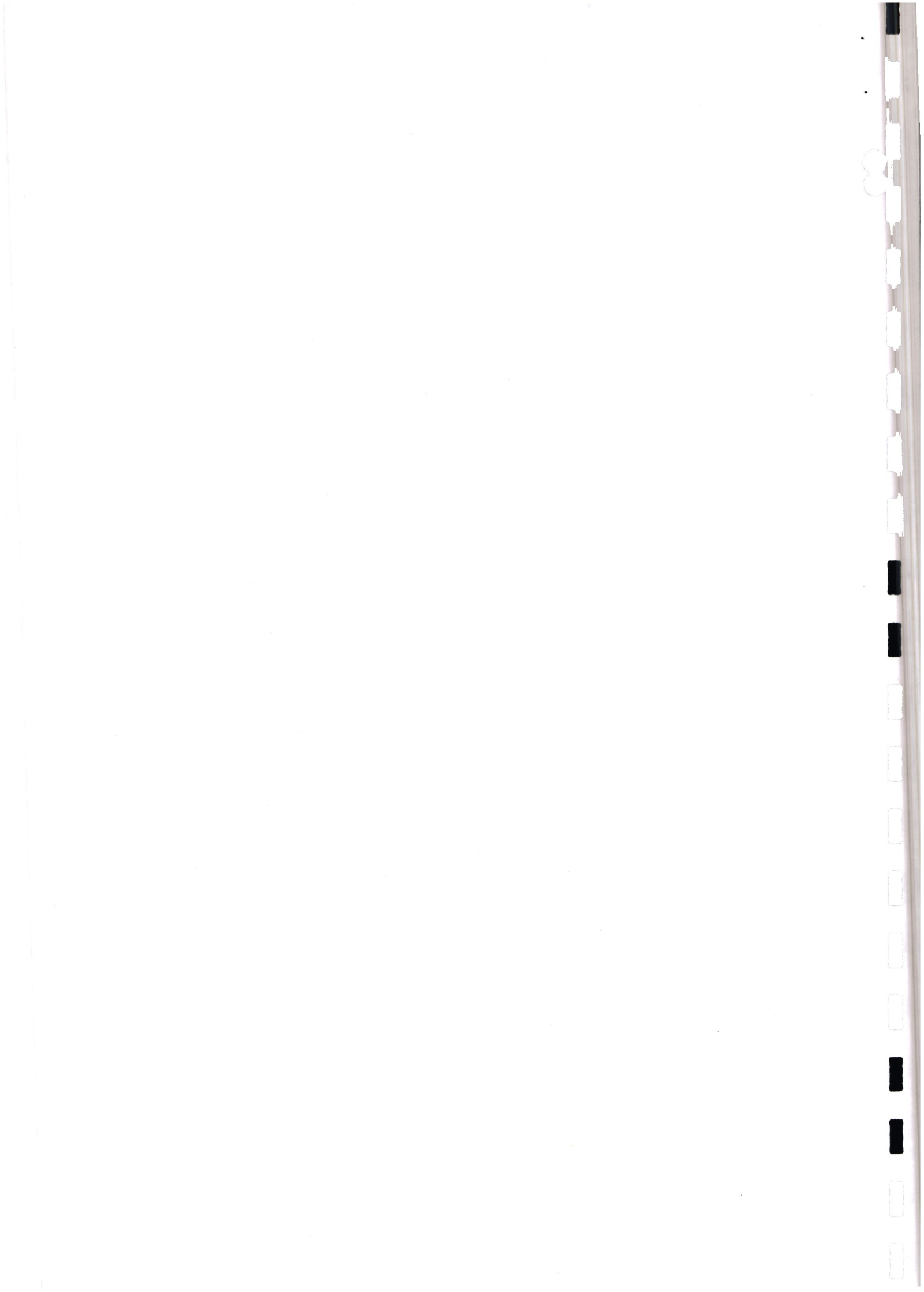
10	26 JUN 2018	26 JUN 2018	FT18177GRHFN	1354	Outward RTGS Payment MT 102 00400000154	31,500.00	0.00	425,518,499.00
					THE PRESIDENCY:CBK HARRISON MURIUKI /REC/00400000154			
11	26 JUN 2018	26 JUN 2018	FT18177JN0H0	1354	Outward RTGS Payment MT 102 00400000156	31,500.00	0.00	425,486,999.00
					THE PRESIDENCY:CBK GEOFFREY LEPARTELEG /REC/00400000156			
12	26 JUN 2018	26 JUN 2018	FT18177QR4SH	1354	Outward RTGS Payment MT 103 00400000155	31,500.00	0.00	425,455,499.00
					THE PRESIDENCY:9999999 JOSEPHAT MBIRI WAWERU 00400000155			
13	26 JUN 2018	26 JUN 2018	FT181771JBBM	1354/	Outward RTGS Payment MT 102 00400000153	42,000.00	0.00	425,413,499.00
					THE PRESIDENCY:CBK ANGANI TOURS AND TRAVEL LIMITED /REC/00400000153			
14	26 JUN 2018	26 JUN 2018	FT18177P3SRG	Pv 1147	Outward RTGS Payment MT 102 00400000157	784,100.00	0.00	424,629,399.00
					THE PRESIDENCY:CBK LUCY WANGARI GATHENGA /REC/00400000157			



**Development response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

Central Bank of Kenya

10	26 JUN 2018	26 JUN 2018	FT18177GFHFN	1354 Outward RTGS Payment MT 102 0040000154 THE PRESIDENCY CBK HARRISON MURIUKI /REC/0040000154	31,500.00	0.00	425,518,499.00
11	26 JUN 2018	26 JUN 2018	FT18177JN0H0	1354 Outward RTGS Payment MT 102 0040000156 THE PRESIDENCY CBK GEOFFREY LEPARTELEG /RBC/0040000156	31,500.00	0.00	425,486,999.00
12	26 JUN 2018	26 JUN 2018	FT18177QR4SH1	1354 Outward RTGS Payment MT 103 0040000155 THE PRESIDENCY 9999999 JOSEPHAT MBIRI WAWERU 0040000155	31,500.00	0.00	425,455,499.00
13	26 JUN 2018	26 JUN 2018	FT181771JBBM	1354/ Outward RTGS Payment MT 102 0040000153 THE PRESIDENCY CBK ANGANI TOURS AND TRAVEL LIMITED /RBC/0040000153	42,000.00	0.00	425,413,499.00
14	26 JUN 2018	26 JUN 2018	FT18177P3SRG	Pv 1147 Outward RTGS Payment MT 102 0040000157 THE PRESIDENCY CBK LUCY WANGARI GATHENGA /REC/0040000157	784,100.00	0.00	424,629,399.00
15	26 JUN 2018	26 JUN 2018	FT181770F01Y	IMP 316809X Outward RTGS Payment MT 102 0040000152 THE PRESIDENCY CBK FRANCIS KAMONDO GATUA /RBC/0040000152	1,245,100.00	0.00	423,384,299.00
16	29 JUN 2018	29 JUN 2018	FT181804VHSP	PRE 3422502 TRFS Payments 0040000158 Withholding Tax	19,365.50	0.00	423,364,933.50
17	29 JUN 2018	29 JUN 2018	FT18180WDQPL	TRFS Payments 0040000180 Withholding Tax	44,730.00	0.00	423,320,203.50
18	29 JUN 2018	29 JUN 2018	FT18180FPSS	TRFS Payments 0040000177 Withholding Tax	87,750.00	0.00	423,232,453.50
Totals					4,971,345.50	10,152,384.00	423,232,453.50
					Closing Balance :		423,232,453.50



**Kenya Development Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018**

Appendix 11

Payment as at 30<sup>th</sup> June 2018,

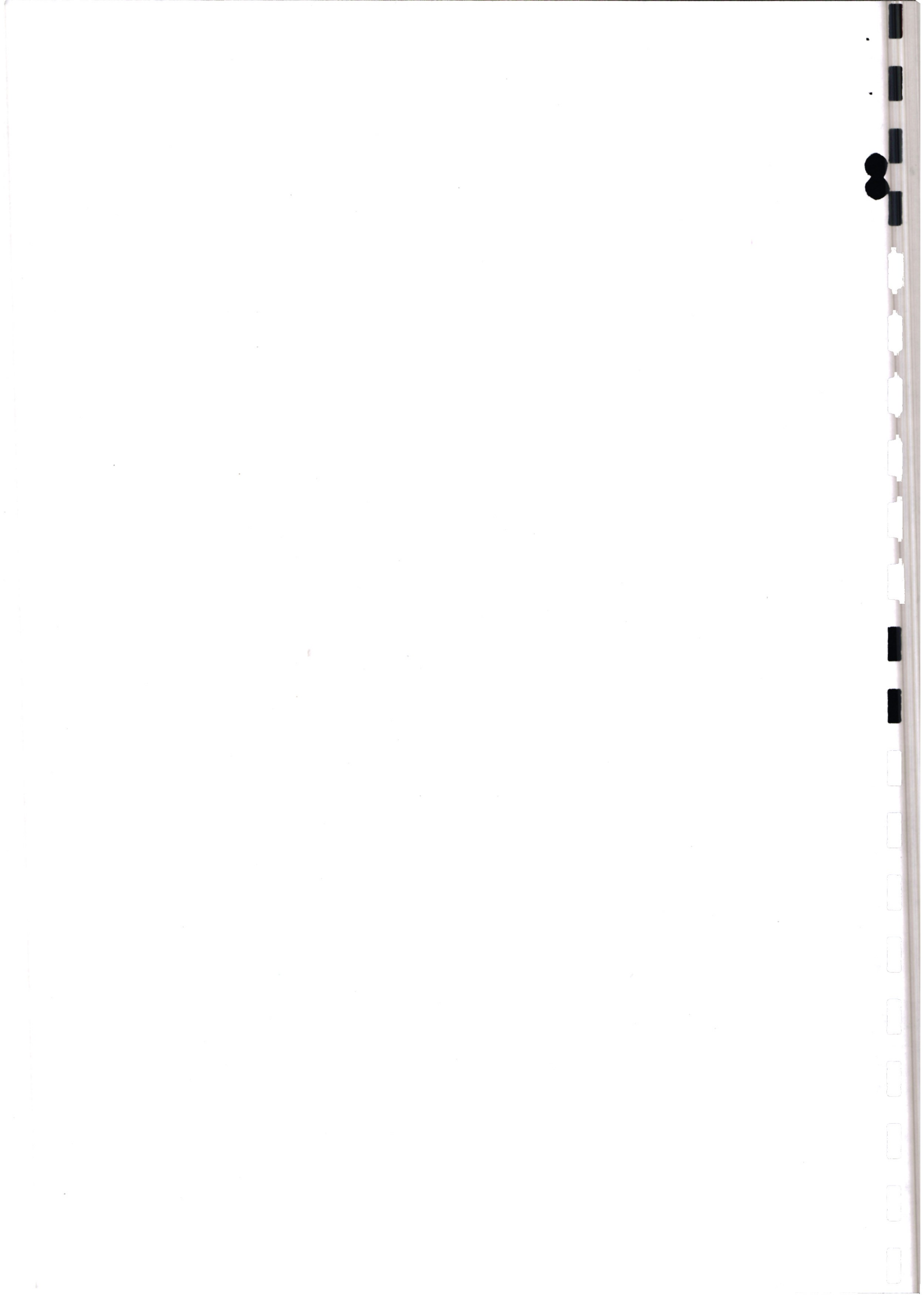
KDRDIP Project No: P161007

S/No:	Date	Payee	PV.		Amount(khs)
			No:	Details	
1	7/3/2018	African Touch	638	Provision of Air Ticket to and fro for Dr. Ann Kinyua and Omollo Onyango while travelling to Turkana on Labour Intensive Workshop at Lodwar	46,000.00
2	7/3/2018	African Touch	642	Provision of air return ticket for Geoffrey Lepartleg and Jacqueline Nyokabi while travelling to Lodwar and Wajir on workshop to validate handbook,orientation manual and pretesting secondary data collection tools	65,400.00
3	7/3/2018	Angani Tours and Travel	641	Provision of one way airticket to Osman/Ambia Abdi while travelling to Lodwar for labour intensive public works workshop	15,855.00
4	7/3/2018	Attic Tours and Travel Ltd	645	Provision of air ticket to and fro for Dr Anne Kinyua while travelling to Mombasa on workshop to validate the Project Monitoring and Evaluation Manual	45,350.00
5	7/3/2018	Attic Tours and Travel Ltd	640	Change of reservation of air ticket for Secretary Arid and Semi Arid Regions	4,165.00



**Kenya Development Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018**

6	7/3/2018	Attic Tours and Travel Ltd	644	Provision of air tickets to mombasa for Marianne Ndegwa, Jaqueline Muchori and Dr John Ngatia while travelling to Mombasa for a workshop to validate the Project Monitoring and Evaluation Manual Tools.	66,900.00
7	26/03/2018	David Ruto	814	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works	95,400.00
8	29/03/2018	Wilfred Omari	19	Subsistence allowance while travelling on retreat to Naivasha to prepare Project Manuals and Training Modules.	52,500.00
9	29/03/2018	Mary Karanja	20	Subsistence allowance while travelling on retreat to Naivasha to prepare Project Manuals and Training Modules.	52,500.00
10	29/03/2018	Kelly Ileri	21	Subsistence allowance while travelling on retreat to Naivasha to prepare Project Manuals and Training Modules.	24,500.00
11	29/03/2018	Luy Kiruja	15	Subsistence allowance while travelling on retreat to Naivasha to prepare Project Manuals and Training Modules.	42,000.00
12	29/03/2018	Simon Pkiayashi	699	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works	115,500.00
13	29/03/2018	David Mamati	697	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works	92,400.00
14	29/03/2018	Mary Karanja	688	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works	115,500.00



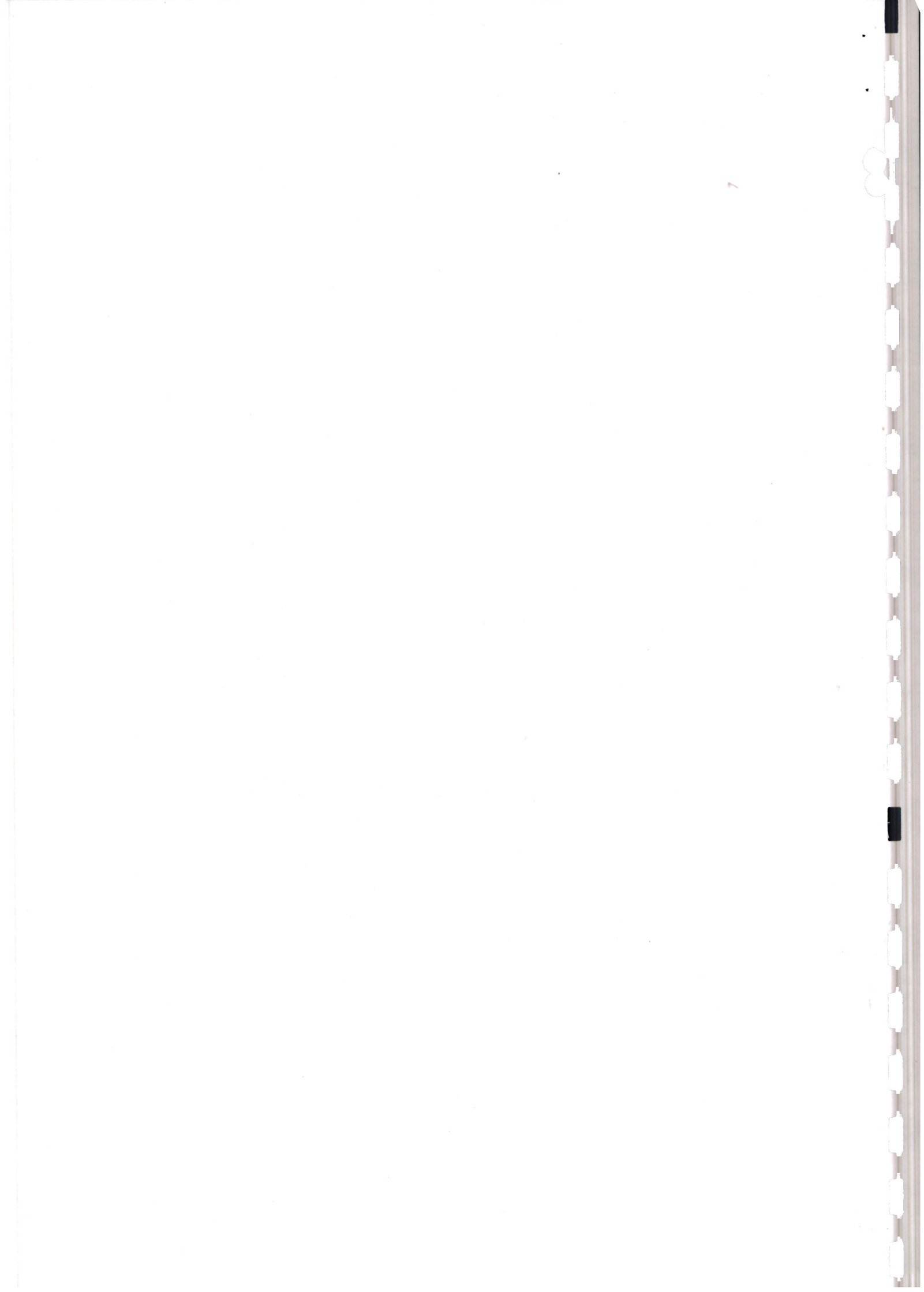
**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

15	29/03/2018	John Ngatia	695	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works	138,600.00
16	29/03/2018	John Ngatia	689	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	100,800.00
17	29/03/2018	Laparteleg Geoffrey	685	Subsistence allowance while travelling to Turka West Subcounty and Wajir South Sub-county to validate Livelihood handbook, orientation manual and pre-testing secondary data collection tools	115,500.00
18	29/03/2018	James Ndiritu	695	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works.	53,900.00
19	29/03/2018	Wilfred Omari	694	Subsistence allowance while travelling to Dadaab to conduct Assets assessment.	73,000.00
20	29/03/2018	Wilfred Omari	686	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works.	115,500.00
21	29/03/2018	Luy Kiruja	677	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works.	92,400.00
22	29/03/2018	Simon Pkiayach	690	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	94,000.00



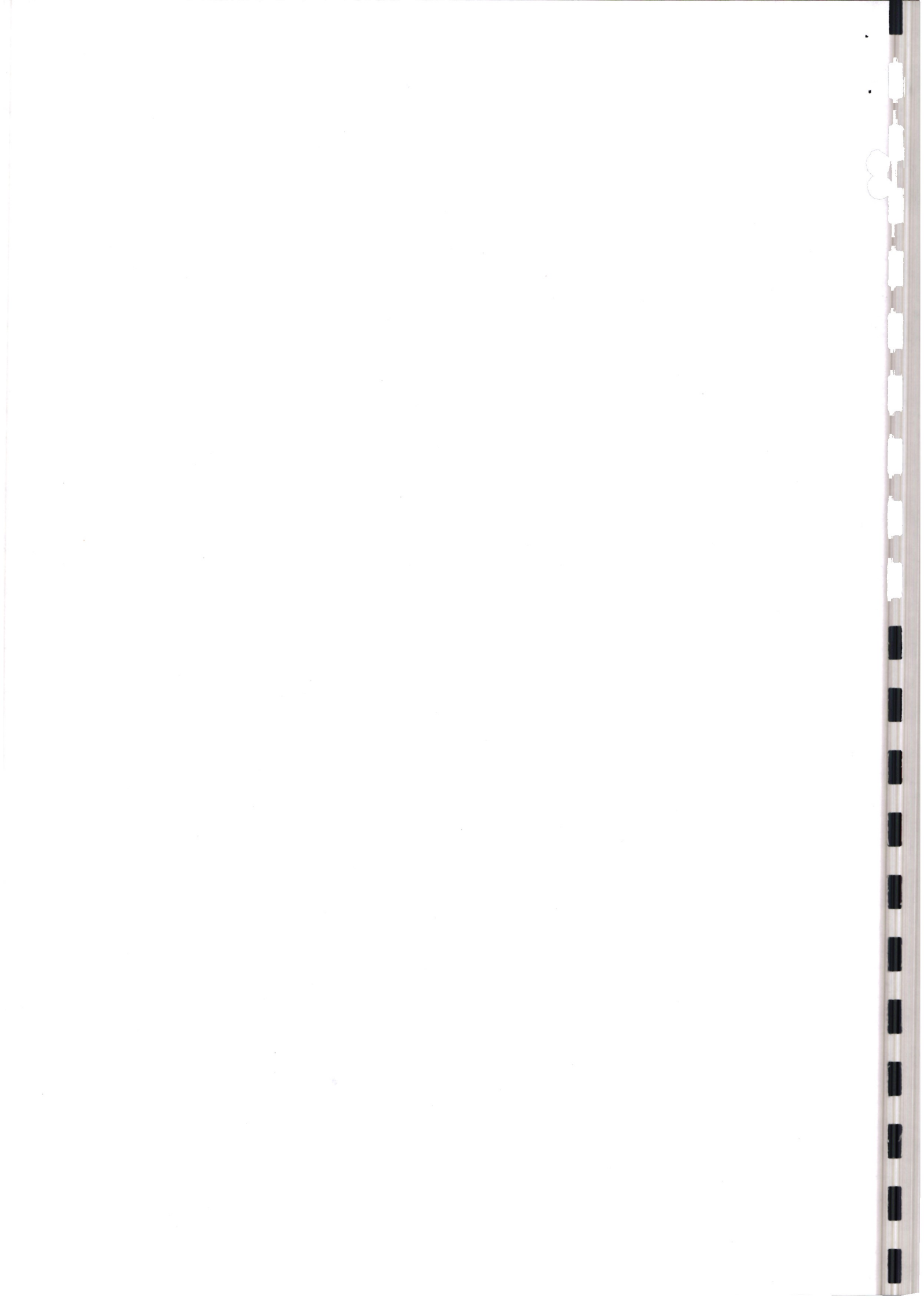
**Displacement Impact Project (KDKDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

23	29/03/2018	Luy Kiruja	683	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	77,200.00
24	29/03/2018	Dr Anne Kinyua	671	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works.	138,600.00
25	29/03/2018	Dr Anne Kinyua	670	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	109,200.00
26	29/03/2018	Dr Anne Kinyua	669	Subsistence allowance while travelling to Dadaab to conduct Assets assessment.	97,600.00
27	29/03/2018	Harrison Muriuki	678	Subsistence allowance while travelling to Dadaab to conduct Assets assessment.	73,000.00
28	29/03/2018	Harrison Muriuki	679	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	94,000.00
29	29/03/2018	James Ndiritu	691	Fuelling GK A 092C while travelling to Naivasha on World Bank Mission	15,000.00
30	29/03/2018	Saleh Bardad	668	Subsistence allowance while travelling to Dadaab to conduct Assets assessment.	60,400.00
31	29/03/2018	Saleh Bardad	681	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works.	92,400.00
32	29/03/2018	Saleh Bardad	680	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	77,200.00



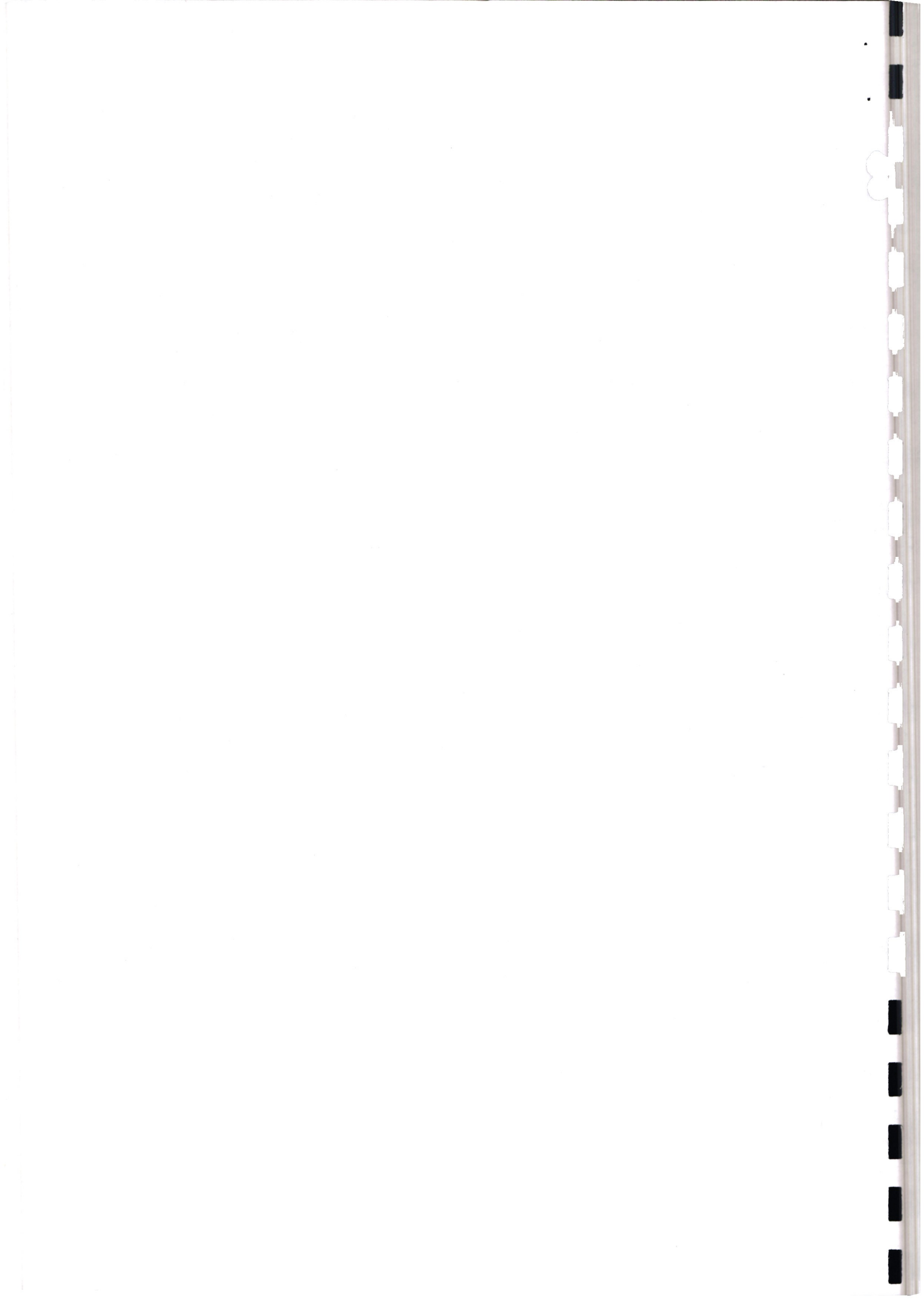
**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

33	29/03/2018	Daniel Ngaruni	701	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	77,200.00
34	29/03/2018	Daniel Ngaruni	676	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works.	92,400.00
35	29/03/2018	Joseph M. Waweru	673	Subsistence allowance while travelling to Dadaab to conduct Assets assessment.	73,000.00
36	29/03/2018	Mary Karanja	682	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	94,000.00
37	29/03/2018	Kelly Ileri	684	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	47,800.00
38	29/03/2018	Jacqueline Muchori	18	Subsistence allowance while travelling on retreat to Naivasha to prepare Project Manuals and Training Modules.	63,000.00
39	29/03/2018	John Ngatia	17	Subsistence allowance while travelling on retreat to Naivasha to prepare Project Manuals and Training Modules.	63,000.00
40	29/03/2018	David Mamat	16	Subsistence allowance while travelling on retreat to Naivasha to prepare Project Manuals and Training Modules.	42,000.00
41	29/03/2018	Simon Pkiyach	14	Subsistence allowance while travelling on retreat to Naivasha to prepare Project Manuals and Training Modules.	52,500.00



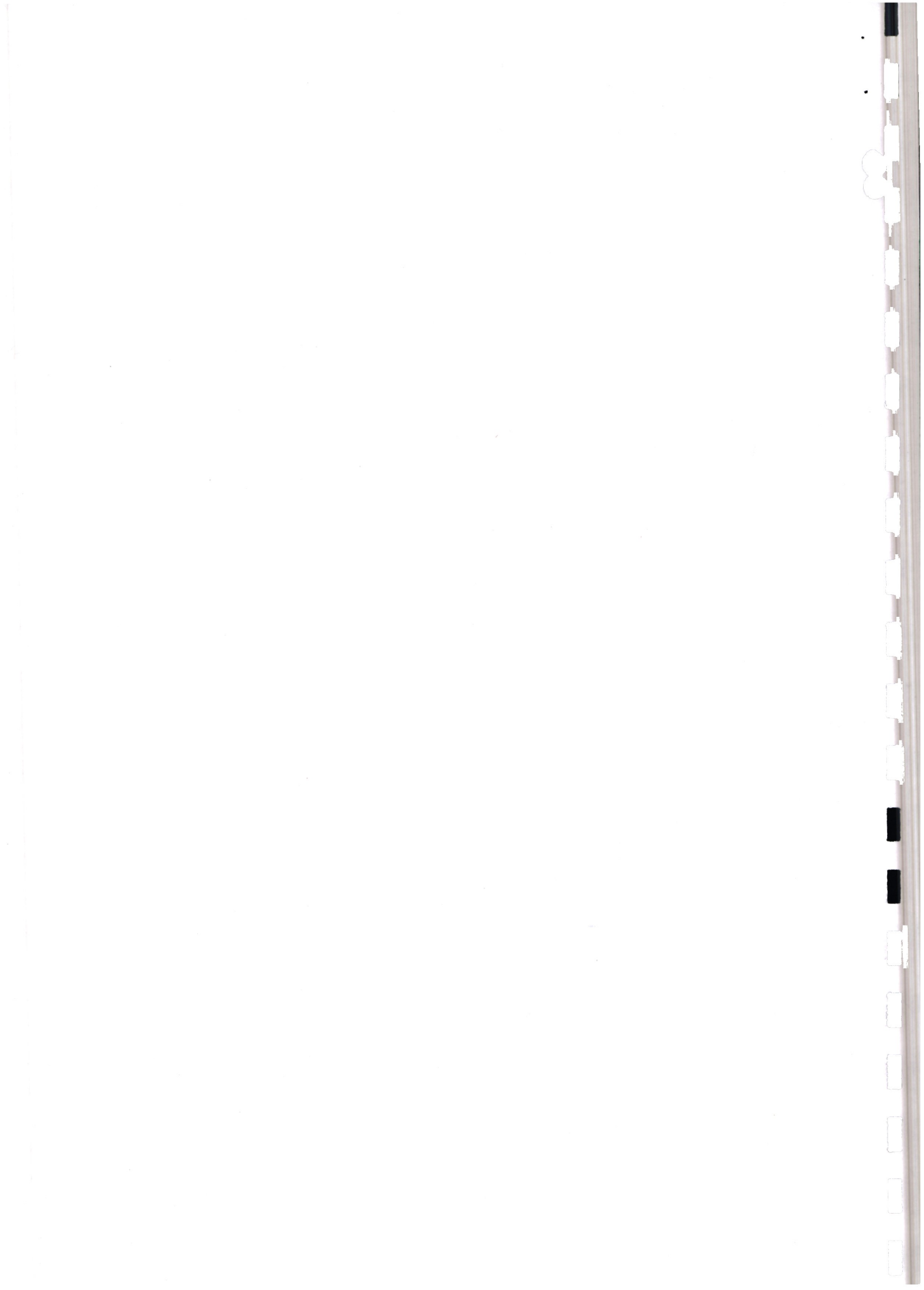
**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

42	29/03/2018	Joseph M. Waweru	674	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	94,000.00
43	29/03/2018	Josephat M. Waweru	672	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works.	115,500.00
44	29/03/2018	Francis Gatua	700	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	184,400.00
45	29/03/2018	Francis Gatua	675	Subsistence allowance while travelling to Dadaab to conduct Assets assessment.	110,400.00
46	29/03/2018	Gordon Omollo	693	Payment of Daily subsistence Allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	37,800.00
47	29/03/2018	Gordon Omollo	687	Fuelling GK 178U while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and monitoring tools	30,000.00
48	29/03/2018	Gordon Omollo	692	Fuelling GK A 178U while travelling to Naivasha on World Bank Mission	15,000.00
49	29/03/2018	Gordon Omollo	696	Payment of Daily subsistence Allowance while travelling to Lodwar, Turkana to attend labour intensive public works	53,900.00
50	29/03/2018	Japheth Kiilu	696	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	42,000.00



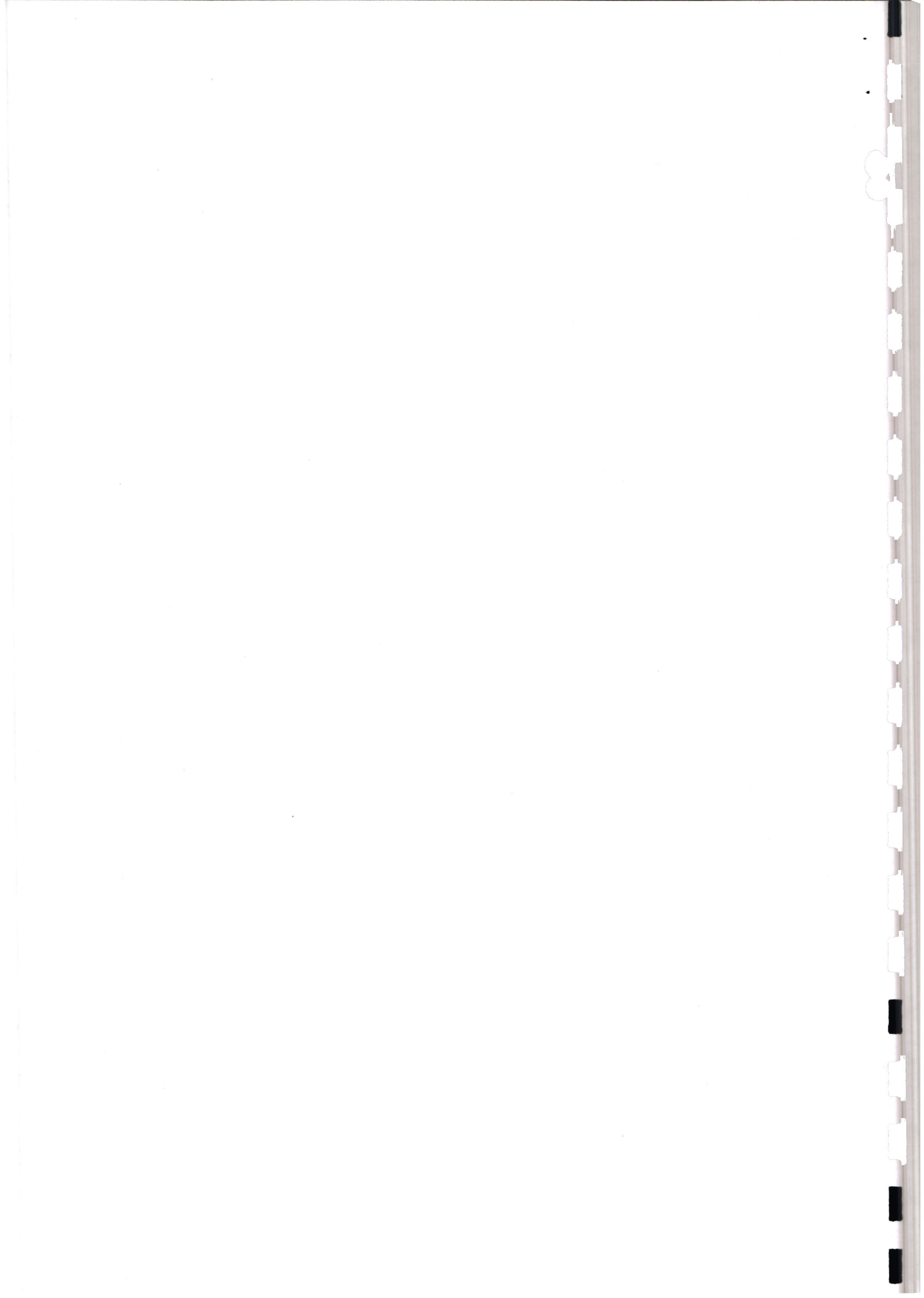
**Kenya Development Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018**

51	30/03/2018	Marianne Ndegwa	4	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	63,000.00
52	30/03/2018	David Ruto	5	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	42,000.00
53	30/03/2018	Francis Gatua	7	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	72,000.00
54	30/03/2018	Daniel Ngaruni	8	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	42,000.00
55	30/03/2018	Muriuki Harrison	9	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	52,500.00
56	30/03/2018	Saleh Abdullahi	10	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	42,000.00
57	30/03/2018	Josphat Waweru	11	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	52,500.00
58	30/03/2018	Kariuki Kagwima	1	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	42,000.00
59	30/03/2018	Geoffrey Leparteleg	13	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	52,500.00
60	30/03/2018	Jacklyne Orioki	621	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	24,500.00



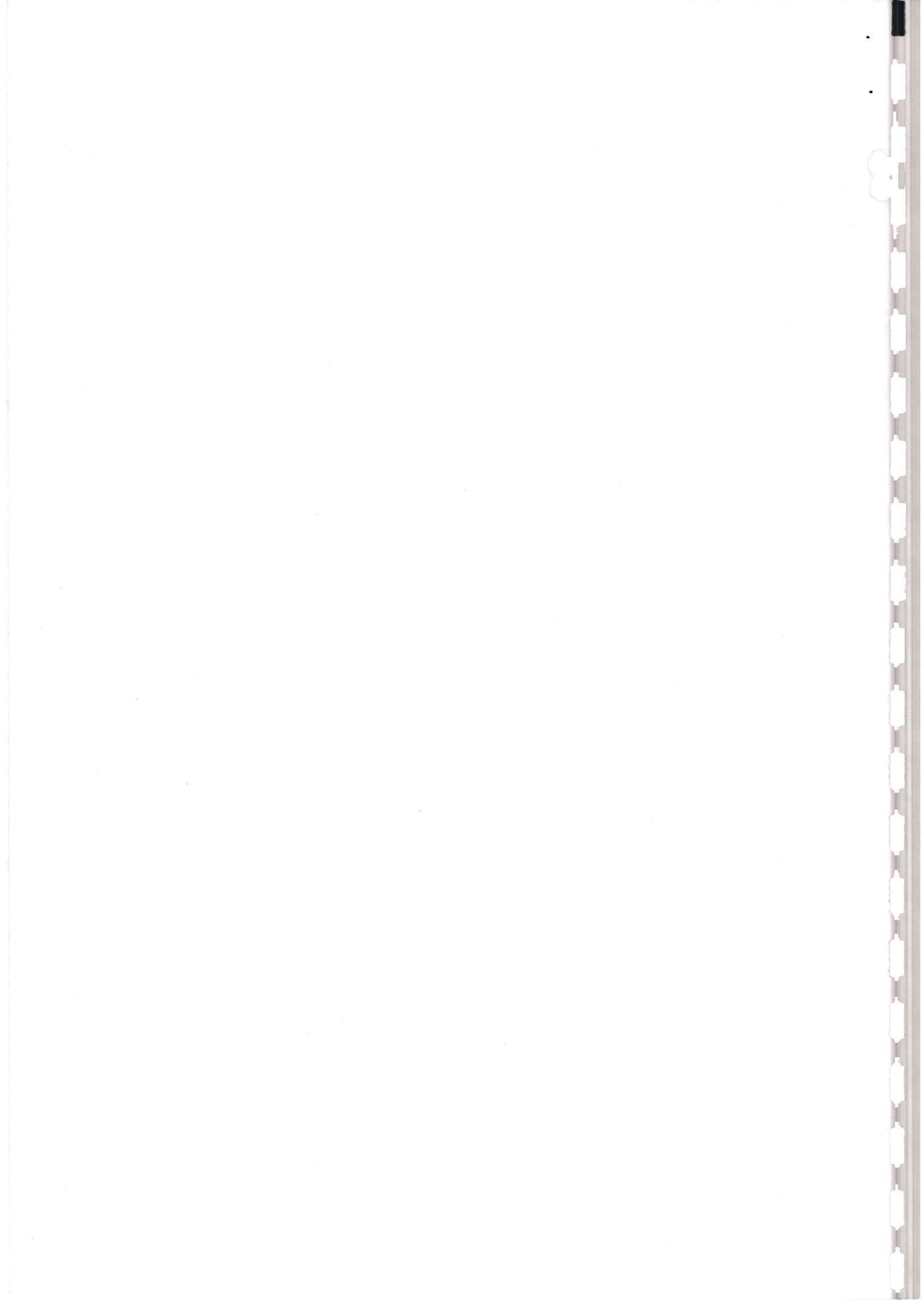
**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

61	30/03/2018	James Ndiritu	2	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	24,500.00
62	30/03/2018	James Ndiritu	3	Fuelling GK A092C while travelling to Naivasha to prepare Project Manuals and Training modules.	15,000.00
63	30/03/2018	Francis Gatua	938	Payment for per diems and other allowances while attending Labour Intensive Workshop at Lodwar, Turkana County.	1,491,200
64	30/03/2018	James Ndiritu	932	Subsistence allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and tools.	37,800.00
65	30/03/2018	James Ndiritu	933	Fuelling Gk A 178V while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual tools.	30,000.00
66	30/03/2018	Japheth Kiilu	925	Subsistence allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and tools.	77,200.00
67	30/03/2018	Kariuki Kagwima	927	Subsistence allowance while travelling to Dadaab to conduct Assets assessment.	60,400.00
68	30/03/2018	Kariuki Kagwima	926	Subsistence allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and tools.	77,200.00
69	30/03/2018	Vitalis Ragul	929	Subsistence allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and tools.	94,000.00
70	30/03/2018	Vitalis Ragul	931	Daily subsistence allowance while travelling to Naivasha to prepare Project Manuals and Training modules	52,500.00



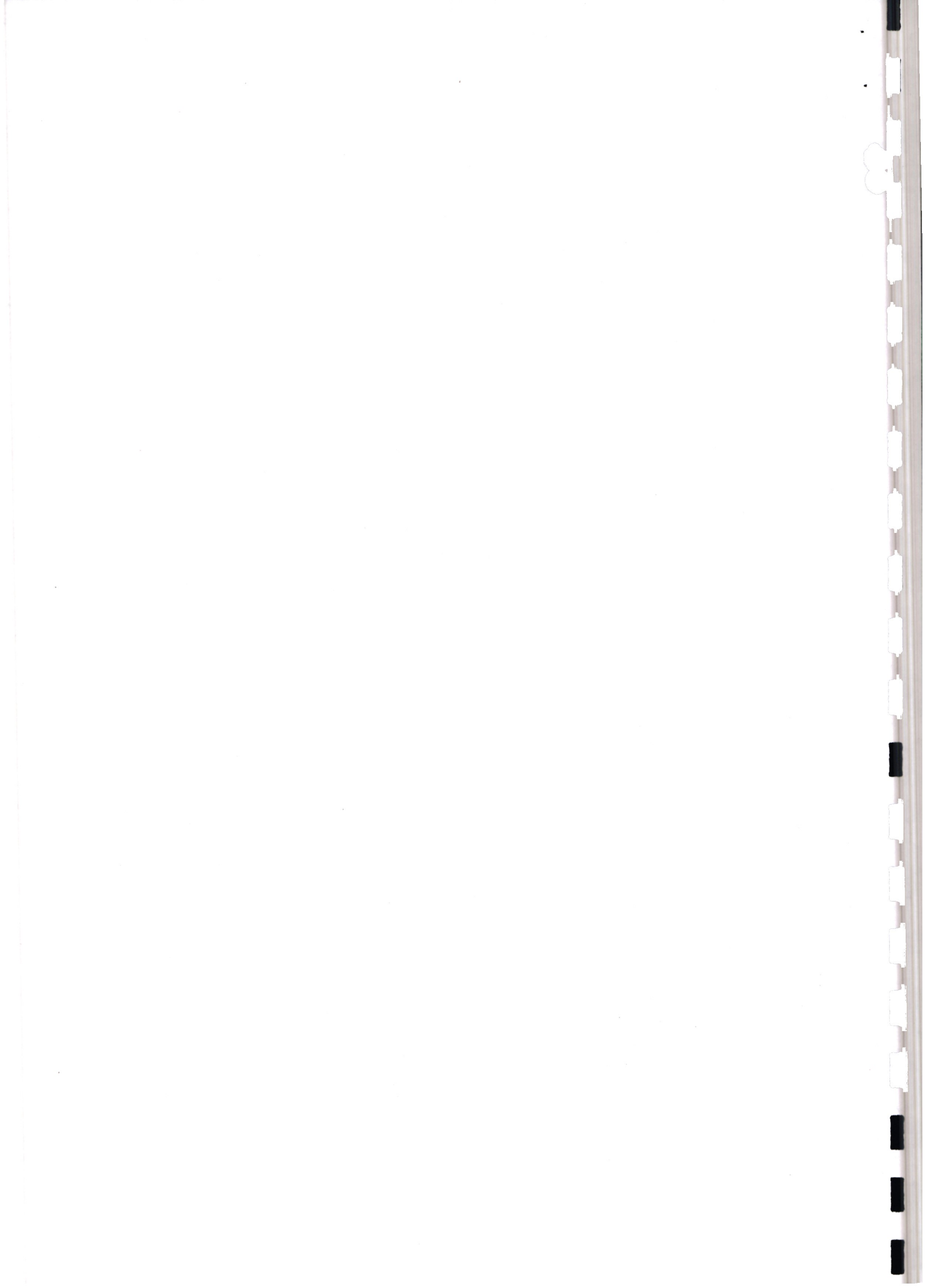
**Kenya Development Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018**

71	30/03/2018	Wilfred Omari	930	Subsistence allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and tools.	94,000.00
72	30/03/2018	Jacklyne Muchori	937	Payment for per diems and other allowances while attending Labour Intensive Workshop at Lodwar, Turkana County.	138,600.00
73	30/03/2018	David Mamati	928	Subsistence allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and tools.	77,200.00
74	30/03/2018	Geoffrey Leparteleg	934	Subsistence allowance while travelling to Mombasa to develop and validate Project Monitoring and Evaluation Manual and tools.	94,000.00
75	30/03/2018	Francis Gatua	1041	Subsistence allowances for National and County project implementation unit staff while travelling to Naivasha on World Bank Mission.	1,512,010
76	30/03/2018	Francis Gatua	1040	Subsistence allowance for tender evaluation committee while conducting Project evaluation for supply and delivery of motor vehicles and motor cycles at Naivasha	1,752,000.00
77	1/4/2018	Kellen K. Ileri	732	Facilitation of tea,snacks and lunch during the tender evaluation.	30,000.00
78	1/4/2018	Lucy Kiruja	728	Facilitation of tea,snacks and lunch during the during the Technical Mission meeting on 5th and 6th March 2018	60,000.00
79	19/04/2018	James Okuyo	923	Reimbursement of standing Imprest for Office Operations	133,278.90
80	20/04/2018	Mombasa Beach Hotel	717	Payment for conference facilities at Mombasa Beach during Project Monitoring and Evaluation Manual between 25th February to 3rd March 2018,at Mombasa	283,500.00



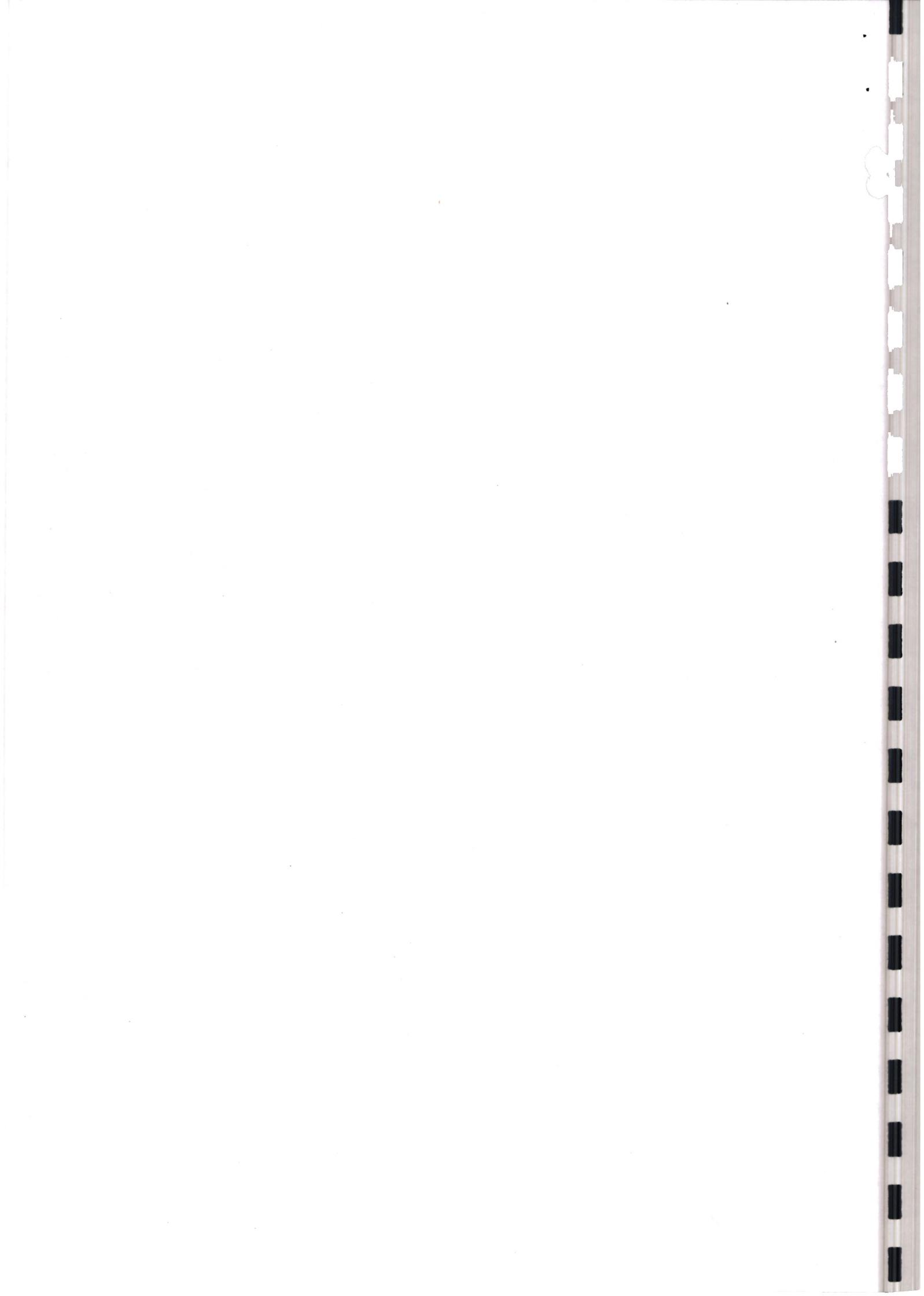
**Kariakaya Group Report on the Implementation of Projects (KDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

81	20/04/2018	Attic Tours and Travel	719	One way Air Ticket for officers travelling from Mombasa to Nairobi.	17,275.00
82	9/5/2018	Angani Tours and Travel Ltd	749	Procurement of air ticket for Mr. Felix Kioko Kisalu while travelling to Naivasha to attend World Bank Mission.	23,345.00
83	11/05/20018	Dr. Ann Kinyua	1058	Travelling to Naivasha to Prepare criteria, interview material and conduct interview as part of Recruitment Process	175,200.00
83	11/05/20018	Rose Wanjohi	1058	Travelling to Naivasha to Prepare criteria, interview material and conduct interview as part of Recruitment Process	151,200.00
83	11/05/20018	Jacline Muchori	1058	Travelling to Naivasha to Prepare criteria, interview material and conduct interview as part of Recruitment Process	151,200.00
83	11/05/20018	Dr John Ngatia	1058	Travelling to Naivasha to Prepare criteria, interview material and conduct interview as part of Recruitment Process for KDRDIP.	151,200.00
83	11/05/20018	Ibrahim Chabuga	1058	Travelling to Naivasha to Prepare criteria, interview material and conduct interview as part of Recruitment Process	100,800.00
83	11/05/20018	Francis Gatua	1058	Travelling to Naivasha to Prepare criteria, interview material and conduct interview as part of Recruitment Process	100,800.00
84	25/05/2018	James Okuyo	1081	Reimbursement of standing Imprest for Office Operatios	152,114.00
85	25/05/2018	Attic Tours and Travel	876	Return Airticket for Mr. Kariuki Kagwima while travelling to Turkana on Office Identification.	22,800.00

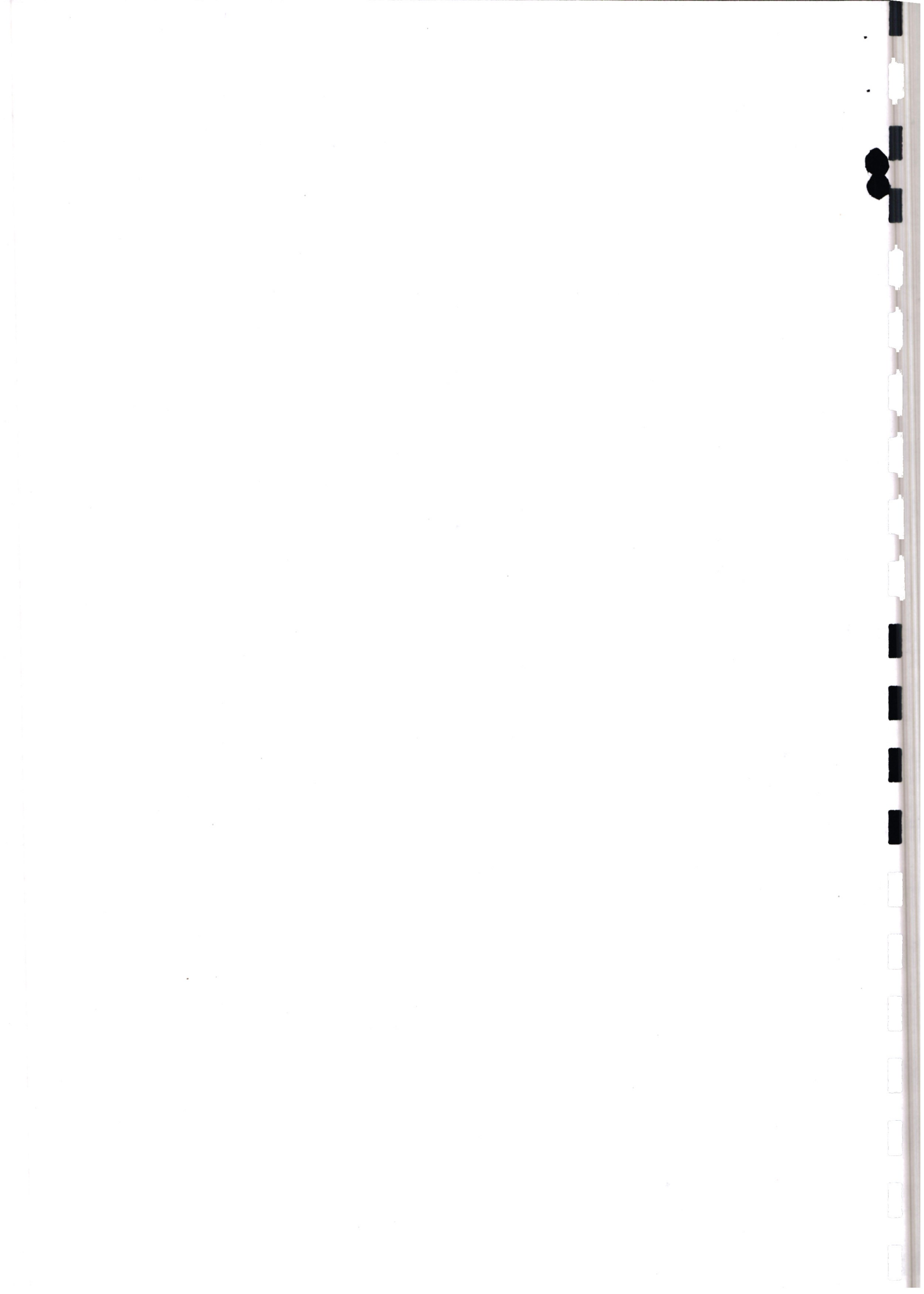


**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

86	25/05/2018	Attic Tours and Travel	875	Return Airticket for Mr. Francis Gatua while travelling to Turkana on Project Offices Identification.	22,800.00
86(b)	22/06/2018	Pay as Attached	1354	Payment for officers who extended their stay at Naivasha from 23rd to 26th May, 2018 to complete the community Operations Manual.	134,400.00
87	23/06/2018	Angani Tours and Travel Ltd	1147	Payment for procurement of air tickets for two officers between 17th to 19 while going on official duties to Wajir	42,000.00
88	29/06/2018	The Cradle Hotel Lowar	748	Payment for full day Conference Facilities from 5th February, 2018 to 16th February, 2018 while attending Labour Intensive Workshop at Lodwar	123,200.00
	29/06/2018	Commissioner of VAT	748	Payment for full day Conference Facilities from 5th February, 2018 to 16th February, 2018 while attending Labour Intensive Workshop at Lodwar	6,720.00
89	29/06/2018	M/s Naivasha Country Hotel	1149	Payment for Conference facilities at M/s Naivasha Country Hotel Ltd during the Word Bank Mission held at Naivasha between 5th to 8th March, 2018	1,394,107.75
	29/06/2018	Commissioner of VAT	1149	Payment for Conference facilities at M/s Naivasha Country Hotel Ltd during the Word Bank Mission held at Naivasha between 5th to 8th March, 2018	76,042.25
90	29/06/2018	Nyakin Investment Ltd	1111	Payment of Hire of Motor Vehicle while travelling to Garissa to Lauch North and North Eastern Development Initiative	231,000.00
	29/06/2018	Commissioner of VAT	1111	Payment of Hire of Motor Vehicle while travelling to Garissa to Lauch North and North Eastern Development Initiative	12,600.00

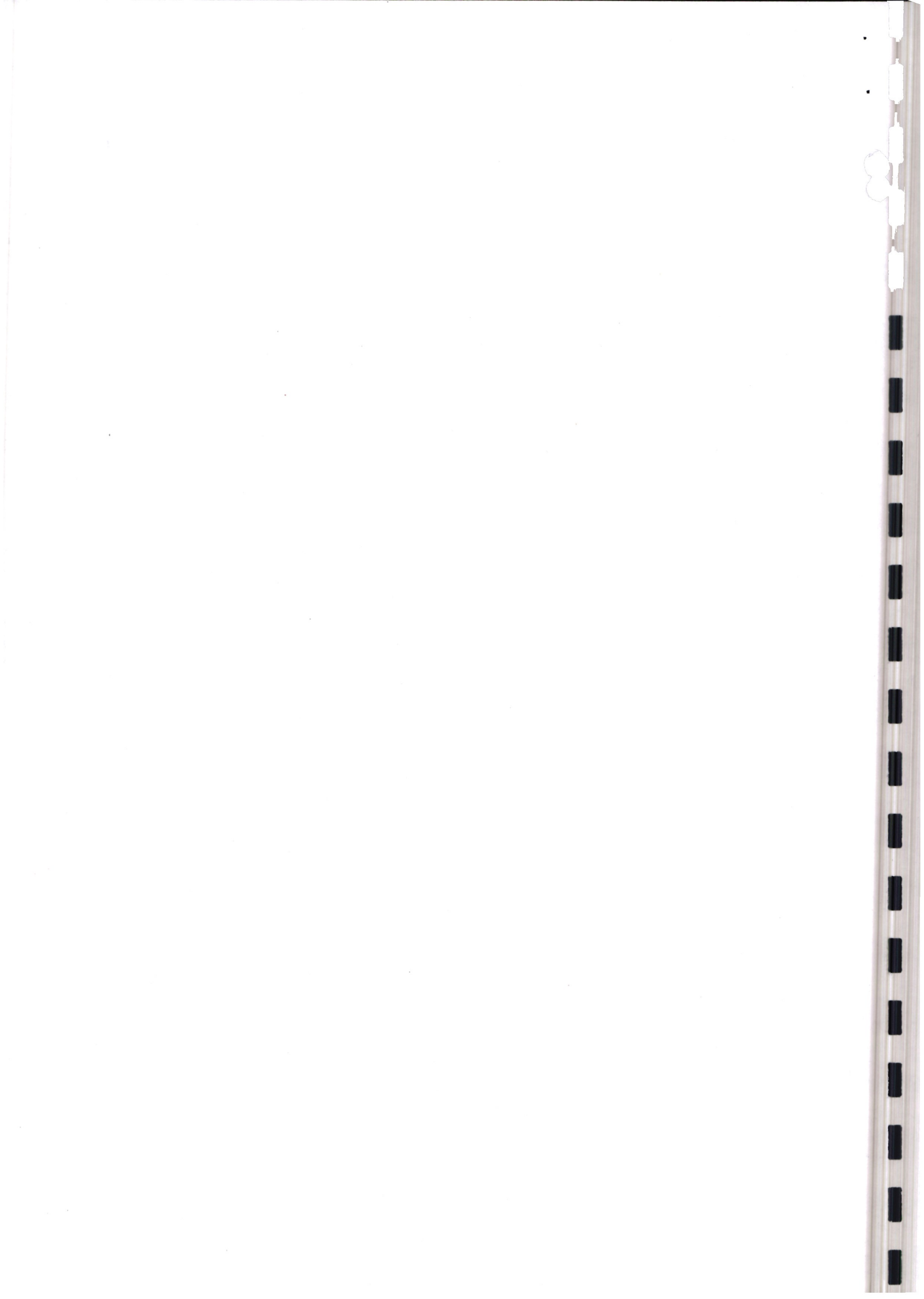


91	29/06/2018	Specicom Technologies Ltd	1199	Payment for supply of Smartphones to the Project	2,388,062.05
	29/06/2018	Commissioner of VAT	1199	Payment for supply of Smartphones to the Project	130,257.95
92	29/06/2018	Viaworld Investment Ltd	1200	Payment for supply and delivery of 6 Fireproof Cabinet for the project.	1,109,482.75
	29/06/2018	Commissioner of VAT	1200	Payment for supply and delivery of 6 Fireproof Cabinet for the project.	60,517.25
93	29/06/2018	M/s Goldplus Enterprises	1201	Payment for stationeries for the Project	557,396.55
	29/06/2018	Commissioner of VAT	1201	Payment for stationeries for the Project	30,403.45
94	29/06/2018	Deckmart General Supplies	1151	Supply and delivery of office stationery	355,034.50
	29/06/2018	Commissioner of VAT	1151	Supply and delivery of office stationery	19,365.50
95	29/06/2018	Smart Board Solutions	1203	Supply and delivery of ICT Equipment to the Project	873,456.90
	29/06/2018	Commissioner of VAT	1203	Supply and delivery of ICT Equipment to the Project	47,643.10
96	29/06/2018	Bina Group (K) Ltd	1202	Supply and delivery of ICT Equipment to the Project	3,698,275.85
	29/06/2018	Commissioner of VAT	1202	Supply and delivery of ICT Equipment to the Project	201,724.15
97	29/06/2018	M/s Kiluwa Agencies	1150	Supply and delivery of copier paper and toners to the Project	403,017.25
	29/06/2018	Commissioner of VAT	1150	Supply and delivery of copier paper and toners to the Project	21,982.75



**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

98	29/06/2018	M/s Sweet Lake Resort Naivasha	1152	Procurement of conference facilities at Naivasha during Evaluation of Bids	1,608,750.00
	29/06/2018	Commissioner of VAT	1152	Procurement of conference facilities at Naivasha during Evaluation of Bids	87,750.00
99	29/06/2018	The Cradle Hotel Lower	747	Payment for full day Conference Facilities from 5th February,2018 to 16th February,2018 while attending Labour Intensive Workshop at Lodwar	820,050.00
	29/06/2018	Commissioner of VAT	747	Payment for full day Conference Facilities from 5th February,2018 to 16th February,2018 while attending Labour Intensive Workshop at Lodwar	44,730.00
100	29/06/2018	Fast Choice Ltd	1310	Payment for supply of Assorted Furniture to the Project.	1,567,386.20
	29/06/2018	Commissioner of VAT	1310	Payment for supply of Assorted Furniture to the Project.	85,493.80
101	29/06/2018	M/s Mombasa Beach Hotel	1148	Procurement of Conference Facilities while going to Mombasa for training workshop on completion of PIM,Com,and Memorandum of understanding.	517,758.60
	29/06/2018	Commissioner of VAT	1148	Procurement of Conference Facilities while going to Mombasa for training workshop on completion of PIM,Com,and Memorandum of understanding.	28,241.40
102	29/06/2018	M/s MFI Documents Solution	1204	Supply and delivery for Kyocera Printers to the Project	311,850.00
	29/06/2018	Commissioner of VAT	1204	Supply and delivery for Kyocera Printers to the Project	17,010.00
103	30/06/2018	Specicom Technologies Ltd	1312	Supply and delivery of HP Probook Laptops to the Project.	3,265,862.05



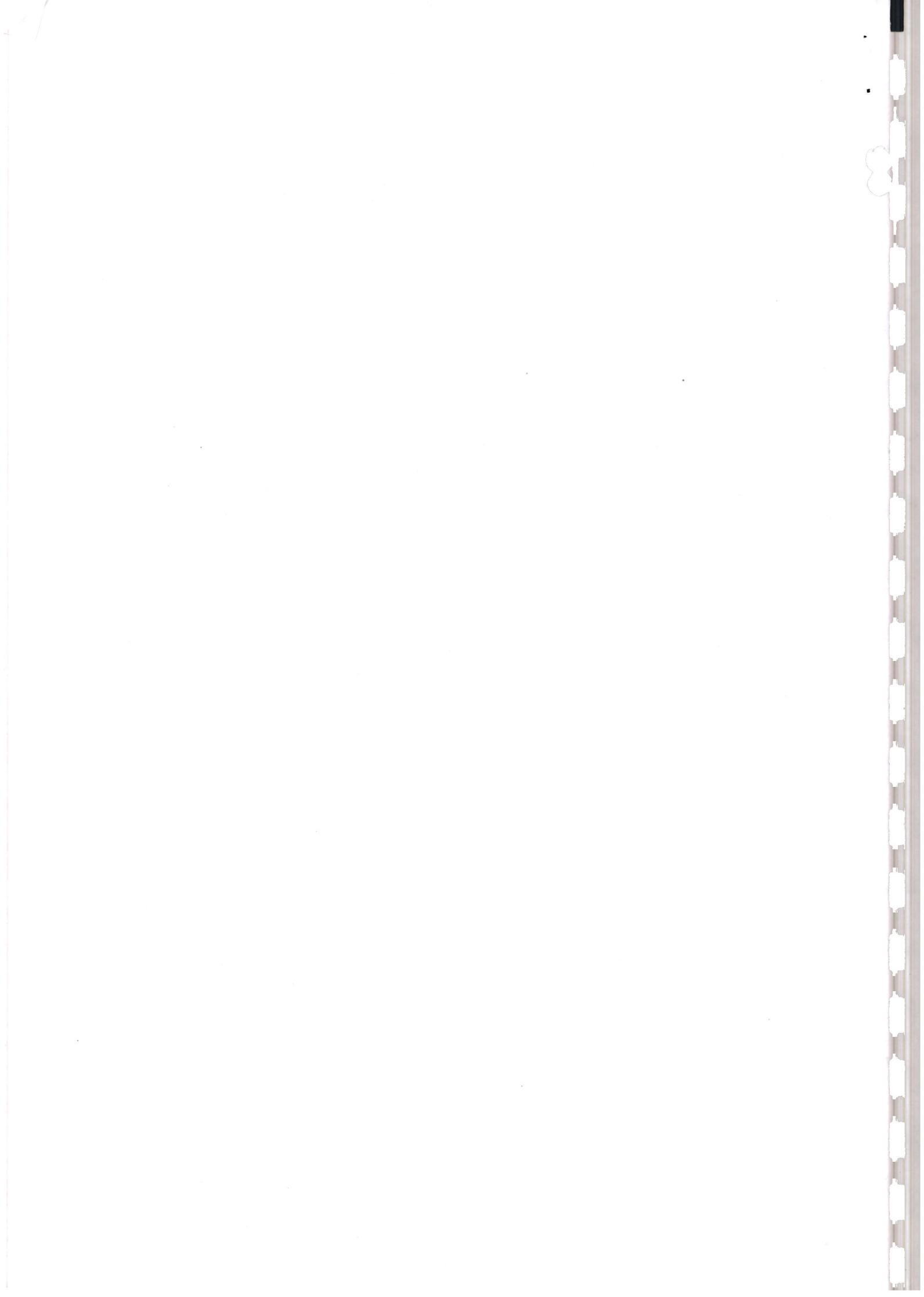
**D** *pm* *response to Displacement Impact Project (KDRDRP)*  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

	30/06/2018	Commissioner of VAT	1312	Supply and delivery of HP Probook Laptops to the Project.	178,137.95
104	30/06/2018	Specicom Technologies Ltd	1311	Supply and delivery of Desktop HP Ptro desk to the Project	3,308,534.50
	30/06/2018	Commissioner of VAT	1311	Supply and delivery of Desktop HP Ptro desk to the Project	180,465.50
105	30/06/2018	Francis Gatua	1408	Payment to Project Staff per diems during Lauch of North and North Eastern Development Initiative	1,168,500.00
106	30/06/2018	Dr, Ann K. Kinyua	1616	Payment quarter per diem while attending DRDIP Implimentation Countries Experience Sharing Field Mission to Ethiopia	157,936.00
107	30/06/2018	Jacqueline Muchori	1617	Payment quarter per diem while attending DRDIP Implimentation Countries Experiences Sharing Field Mission to Ethiopia	117,736.00
108	30/06/2018	Geoffrey Lapartleg	1409	Per diem while going to Dadab while Collect secondary data for the Project	115,000.00
109	30/06/2018	Wilfred Omari	1618	Payment quarter per diem while attending DRDIP Implimentation Countries Experience Sharing Field Mission to Ethiopia	97,435.00
110	30/06/2018	James Nderitu	1414	Purchase of fuel while driving GK A 092V to Naivasha to attend baseline survey and Facilitating partnrs evaluation	20,000.00
111	30/06/2018	Geoffrey Lapartleg	1406	Per diem while travelling to Naivasha to prepare community oparations Manual.	105,500.00
112	30/06/2018	Daniel Ngaruni	1412	Per diem while travelling to Naivasha to prepare community oparations Manual.	58,800.00
113	30/06/2018	Simon Pkiach	1407	Per diem while going to Dadab to Collect secondary data for the Project in company of Ruto	209,000.00



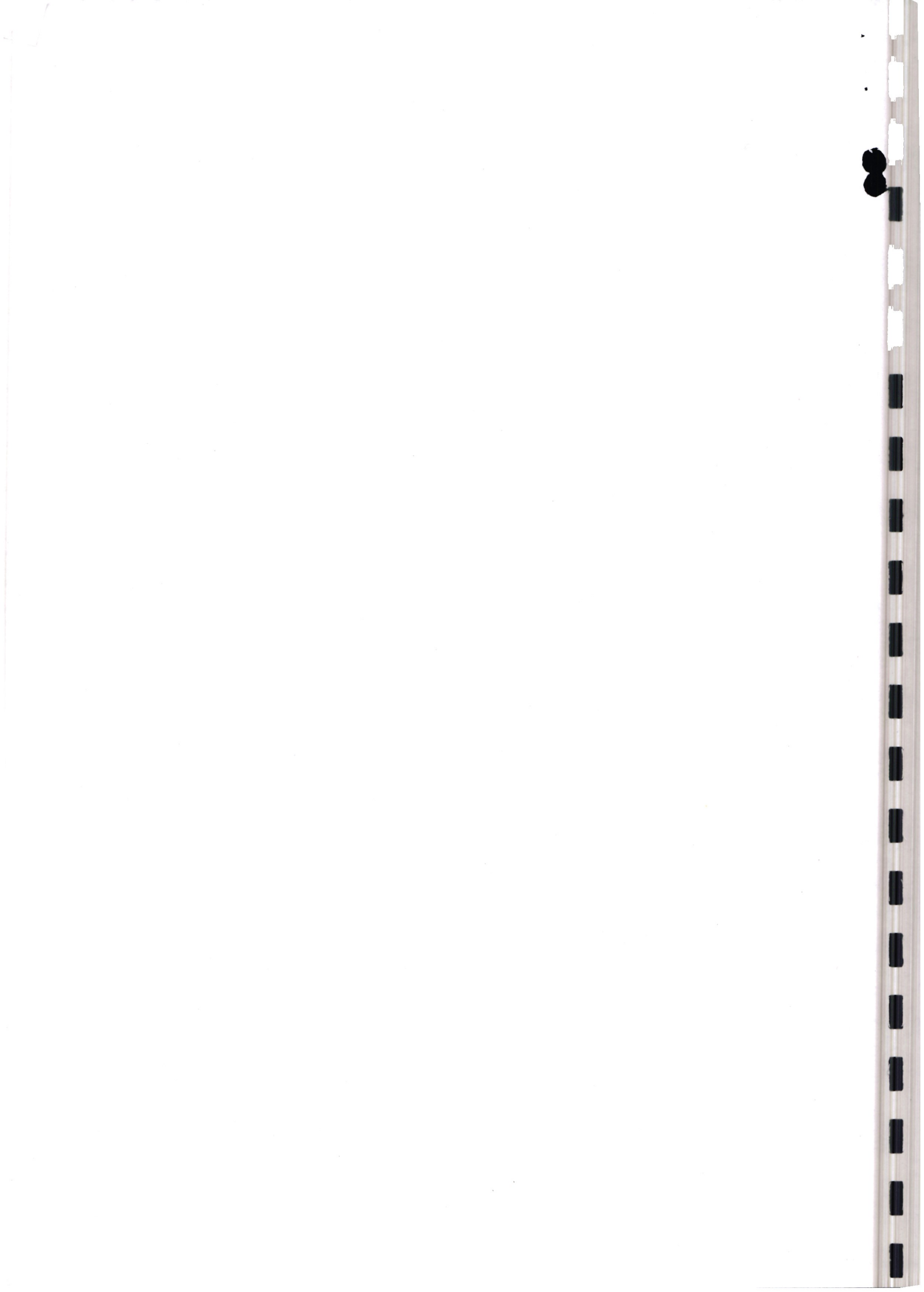
**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

114	30/06/2018	James Nderitu	1416	Fuelling of GK A 092V while going for the review of labour intensive public works and environment and social management framework operations manuals at Naivasha	20,000.00
115	30/06/2018	James Nderitu	1415	Fuelling of GK A 092V while travelling to Mombasa on training workshop at mombasa on Project Implementation manual,community operations manuals and memorandum of understanding	30,000.00
116	30/06/2018	James Nderitu	1424	Per diem while going to Dadab to Collect secondary data for the Project	59,000.00
117	30/06/2018	James Nderitu	1417	Per diem while travelling to Garissa for North and North and North Eastern Development Initiative (NEDI)	30,000.00
118	30/06/2018	James Nderitu	1418	Per diem while travelling to Garissa for office identification for County Project team	20,000.00
119	30/06/2018	Gordon Omollo	1419	Per diem while going to Dadab to Collect secondary data for the Project	59,000.00
120	30/06/2018	Gordon Omollo	1420	Per diem while travelling to Naivasaha to prepare project manuals and training modules	24,500.00
121	30/06/2018	Gordon Omollo	1421	Fuelling GK A 178U while travelling to Naivasaha to prepare project manuals and training modules	15,000.00
122	30/06/2018	Gordon Omollo	1552	Fuelling GK A 998T while travelling to Naivasha to review the communityb operations manual in reponse to the bank comments.	20,000.00
123	30/06/2018	Francis Gatua	1549	Per diems fo staff members while travelling to mombasa to attend training workshop on completion Project Implementation manual,community operation manual,amd memorandum of understanding	2,488,900.00
124	30/06/2018	Francis Gatua	1548	Per diem for staff members who travelled to wajir, Turkana and Garissa for office identification.	205,500.00



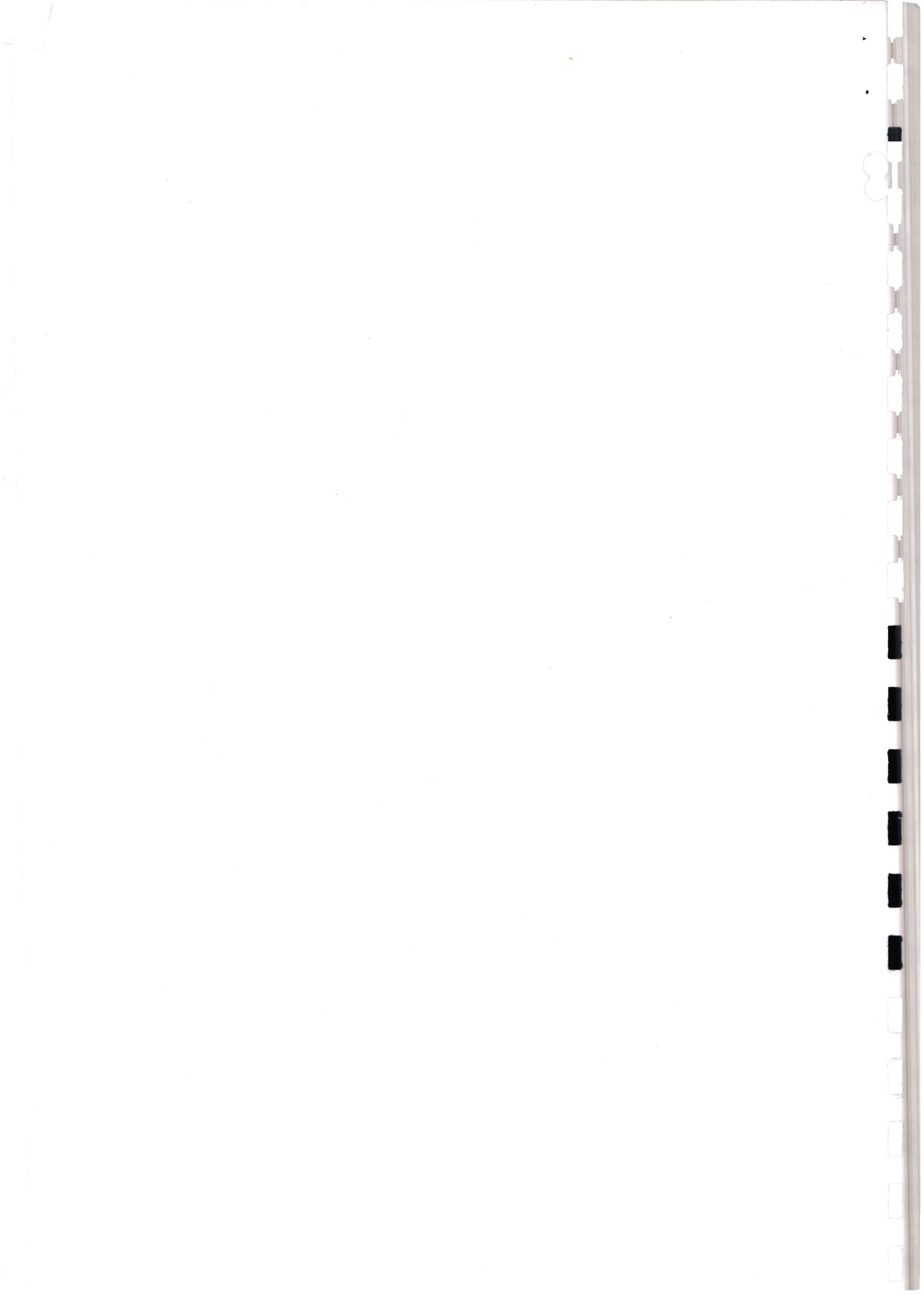
**Kenya Displacement Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

125	30/06/2018	Francis Gatua	1423	Per diems and refunds to the County Technical staff who had travelled to Nairobi to attend technical committee meeting in Nairobi	155,000.00
126	30/06/2018	Ann K. Kinyua	1425	Per diem while travelling to Naivasha to prepare the Project Manuals and Training Modules between 28th January to 2nd February, 2018	73,000.00
127	30/06/2018	Ann Kinyua	1426	Per diem while going to Dadab while Collect secondary data for the Project	156,000.00
128	30/06/2018	Jacquiline Muchori	1413	Per diem while going to Dadab while Collect secondary data for the Project	136,000.00
129	30/06/2018	Marrienne K. Ndegwa	1546	Per diem while going to Dadab while Collect secondary data for the Project	136,000.00
130	30/06/2018	Marrienne Jordan	1545	UNHCR Asset Assesment forat Dadaab	85,600.00
131	30/06/2018	Marrienne Ndegwa	1422	Per diems while travelling to Naivasha to prepare community operations manual between 25th march 2018 to 6th April 2018.	100,800.00
132	30/06/2018	Harrison Muriuki	1405	Per diems while travelling to Naivasha to prepare community operations manual between 25th march 2018 to 6th April 2018.	105,500.00
133	30/06/2018	Harrison Muriuki	1411	Per diem while going to Dadab while Collect secondary data for the Project	115,000.00
134	30/06/2018	Samwel Amunga	1428	Fuelling Gk B 751C while travelling to Naivasha on Tender Opening Evaluation.	20,000.00
135	30/06/2018	Samwel Amunga	1429	Fuelling GK A304S while travelling to Garissa for Launch of North and North Eastern Development Initiative(NEDI)	30,000.00
136	30/06/2018	Bardad Saleh	1410	Per diem while going to Dadab to Collect secondary data for the Project	94,000.00



**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

137	30/06/2018	Saleh Bardad	1550	Per diem while travelling to Naivasaha to review project Community Operations manuals and LIPWS	42,000.00
138	30/06/2018	Japheth Kiilu	1547	Staff per diems while travelling to Naivasha for Tender Opening and Evaluation between 15th to 27th April, 2018	757,600.00
139	30/06/2018	Titus Munywoki	1427	Fuelling GK B 991C while travelling to Naivasha for Baseline Survey and facilitating Partners	20,000.00
140	30/06/2018	Timothy Mututua Sampao	1455	Fuelling GK B884J while travelling to Naivasha to attend World Bank Mission	15,000.00
141	30/06/2018	Lucy Wangare	1551	Payment of per diems of staff members while attending a review of Labour Intensive Public works Environment and social management framework Operations Manuals at Naivasha.	344,100.00
142	30/06/2018	James Nderitu	905	Payment for fuelling GK A092 V while travelling to Naivasha to attend tender opening and evaluation	20,000.00
143	30/06/2018	Samuel Amunga	906	Fuelling GK A304S while travelling to Naivasha on Project Evaluation	20,000.00
144	30/06/2018	Mariaane Ndegwa	924	Payment of per diems while travelling to mombasa to develop and validate the project monitoring and evaluation manua and monitoring tools	100,800.00
145	30/06/2018	Gordon Omollo	904	Payment for fuelling GK A0998 T while travelling to Naivasha to attend tender opening and evaluation	20,000.00
146	30/06/2018	Kellen K. Ireri	1032	Payment for lunches during technical mission meeting between project the project staff and world Bank team on 15th mach, 2018	30,000.00



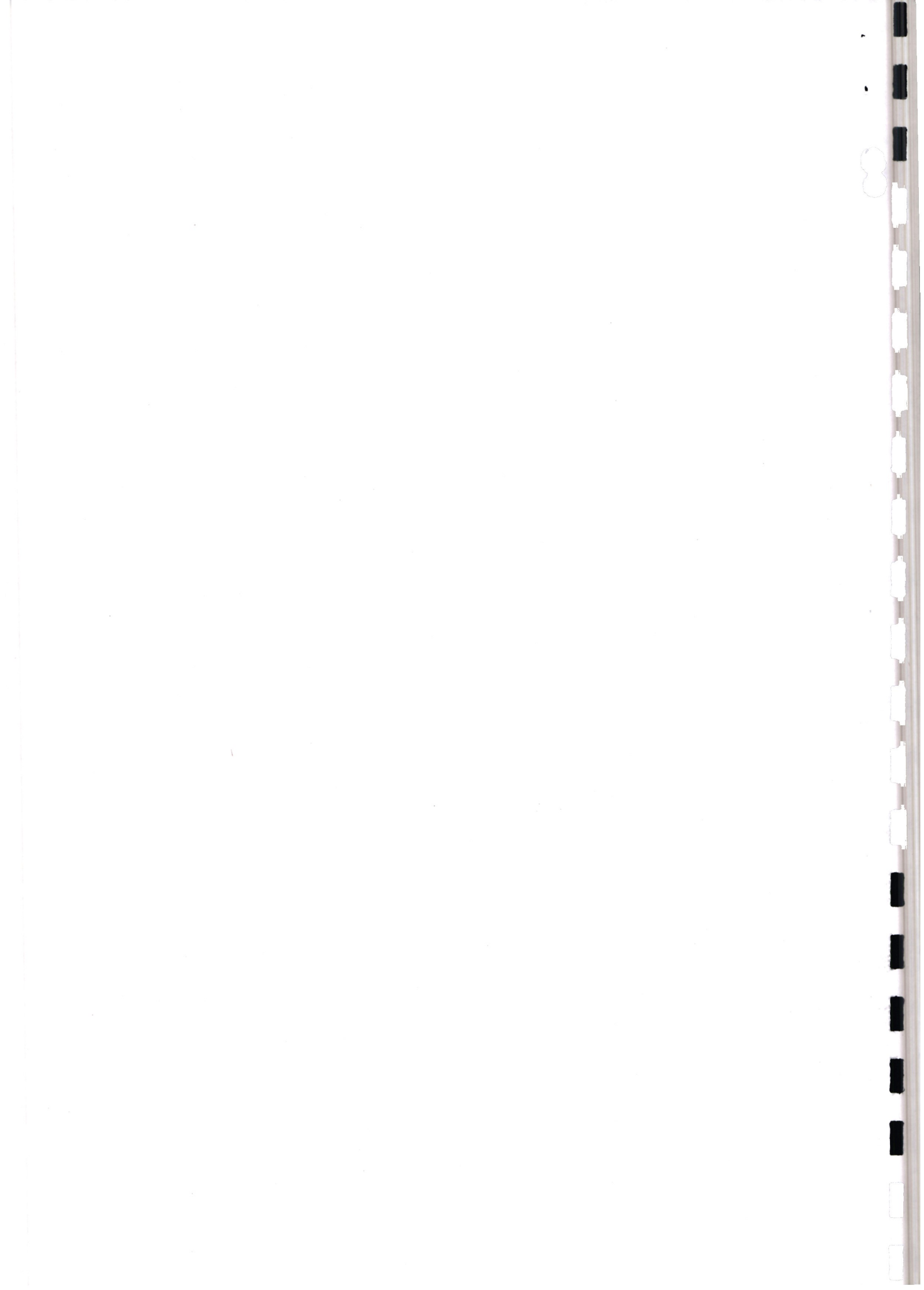
Report on the Displacement Impacts Project (KDRDRP)  
 Reports and Financial Statements  
 For the financial year ended June 30, 2018

147	30/06/2018	John Ngatia	1396	Per diem while going to Dadab to Collect secondary data for the Project	136,000.00
148	30/06/2018	Josphat M. Waweru	1401	Payment of the per diem for staff during the second draft development of with the guidance of the World Bank Consultant Ashtush Raina at Naivasha between 11th to 20th may,2018.	685,800.00
149	30/06/2018	Josphat M. Waweru	1399	Per diem while going to Dadab to Collect secondary data for the Project	115,000.00
150	30/06/2018	Vitalis Ragur	1445	Payment of the per diem for staff during the second draft development of with the guidance of the World Bank Consultant Ashtush Raina at Naivasha between 11th to 20th may,2018.	57,500.00
151	30/06/2018	Japheth Kiilu	935	Purchase of stationery for the Project	29,500.00
152	30/06/2018	Francis Gatua	1397	Payment of per diem of staff members while travelling to Garissa for Launching of North and North Eastern Development Initiative (NEDI)	218,100.00
153	30/06/2018	Vitalis Ragur	1400	Per diem while going to Dadab while Collect secondary data for the Project	115,000.00
154	30/06/2018	Wilfred Omari	1402	Payment of Quarter per diem for Wilfred Omari and David Ruto while travelling to Uganda on Invitation to attend DRDIP Technical Workshop on Planning ,Monitoring,Evaluation and Spartial Mapping in Uganda	66,536.00
155	30/06/2018	Francis Gatua	1398	Per diems for staff members who travelled to Naivasha for Evaluation of Request for Expression of Interest for Baseline Survey and Facilitating Partners	741,900.00

8

**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

156	30/06/2018	Gordon Omollo	1404	Fuelling GK A998T while travelling to Mombasa on Training workshop on completion of Development o Project Implementation manual,Community Opearation Manual,Memorandum of Understanding,Monitoring and Evaluation and Development of Mangement Information System (MIS) between 3rd to 10th June,2018.	30,000.00
157	30/06/2018	Samwel Amunga	1394	Per diem while travelling to Naivasha to prepare the Project Manuals and Training Modules between 28th january to 2nd february,2018	24,500.00
158	30/06/2018	Samwel Amunga	1395	Fulling GK A 304 S while travelling to Naivasha to prepare Project Manuals and training modules between 28th January to 2nd February,2018	15,000.00
159	30/06/2018	Francis Gatua	1403	Per diem allowances paid to Honourable Members ,drivers and their securities from subcounties where the Project is being Implemented while coming to Nairobi,Harambee House on 6th april,2018 to attend a meeting.	384,400.00
160	30/06/2018	Jacqueline Muchori	1456	Per diem while travelling to Mombasa to develop and validate the project Monitoring and Evaluation manual and monitoring tools	100,800.00
161	30/06/2018	James Okuyo	1794	Surrender of standing Imprest used by the Project	152,724.00
162	30/06/2018	Jacklyne Orioki	1795	Per diem while travelling to Mombasa to develop and validate the project Monitoring and Evaluation manual and monitoring tools	47,800.00



**a L... Response to Displacement Impacts Project (KDRDRP)  
Reports and Financial Statements  
For the financial year ended June 30, 2018**

163	30/06/2018	James K. Nderitu	1793	Fuelling GK A 092V while travelling to Garissa to pre-test Project Manuals	25,000.00
164	30/06/2018	Jacqueline Muchori	936	Per diems to while travelling to Turkana and wajir to validate livelihood hand book, Orentation Manuals and pre-testing secondary data collection tools from 5th to 17february, 2018	519,820.00
165	30/06/2018	Francis Gatua	1905	Per diems for staff members who will be travelled to Garissa, Wajir and Turkana to conduct interviews for Social Safeguard specialist, Environment Safeguard specialist and drivers.	1,245,100.00
166	30/06/2018	Lucy W. Gathenga	1904	Per diems for staff members who travelled to Gariassa to pre-test project community operations manuals	784,100.00
167	30/06/2018	Gordon Omollo	1906	Fuelling GK A 998T while travelling to Garissa for Interviews of Social Safeguard, Environment Safeguard and Drivers	20,000.00
168	30/06/2018	James Nderitu	1907	Fuelling GK A 092 V while travelling to Garissa for Interviews of Social Safeguard, Environment Safeguard and Drivers	20,000.00
169	30/06/2018	Lucy Kiruja	2034	Surrender of standing Imprest issued for Tea and Snacks during the technical mission held on 19th March, 2018.	30,000.00
170	30/06/2018	Samwel Amunga		Fuelling GK A304S while travelling to Naivasha on Project Evaluation	5,000.00
<b>Total</b>					<b>48,535,385.00</b>



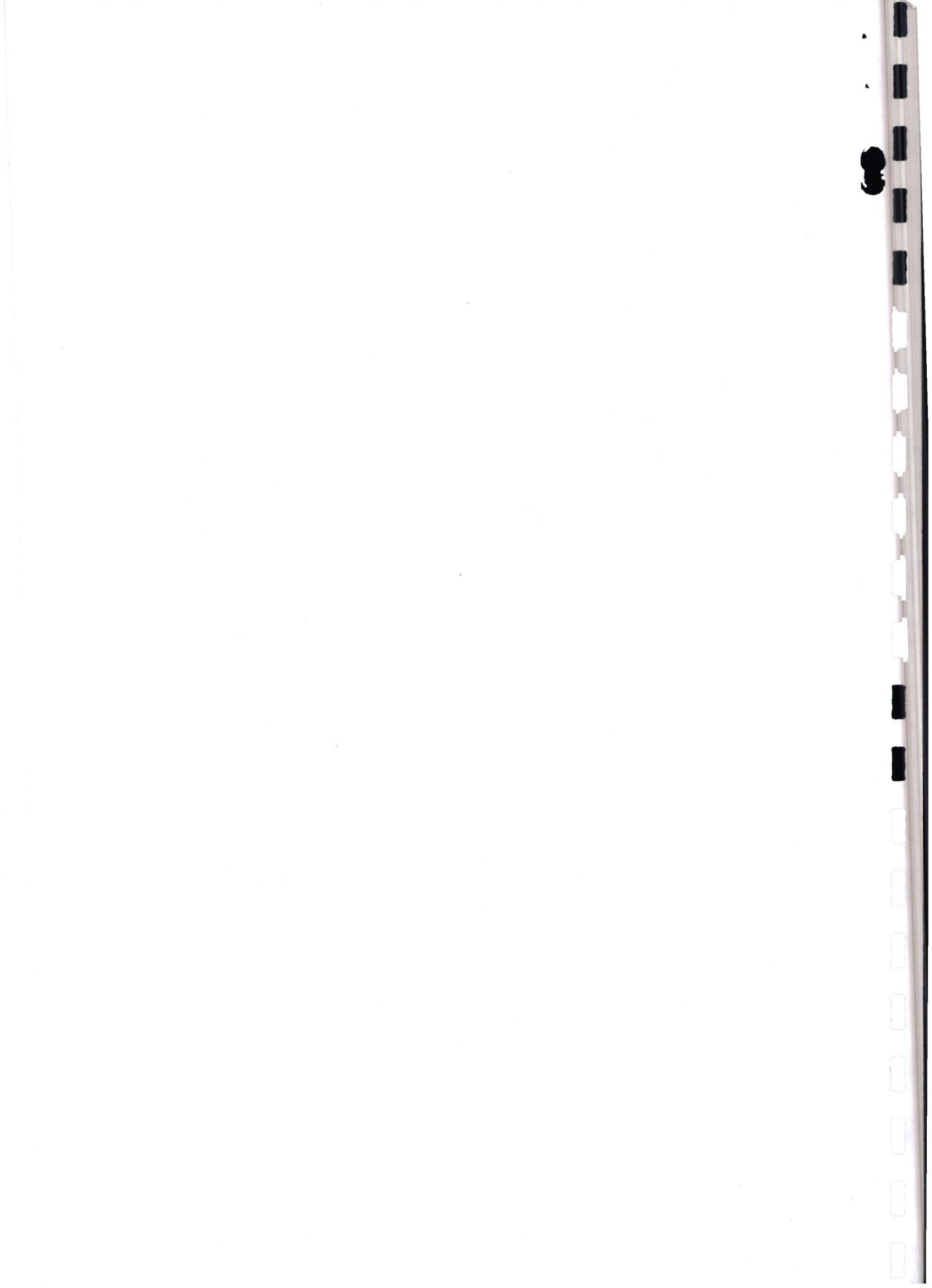
**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

Appendix 111  
 Fixed Assets Register

S/No:	Date	Payee	PV No:	Details	Amount(khs)
1	29/06/2018	Viaworld Investment Ltd	1200	Supply and Delivery of 6 Fireproof Cabinet to the Project.	1,109,482.75
	29/062018	Commissioner of VAT	1200	Supply and Delivery of 6 Fireproof Cabinet to the Project.	60,517.25
2	29/062018	Fast Choice Ltd	1310	Payment for supply and delivery of Assorted Furniture to the Project	1,567,386.20
	29/062018	Commissioner of VAT	1310	Payment for supply and delivery of Assorted Furniture to the Project	85,493.80
3	29/062018	M/s MFI Documents Solution	1204	Supply and Delivery of Kyocera Printers to the Project.	311,850.00
	29/062018	Commissioner of VAT	1204	Supply and Delivery of Kyocera Printers to the Project.	17,010.00
4	29/062018	Bina Group (K) Ltd	1202	Payment for supply and delivery of ICT Equipment to the Project	3,698,275.85
	29/062018	Commissioner of VAT	1202	Payment for supply and delivery of ICT Equipment to the Project	201,724.15
5	29/062018	Specicom Technologies Ltd	1312	Supply and delivery of HP Probook Laptops to the Project.	3,265,862.05
	29/062018	Commissioner of VAT	1312	Supply and delivery of HP Probook Laptops to the Project.	178,137.95
6	29/062018	Specicom Technologies Ltd	1311	Supply and delivery of Desktop HP Pro desk to the Project	3,308,534.50
	29/062018	Commissioner of VAT	1311	Supply and delivery of Desktop HP Ptro desk to the Project	180,465.50
Total					13,984,740.00







**Kenya Development Response to Displacement Impacts Project (KDRDRP)**  
**Reports and Financial Statements**  
**For the financial year ended June 30, 2018**

<b>Add: Receipts</b>				
IDA A Replenishment to Designated Account				
IDA Direct payments		5,101,183.00		5,101,183.00
Total Receipts				
<b>Total Financing (Opening bal + Receipts)</b>	<b>B</b>			
<b>(A+B)</b>	<b>C</b>	-	5,101,183.00	5,101,183.00
Amount Withdrawn during the year			4,351,200	4,351,200
<b>Expected Closing Cash Balance (C-D)</b>	<b>E</b>		749,983.00	749,983.00
<b>Actual Cash Balances</b>				
IDA USD-Designated account		-	749,983.00	749,983.00



TAM.E.STMT.OF.ACCT.EPRM

Results 1 - 1 of 1

Run Date: Run Time:  
 CENTRAL BANK OF KENYA  
 BANKI KU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From To  
 STATEMENT OF ACCOUNT PAGE NO: 1  
 ACCOUNT NUMBER:  
 ACCOUNT TITLE:

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
			OPENING BAL:		0.00
1		749970	Value Date Reference.No Details	Debit	Credit
			1000353988	0.00	0.00
END OF ACCOUNT STATEMENT				Balance	
				CLOSING BALANCE:	

Favourites TAM.E.STMT.OF.ACCT.EPRM

Account equals 1000353988 More Options  
 Clear Selection Find  
 Statement From equals 20180101  
 Statement To equals 20180331  
 TAM.E.STMT.OF.ACCT.EPRM

