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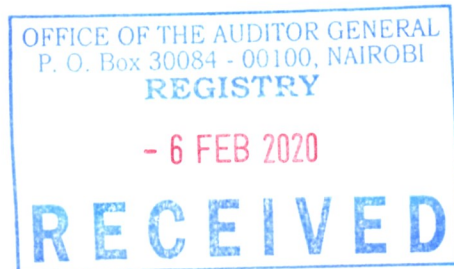
THE AUDITOR-GENERAL

ON

**DROUGHT RESILIENCE AND SUSTAINABLE
LIVELIHOODS PROGRAMME (ADF LOAN NO.
2100150028345)**

**FOR THE YEAR ENDED
30 JUNE, 2019**

**MINISTRY OF AGRICULTURE, LIVESTOCK,
FISHERIES AND IRRIGATION**



**Project Name...DROUGHT RESILIENCE AND SUSTAINABLE
LIVELIHOODS PROGRAMME**

**Implementing Entity...STATE DEPARTMENT FOR CROPS
DEVELOPMENT**

PROJECT CREDIT NUMBER...2100150028345

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2019**

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

Drought Resilience and Sustainable Livelihood Programme (DRSLP)
Reports and Financial Statements
For the financial year ended June 30, 2019

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is **Drought Resilience and Sustainable Livelihood Programme. (DRSLP).**

Objective: The key objective of the project is **To Contribute to Poverty Reduction, Food Security and Accelerated Sustainable Economic Growth in the Horn of Africa (HOA).**

Address: The project headquarters offices are based at **Nairobi, Nairobi County, Kenya.**

The address of its registered office is:

**Hill Plaza Building 9th Floor, Ngong Road, opposite Milimani Law Courts.
P.O Box 30008-00100, Nairobi, Kenya**

The project also has offices/branches as follows:

- **None**

Contacts: The following are the project contacts

Telephone: **(254) 2719013/2718870**

E-mail: **npchoa@kilimo.go.ke/npchoa1@gmail.com**

Website: **www.drslpkenya.azurewebsites.net**

1.2 Project Information

| | |
|----------------------|---|
| Project Start Date: | The project start date is 1st July 2013 |
| Project End Date: | The project end date is 30th June 2020 |
| Project Coordinator: | The project coordinator is Mr Samson Nguta |
| Project Sponsor: | The project sponsor is African Development Bank |

1.3 Project Overview

| | |
|---|---|
| Line Ministry/State Department of the project | The Project is being implemented by the State Department for Crops Development in the Ministry of Agriculture, Livestock, Fisheries and Irrigation. |
| Project number | 2100150028345 |
| Strategic goals of the project | The strategic goals of the project are as follows: (i) Poverty reduction (ii) Enhance food security (iii) Accelerated economic growth |

Drought Resilience and Sustainable Livelihood Programme (DRSLP)
Reports and Financial Statements
For the financial year ended June 30, 2019

| | |
|--|--|
| Achievement of strategic goals | The project management aims to achieve the goals through the following means: (i) Invest in large multipurpose water infrastructures. (ii) Improve livestock production. |
| Other important background information of the project | The Project aims at improving communities' resilience to drought and hence improve their livelihoods in a sustainable way. |
| Current situation that the project was formed to intervene | The project was formed to intervene in the following areas: (i) Water availability for both domestic and livestock use (ii) Livestock productivity through pasture and water development (iii) Food security |
| Project duration | The project started on 1st July 2013 and is expected to run until 30th June 2020. |

1.4 Bankers

The following are the bankers for the current year:

- (i) **Central Bank of Kenya (C.B.K) A/C No. 1000387564**

1.5 Auditors

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

1.6 Roles and Responsibilities

| Names | Title designation | Key qualification | Responsibilities |
|-------------------|--------------------------|------------------------------------|--------------------------------|
| Samson Nguta | DDA | Msc. Agriculture | Project Co-ordinator |
| Gerald K.Kurema | P.A | C.P.A (K) B.Com | Project Accountant |
| Hillary Ngeno | PAO | Bsc. Agribusiness | M&E/Agribusiness Specialist |
| Elizabeth Mwanzia | Procurement Assistant | Diploma in Supply Chain Management | Project Procurement Specialist |
| Jonah Kebeney | Agriculture Engineer | Bsc. Agricultural Engineering | Project Engineer |
| Josephat Omari | Agriculture Engineer | Bsc. Agricultural Engineering | Project Engineer |
| William Ndeka | PAO | Bsc. Horticulture | Horticulture Specialist |

Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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| | | | |
|--------------------|------|---|------------------------|
| Elizabeth Yegon | PAO | Msc. Gender & Agriculture | Gender Specialist |
| Samuel Okati | PLPO | Msc. Agri. Resource Mgt | Livestock Specialist |
| Adan Dahiye Maalim | PAO | Bsc. Agriculture | Environment Specialist |
| Benard Wanjohi | PAO | Msc. Agriculture Information & Communication Management | ICT Specialist |

1.7 Funding summary

The Project is for duration of six (5) years from 2013 to 2018 with an approved budget of Unit of Account (UA) 41.799 million equivalent to KShs 5,481.019 million. The project got a 2-year extension up to June 2020.

Below is the funding summary:

| Source of funds | Donor Commitment- | | Amount received to date – (30th June 2019) | | Undrawn balance to date (30th June 2019) | |
|-------------------------------|-----------------------|---------------------|--|---------------|--|------------------|
| | <i>Donor currency</i> | <i>KShs</i> | <i>Donor currency</i> | <i>KShs</i> | <i>Donor currency</i> | <i>KShs</i> |
| | <i>(A)</i> | <i>(A')</i> | <i>(B)</i> | <i>(B')</i> | <i>(A)-(B)</i> | <i>(A')-(B')</i> |
| | Million UA | 000' Ksh | Million UA | 000' Ksh | Million UA | 000' Ksh |
| (i) Loan | | | | | | |
| African Development Bank | 37.410 | 4,905.49848 | 0.69 | 66.957 | 26.675 | 3,521.48 |
| | | | | | | |
| (ii) Counterpart funds | | | | | | |
| Government of Kenya | 4.389 | 575.520792 | 0.28 | 27,335 | 27.3345 | 419.38 |
| | | | | | | |
| Total | 41.799 | 5,481.019272 | 0.97 | 94.292 | 54.01 | 3,940.86 |

1.8 Summary of Overall Project Performance:

There is increased water availability and accessibility in the project areas and it is anticipated that by June 2020, more than 40% of the beneficiaries will have easy access to water.

There is increased forage quality and availability in the project areas and it is anticipated that by June 2020, there will be increase in carrying capacity to 1ha/LU.

There is developed rural feeder roads to improve market access, input delivery and access to animal health services in the project areas, and it is anticipated that by June 2019, the services would have improved greatly.

There is sustained well-developed human and institutional capacity in the project area.

Challenges and recommended way forward

Feasibility studies, survey and design of structures take long to conclude. Use of internal specialist personnel from government is recommended.

Wide geographical spread of project activities across the counties including poor roads and mobile telephone network. The PCU has grouped the counties for ease of management. PCU has again enhanced the counties' capacity to follow up and work with the community management committees at the county level.

Slow pace of ownership by county executives thus affecting implementation. There's need to sensitize county executives on their roles so as to support sustainability of the structures constructed.

Low budgetary revenue allocation. Treasury and Ministry to consider up scaling, and also consider Program Based Budgets.

Slow access to revenue and counterpart funds due to IFMIS downtime. System efficiency should be improved.

1.9 Summary of Project Compliance:

All project covenants have been complied with.

2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The ***Principal Secretary*** for the **Ministry of Agriculture, Livestock, Fisheries and Irrigation** and the ***Project Coordinator*** for ***Drought Resilience and Sustainable Livelihood Programme*** 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, 2019. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

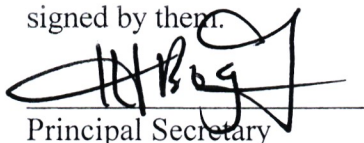
The ***Principal Secretary*** for the **Ministry of Agriculture, Livestock, Fisheries and Irrigation** and the ***Project Coordinator*** for ***Drought Resilience and Sustainable Livelihood Programme*** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The ***Principal Secretary*** for the **Ministry of Agriculture, Livestock, Fisheries and Irrigation** and the ***Project Coordinator*** for ***Drought Resilience and Sustainable Livelihood Programme*** 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, 2019**, and of the Project's financial position as at that date. The ***Principal Secretary*** for **Ministry of Agriculture, Livestock, Fisheries and Irrigation** and the ***Project Coordinator*** for ***Drought Resilience and Sustainable Livelihood Programme*** 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 ***Principal Secretary*** for the **Ministry of Agriculture, Livestock, Fisheries and Irrigation** and the ***Project Coordinator*** for ***Drought Resilience and Sustainable Livelihood Programme*** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

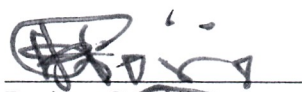
Approval of the Project financial statements

The Project financial statements were approved by the ***Principal Secretary*** for the **Ministry of Agriculture, Livestock, Fisheries and Irrigation** and the ***Project Coordinator*** for ***Drought Resilience and Sustainable Livelihood Programme*** on 27/01/2020 2019 and signed by them.



Principal Secretary
Name:

Prof. Hamadi Iddi Boga,



Project Coordinator
Name:

Haron Goro



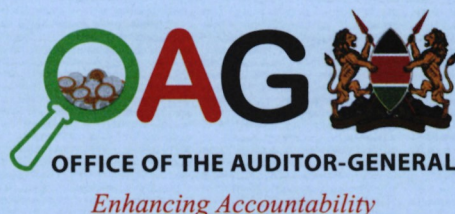
Project Accountant:
Name:

Gerald .K.Kurema

ICPAK Member Number: 8980

REPUBLIC OF KENYA

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Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOODS PROGRAMME (ADF LOAN NO. 2100150028345) FOR THE YEAR ENDED 30 JUNE, 2019 – MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES & IRRIGATION

REPORT ON THE FINANCIAL STATEMENTS

Adverse Opinion

I have audited the accompanying financial statements of Drought Resilience and Sustainable Livelihoods Programme (DRSLP) set out on pages 1 to 33, which comprise the statement of financial assets as at 30 June, 2019, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015 and Loan Agreement No. 2100150028345 dated 27 February, 2013 between the Republic of Kenya and the African Development Fund (ADF). 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, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the financial statements do not present fairly, the financial position of Drought Resilience and Sustainable Livelihood Programme as at 30 June, 2019 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 do not comply with the Loan Agreement.

In addition, because of the significance of the matters discussed in the Basis for Adverse Opinion section of my report, the special account statement does not present fairly, transactions for the year and the closing balance as at 30 June, 2019.

Basis for Adverse Opinion

1. Unreconciled Non-Financial Assets Expenditures

The statement of receipts and payments for the year ended 30 June, 2019 reflects expenditures totalling Kshs.591,604,017 incurred on purchase of non-financial assets, as further disclosed in Note 8.10 to the financial statements. The balance includes Kshs.565,754,465 spent on construction of civil works. However, the Programme's Integrated Financial Information Management System (IFMIS) data reflects payments totalling Kshs.629,896,901 against civil works while the State Department for Crops

Development's (IFMIS) trial balance as at 30 June, 2019 reflects expenditure totalling Kshs.608,415,401 on the item.

The three sets of records have not been reconciled. As a result, it is not possible to confirm the accuracy and completeness of the expenditure totalling Kshs.565,754,465 shown in the statement of receipts and payments as having been incurred on civil works during the year under review.

2. Un-accounted for Transfers to Other Government Entities

The statement of receipts and payments for the year ended 30 June, 2019, in addition, reflects expenditure totalling Kshs.61,343,608 incurred on purchase of goods and services. The balance includes Kshs.4,000,000 spent from Authority to Incur Expenditure(AIEs) transferred to Kenya Agricultural and Livestock Research Organization (KALRO) for implementation of activities specified in a Memorandum of Understanding signed with the Programme. However, documents to support the expenditures including details on actual items funded by the AIEs, have not been presented for audit.

As a result, the occurrence and validity of the expenditure amounting to Kshs.4,000,000 cannot be confirmed.

3. Unreconciled Transfers from Government Entities

The statement of receipts and payments for the year ended 30 June, 2019 reflects receipts totalling Kshs.27,334,588, being transfers from government entities. The balance, as disclosed in Note 8.3 to the financial statements, reflects government counterpart funds received by the Programme during the year under review. However, records available at the State Department for Crops Development shows transfers totalling Kshs.24,460,352 were received during the year. The difference amounting to Kshs.2,874,236 between the receipts balance reflected in the statement of receipts and payments and that shown in the Department's records has not been explained. As a result, it is not possible to confirm the accuracy of transfers from government entities totalling Kshs.27,334,588 reflected in the statement of receipts and payments for the year ended 30 June, 2019.

4. Undisclosed Fixed-Asset Balances

Disclosed under Annexure 3 to the financial statements is a summary statement being an abstract of the Programme's fixed assets register. However, the abstract reflects nil asset balances for both current and prior years. In addition, the summary does not show historical costs of assets, additions, disposals and closing balances at the end of the financial year under review. Further, the summary does not indicate the respective values of assets. In the circumstance, it is not possible to confirm ownership and valuation of assets purchased by the Programme as at 30 June, 2019.

5. Unconfirmed Retention Money Balances

The statement of receipts and payments for the year ending 30 June, 2019 reflects accumulated expenditure totalling Kshs.1,785,599,799 under acquisition of non-financial assets. However, Management do not maintain a retention monies register for civil works that the project executes.

In the absence of a retention monies register, it is not possible to confirm the retention monies payable to contractors at the end of their respective defects liability periods.

6. Unreconciled Loan Receipts

The statement of receipts and payments for the year ended 30 June, 2019 reflects loan receipts from external development partners totalling Kshs.66,957,355. However, the special account statement shows the sum of Kshs.124,101,876 as having been withdrawn from the special account and transferred to the Project's bank account during the year under review. No explanation or reconciliation has been provided for the difference totalling Kshs.57,144,521 between the two sets of records.

7. Unconfirmed Opening Cash and Cash Equivalents Balance

The statement of financial assets as at 30 June, 2019 reflects cash and cash equivalents balance totalling Kshs.47,362,768, as further disclosed in Note 8.13 to the financial statements. However, the opening balance of cash-in-hand totalling Kshs.21,477,511 was not explained in the previous year. As a result, it is not possible to confirm the completeness and accuracy of the closing balance totalling Kshs.47,362,768 reflected in the statement of assets and liabilities as at 30 June, 2019.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgment, are of most significance in the audit of the financial statements. Except for the matters discussed in the Basis for Adverse Opinion section of my report, I have determined that there are no other key audit matters to communicate in my report.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, because of the significance of the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on

Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that, public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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

1. Budgetary Underperformance and Unbudgeted Expenditures

1.1 Shortfall in Receipts and Under-Expenditure

The statement of comparative budget and actual amounts for the year ended 30 June, 2019 reflects actual receipts and expenditure amounting to Kshs.685,895,961 and Kshs.660,602,627 against final budgets of Kshs.807,450,832 and Kshs.826,927,190 for receipts and expenditures, respectively. Therefore, the Programme recorded a shortfall in receipts amounting to Kshs.121,554,871 and under-expenditure amounting to Kshs.166,324,564 equivalent to 15% and 20% of the respective budgets for the year under review.

No plausible explanation has been provided for the underperformance.

Further, the statement reflects an unsupported adjustments to the original budget amounting to Kshs.424,120,900 and Kshs.448,545,700 for receipts and expenditures respectively. In the absence of an explanation for the adjustments, their validity could not be confirmed. As a result, the validity of the budgeted receipts and expenditure balances amounting to Kshs.807,450,832 and Kshs.826,927,190 respectively reflected in the statement of comparative budget and actual amounts for the year ended 30 June, 2019 cannot be confirmed.

1.2 Unbudgeted Expenditure-Training Expenses

The statement of receipts and payments for the year under review reflects expenditure totalling Kshs.61,343,608 in respect to purchase of goods and services. The balance includes Kshs.8,630,950 relating to training expenses as disclosed in Note 8.8 to the financial statements. However, the Programme's records indicate that included in the balance were expenditures totalling Kshs.651,300 not budgeted for or included in the annual work plan, as explained below:

- i. Kshs.499,500 incurred on development of terms of reference for consultants, under the Rural Livelihoods Adaptation to Climate Change in the Horn of Africa Project for a retreat held in KALRO Thika from 15th to 19th July, 2019.

- ii. Kshs.151,800 incurred in respect of Kenya National Secretaries Association, Annual General Conference for Office Administrators held on 13th and 14th June, 2019.

2. Unsatisfactory Implementation of Projects

The Programme's status report dated June 30, 2019 indicated that various projects on construction of livestock markets, rehabilitation of irrigation schemes, water supply and other civil works, were implemented during the year under review. However, a sampled audit of twenty projects valued Kshs.1,192,229,802 and for which payments totalling Kshs.634,217,650 had been made as at 30 June, 2019, revealed several anomalies that included stalled works and completion delays, as highlighted below:

2.1. Stalled Projects

a) Drilling and Equipping Chepel Borehole in West Pokot County

An audit inspection carried out on 14 September, 2019 revealed that:

- i. The project site was abandoned by the contractor and the works were incomplete;
- ii. the contractor did not pay unskilled labourers before he abandoned the works;
- iii. the site was not fenced as provided for in the bills of quantities;
- iv. a water storage tank and stand were not installed on the site as provided for in the bills of quantities.

b) Construction of Koiser Water Pan in Baringo County

An audit inspection carried out on 17 September, 2019 revealed that:

- i. The project site was abandoned by the contractor and as a result, the works were not completed;
- ii. the intake tower was lower than the required height and therefore could not collect water as expected;
- iii. the spillway was not completed;
- iv. construction of water troughs was not completed and steel covers were not installed;
- v. piping to the water trough was not done;
- vi. the contractor did not pay dues owed to unskilled labourers before he abandoned the site; and
- vii. the water pan was not fenced as provided for in the bills of quantities.

c) Rehabilitation Kiboi Irrigation Scheme

An audit inspection carried out on September 17, 2019 revealed that:

- i. Only one of the two signboards costed in the bills of quantities was erected;
- ii. timber used to build the project's offices was not treated as prescribed in the bills of quantities and
- iii. electrical wiring of the offices costed in the bills of quantities, was not done.

d) Drilling and Equipping of Nomboria Borehole in Samburu County

A site inspection visit carried out on September 19, 2019 revealed that:

- i. Fencing of the borehole site was done with a very light wire gauge (less than three millimetres) and therefore the fence did not serve its intended purpose well;
- ii. the water trough was set up too high and therefore some livestock could not reach it to access water;
- iii. two solar panels malfunctioned after they were blown off by the wind;
- iv. the project was not formally handed over to the community after completion;
- v. the borehole and other infrastructure were put to use by the community but were not properly maintained;

e) Construction of Nomotio Hay Shed in Samburu County

A site inspection visit carried out on September 19, 2019 revealed that several project assets were vandalized. Part of the hay shed, doors and windows to the guard house and toilets, fencing wire and part of the roof to the tank shed were all missing. Similarly, a 10,000-litre capacity water tank included in the bills of quantities for installation by the contractor was missing. The hay shed too was vandalized and was not put to its intended use.

In addition, unskilled laborers working on the Project were not paid by the contractor before he left the site. Furthermore, available information indicated that the project was not handed over to the Community by the contractor reportedly because he was not paid for all the work done.

2.2. Drilling and Equipping of Kalikwon Shallow Well in West Pokot County

The contract for drilling and equipping of Kalikwon Shallow Well in West Pokot County was awarded at a sum of Kshs.5,517,327. The project commenced in April, 2018 and was due for completion after one year. On 15 July, 2019, the contractor requested that

the contract period be extended for 90 days. The request was granted and the completion date set for 16 September, 2019.

The status report presented for audit indicated that the contractor had been paid Kshs.1,771,863 as at June 30, 2019, which was 32% of the contract sum. The report also indicated that the project was at 36% level of completion.

The following are the audit observations made in respect to the project:

a) Variation of Works and Contract price above 25% of Bid Price

In July, 2018 the project manager approved new works for construction of a toilet and a fence at an additional cost of Kshs.815,400 and Kshs.1,312,150, respectively. The variation was 33% of the original bid price of Kshs.6,400,100, which was far beyond the threshold of 25% allowed in the Public Procurement and Disposal Act, 2015.

b) Expired Performance Guarantee

Examination of project records revealed that the performance guarantee provided by the contractor was valid up to 31 December, 2018 beyond which any demand in respect of the guarantee would be null and void. However, the contractor continued to undertake the works after the guaranteed period lapsed. This exposed the project to additional performance risks in the event of default by the contract.

c) Anomalies in Work done

A site inspection visit carried on 14 September, 2019 revealed that:

- i. The contractor abandoned the site before completing the works;
- ii. the water pump installed was not tested to confirm whether it was functional;
- iii. there was no storage tank and stand on site as provided for in the bills of quantities;
- iv. fencing was done with low quality wire of less than the three millimeters thickness;
- v. no solar panel or solar pumps were installed;
- vi. the contractor did not pay the unskilled laborers before he left the site;
- vii. the sign board prescribed in the bills of quantities was not installed;
- viii. water troughs with reinforced concrete and steel covers, and toilets, were not completed;

2.3. Construction of Lmesiyoi Dam in Samburu County

The contract for Lmesiyoi Dam in Samburu County was awarded at a sum of Kshs.14,307,353. The works commenced on October 17, 2017 and were due for completion after one year. However, the project stalled as a result of a directive dated July 31, 2019 issued by the National Environmental Management Agency. The directive suspended the works pending issue of an Environmental Impact Assessment. A status report provided for audit showed that by the time the works were suspended, the contractor had been paid Kshs.2,646,465 which was equivalent to 18% of contract sum. Work done was reported at 20% of the contracted works.

The Project's records indicated that the performance guarantee was valid up to 08 April, 2019 beyond which any demand in respect of the guarantee would be null and void. However, the contractor continued executing the works but did not renew his performance guarantee. This raised, the risk of financial loss in the event of performance default by the contractor.

2.4. Construction of Simailele Irrigation Scheme in Turkana County

The contract for Simailele Irrigation Scheme in Turkana County was signed in October, 2013 at a sum of Kshs.213,748,219 and the site handed over to the contractor one month later.

The project was to be executed in twelve months. However, the contractor, on various occasions, filed requests for extension of the contract period which were approved and the final completion date set for 31 August, 2019.

According to the status report presented for audit review, as at 30 September, 2019, the contractor had been paid Kshs.136,957,783. Unpaid certificates totaled Kshs.76,790,435 and 80% of the works had been completed. The following unsatisfactory matters were observed in relation to the project:

a) Failure to Charge Liquidated Damages

Although the extended contract period lapsed on 31 August, 2019, the contractor did not finish the works in due time. The status report presented for audit indicated that 81% of the works were certified within the extended contract period. However, the Project did not levy liquidated damages on the contractor for the delay as provided for under clause 4.12 of the general conditions of the contract.

b) Expiry of the Consultancy Contract

The consultancy contract expired on 30 September, 2018. At the time, only 24% of the contracted works had been done, as indicated in the minutes of the site meetings held in November, 2018. Payments made to the consultant totaled Kshs.23,730,000. Further, although the works were ongoing, there was no evidence showing that the contract had been extended.

c) Project Verification

A site Inspection visit carried out on 11 September, 2019 revealed that:

- i. Only one piece of machinery was deployed to the site as the contractor had scaled down operations citing delay in payment for work done.
- ii. kitchen accessories provided for in the bills of quantities and paid for at Kshs.200,000 under Payment Certificate No. 3 were not installed;
- iii. the 3rd and 4th sub-main canals were not done;
- iv. the dyke was done to 1.9 kilometers in length and not 2.1 kilometres as provided for in the bills of quantities; and
- v. two 10,000-litre tanks and water collection gutters were not installed though paid for under Payment Certificate No.5.

2.5. Construction of Kaminia Irrigation Scheme in West Pokot County

The works for Kaminia Irrigation Scheme in West Pokot County were contracted at a sum of Kshs.247,391,993 on 31 May, 2017 and the site handed over to the contractor on 08 September, 2017.

The works were to be executed in twelve months' starting from 20 September, 2017. However, the completion date was extended severally on request by the contractor. The end date was finally set for 25 March, 2019 when the contractor was notified that the extended contract period had expired and was issued with a notice for deduction of liquidation damages.

The status report presented for audit indicated that payments to the contractor totalled Kshs.90,571,862.61 and therefore unpaid works amounted to Kshs.156,820,130 with 80% of works done.

The following unsatisfactory matters were observed in relation to the project:

a) Expiry of Advance Payment Guarantee

Advance payments totalling to Kshs.24,739,199 were made to the contractor under certificate No. 5. Out of this sum, Kshs.9,000,000 was eventually recovered from works executed to leave a balance of Kshs.15,739,199 unpaid. However, the unconditional bank guarantee amounting to Kshs.24,739,199 issued by the contractor expired on 22 May, 2019 and was not renewed.

b) Failure to Charge Liquidated Damages

After expiry of the extended contract period on 25 March, 2019, Clause 4.12 of the general conditions of the contract allowed Management to demand of liquidated damages from the

following day. However, there was no evidence of Management having activated the Clause.

c) Expiry of the Consultancy Contract

The consultancy contract expired on 30 September, 2018. Only 24% of the contracted works had been done at the time as indicated in the Minutes of the site meetings held in November, 2018. Payments made to the consultant totalled Kshs.23,700,000 equivalent to 99% of the contract sum amounting to Kshs.24,730,000.

Further, there was no record showing that the contract was extended to cover the ongoing works.

d) Project Verification

An audit inspection to the irrigation scheme on September 13, 2019 revealed that:

- i. the works were at 92% level of completion as confirmed by the resident engineer and the contractor;
- ii. the works were ongoing with the contractor still on site; and
- iii. all major works for the 17 components had been done except for the following;
 - Component 16 – Kochiy Water Pipeline intended to serve the community living outside the scheme had not been laid;
 - fencing of the project office was only partly complete.

2.6. Construction of Nakwapua Commercial Pasture and Demonstration Centre

The contract was awarded to a construction company at a sum of Kshs.10,227,043. The scope of works included fencing of commercial and demonstration plots of land, bush clearing, ploughing, harrowing and construction of toilets. However, the audit inspection noted the following:

a) Slow Progress of Work

The project commenced on 06 June, 2018 and was to be executed in four months' time. However, the records presented for audit indicated that it was at 5% works completion rate in June, 2019 with the contracted project duration having lapsed. Further, the contractor abandoned the site and was subsequently issued with a notice for termination of contract on 16 August, 2019.

b) Expiry of Performance Bond

The contractor presented a performance bond valued at Kshs.1,022,705 on award of the contract as required under Clause 4.15 of the general conditions of contract.

Although the clause provided that the performance bond would be valid upto 28 days from the date of issue of the completion certificate, the performance bond expired on 21 January, 2019. This exposed the project to financial and other risks in the event of performance default by the contractor.

c) Failure to Levy Liquidated Damages

The project was due for completion on 06 October, 2018. However, the notice of contract termination issued to the contractor on 16 August, 2019 indicated that the contractor abandoned the project site with only 5% of the contracted works done. In addition, expenditure records indicated that no liquidated damages were charged to the contractor for the delayed works. Had the relevant clause been invoked, the project would have claimed Kshs.4,260 for each day the works were delayed.

2.7. Drilling and Equipping Kasirma Borehole

The contract for this project was awarded at a sum of Kshs.8,230,544. The scope of works included; drilling of a borehole, testing, pumping, and equipping the borehole with a solar pumping system, constructing a platform for a 10,000 litre plastic tank, and a water kiosk, livestock water trough and fencing and installing a gate at the borehole area. The audit inspection revealed the following anomalies:

a) Slow Progress of Work

The works commenced on 03 April, 2018 and were to take four months with the completion date set for 03 August, 2018. However, at the end of this period, only 25% of the project scope had been completed. The contract period was extended by three months to 04 November, 2018 at which point the works completed were valued at 40% of the scope.

b) Termination of Contract

The contractor was issued with the final notice of contract termination on 25 June, 2019. The contract period lapsed on 04 November, 2018 with no formal request for extension from the contractor. There was no evidence to show actions taken by the Management against the contractor for failing to fulfil the contract.

c) Failure to Levy Liquidated Damages

Expenditure records indicated that the contractor was not asked to pay liquidated damages for failure to complete the works in time.

d) Project Verification

An audit inspection on 16 September, 2019 revealed that:

- i. The contractor abandoned the site before he completed the works;

- ii. no water storage tank was installed on site as provided for in the bills of quantities;
- iii. fencing for the borehole site was done using inferior wire of a gauge less than three millimetres;
- iv. solar panels prescribed and costed in the bills of quantities were not installed;
- v. a water kiosk and water troughs were not built.

2.8. Construction of Nakwapua Sub-Surface Dam

The contract for Nakwapua Sub-surface dam was awarded at a sum of Kshs.4,358,96 and the works commenced on 23 November, 2017. They were expected to end on 23 March, 2018. At the time of the audit in September 2019, payments totalling Kshs.2,383,432 had been made to the contractor with 60% of works certified as complete. However, the following anomalies were noted during the audit:

a) Stalled Project

Site meeting minutes dated 11 June, 2019 indicated that the contractor abandoned the site in February, 2018 without notifying the employer. The construction works had since stalled.

b) Extension of Contract Period

As previously mentioned, the works were, abandoned at 60% level of completion. There was no evidence of the contract period having been extended or Management taking action to remedy the situation. Further, no liquidated damages were levied on the contractor for the delayed works.

c) Un-approved Additional Works

Available records indicated that the contractor, through a notice dated 23 May, 2019, requested for reimbursement of Kshs.1,057,752 being costs incurred on additional works. The works included, hiring of a compressor to excavate the dam foundation, hiring armed security personnel and additional dam outlet pipes. However, there was no record showing that the additional works were authorized by the project manager.

Overall, unsatisfactory implementation of the projects undertaken during the year under review has put to risk the funds invested in the projects and is likely to hamper the local communities from accessing critical services envisioned under the Programme.

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them.

I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, because of the significance the matters discussed in the Basis for Adverse Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Effectiveness of Internal Controls, Risk Management and Governance sections of my report, based on the audit procedures performed, I confirm that, internal controls, risk management and overall governance were not operating effectively.

Basis for Conclusion

1. Lack of an active Internal Audit Function and Audit Committee

1.1. No Internal Audit Function

The Programme is implemented by the State Department for Crops Development and therefore the internal audit unit of the Department is expected to carry out internal control assessments on the Programme's activities. However, there is no evidence that such assessments have been carried out as yet. As a result, the Programme's internal control environment is weak and the situation has hampered efficient and effective execution of Programme activities.

1.2. Inactive Audit Committee

The State Department for Crops Development has established an audit committee for the Programme. However, the committee did not convene or hold regular meetings during the year under review as required under Section 155(5) of the Public Finance Management Act, 2012. As a result, oversight over the project's activities was, to a significant extent, weak and ineffective.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the African Development Bank, I confirm that:

- i. The Programme's funds have not been wholly used in accordance with the conditions of the Loan Agreement with due attention to economy, efficiency and effectiveness and for the purposes for which they were provided;

- ii. counterpart funds have been provided but not wholly used in accordance with the conditions of the Loan Agreement;
- iii. goods and services financed have not wholly been procured in accordance with the Loan Agreement and the Funds' rules and procedure;
- iv. necessary supporting documents, records and accounts have not been kept properly in respect of all the Programme activities;
- v. adequate internal controls to monitor all expenditure and other financial transactions and ensure safe custody of assets do not exist; and
- vi. all ledgers and the fixed assets register for the Programme's assets are not properly maintained as required.

Responsibilities of Management and those Charged with Governance

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

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities which govern them, and that public resources are applied in an effective 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 audit is planned and performed to express a conclusion about whether, in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way, in accordance with the provisions of Article 229(6) of the Constitution and submit the audit report in compliance with Article 229(7) of the Constitution. 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 audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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


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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the ability of the Programme to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Programme to cease to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Programme to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

08 October, 2020

4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2019

| | Note | 2018/19 | | 2017/18 | | 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 |
| RECEIPTS | | | | | | |
| Transfer from Government entities | 8.3 | 27,334,588.00 | 0.00 | 0.00 | | 112,134,588 |
| Proceeds from domestic and foreign grants | 8.4 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Loan from external development partners | 8.5 | 66,957,355.00 | 591,604,017.60 | 42,586,397 | 422,897,157 | 2,372,537,809 |
| Miscellaneous receipts | 8.6 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL RECEIPTS | | 94,291,943.00 | 591,604,017.60 | 65,961,300.00 | 422,897,157 | 2,484,672,397 |
| PAYMENTS | | | | | | |
| Compensation of employees | 8.7 | 7,655,000.00 | 0.00 | 0.00 | | 30,362,688 |
| Purchase of goods and services | 8.8 | 60,809,036.00 | 0.00 | 50,177,608 | | 479,590,034 |
| Social security benefits | 8.9 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acquisition of non-financial assets | 8.10 | 0.00 | 591,604,017.60 | 0.00 | 422,897,157 | 1,823,891,682 |
| Transfers to other government entities | 8.11 | | 0 | | 0.00 | |
| Other grants and transfers and payments | 8.12 | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| TOTAL PAYMENTS | | 68,464,036.00 | 591,604,017.60 | 57,446,437.00 | 376,053,150.35 | 2,333,845,404 |
| SURPLUS/(DEFICIT) | | 25,827,907.00 | 0.00 | 7,591,211 | 124,999,806 | 150,826,993 |

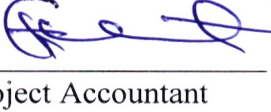
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


Principal Secretary

Name:
Prof. Hamadi A. Boga


Project Coordinator

Name:
Haron Goro


Project Accountant

Name
Gerald K. Kurema
ICPAK MNo. 8980

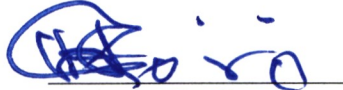
Drought Resilience and Sustainable Livelihood Programme (DRSLP)
Reports and Financial Statements
For the financial year ended June 30, 2019


5. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2019

| | Note | 2018/19 | 2017/18 |
|---|--------|-------------------|----------------------|
| | | KShs | KShs |
| FINANCIAL ASSETS | | | |
| Cash and Cash Equivalents | | | |
| Bank Balances | 8.13.A | 47,362,768 | 26,866,689.65 |
| Cash Balances | 8.13.B | | 21,477,511.25 |
| Total Cash and Cash Equivalents | | 47,362,768 | 48,344,201 |
| Accounts receivables – Imprest and Advances | 8.13 | 0.00 | 965,210 |
| TOTAL FINANCIAL ASSETS | | 47,362,768 | 49,309,410.90 |
| REPRESENTED BY | | | |
| Fund balance b/fwd | 8.14 | 21,534,861 | 65,530,970.45 |
| Prior year adjustments | | 0 | 0.00 |
| Surplus/(Deficit) for the year | | 25,827,187 | (16,221,559.55) |
| NET FINANCIAL POSITION | | 47,362,048 | 49,309,410.90 |

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 27/01/2020 2019 and signed by:


Principal Secretary
Date 27/01/2020


Project Coordinator
Date 27/01/2020

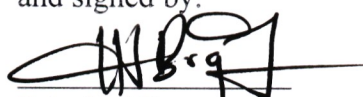

Project Accountant
Date
ICPAK Member Number:
8980


Drought Resilience and Sustainable Livelihood Programme (DRSLP)
Reports and Financial Statements
For the financial year ended June 30, 2019

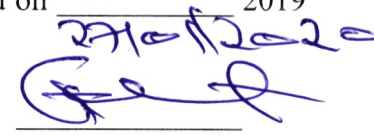
6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2019

| | | 2018/19 | 2017/18 |
|--|------|----------------------|-------------------------|
| | Note | KShs | KShs |
| Receipts for operating activities | | | |
| Transfer from Government entities | 8.3 | 27,334,588 | 0.00 |
| Proceeds from domestic and foreign loans | 8.4 | 0.00 | 0.00 |
| Misllaneous Loan | 8.4 | 0.00 | 0.00 |
| | | 27,334,588 | |
| Payments for operating activities | | | |
| Compensation of employees | 8.7 | 7,655,000 | 0.00 |
| Purchase of goods and services | 8.8 | 60,809,756 | 50,177,607.55 |
| Transfers to other government entities | 8.10 | | 8,630,349.00 |
| Other Grants and transfer | 8.11 | 0.00 | 0.00 |
| | | 698,361,657 | |
| Adjusted for: | | | |
| Change in imprest & advances | 8.13 | 0.00 | 0.00 |
| Adjustment during the year | 8.15 | | |
| | | 68,464,756.00 | |
| Net cash flow from operating activities | | 41,130,168 | (58,807,956.55) |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Acquisition of Assets | 8.9 | (591,604,018) | 422,897,156.73 |
| Net cash flows from Investing Activities | | (591,604,018) | (422,897,956.55) |
| CASHFLOW FROM BORROWING ACTIVITIES | | | |
| Proceeds from Foreign Borrowings | 8.5 | (658,561,373) | 465,483,553.73 |
| Net cash flow from financing activities | | (658,561,373) | 465,483,553.73 |
| NET INCREASE IN CASH AND CASH EQUIVALENT | | 25,827,187 | (16,221,559.55) |
| Cash and cash equivalent at BEGINNING of the year | | 21,534,768 | 64,565,760.45 |
| Cash and cash equivalent at END of the year | | 47,362,768 | 48,344,200.90 |

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 27/06/2019 and signed by:


Principal Secretary
Date 27/06/2019


Project Coordinator
Date 27/06/2019


Project Accountant
Date
ICPAK M No:8980

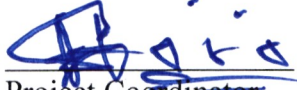
Drought Resilience and Sustainable Livelihood Programme (DRSLP)
Reports and Financial Statements
For the financial year ended June 30, 2019


7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

| Revenue/Expense Item | Original Budget | Adjustments | Final Budget | Actual on Comparable Basis | Budget Utilisation Difference | % of Utilisation Difference to Final Budget |
|---|-------------------------|-------------------------|-----------------------|----------------------------|-------------------------------|---|
| | a | b | c=a+b | d | e=d-c | f=e/c % |
| Revenues/Receipts | 27,642,000.00 | - | 27,642,000.00 | 27,334,588.00 | - 307,412.00 | -1% |
| Transfer from government entities (Exchequer) | | | | | | |
| Proceeds from Foreign Borrowings loan | 84,620,900.00 | - 24,120,900.00 | 60,500,000.00 | 66,957,355.00 | 6,457,355.00 | 11% |
| Proceeds from Foreign Borrowings-Loan AIA | 1,119,308,832.00 | - 400,000,000.00 | 719,308,832.00 | 591,604,017.60 | - 127,704,814.40 | -18% |
| Total Revenues/Receipts | 1,231,571,732.00 | - 424,120,900.00 | 807,450,832.00 | 685,895,960.60 | - 121,554,871.40 | -15% |
| Payments/Expenses | | | | | | |
| Compensation of Employees | 7,700,000.00 | - | 7,700,000.00 | 7,655,000.00 | - 45,000.00 | -1% |
| Motor Expenses | 3,000,000.00 | - | 3,000,000.00 | 192,894.00 | - 2,807,106.00 | -94% |
| Telephone and telefax | 900,000.00 | | 900,000.00 | 1,274,550.00 | 374,550.00 | 42% |
| Aquisition of non financial assets | 1,192,071,390.00 | 448,545,700.00 | 743,525,690.00 | 591,604,017.60 | - 151,921,672.40 | -20% |
| Fuel and Lubricants | 5,800,500.00 | | 5,800,500.00 | 4,060,000.00 | - 1,740,500.00 | -30% |
| Domestic travel and subsistence | 40,500,000.00 | | 40,500,000.00 | 39,328,618.00 | - 1,171,382.00 | -3% |
| Training Expenses | 16,500,000.00 | | 16,500,000.00 | 8,630,950.00 | - 7,869,050.00 | -48% |
| Printing ,advertising and -information and suppliesd services | 7,700,000.00 | - | 7,700,000.00 | 6,001,934.00 | - 1,698,066.00 | -22% |
| General Expenses | 1,301,000.00 | | 1,301,000.00 | 1,320,810.00 | 19,810.00 | 2% |
| Total Payments/Expenses | 1,275,472,890.00 | 448,545,700.00 | 826,927,190.00 | 660,068,773.60 | - 166,858,416.40 | -20% |

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


Principal Secretary
Date 27/01/2020


Project Coordinator
Date 27/01/2020


Project Accountant
Date 27/01/2020
ICPAK M No:
8980

8. 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 Drought Resilience and Sustainable Livelihood Programme under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

8.1.3. Reporting currency

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

8.2. Significant Accounting Policies

a) Recognition of receipts

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

• Transfers from the Exchequer

Transfer from Exchequer is 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.

• External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

These are loans and grants at reporting date as specified in a binding agreement and relate to funding for the Project currently under development where conditions have been satisfied or their 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 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 422,897,156.73 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.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.3. RECEIPTS FROM GOVERNMENT OF KENYA

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

| | | | |
|---|--------------------------|-----------------|---------------------------|
| | | | |
| <i>Counterpart funding through Ministry ALF&I</i> | | | |
| Counterpart funds Quarter 1 to 4 | 27,334,588 | | 112,134,588 |
| | <u>0.00</u> | | <u>112,134,588</u> |
| | | | |
| Total | <u>27,334,588</u> | <u>0</u> | <u>112,134,588</u> |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.4. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2019 we received grants from donors as detailed in the table below:

| | | | | | | | |
|--|--|--|--|--|--|-------------|-------------|
| | | | | | | | |
| Grants Received from Multilateral Donors (International Organisations) | | | | | | | |
| | | | | | | | |
| African Development Bank | | | | | | | |
| | | | | | | | |
| Total | | | | | | 0.00 | 0.00 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.5. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2019 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 loan currency | Loans received in cash | Loans received as direct payment ^{t*} | Total amount in KShs | | Cumulative |
|--|---------------|-------------------------|------------------------|--|----------------------|--------------------|----------------------|
| | | | | | UA | KShs | |
| Loans Received from Multilateral Donors (International Organisations) | | | | | | | |
| African Development Bank | 2018/19 | 690,292 | 66,957,355 | 591,604,018 | 658,561,373 | 465,483,553 | 1,124,044,926 |
| Total | | 690,292 | 66,957,355 | 591,604,018 | 658,561,373 | 465,483,553 | 1,124,044,926 |

8.6. MISCELLANEOUS RECEIPTS

| | FY 2018/19 | | | FY 2016/17 | Cumulative to- date |
|---|---|--------------------------------------|--------------------|--------------------|----------------------------|
| | Receipts controlled by the entity in Cash | Receipts controlled by third parties | Total Receipts | | |
| | KShs | KShs | KShs | | |
| Property income | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Sales of tender documents | 0.00 | 292,000 | 0.00 | 0.00 | 292,000 |
| Administrative fees and charges | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Fines, penalties and forfeitures | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Voluntary transfers other than grants | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Other receipts not classified elsewhere | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | <u>0.00</u> | <u>292,000</u> | <u>0.00</u> | <u>0.00</u> | <u>3,100,000.00</u> |

The sale of tender documents Kshs. 292,000 was recognized and disclosed as income by state department of crop development this occasion as the project did not have a budget line to capture on IFMIS

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.7. COMPENSATION OF EMPLOYEES

| | KShs | KShs | KShs | KShs | KShs |
|--|--------------------|-------------------------|-------------------------|--------------------|--------------------------|
| - | | | | | |
| Basic salaries of permanent employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Basic salaries of temporary employees | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Personal allowances paid as part of salary | 0.00 | 7,655,000 | 7,655,000 | | 10,463,000 |
| Total | <u>0.00</u> | <u>7,655,000</u> | <u>7,655,000</u> | <u>0.00</u> | <u>10,463,000</u> |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.8. PURCHASE OF GOODS AND SERVICES

| | FY 2018/19 | | | FY 2017/18 | Cumulative to-date |
|--|-------------------------------------|--------------------------------|----------------------|----------------------|--------------------|
| | Payments made by the Entity in Cash | Payments made by third parties | Total Payments | | |
| | KShs | KShs | KShs | KShs | |
| Utilities, supplies and services | 0.00 | 0.00 | 0.00 | 961,780 | 3,950,852.60 |
| Communication, supplies and services | 0.00 | 0.00 | 0.00 | 1,137,820 | 2,861,000 |
| Domestic travel and subsistence | 26,909,601 | 12,419,017 | 39,328,618 | 40,172,502 | 195,809,016 |
| Foreign travel and subsistence | 0.00 | 0.00 | 0.00 | 486,829 | 328,480 |
| Printing, advertising and – information supplies & services | 38,000 | 5,963,934 | 6,001,934 | 4,069,895.55 | 18,254,135 |
| Rentals of produced assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Training payments | 8,630,950 | 0.00 | 8,630,950 | 11,688,961 | 62,080,547 |
| Hospitality supplies and services | 0.00 | 0.00 | 0.00 | 2,876,030 | 2,417,526 |
| Generals Office operating expences | 1,280,810 | 40,000 | 1,320,810 | 1,761,540 | 4,034,071 |
| Specialised materials and services | 0.00 | 0.00 | 0.00 | 3,034,510 | 5,735,370 |
| Other operating payments | 0.00 | 0.00 | 0.00 | 1,466,480 | |
| Routine maintenance – vehicles and other transport equipment | 4,060,000 | 0.00 | 4,060,000 | 11,101,788 | 20,760,530 |
| Routine maintenance- – other assets | 123,807 | 69,087 | 192,894 | 0.00 | 192,894 |
| Telephone .telefax and mobile services | 87,000 | 1,187,550 | 1,274,550 | 0.00 | 4,855,862 |
| Total | 41,130,168 | 19,679,588 | 50,177,607.55 | 78,758,135.55 | 321,280,283 |

[Provide explanation as necessary]

Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.9. ACQUISITION OF NON-FINANCIAL ASSETS

| | KShs | KShs | KShs | KShs | KShs |
|--|-------------|--------------------|--------------------|--------------------|----------------------|
| Purchase of buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction of buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Refurbishment of buildings | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction of roads | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Construction of civil works | 0.00 | 565,754,465 | 565,754,465 | 422,897,156 | 0.00 |
| Overhaul & refurbishment of construction and civil works | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Purchase of vehicles & other transport equipment | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Research, studies, project preparation, design & supervision | 0.00 | 25,849,552 | 25,849,552 | 0.00 | 0.00 |
| Rehabilitation of civil works | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acquisition of strategic stocks | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acquisition of land | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Acquisition of other intangible assets | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | | 591,604,017 | 591,604,017 | 422,897,156 | 1,388,903,146 |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.10 TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2019, we transferred funds to reporting government entities as shown below:

| | FY 2018/19 | | | FY 2017/18 | Cumulative to-date |
|--|-------------------------------------|--------------------------------|----------------|------------------|----------------------|
| | Payments made by the Entity in Cash | Payments made by third parties | Total Payments | | |
| | KShs | KShs | KShs | KShs | KShs |
| Transfers to National Government entities | | | | | |
| KARLO | 0.00 | 0.00 | 0.00 | | 4,176,850.00 |
| | 0.00 | 0.00 | 0.00 | | 4,176,850.00 |
| Transfers to County Government | | | | | |
| West Pokot | | 0.00 | | 1,498,822 | 5,620,142 |
| Isiolo | | 0.00 | | 1,567,675 | 6,325,745 |
| Turkana | | 0.00 | | 1,541,069 | 6,499,764 |
| Marsabit | | 0.00 | | 1,639,971 | 6,385,195 |
| Baringo | | 0.00 | | 1,305,848 | 5,536,773 |
| Samburu | | 0.00 | | 1,076,964 | 4,929,919 |
| | | 0.00 | | 8,630,349 | 35,297,538 |
| Total | | | | | 39,474,388.00 |

We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts. We have attached these duly signed confirmations as an Appendix to the financial statements.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.11 OTHER GRANTS AND TRANSFERS AND PAYMENTS

| | KShs | KShs | KShs | KShs | KShs |
|---|--------------------|--------------------|--------------------|--------------------|--------------------|
| Grants for scholarships | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Transfers to lower levels of government e.g schools | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Miscellaneous payments | 0.00 | 0.00 | 0.00 | 0.00 | 0.00 |
| Total | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> | <u>0.00</u> |

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.12 CASH AND CASH EQUIVALENTS CARRIED FORWARD

| | 2018/19 | 2017/18 |
|--|-----------------------------|-----------------------------|
| | KShs | KShs |
| Bank accounts (Note 8.12A) | 47,362,768 | 26,866,689.65 |
| Cash in hand (Note 8. 12B) | 0.00 | 21,477,511.25 |
| Cash equivalents (short-term deposits) (Note 8.13) | | |
| Total | <u>47,362,768.00</u> | <u>48,344,200.90</u> |

The project has 2 number of project accounts spread within the project implementation area and 0 number of foreign currency designated accounts managed by the National Treasury as listed below:

Note: The cash in hand (Note .12B) relates to AIE'S that were issued to counties and KARLO in 2017-2018 which have so far been accounted .

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8.12A Bank Accounts

Project Bank Accounts

| | 2018/19 | 2017/18 |
|--|-------------------|----------------------|
| | KShs | KShs |
| | | |
| | | |
| <u>Local Currency Accounts</u> | | |
| Central Bank of Kenya [A/c No. 1000212519] | 0.00 | 26,866,689.65 |
| Central Bank of Kenya [A/c No. 1000176148] | 0.00 | 0.00 |
| Central Bank of Kenya [A/c No. 1000387564] | 47,362,768 | |
| | | |
| Total local currency balances | <u>47,362,768</u> | <u>26,866,689.65</u> |
| | | |
| Total bank account balances | <u>47,362,768</u> | <u>26,866,689.00</u> |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2019 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

| | 2018/19 | 2017/17 |
|--|-------------|-------------|
| | KShs | KShs |
| (i) A/c Name [A/c No.....] | | |
| Opening balance | 0.00 | 0.00 |
| Total amount deposited in the account | 0.00 | 0.00 |
| Total amount withdrawn (as per Statement of Receipts & Payments) | <u>0.00</u> | <u>0.00</u> |
| | | |
| Closing balance (as per SDA bank account reconciliation attached) | | |
| | | |
| (ii) A/c Name [A/c No.....] | 0.00 | 0.00 |
| Opening balance (as per the SDA reconciliation) | 0.00 | 0.00 |
| Total amount deposited in the account | 0.00 | 0.00 |
| Total amount withdrawn (as per Statement of Receipts & Payments) | <u>0.00</u> | <u>0.00</u> |
| | | |
| Closing balance (as per SDA bank account reconciliation attached) | <u>0.00</u> | <u>0.00</u> |

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

Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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8.12B CASH IN HAND

| | | |
|----------------------------|------|-----------------------------|
| Turkana | 0.00 | 3,569,471.00 |
| Isiolo | 0.00 | 4,457,660.00 |
| Marsabit | 0.00 | 1,744,969.00 |
| West Pokot | 0.00 | 3,510,361.00 |
| Baringo | 0.00 | 3,114,804.25 |
| Samburu | 0.00 | 4,930,374.00 |
| KARLO | 0.00 | 149,872.00 |
| Total cash balances | | <u>21,477,511.25</u> |

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.13

OUTSTANDING IMPREST AND ADVANCES

| | | | 2018-2019 | 2017-2018 |
|----------------------|--|--|------------------|------------------|
| | | | Kshs | Kshs |
| Imprest and Advances | | | 0.00 | 965,210 |
| Total | | | 0.00 | 965,210 |

8.14 FUND BALANCE BROUGHT FORWARD

| | 2018/19 | 2017/18 |
|--|-------------------|----------------------|
| | KShs | KShs |
| Bank accounts | 26,866,690 | 44,685,548 |
| Cash in hand | | 12,847,162 |
| Cash equivalents (short-term deposits) | | 0.00 |
| Outstanding imprests and advances | 965,210 | 7,998,260.00 |
| Total | 27,831,900 | 65,530,970.00 |

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.15 PRIOR YEAR ADJUSTMENT

| Bank accounts | 0.00 | 0.00 |
|--|--------------------|--------------------|
| Cash in hand | 0.00 | 0.00 |
| Cash equivalents (short-term deposits) | 0.00 | 0.00 |
| Receivables - Outstanding Imprests | 0.00 | 0.00 |
| | | |
| Total | <u>0.00</u> | <u>0.00</u> |

[Provide short appropriate explanations as necessary]

9.0 OTHER IMPORTANT DISCLOSURES

PENDING ACCOUNTS PAYABLE (See Annex 2A)

| Construction of buildings | 0.00 | 0.00 |
|-----------------------------|----------------------|-------------|
| Construction of civil works | 26,666,852 | 0.00 |
| Supply of goods | 0.00 | 0.00 |
| Supply of services | 0.00 | 0.00 |
| | 26,666,852.00 | 0.00 |

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10. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

| | | | | | |
|-----------------|--|--|--|---|---|
| DRSLP/2017/(13) | Lack of reconciliation statements /evidence to support the variance. | The documents were provided for audit verification | Gerald Kurema Principal Accountant | Resolved | |
| | Failure to capture of transaction in the IFMIS ledger and lack of trial balance | The trial balance was availed | Gerald Kurema Principal Accountant | Not Resolved | The information will be verified during the 2018/2019 audit. |
| | Failure by management to provide information relating to progress reports and site meetings | Progress reports and site meeting were provided | Gerald Kurema Principal Accountant | Resolved | The issue has already been resolved. |
| | Failure to provide evidence supporting domestic travel and subsistence allowance amounting to kshs.2,945,420 and ksh, in respect to maintenance of vehicles and other transport equipment respectively | The supporting documents were provided and reviewed | Gerald Kurema Principal Accountant | Resolved | The issue has already been resolved. |
| | Cash and Cash Equivalent | i.The unsupported cash balance of ksh,16,576,145. ii. Payments of ksh,2,143,900 in respect to bank account No.100021259 | Gerald Kurema Principal Accountant | The management provided a revised cash book reconcili | The issue of cash and cash equivalent will be reviewed in the 2018/2019 |

Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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| | | | | | |
|--|--|--|---------------------------------------|--|----------|
| | | held at CBK not recorded in the cash book . iii. Lack of supporting documents in respect to Ksh,194,174 relating to receipts the bank not yet recorded in the cash book | | ation statements which addressed the issues in the Audit Report | audit. |
| | Statement of Comparative Budget and Actual amounts | Failure to prepare the statements of comparative budget and actual amounts contrary to paragraph 1.9 of the International Public Sector Accounting Standards Board Guidelines. | | The management has now prepared the statement of comparative budget and actuals amounts. | Resolved |
| | The special Account Statemens | The variance of ksh. 1,455,722.09 between the project financial statements as disclosed under note 8.5 and the special account. | Gerald Kurema Principal Accountant | The management provided the relevant evidence documents to support the | Resolved |

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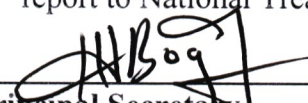
| | | | | reconciliation | |
|---|--|--|------------------------------------|----------------|-----------------------------------|
| Budgetary Control | Spending kshs, 14,748,434.73 above budgetary provisions Contrary to section 68(1)(a) of the PFM Act 2012 | Management applied accrual basis which is not applicable in cash basis | Gerald Kurema Principal accountant | Resolved | Financial documents were revised. |
| Construction of Loosuk Earth dam | (i) Failure to levy liquidated damages (ii) Irregular extension of contract period (iii) Overpayment of contract sum | Management provided documents to show there were no liquidated damages, contract extension was regular and payment was as per contract sum | Gerald Kurema Principal accountant | Resolved | |
| Construction of Maral livestock Market | (i) Failure to levy liquidated damages (ii) Irregular extension of contract period (iii) Overpayment of contract sum | Documents provided by management shows the project was completed on time and no overpayment of the contract sum | Gerald Kurema Principal accountant | Resolved | |
| Construction of Kilimani Game Galana Irrigation Scheme. | (i) Slow in progress of work (ii) Failure to pay liquidated damages (iii) Irregular extension of contract | Documents provided shows issues were addressed and no liquidated damages to be paid | Gerald Kurema Principal accountant | Resolved | |

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

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Guidance Notes:

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



Principal Secretary

Date 27/01/2020

Project Coordinator



Date 27/01/2020

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ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

| Component | Budgeted Amount(Kshs.) | Actual Expenditure (Kshs.) | Under Exp.(Kshs.) | Variance explanation |
|-------------------------------|-------------------------------|-----------------------------------|--------------------------|--|
| Compensation of employees | 7,700,000.00 | 7,655,000.00 | 45,000.00 | Budget provision was in excess of actual apayment |
| Motor Expenses | 3,000,000.00 | 123,087.00 | 2,876,913.00 | Late approval Supplementary budget to process orders |
| Civil works & Infrastructure | 743,525,690.00 | 591,604,018.00 | 151,921,672.00 | Delayed in signing of contacts works |
| Fuel & lubricants | 5,800,500.00 | 4,060,000.00 | 1,740,500.00 | Late approval Supplementary budget to process orders |
| Domestic travel & subsistence | 40,500,000.00 | 39,328,618.00 | 1,171,382.00 | The workplan was approved late thus implementation of activities |
| Training Expenses | 16,500,000.00 | 8,630,950.00 | 7,869,050.00 | Late approval Supplementary budget to process orders |
| Telephone & telefax | 900,000.00 | 1,274,500.00 | 374,500.00 | Budget cuts during supplementary budget |
| General Expenses | 1,301,000.00 | 1,320,810.00 | 19,810.00 | Budget cuts during supplementary budget |
| Total | 819,227,190.00 | 653,996,983.00 | 166,018,827.00 | |

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ANNEX 2A - ANALYSIS OF PENDING BILLS

| Supplier of Goods or Services | Original Amount | Date Contracted | Amount Paid To-Date | Outstanding Balance 2019 | Outstanding Balance 2016 | Comments |
|------------------------------------|-----------------|-----------------|---------------------|--------------------------|--------------------------|----------|
| | a | b | c | d=a-c | | |
| Construction of civil works | | | | | | |
| 1. Unibee Enterprises Ltd | | | | 23,156,358 | | |
| 2. Netcore Enterprises Ltd | | | | 864,028.00 | | |
| 3. Kirisia Engineering | | | | 2,646,465 | | |
| Sub-Total | | | | 26,666,852 | | |
| 4. | | | | | | |
| 5. | | | | | | |
| 6. | | | | | | |
| Sub-Total | | | | | | |
| Supply of goods | | | | | | |
| 7. | | | | | | |
| 8. | | | | | | |
| 9. | | | | | | |
| Sub-Total | | | | | | |
| Supply of services | | | | | | |
| 10. | | | | | | |
| 11. | | | | | | |
| 12. | | | | | | |
| Sub-Total | | | | | | |
| Grand Total | | | | | | |

*Drought Resilience and Sustainable Livelihood Programme (DRSLP)
Reports and Financial Statements
For the financial year ended June 30, 2019*

ANNEX 2B - ANALYSIS OF PENDING STAFF BILLS

| Name of Staff | Job Group | Original Amount | Date Payable Contract ended | Amount Paid To-Date | Outstanding Balance 2017 | Outstanding Balance 2016 | Comments |
|---|-----------|-----------------|-----------------------------|---------------------|--------------------------|--------------------------|----------|
| | | a | b | c | d=a-c | | |
| Permanent Employees - Management | | | | | | | |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| Sub-Total | | | | | | | |
| Permanent Employees - Others | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| Sub-Total | | | | | | | |
| Temporary employees | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| Sub-Total | | | | | | | |
| Others (specify) | | | | | | | |
| 10. | | | | | | | |
| 11. | | | | | | | |
| 12. | | | | | | | |
| Sub-Total | | | | | | | |
| Grand Total | | | | | | | |

Drought Resilience and Sustainable Livelihood Programme (DRSLP)
Reports and Financial Statements
For the financial year ended June 30, 2019

ANNEX 2C - ANALYSIS OF OTHER PENDING PAYABLES

| Name | Brief Transaction Description | Original Amount | Date Payable Contract ended | Amount Paid To-Date | Outstanding Balance 2019 | Outstanding Balance 2019 | Comments |
|--|-------------------------------|-----------------|-----------------------------|---------------------|--------------------------|--------------------------|----------|
| | | a | b | c | d=a-c | | |
| Amounts due to National Govt Entities | | | | | | | |
| 1. | | | | | | | |
| 2. | | | | | | | |
| 3. | | | | | | | |
| Sub-Total | | | | | | | |
| Amounts due to County Govt Entities | | | | | | | |
| 4. | | | | | | | |
| 5. | | | | | | | |
| 6. | | | | | | | |
| Sub-Total | | | | | | | |
| Amounts due to Third Parties | | | | | | | |
| 7. | | | | | | | |
| 8. | | | | | | | |
| 9. | | | | | | | |
| Sub-Total | | | | | | | |
| Others (specify) | | | | | | | |
| 10. | | | | | | | |
| 11. | | | | | | | |
| 12. | | | | | | | |
| Sub-Total | | | | | | | |
| Grand Total | | | | | | | |

Drought Resilience and Sustainable Livelihood Programme (DRSLP)
Statement of Budget Performance
For the year ended June 30, 2018

ANNEX 3 -- SUMMARY OF FIXED ASSET REGISTER

| | | | | | |
|--|--|--|--|--|--|
| | | | | | |
| Land | | | | | |
| Buildings and structures | | | | | |
| Transport equipment | | | | | |
| Office equipment, furniture and fittings | | | | | |
| ICT Equipment, Software and Other ICT Assets | | | | | |
| Other Machinery and Equipment | | | | | |
| Heritage and cultural assets | | | | | |
| Intangible assets | | | | | |
| Total | | | | | |

Notes
 Attached Asset schedule APPENDIX (iii)

Drought Resilience and Sustainable Livelihood Programme (DRSLP)
Statement of Budget Performance
For the year ended June 30, 2018

APPENDICES

- i. Special Deposit Account(s) reconciliation statement(s)
- ii. Direct Payment Reconciliation
- iii. Fixed Asset Schedule

Appendix 1

ROUGH RESILIENCE AND SUSTAINABLE LIVELIHOOD PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2019
PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 2100150028345

Bank Account No.001114036 Held with Diamond Trust Bank

| | NOTES | AMOUNT USD | AMOUNT USD |
|---|-------|---------------|---------------|
| 1 Amount advanced by ADB | | | 3,940,029.33 |
| Less | | | |
| 2 Total amount justified to ADB | | | 2,910,114.36 |
| 3 Outstanding amount advanced to Designated Account | | | 1,029,914.97 |
| Represented by: | | | |
| 4 Ending Designated Account Balance at 30.06.2019 | | | 237,293.81 |
| 5 Amount claimed but not credited at 30.06.2019 | | | - |
| 6 Amount withdrawn and not claimed as at 30.06.2019 | | | 792,621.16 |
| 7 Service charges (if not included in 5 & 6 above) | | | - |
| Less | | | |
| 8 Interest earning (if included in Designated Account) | | | - |
| 9 Total advance to Designated Account year ended 30.06.2019 | | | 1,029,914.97 |

Discrepancy between total appearing on lines 3 and 9

Notes:

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

The amount appearing on line 6 is eligible for financing by ADB and shall be documented in subsequent IFRs/SOEs

AUTHORIZED REPRESENTATIVE

RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 27 08 2019

Handwritten notes on the right margin, including a signature and some illegible text.

SPECIAL ACCOUNT STATEMENT

| | |
|-------------------|---|
| For period ending | 30TH JUNE, 2019 |
| Account No. | 114036001 |
| Depository Bank | DIAMOND TRUST BANK |
| Address | DIAMOND TRUST BANK |
| Related Loan | DMOND-DROUGHT RESI. LVHD PRG IN H. |
| Credit Agreement | LN 2100150028345 |
| Currency | USD |

Account Activity

| | |
|---|---------------------|
| Beginning balance of 1st July, 2018 as per C.B.K. Ledger Account | 635,315.26 |
| Add: | |
| Total Amount deposited by World Bank | 830,415.80 |
| Total Interest earnings if deposited in account | - |
| Total amount refunded to cover ineligible expenditure | - |
| Deduct: | |
| Total amount withdrawn | 1,228,437.25 |
| Total service charges if not included above in amount withdrawn | - |
| Ending balance on 30th June,2019 | 237,293.81 |

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

[Signature]

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

DATE _____

12.7.19.

SIGNATURE: _____

[Signature]

DATE _____

27.08.2019

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2019 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

CENTRAL BANK OF KENYA - RECONCILIATION

STATEMENT AS AT : 28.06.2019

G.L A/C NO : 1000176148

DMOND-DROUGHT RESI. LVHD PRG IN H.

OFF-SHORE A/C NO: 114036001

DETAILS

CURRENCY

AMOUNTS

REMARKS

ACTION TAKEN

1. BALANCE AS PER OFFSHORE STATEMENT: USD 237,293.81

2. ADD DEBITS NOT IN NRB

3. LESS CREDITS NOT IN NRB

4. ADD DEBITS NOT IN OFFSHORE

5. LESS CREDITS NOT IN OFFSHORE

6. BALANCE AS PER CBK LEDGER (237,293.81) 237,293.81

Prepared By: SIMIYU T.K.

Checked by: NGURE

Approved By: [Signature]

Date: 04.07.2019

Date: 04/07/2019

Date: 4-7-19

Reroute Hold More Actions ..

Manual Input of NR Statement: 1000176148 20190618 S 948.1

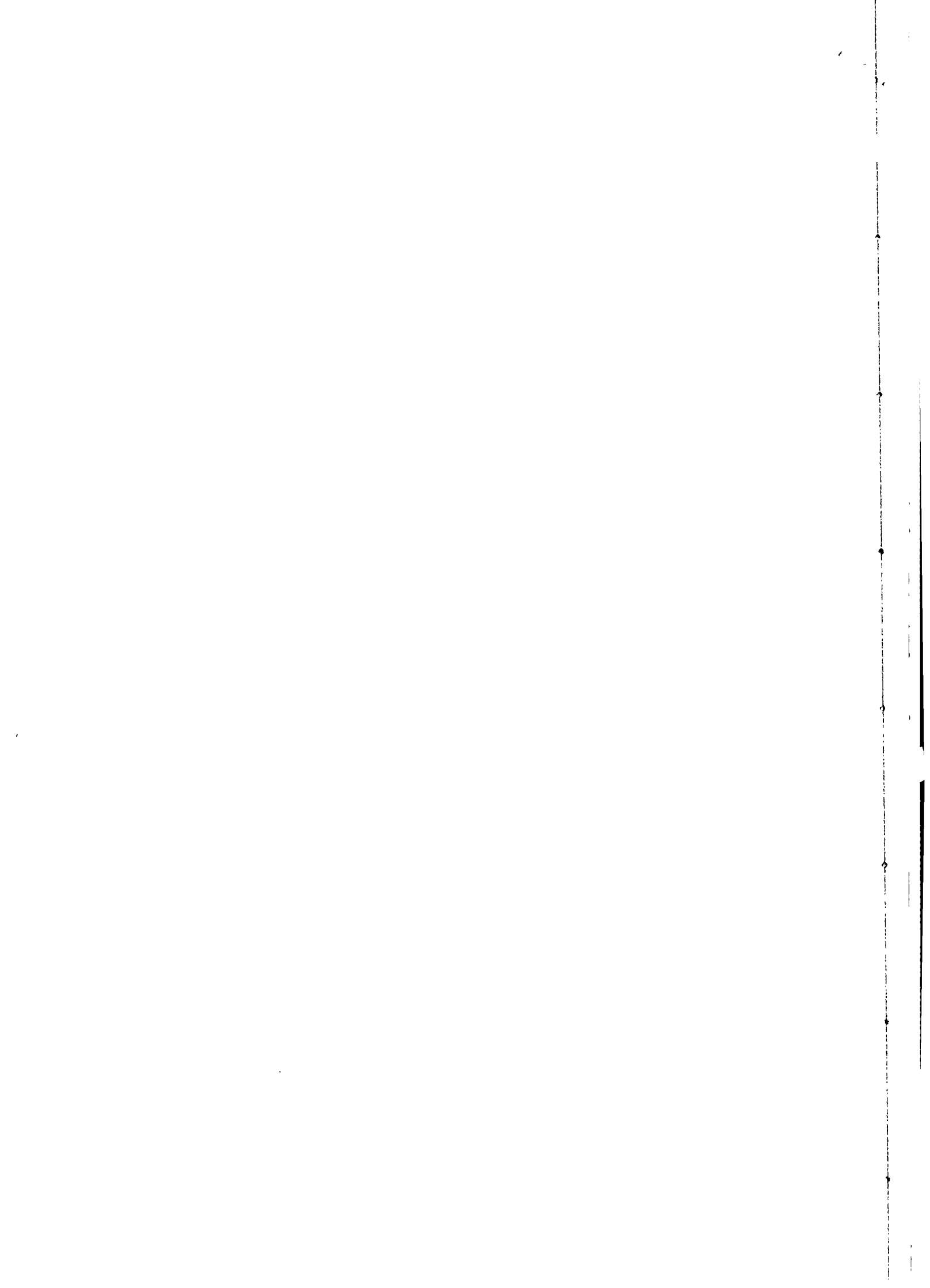
Transaction Ref Number (Tag20) .001MSOG1915703Y1
 Account Identification (Tag25) .1000176148 DMOND-DROUGHT RESL LVHD PRG IN HL
 Account Currency USD US Dollar
 Opening Bal Indicator (Tag60a) C
 Opening Bal Date (Tag60a) 06 JUN 2019 06 JUN 2019
 Opening Bal Amount (Tag60a) 830.431.06
 Closing Bal Indicator (Tag62a) C
 Closing Bal Date (Tag62a) 06 JUN 2019 06 JUN 2019
 Closing Bal Amount (Tag62a) 237,293.81
 Statement Complete, Y

Entry Details Audit

Value Date (Tag61a).1 06 JUN 2019 06 JUN 2019
 Entry Date (Tag61a).1 06 JUN 2019 06 JUN 2019
 Debit/Credit Mark (Tag61a).1 D
 Funds Code (Tag 61a).1 D
 Amount (Tag61a).1 593.137.25
 Trans Type ID code (Tag61a).1 NMSC
 Acct Owner Ref (Tag61a).1 8502FT19155QLIN3
 Acct Inst Ref (Tag61a).1 000FTIN191570247
 SWIFT Tag.1 64
 SWIFT Tag content.1 1 C190606USD237293.81
 Statement Complete, Y

| DV Number | Reference | Curr | Amount Approved Approval Currency | Amount Justified Approval Currency | Balance to Justify Approval Currency | Amount Disbursed UAC | Amount Justified UAC | Balance to Justify UAC | % Justified F = D / C | Disburs. Value Date | Last Just. Date |
|------------------------------|------------|------|-----------------------------------|------------------------------------|--------------------------------------|----------------------|----------------------|------------------------|-----------------------|---------------------|-----------------|
| (A) | (B) | (X) | (Y) | (Z) = (X) - (Y) | (C) | (D) | (E) = (C) - (D) | | (G) | (H) | |
| 150028345 | | | | | | | | | | | |
| 11 activitie | | | | | | | | | | | |
| /2013/86412 | RF N00001 | USD | 288,788.17 | 288,788.17 | 0.00 | 190,846.00 | 190,846.00 | 0.00 | 100.00 | 10.09.2013 | 30.01.2015 |
| /2014/95781 | RF N00002 | USD | 137,285.15 | 137,285.15 | 0.00 | 89,088.35 | 89,088.35 | 0.00 | 100.00 | 24.07.2014 | 07.12.2015 |
| /2015/01825 | RF N00006B | USD | 803,445.00 | 803,445.00 | 0.00 | 566,872.22 | 566,872.22 | 0.00 | 100.00 | 11.02.2015 | 10.11.2016 |
| /2016/13807 | RF N00047 | USD | 820,229.41 | 820,229.41 | 0.00 | 587,409.61 | 587,409.61 | 0.00 | 100.00 | 22.02.2016 | 30.11.2017 |
| /2017/25494 | RF N00109A | USD | 635,345.25 | 635,345.25 | 0.00 | 468,453.87 | 468,453.87 | 0.00 | 100.00 | 10.02.2017 | 06.05.2019 |
| /2018/41891 | RF N00006A | USD | 424,505.55 | 225,021.38 | 199,484.17 | 292,266.60 | 154,924.32 | 137,342.28 | 53.01 | 09.04.2018 | 06.05.2019 |
| /2019/58909 | RF N00405 | USD | 830,430.80 | 0.00 | 830,430.80 | 602,984.90 | 0.00 | 602,984.90 | 0.00 | 24.05.2019 | 00.00.0000 |
| 2100150028345 All activities | | | | | | 2,797,921.55 | 2,057,594.37 | 740,327.18 | 73.54 | | |
| | | | | | | 2,797,921.55 | 2,057,594.37 | 740,327.18 | 73.54 | | |

141087785920
 3,940,029.33 2,910,114.36 1,029,914.97



(ii)

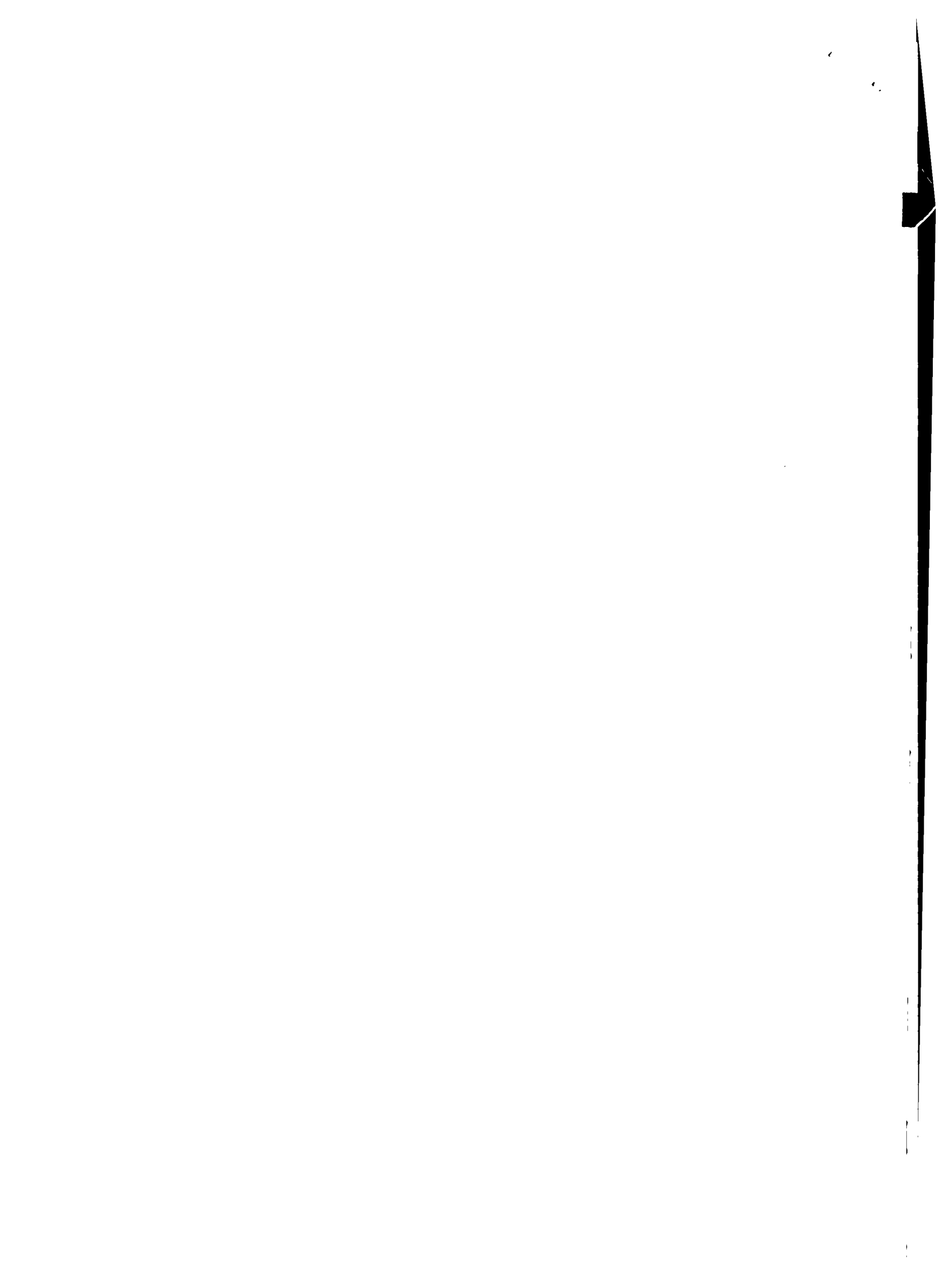
| RECONCILIATION OF DIRECT PAYMENTS | | KSHS. | KSHS |
|---|--|---------------|-----------------|
| BALANCE AS PER IFMIS AS AT 30TH JUNE 2019 | | | 629,896,901.00 |
| LESS PAYMENTS NOT PAID DURING THE YEAR | | | |
| KARURA ENGINEERING | | 21,299,912.84 | |
| LESS ADJUSTING BALANCES BY A JOURNAL | | 20,288,851.60 | (41,588,764.44) |
| ADD YEAR END ADJUSTMENTS | | | 3,295,881.04 |
| BALANCE AS PER FINANCIAL STATEMENTS | | | 591,604,017.60 |

PROJECT ACCOUNTANT
(S.G. KYO) (R.S.P-ADP)
21 JAN 2020
LIVELIHOOD PROGRAMME (L.P.A-DP)
DROUGHT RESILIENCE & SUSTAINABLE

Approved TCC

| DATE OF PURCHASE | ITEM | BRAND | AMOUNT | FIRM | LOCATION | REMARKS |
|------------------|--------------------|----------|----------------------|--------|-----------|---------|
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 920 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 921 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 922 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | BORD ROOM | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 907 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 906 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 909 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 914 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 916 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 910 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 913 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 915 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 912 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 908 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 911 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 917 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 918 | GOOD |
| 2015 | BOOK SHELVES | LOCAL | 35,000.00 | FALCON | ROOM 923 | GOOD |
| 2015 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 920 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 921 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 922 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | BORD ROOM | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 907 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 906 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 909 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 914 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 916 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 910 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 913 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 915 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 912 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 908 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 911 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 917 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 918 | GOOD |
| 2016 | MEDIUM TABLES | IMPORTED | 45,000.00 | FALCON | ROOM 923 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 920 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 921 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 922 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | BORD ROOM | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 907 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 906 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 909 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 914 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 916 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 910 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 913 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 915 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 912 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 908 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 911 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 917 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 918 | GOOD |
| 2016 | HIGH BACK SEAT | IMPORTED | 19,000.00 | FALCON | ROOM 923 | GOOD |
| 2016 | FIRE PROOF CABINET | IMPORTED | 1,092,333.00 | FALCON | ROOM 915 | GOOD |
| 2016 | FIRE PROOF CABINET | IMPORTED | 1,092,333.00 | FALCON | ROOM 912 | GOOD |
| 2016 | FIRE PROOF CABINET | IMPORTED | 1,092,333.00 | FALCON | ROOM 908 | GOOD |
| 2016 | FIRE PROOF CABINET | IMPORTED | 1,092,333.00 | FALCON | ROOM 911 | GOOD |
| 2016 | FIRE PROOF CABINET | IMPORTED | 1,092,333.00 | FALCON | ROOM 917 | GOOD |
| 2016 | FIRE PROOF CABINET | IMPORTED | 1,092,333.00 | FALCON | ROOM 918 | GOOD |
| 2016 | FIRE PROOF CABINET | IMPORTED | 1,092,333.00 | FALCON | ROOM 923 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 915 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 912 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 908 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 911 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 917 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 918 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 923 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 907 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 906 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 909 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 914 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 916 | GOOD |
| 2016 | STEEL CABINET | IMPORTED | 95,000.00 | FALCON | ROOM 910 | GOOD |
| 2016 | SOFA SET | IMPORTED | 350,000.00 | | BORD ROOM | GOOD |
| | TOTAL | | 11,013,331.00 | | | |

| DATE OF PURCHASE | FIRM | AMOUNT | REF.NO | BRAND/MAKE | LOCATION | REMARKS |
|------------------|--------------|------------|---------|------------|----------|---------|
| 2015 | CAR &GENERAL | 270,000.00 | GKB360G | SUZUKI | MARSABIT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB347G | SUZUKI | MARSABIT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB354G | SUZUKI | MARSABIT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB37G | SUZUKI | MARSABIT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GK346G | SUZUKI | MARSABIT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB352G | SUZUKI | MARSABIT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB384G | SUZUKI | MARSABIT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB357G | SUZUKI | MARSABIT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB352G | SUZUKI | MARSABIT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB349G | SUZUKI | W/POKOT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB381G | SUZUKI | W/POKOT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB396G | SUZUKI | W/POKOT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB393G | SUZUKI | W/POKOT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB387G | SUZUKI | W/POKOT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB370G | SUZUKI | W/POKOT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB362G | SUZUKI | W/POKOT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB386G | SUZUKI | W/POKOT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB359G | SUZUKI | W/POKOT | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB358G | SUZUKI | BARINGO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB364G | SUZUKI | BARINGO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB376G | SUZUKI | BARINGO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB380G | SUZUKI | BARINGO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB389G | SUZUKI | BARINGO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB391G | SUZUKI | BARINGO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB363G | SUZUKI | BARINGO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB374G | SUZUKI | BARINGO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB367G | SUZUKI | BARINGO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB366G | SUZUKI | ISILO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB355G | SUZUKI | ISILO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB375G | SUZUKI | ISILO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB371G | SUZUKI | ISILO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB390G | SUZUKI | ISILO | GOOD |
| 2015 | CAR &GENERAL | 270,000.00 | GKB379G | SUZUKI | ISILO | GOOD |



| | | | | | | |
|------|---------------|----------------------|---------|--------|---------|------|
| 2015 | CAR & GENERAL | 270,000.00 | GKB378G | SUZUKI | ISILOLO | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB361G | SUZUKI | ISILOLO | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB004G | SUZUKI | ISILOLO | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB368G | SUZUKI | TURKANA | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB356G | SUZUKI | TURKANA | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB397G | SUZUKI | TURKANA | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB383G | SUZUKI | TURKANA | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB351G | SUZUKI | TURKANA | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB383G | SUZUKI | TURKANA | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB385G | SUZUKI | TURKANA | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB345G | SUZUKI | TURKANA | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB350G | SUZUKI | TURKANA | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB394G | SUZUKI | SAMBURU | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB353G | SUZUKI | SAMBURU | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB365G | SUZUKI | SAMBURU | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB372G | SUZUKI | SAMBURU | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB395G | SUZUKI | SAMBURU | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB388G | SUZUKI | SAMBURU | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB369G | SUZUKI | SAMBURU | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB34G | SUZUKI | SAMBURU | GOOD |
| 2015 | CAR & GENERAL | 270,000.00 | GKB382G | SUZUKI | SAMBURU | GOOD |
| | TOTAL | 14,580,000.00 | | | | |

| DATE OF PURCHASE | ITEM | REF NO | BRAND | AMOUNT | FIRM | LOCATION | REMARKS |
|------------------|---------|------------|-------|-----------|-------------------|-----------|--------------|
| 2014 | PRINTER | PHKGC14536 | HP | 58,500.00 | HOPKINS KENYA LTD | SAMBURU | GOOD |
| 2014 | PRINTER | PHKGC16282 | HP | 58,500.00 | HOPKINS KENYA LTD | W/POKOT | GOOD |
| 2014 | PRINTER | PHKGC16308 | HP | 58,500.00 | HOPKINS KENYA LTD | TURKANA | GOOD |
| 2014 | PRINTER | PHKGC16203 | HP | 58,500.00 | HOPKINS KENYA LTD | BARINGO | GOOD |
| 2014 | PRINTER | PHKGC14519 | HP | 58,500.00 | HOPKINS KENYA LTD | MARSABIT | GOOD |
| 2014 | PRINTER | PHKGC13641 | HP | 58,500.00 | HOPKINS KENYA LTD | UYUKE | GOOD |
| 2014 | PRINTER | PHKG17487 | HP | 58,500.00 | HOPKINS KENYA LTD | PC/SIVAP | GOOD |
| 2014 | PRINTER | PHKGC16316 | HP | 58,500.00 | HOPKINS KENYA LTD | OKATI | GOOD |
| 2014 | PRINTER | PHKG14532 | HP | 58,500.00 | HOPKINS KENYA LTD | SADI | GOOD |
| 2014 | PRINTER | PHKGC14533 | HP | 58,500.00 | HOPKINS KENYA LTD | ADEKA | GOOD |
| 2014 | PRINTER | PHKGC14528 | HP | 58,500.00 | HOPKINS KENYA LTD | MAGULI | GOOD |
| 2014 | PRINTER | PHKGC14530 | HP | 58,500.00 | HOPKINS KENYA LTD | NGENO | GOOD |
| 2014 | PRINTER | PHKGC16313 | HP | 58,500.00 | HOPKINS KENYA LTD | PC /DRSLP | GOOD |
| 2014 | PRINTER | PHKGC14534 | HP | 58,500.00 | HOPKINS KENYA LTD | KUREMA | GOOD |
| 2014 | PRINTER | PHKGC16311 | HP | 58,500.00 | HOPKINS KENYA LTD | KEZIAH | GOOD |
| 2014 | PRINTER | CNCSBO7574 | HP | 58,500.00 | HOPKINS KENYA LTD | KEZIAH | GOOD |
| 2014 | PRINTER | PHKGC14527 | HP | 58,500.00 | HOPKINS KENYA LTD | GACHA | GOOD |
| 2014 | PRINTER | PHKGC14524 | HP | 58,500.00 | HOPKINS KENYA LTD | PC/SIVAP | GOOD |
| 2014 | PRINTER | CNFF276063 | HP | 58,500.00 | HOPKINS KENYA LTD | KANGI | GOOD |
| 2014 | PRINTER | PHKGC16250 | HP | 58,500.00 | HOPKINS KENYA LTD | STORE | UNSERVISABLE |
| 2014 | PRINTER | PHKGC14528 | HP | 58,500.00 | HOPKINS KENYA LTD | STORE | UNSERVISABLE |
| 2014 | PRINTER | PHKGC16205 | HP | 58,500.00 | HOPKINS KENYA LTD | WANJOHI | GOOD |
| 2014 | PRINTER | PHKGC16314 | HP | 58,500.00 | HOPKINS KENYA LTD | KAHURO | GOOD |
| 2014 | PRINTER | PHKGC17477 | HP | 58,500.00 | HOPKINS KENYA LTD | MUJA | GOOD |
| 2014 | PRINTER | PHKGC16310 | HP | 58,500.00 | HOPKINS KENYA LTD | ROSE | GOOD |
| 2014 | PRINTER | PHKGC14523 | HP | 58,500.00 | HOPKINS KENYA LTD | ELIZABETH | GOOD |
| 2014 | PRINTER | PHKGC14537 | HP | 58,500.00 | HOPKINS KENYA LTD | OMARI | GOOD |
| 2014 | PRINTER | PHKGC16312 | HP | 58,500.00 | HOPKINS KENYA LTD | STORE | GOOD |
| 2014 | PRINTER | PHKGC16295 | HP | 58,500.00 | HOPKINS KENYA LTD | ADEN | GOOD |
| 2014 | PRINTER | PHKGC14537 | HP | 58,500.00 | HOPKINS KENYA LTD | STORE | UNSERVISABLE |
| 2014 | PRINTER | PHKGC16317 | HP | 58,500.00 | HOPKINS KENYA LTD | RISPER | GOOD |
| 2014 | PRINTER | PHKGC14525 | HP | 58,500.00 | HOPKINS KENYA LTD | STORE | GOOD |
| 2014 | PRINTER | PHKGC17477 | HP | 58,500.00 | HOPKINS KENYA LTD | KAIGA | GOOD |
| 2014 | PRINTER | PHKGC14539 | HP | 58,500.00 | HOPKINS KENYA LTD | STORE | UNSERVISABLE |
| 2014 | PRINTER | PHKGC14536 | HP | 58,500.00 | HOPKINS KENYA LTD | JUDY | GOOD |

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|------|-------------------|-------------|-----------------|--------------|--|-------------------|-------------|--------------|
| 2014 | PRINTER | PHKGC16306 | HP | | | HOPKINS KENYA LTD | MAKUDIUH | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42307XR | HP | 103,340.52 | | HOPKINS KENYA LTD | UYUKE | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42307V1 | HP | 103,340.52 | | HOPKINS KENYA LTD | PC/SIVAP | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF4230823 | HP | 103,340.52 | | HOPKINS KENYA LTD | OKATI | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42307XT | HP | 103,340.52 | | HOPKINS KENYA LTD | SADI | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42307RH | HP | 103,340.52 | | HOPKINS KENYA LTD | ADEKA | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42307VH | HP | 103,340.52 | | HOPKINS KENYA LTD | MAGULI | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42306M7 | HP | 103,340.52 | | HOPKINS KENYA LTD | ABDALLA | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF4230836 | HP | 103,340.52 | | HOPKINS KENYA LTD | PC /DRSLP | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42306Q4 | HP | 103,340.52 | | HOPKINS KENYA LTD | KUREMA | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF4230841 | HP | 103,340.52 | | HOPKINS KENYA LTD | KEZIAH | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42307R6 | HP | 103,340.52 | | HOPKINS KENYA LTD | MAKUDIUH | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42307WX | HP | 103,340.52 | | HOPKINS KENYA LTD | GACHA | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF423085L | HP | 103,340.52 | | HOPKINS KENYA LTD | PC/SIVAP | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42306TO | HP | 103,340.52 | | HOPKINS KENYA LTD | KANGI | GOOD |
| 2014 | DESKTOP COMPUTERS | TRF42306MT | HP | 103,340.52 | | HOPKINS KENYA LTD | KUREMA | GOOD |
| 2014 | COLOUR PRINTER | CNF243271 | | 59,172.41 | | HOPKINS KENYA LTD | OMARI | GOOD |
| 2014 | PHOTOCOPIER | W874J400082 | RICOH MP 7502SP | 1,270,000.00 | | COPY CAT LTD | STORE | UNDER REPAIR |
| 2014 | PHOTOCOPIER | E754K750379 | RICOH MP3053SP | 430,000.00 | | COPY CAT LTD | PROCUREMENT | GOOD |
| 2014 | PHOTOCOPIER | E754K750307 | RICOH MP3053SP | 430,000.00 | | COPY CAT LTD | STORE | UNDER REPAIR |
| 2014 | PHOTOCOPIER | E754K400192 | RICOH MP3053SP | 430,000.00 | | COPY CAT LTD | STORE | UNDER REPAIR |
| 2014 | PHOTOCOPIER | E754K400174 | RICOH MP3053SP | 430,000.00 | | COPY CAT LTD | STORE | UNDER REPAIR |
| 2014 | PHOTOCOPIER | E754K750393 | RICOH MP3053SP | 430,000.00 | | COPY CAT LTD | STORE | UNDER REPAIR |
| 2014 | PHOTOCOPIER | E754K400129 | RICOH MP3053SP | 430,000.00 | | COPY CAT LTD | STORE | UNDER REPAIR |
| 2016 | DESK TOP CUMPTERS | CND17P11390 | HP | 135,000.00 | | | ROSE | GOOD |
| 2017 | DESK TOP CUMPTERS | CND17P1397 | HP | 135,000.00 | | FINE PAD | KAIGA | GOOD |
| 2017 | DESK TOP CUMPTERS | CN364692 | HP | 135,000.00 | | FINE PAD | NGENO | GOOD |
| 2017 | DESK TOP CUMPTERS | CNC7086110 | HP | 135,000.00 | | FINE PAD | GACHA | GOOD |
| 2017 | DESK TOP CUMPTERS | CNC7P1380 | HP | 135,000.00 | | FINE PAD | ELIZABETH | GOOD |
| 2017 | DESK TOP CUMPTERS | CNC634PD33 | HP | 135,000.00 | | FINE PAD | CM/SIVAP | GOOD |
| 2017 | DESK TOP CUMPTERS | CN634PDR8 | HP | 135,000.00 | | FINE PAD | CM/DRSLP | GOOD |
| 2017 | LAPTOP | PFOP2JX7 | LENOVA | 109,500.00 | | FINE PAD | OYUKE | GOOD |
| 2017 | LAPTOP | PFOLX7EZ | LENOVA | 109,500.00 | | TEVY OAK | MAKUDIUH | GOOD |
| 2017 | LAPTOP | PFOLX7AB | LENOVA | 109,500.00 | | TEVY OAK | MUTINDA | GOOD |
| 2017 | LAPTOP | MOP59XB6B | LENOVA | 109,500.00 | | TEVY OAK | MWONGA | GOOD |
| 2017 | LAPTOP | PFOP2JZB | LENOVA | 109,500.00 | | TEVY OAK | ESTER PC | GOOD |
| 2017 | LAPTOP | PFOP6JEB | LENOVA | 109,500.00 | | TEVY OAK | PROCUREMENT | GOOD |

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|------|--------------|----------|--------|---------------------|----------|-------------|------|
| 2017 | LAPTOP | PFOLX99E | LENOVA | 109,500.00 | TEVY OAK | PROCUREMENT | GOOD |
| 2017 | LAPTOP | PFOLX58B | LENOVA | 109,500.00 | TEVY OAK | KAIGA | GOOD |
| 2017 | LAPTOP | PFOLX7BA | LENOVA | 109,500.00 | TEVY OAK | RISPER | GOOD |
| | TOTAL | | | 7,389,780.21 | | | |

| DATE OF PURCHASE | FIRM | REF NO. | BRAND/MAKE | AMOUNT | LOCATION | REMARKS |
|------------------|--------------|---------|--------------|-----------------------|---------------------|---------|
| 2015 | TOYOTA KENYA | GKB884G | TOYOTA L/C | 5,067,476.00 | PROJECT COORDINATOR | GOOD |
| 2015 | TOYOTA KENYA | GKB875G | TOYOTA L/C | 5,067,476.00 | PROJECT COORDINATOR | GOOD |
| 2015 | TOYOTA KENYA | GKB876G | TOYOTA L/C | 5,067,476.00 | PROJECT COORDINATOR | GOOD |
| 2015 | TOYOTA KENYA | GKB877G | TOYOTA L/C | 5,067,476.00 | PROJECT COORDINATOR | GOOD |
| 2015 | TOYOTA KENYA | GKB437H | TOYOTA HIACE | 4,493,556.00 | PROJECT COORDINATOR | GOOD |
| 2015 | TOYOTA KENYA | GKB869G | TOYOTA L/C | 5,067,476.00 | WEST POKOT | GOOD |
| 2015 | TOYOTA KENYA | GKB883G | TOYOTA L/C | 5,067,476.00 | WEST POKOT | GOOD |
| 2015 | TOYOTA KENYA | GKB874G | TOYOTA L/C | 5,067,476.00 | WEST POKOT | GOOD |
| 2015 | TOYOTA KENYA | GKB880G | TOYOTA L/C | 5,067,476.00 | BARINGO | GOOD |
| 2015 | TOYOTA KENYA | GKB871G | TOYOTA L/C | 5,067,476.00 | BARINGO | GOOD |
| 2015 | TOYOTA KENYA | GKB873G | TOYOTA L/C | 5,067,476.00 | BARINGO | GOOD |
| 2015 | TOYOTA KENYA | GKB888G | TOYOTA L/C | 5,067,476.00 | ISILO | GOOD |
| 2015 | TOYOTA KENYA | GKB887G | TOYOTA L/C | 5,067,476.00 | ISILO | GOOD |
| 2015 | TOYOTA KENYA | GK868G | TOYOTA L/C | 5,067,476.00 | ISILO | GOOD |
| 2015 | TOYOTA KENYA | GKB881G | TOYOTA L/C | 5,067,476.00 | MARSABIT | GOOD |
| 2015 | TOYOTA KENYA | GKB878G | TOYOTA L/C | 5,067,476.00 | MARSABIT | GOOD |
| 2015 | TOYOTA KENYA | GKB872G | TOYOTA L/C | 5,067,476.00 | MARSABIT | GOOD |
| 2015 | TOYOTA KENYA | GK885G | TOYOTA L/C | 5,067,476.00 | TURKANA | GOOD |
| 2015 | TOYOTA KENYA | GKB879G | TOYOTA L/C | 5,067,476.00 | TURKANA | GOOD |
| 2015 | TOYOTA KENYA | GKB867G | TOYOTA L/C | 5,067,476.00 | TURKANA | GOOD |
| 2015 | TOYOTA KENYA | GKB870G | TOYOTA L/C | 5,067,476.00 | SAMBURU | GOOD |
| 2015 | TOYOTA KENYA | GKB882G | TOYOTA L/C | 5,067,476.00 | SAMBURU | GOOD |
| 2015 | TOYOTA KENYA | GKB886G | TOYOTA L/C | 5,067,476.00 | SAMBURU | GOOD |
| | TOTAL | | | 115,978,028.00 | | |