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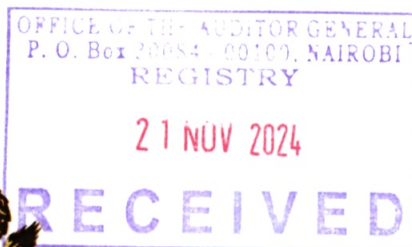
THE AUDITOR-GENERAL

ON

**EMERGENCY LOCUST RESPONSE PROJECT
(IDA CREDIT NO. 6648 AND 70530 - KE)**

**FOR THE YEAR ENDED
30 JUNE, 2024**

STATE DEPARTMENT FOR AGRICULTURE



EMERGENCY LOCUST RESPONSE PROJECT

MINISTRY OF AGRICULTURE AND LIVESTOCK DEVELOPMENT

STATE DEPARTMENT FOR AGRICULTURE

PROJECT CREDIT NUMBERS 6648 & 70530

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

Table Contents

1. Acronyms and Glossary of Terms.....	iii
2. Project Information and Overall Performance.....	iv
3. Statement of performance against project's predetermined objectives.....	xx
4.0 Environmental and Sustainability Reporting.....	xxviii
5.0 Statement of Project Management Responsibilities.....	xxix
6.0 Report of the Independent Auditor on Financial Statements for Emergency Locust Response Project.....	xxxi
7.0 Statement of Receipts and Payments for the year ended 30th June 2024.....	1
8.0 Statement of Financial Assets as at 30 th June 2024.....	3
9.0 Statement of Cash Flow for the Year Ended 30 th June 2024.....	4
10.0 Statement of Comparison of Budget and Actual Amounts for Year Ended 30 th June 2024.....	6
11. Significant Accounting Policies.....	8
12.0 Notes to the Financial Statements.....	14
13.0 Annexes.....	29

1. Acronyms and Glossary of Terms

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

2.0 Project Information and Overall Performance

2.1 Name and Registered Office

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

Project Objective: The project objective is to prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and strengthen Kenya's preparedness systems.

Address

Entity Headquarter

P.O Box 30028
Kilimo House Building
Cathedral Road
Nairobi, Kenya

The project also has offices/branches as follows:

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

Contacts: The following are the project contacts

Project Coordinator: (254) 722 607 533

Alternate Project Coordinator: (254) 723 824 015

2.2 Project Information

Project Start Date:	The project start date is 28th June 2020
Project End Date:	The project end date is 31st May 2023
Revised Initial End Date	Revised project end date is 31stDecember2024

Project Manager:	The project manager is Priscilla Muiruri
Project Sponsor:	The project sponsor is International Development Association (IDA)

2.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Agriculture and Livestock Development.
Project number	Credit reference 6648 KE & 70530 KE

Strategic goals of the project	<p>The strategic goals of the project are as follows:</p> <p>To prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya’s systems for preparedness. The specific objectives are:</p> <ul style="list-style-type: none"> • To prevent the spread of desert locust in Kenya to limit the spread of existing climate-change-induced DL populations. • To restore and rehabilitate livelihoods of households affected by desert locust: • To enhance coordination and build capacity for early warning and preparedness for desert locust;
Summary of Project Strategies for achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ol style="list-style-type: none"> 1) Supporting Surveillance and Control Measures to limit the increase and spread of existing climate-change-induced DL populations. 2) Support to Livelihoods Protection and Rehabilitation interventions to safeguard and protect the poor and vulnerable households from human capital and asset losses resulting from the effects of locust invasion 3) Facilitating Coordination and Early Warning Preparedness to strengthen Kenyan systems for early warning, surveillance and control operations of the desert locust at County, National and regional levels. The main focus has been capacity building to prevent and enhance rapid response to new and existing climate change-induced locust infestations thereby limiting in-country and cross-border spread and infestations.

<p>Other important background information of the project</p>	<p>The Emergency Locust Response Project (ELRP) was conceptualized in the year 2020 following the Desert Locust invasion experienced in December 2019. The invasion posed a risk to food and nutrition security and livelihoods thus undermining the economic growth.</p> <p>The country further, experienced other invasions in 2020 and 2021 that were all controlled through collaborative efforts between the Ministry of Agriculture, Livestock, Fisheries and Cooperatives and development partners, NGOs and technical institutions/organizations including the FAO, AfDB, IGAD and DLCO-EA among others.</p> <p>As a result of the continued locust invasion, the government sought for enhanced resource support towards Desert Locust surveillance and control operations as well as restoration of livelihoods of the affected households from the World Bank in 15 adversely affected counties including Mandera, Garissa, Samburu, Wajir, Kitui, Machakos, Embu, Marsabit, Turkana, Meru, Tharaka Nithi, Isiolo, Baringo, ElgeyoMarakwet and West Pokot Counties.</p> <p>The same support was being utilized to enhance the capacity to prepare for timely and effective response to future locust outbreaks and upsurges. In view of the foregoing, the GOK accessed a World Bank Loan facility of US\$43M (Kshs. 4.3 billion) to support the Emergency Locust Response Program (ELRP: P173702).</p> <p>The food security situation was further threatened by drought that has affected the ASAL counties. The Government negotiated for additional financing of US\$ 35 (Kshs. 3.5 billion) to mitigate against the drought situation in the 15 counties within the 97 wards and additional 47 wards. The additional support is meant to upscale interventions through the three windows of investment i.e. micro projects, sub projects and support to farmer producer organizations.</p>
<p>Areas that the Project was formed to intervene</p>	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> (i) Desert Locust Surveillance and Control Measures (ii) Livelihood protection and rehabilitation interventions among the farmers and pastoral household adversely affected by the Desert Locust invasion (ii). Strengthening of the Kenya's systems for early warning, surveillance and control operations of the desert locust at County, National and regional levels through capacity building and establishment of linkages.

***Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

Project duration	The project started on 28 th June 2020 and is expected to run until 31 st December 2024
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2.4 Bankers

The following are the bankers for the current year:

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

2.5 Independent Auditor

The project is audited by: -

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

2.6 Roles and Responsibilities

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

Names	Title Designation	Key Qualification	Responsibilities
Priscilla Muiruri	Project coordinator	She Holds MSc. Crop Protection, BSc. Agriculture	Project Management Crops Specialist and Component 2 & 4 implementer
Collins Marangu	Deputy Project coordinator	He holds MSc. Crop Protection, BSc. Agriculture Plant Protection Specialist	Component 1 leader
DR. Douglas Indetie	Principal Research Scientist	He holds PhD MSc, BSc Cooperate Governance Research Management Senior Management Courses	Livestock Expert Component 2 implementer
Catherine Kinyanjui	Socio Economist & Communication Specialist	She holds MSc. Agricultural Economics BSc. Agricultural Economics	Component-Coordination of Livelihood restoration and rehabilitation activities
Johnson Ndolo	Principal Livestock production officer	He holds BSc. Agriculture, MSc. Entrepreneurship, DIP.in Environmental Studies and Dip in Social Sustainability	Social Specialist
Kennedy Orumo	Principal Agricultural Officer	He holds PGDE, BSc. Horticulture and Master trainer DL.	Component Leader 3
Dr. Kitheka Mutua	Principal Livestock Production Officer	He holds PhD. Environment and Community Development, MSc. Environmental Science and BSc. Animal Production. Certificates in Corporate Governance, Senior Management	Project M&E

Emergency Locust Response Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

Names	Title Designation	Key Qualification	Responsibilities
		Course, Strategic Leadership Develop Programme, Monitoring and Evaluation and Agricultural Resource Management.	
CPA Harisson Mathagu	Accountant	He holds MBA Finance, BBA Finance & Accounting, CPA(K) Finalist, Member of ICPAK	Project Accountant
Dr. Julius Mutua	Senior Livestock Production Officer	He holds Master Environmental Planning and Management and BSc. Agriculture	Environmental Specialist
Erick O Odemo	Supply Chain Management Officer	He holds masters in procurement and Logistics CIPS, Level 6.	Supply Chain Management Officer

2.7. Funding Summary

The Project is for a duration of Three and a half years from 2020 to 2024 with an approved budget of Euros 70,700,000.00 equivalent to Kshs 7.800,000,000.00. as highlighted in the table below:

Below is the funding summary:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment		Amount received to date – (30 th June 2024)		Undrawn balance to date	
	Donor currency EURO	Kshs	Donor currency Euro	Kshs	Donor currency Kshs	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Loan	-	-	-	-	-	-
International Development Agency(IDA) Credit 6648-KE and 70530	70,700,000	9,737,307,541	55,646,970	7,610,897,239	15,053,030	2,126,410,302
Total	70,700,000	9,737,307,541	55,646,970	7,610,897,239	15,053,030	2,126,410,302

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2023)		Cumulative amount paid to date – (30 th June 2024)		Unutilised balance to date (30 th June 2024)	
	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')- (B')</i>
(i) Loan	-	-	-	-	-	-
International Development Agency(IDA)	55,646,970	7,610,897,239	38,250,656	5,231,542,308	17,396,314	2,379,354,931
Total	55,646,970	7,610,897,239	38,250,656	5,231,542,308	17,396,314	2,379,354,931

Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

Desert Locust Surveillance and Control Measures

Level of GVT	Original Budget	2023-2024	Final Budget	Amount Received - Budgeted	Actual	Cummulative
	Amount Budgeted	Actual	Amount spent- Actual			
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
National Government	1,297,369,711	633,449,244	1,204,473,614	633,449,244	1,204,473,614	2,602,689,152
County Governments	2,302,630,289	2,284,859,287	1,271,326,747	2,284,859,287	1,271,326,747	1,368,947
KSCAP	-	-	-	-	-	56,433,771
Total	3,600,000,000	2,918,308,531	2,475,800,361	2,918,308,531	2,475,800,361	4,027,976,870

ii) Physical Progress Based on Outputs, Outcomes and Impacts Since Project Commencement

Desert Locust Surveillance and Control Measures

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

Livelihood Protection and Rehabilitation Interventions

- **Preparatory Activities:** Counties embarked on Stakeholder sensitization, Rapid Assessment, PICD process, establishment of community structures and capacity building of the community on leadership and governance in the additional 47 wards that were on boarded under the additional financing. Cumulatively a total of 10,578 Common Interest

Groups (CIGs) and Vulnerable and Marginalized Groups (VMGs) with a total membership of 214,819 (M: 77,467 & F: 131,930) have been identified/enlisted for support

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

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

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

- Key areas of intervention include; Pasture and Fodder Restoration; Restoration of Pollinator Populations; Provision of Water and its Management; Livestock Improvement and Management; and Livestock Handling Structures. Community sub projects also support sustainable land management; water harvesting for restoration and rehabilitation; nurseries for re-afforestation and fruit tree establishment; and rehabilitation of environmental hotspots (water catchments, gullies, areas affected by landslides, deforested areas, and degraded lands) in upstream water catchment areas.
- Each of the 15 Counties is expected to implement at least 2 sub-projects within the project period with a ceiling of Kshs10,000,000 (USD\$100,000) per Sub Project.
- However, during the severe drought experienced in 2022 after the failed rainfall in the 5 preceding rainfall seasons, the counties were allowed to present emergency subproject proposals to mitigate the adverse effects of the drought, and 30 subprojects were submitted targeting water trucking, feed supplementation, and animal health interventions.
- In this regard, Counties were then allowed to have a maximum of at least 6 sub-projects considering these drought emergency interventions.
- The fifteen Counties have so far identified and developed 124 sub-projects by the County technical departments which have been subjected to the county screening processes.

- Cumulatively a total of 124 sub projects were presented for vetting and 103 approved by the NTAC for implementation. 79 subprojects have been implemented at a cost of Kshs. 277,351,581. During the period under review, a total of 30 sub projects were presented and approved for implemented mainly on drought mitigation (Water trucking, provision of feed supplements, Disease control and management and sustainable land management interventions)

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

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

Training of Trainers (ToTs)

- A Training Needs Assessment (TNA) was undertaken in February 2022 to identify the priority areas of training based on Micro Project Proposals approved by the CPCs and the prioritized Technologies Innovations and Management Practices (TIMPs).
- The priority areas included climate smart TIMPs; restoration and recovery of livelihoods; livelihood diversification options; and income generation options. Based on these needs a training manual and user's guide titled 'Sustainable Agricultural Livelihoods Restoration, Rehabilitation and Resilience in Kenya' was developed to inform and guide the TIMPs training to be undertaken across the tiers. These training resources have been published online and hard copies printed and distributed widely to the stakeholders.
- In addition, and in view of the devastating drought of 2022 due to the failed 5 rainy seasons, in consultation with the World Bank, there was a felt need to develop guidelines to mitigate the regular and recurrent effects of drought, particularly in the ASAL areas.

- In this regard a team of technical experts from the State Department of Livestock, KALRO, Universities and NGO's was constituted to establish guidelines for early warning and preparedness for mitigation against ruminant feed shortages in the Country.
- The 'Guidelines on Sustainable Ruminant Feed and Nutrition Security for Kenya' has since been developed to mitigate the regular livestock feed shortages that have impacted negatively on livestock productivity.
- This document has been published online and the printed copies are being procured to be circulated to the counties and all stakeholders. This document will assist counties to customize policies to mitigate the ruminant feed shortages

ToT Training for GHG Emission Estimation

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

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

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

information sharing plan for early warning, and equip stakeholders with skills in gender mainstreaming, communication and leadership as well as monitoring and evaluation

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

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

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

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

Level of Government	Absorption Rate			
	2023/2024	2022/2023	2021/2022	2020/2021
National Government	91%	70%	68%	28%
County Governments	86%	78%	73%	67%

iv) Implementation challenges and recommended way forward.

There has been delay in disbursement of funds from treasury hence the programme activities undertaken therefore only cover May and June 2024 which hindered their operations.

After the release of funds to counties, engagements were done starting with management meetings to plan for activities and share operational procedures and these were then followed with meetings convened by component leaders for each of the components.

Going forward the treasury to disburse funds early to enable proper planning.

2.9 Summary of Project Compliance:

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

ii) Consequences suffered:

There weren't any consequences suffered on account of non-compliance or likely to be suffered.

iii). Mitigation measures taken:

- The Project Development Objective is to prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's systems for preparedness. Since the project inception, the project implementation has been on course and the following achievements have been made:
 - A total 27,304 members of CDDCs and CIGs (M-11140, F-14636, Y -1528) were trained during the period
 - Preparatory activities undertaken including Community Mobilization Sensitization and the PICD process
 - The PICD process resulted in enlisting of 7360 CIGs/VMGs that developed proposals along ELRP priority crop/livestock intervention areas under the guidance of the County and Sub County technical teams.
 - Community Micro-project proposals developed and vetted. A total of 2481 proposals approved. 1464 proposal have been funded through CDDCs with 36456 farmer beneficiaries
 - Training guide and Manual developed and 63 TOTs trained in both livestock and crop TIMPs
 - A total of 37 Sub Project Proposals developed and screened where 23 were approved for implementation.
 - A total of 83 Farmer Producer Organizations (FPOs) have been identified and the screening and prioritization process is on-going based on criteria provided to the counties.
 - Capacity building of 367 scouts on desert locust management done since the project inception.
 - Equipping of National and County Locust Control Units with assorted ICT and office equipment including phone, scanners, tablets, desktop computers and t-shirts for publicity and awareness creation. Procured necessary equipment for DL monitoring, surveillance and control including e-locust 3m & 3g, GPS and VHF radios
 - Developed a Migratory and Invasive Weeds and Pest Management Strategy to guide in management of migratory, Invasive Weeds and Pest Management
 - Established DL information Unit at PP&FSD that is accessing DL information from the installed applications and DLIS, DLCO-EA & KMD, analyse and share with relevant stakeholders
 - MoU Consultatively developed between ELRP & KALRO on access to weather data and information and shared with the legal team for review
 - However, the project implementation and especially component 2 on livelihood protection rehabilitation has been adversely affected by delays in funds flow to the counties. This has affected the achievement of targets with regard to micro projects, support to sub projects and provision of inclusion grants to the Farmer Producer Organizations

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector

Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

The key development objectives of the *project's 2020-2024* plans were focused on achieving 100% prevention and responding to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's system for preparedness. This can be achieved through:

- (i) Continuous surveillance of Desert locust and control Measures;
- (ii) Livelihood Protection and Rehabilitation of the affected households; and
- (iii) Coordination and Early Warning Preparedness of any threat that might be caused by desert locust;

In overall, the results of the grant should measurably restore the livelihood of the affected households and significantly reduced the threat that might be caused by desert locust invasion with readiness to deal with any invasion through continuous surveillances throughout the likely affected counties across the country. The same should ensure coordination and collaborations with the neighbouring countries to defect desert locust invasion.

Specifically, the programme targets to do the following;

1) Component 1- Surveillance and Control Measures;

- The objective of this component is to limit the increase and spread of existing climate-change-induced DL populations.
- The component focuses on: i) control operations; ii) training and equipping of DL control teams; iii) mitigating the risks associated with control measures and their impacts on human health, animal health and the environment; iv) awareness creation, information sharing, communication campaigns and grievances redress activities/mechanisms.

2) Component 2- Livelihoods Protection and Rehabilitation;

- The objective of this component is to safeguard and protect the poor and vulnerable households from human capital and asset losses resulting from the effects of locust invasion.
- The component is supporting initiatives to enhance access to food and rehabilitate food production systems and livelihoods that were damaged by DL swarms. The affected farmers and livestock-holding households have been supported to restore their productive assets for enhanced adaptation and resilience. Support households include: --: i) crops and livestock TIMPs/packages to restore livelihoods; ii) Community projects to rehabilitate degraded pasture and crop lands, enhancing storage capacity for feed and produce; iii) strengthen producer organizations to upscale their operations – input bulk purchasing; storage, value addition, marketing; iv) emergency response for immediate restoration of pastures, food security v) Livelihood diversification will emphasize alternative livelihood activities.

3). Component 3- Coordination and Early Warning Preparedness;

- The objective of this component is to strengthen Kenyan systems for early warning, surveillance and control operations of the desert locust at County, National and regional

levels. The focus of this component is to build capacity for prevention and rapid response to new and existing climate change-induced locust infestations thereby limiting in-country and cross-border spread and infestations.

- The component focus has been on: -i) Setting up surveillance systems and units; ii) capacity building of staff; iii) installation of surveillance units and equipping; iv) linking with international and regional organizations to strengthen early awareness and preparedness systems; v) limiting the spread of swarms within Kenya and across the region

Component 4 - Project Management

- This component has been supporting coordination and management of project functions including: financing, procurement, training, monitoring and evaluation.
- Project coordination is being undertaken by the three main institutions that have been established at each level (national, county and community levels), namely; National Project coordination unit (NPCU), the County project coordination unit (CPCU) and the community driven development committees (CDDC) respectively.

3.0 Statement of performance against project's predetermined objectives

For purposes of implementing and cascading the above development objectives to specific sectors, all the development objectives were made specific, measurable, achievable, realistic and time-bound (SMART) and converted into development outcomes. Attendant indicators were identified for reasons of tracking progress and performance measurement: Below we provide the progress on attaining the stated objectives:

- The Project Development Objective is to prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's systems for preparedness. Since the project inception, the project implementation has been on course and the following achievements have been made:

Desert Locust Surveillance and Control Measures:

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

Livelihood Protection and Rehabilitation Interventions

- **Preparatory Activities:** Counties embarked on Stakeholder sensitization, Rapid Assessment, PICD process, establishment of community structures and capacity building of the community on leadership and governance in the additional 47 wards that were on boarded under the additional financing.

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

- **Community Micro projects:** Cumulatively a total of 7,857 micro project proposals have been prepared, 4436 approved for support and 3129 funded at a cost of Kshs. 553,526,665. Out of the funded micro projects, 1710 have 100% implemented. The funded micro projects have reached a total of 58,326 households
- The proposals were screened by CDDCs and County Technical Teams and consequently presented to the County Technical Advisory Committee (CTAC) for technical consideration. The proposals were presented to the County Project Steering Committee (CPSC).

Emergency Locust Response Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

- A total 2459 Lead farmers have been identified and trained on TIMPs. The lead farmers will strengthen extension capacity at the community level, train CIGs/VMGs, promote TIMPs dissemination and linkages to FPOs and other service providers.

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

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

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

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

- The remaining 56 FPOs in 14 counties are prioritized to receive inclusion grants in the first quarter of the 2023/24 FY. The automation of FPOs will be rolled out based on the preparedness of each FPO.

Training of Trainers (ToTs)

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

ToT Training for GHG Emission Estimation

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

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

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

Development and Implementation Status of the Migratory and Invasive Pests and Weeds Management Strategy- Partnerships Established in its Implementation

- This M&IPM strategy is well-positioned to change the migratory and invasive pests and weeds management landscape in Kenya by rallying all national and international partner institutions by providing a robust coordination structure at both the national and county levels. This will contribute towards increasing the level of food and nutrition security in Kenya and beyond.
- Through the Ministry of Agriculture and Livestock Development (MoALD), the Government collaborates with other Ministries, county governments, communities, and development partners, including the World Bank, AfDB DLCO-EA IRLCO-CSA and FAO, among others, in managing migratory pests

Introduction

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

The key development objectives of the *project's agreement/* plan are to:

:

To enhance coordination and build capacity for early warning and preparedness for desert locust;

- a) To restore and rehabilitate livelihoods of households affected by desert locust
- b) To prevent the spread of desert locust in Kenya to limit the spread of existing climate-change-induced DL populations.
- c) To enhance coordination and build capacity for early warning and preparedness of desert locust.

Progress on the attainment of strategic development objectives

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

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

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

Emergency Locust Response Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

Project	Objective	Outcome	Indicator	Performance
				pesticides
		Enhanced Community Resilience Against Locust Invasion	Number of Affected farmers (number) receiving input packets 20,000	A total of 39,060 received input packets
			Numer of Affected livestock holding households (number) receiving emergency fodder and fodder seeds (Number) - 70,000	A total of 26,377 trained on TIMPS
			Number of Affected livestock holding households (number) receiving replacement livestock (Number) - 10,000	A total of received 11,220 replacement stock
		Improved Coordination and Early Warning Preparedness	Locust Control Unit fully established at the National Level	Continued supporting the National and County Locust control Units with the necessary skills and equipment to enhance their capacity in Migratory pests' surveillance and management
			Number of Counties that have established Desert Locust Control Units at the County Level – 15	Continued supporting the CPCU through regular monitoring and Evaluation, Technical backstopping and

Emergency Locust Response Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

Project	Objective	Outcome	Indicator	Performance
				capacity building on M&E, financial management and procurement, reporting and Technical matters including training on environment and social safeguards

4.0 Environmental and Sustainability Reporting

The project aims at achieving 100% prevention and responding to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's system for preparedness. This can be achieved through continuous surveillance of Desert locust and control Measures; livelihood Protection and Rehabilitation of the affected households; and coordination and Early Warning Preparedness of any threat that might be caused by desert locust;

i. Sustainability Strategy and Profile -

The top management especially the accounting officer should make reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure. The accounting officer has established a team of competent experts that deal with desert Locust threat prevention and restoration of affected livelihoods. They also deal with gender-based violence and coordinated with international organisation to ensure DL threats are minimized or neutralized before invading the country

ii. Environmental Performance

The implementation of the project intervention is guided by the World Bank Environment and Social safeguards.

At the National Project Coordination Unit and the County Coordination Unit, we have a team of environmental experts to oversee compliance to the environmental issues as provided in the instruments that were developed and approved by the World Bank at the start of the project. Further, capacity building of the county teams and other stakeholders at both the national and county levels have been carried out including compliance, safe use of pesticides, development of Environment and Social Assessment (EASIA)/Audit Reports and Environmental and Social Management Plans and Frameworks. At national level, the project has constituted an Environmental and Social Health Safety (ESHS) to regularly conduct field monitoring especially and during and after desert locust control operations and make recommendations to the National Project Steering Committee on matters of concern with regard to environment.

iii. Employee Welfare

The Ministry has in place HRM and HRD policies that require gender parity in employment, work plan activity implementation trainings etc. the project sponsors the employees to various trainings to improve their skills and ensure career progression. Semi-annually, employees are subject to appraisal to gauge their performances and to assess the grey areas in terms of below standards performance with those with commendable performance recommended for rewards.

iv. Market Place Practices-

a) Responsible supply chain and supplier relations

The procurement of services under the project are undertaken competitively and guided with the provisions of the public procurement and disposal Act. The project enjoys smooth positive relations with the supplies.

b) Responsible ethical practice.

The project maintains high ethical standards in its practices. Several measures have been put in place to upscale the ethical practices. For instance, the project staff are prohibited from political discussions, they are also prohibited from corrupt practices.

c). Regulatory impact assessment

The project follow strictly the relevant regulations so as to safeguard citizen and stakeholder's rights

5.0 Statement of Project Management Responsibilities

The Principal Secretary for the State Department for Agriculture and the Project Coordinator for Emergency Locust Response Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2024. 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 State Department for Agriculture and the Project Coordinator for Emergency Locust Response Project 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 State Department for Agriculture and the Project Coordinator for Emergency Locust Response Project 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 ended June 30, 2024, and of the Project's financial position as at that date. The Principal Secretary for State Department for Agriculture and the Project Coordinator for Emergency Locust Response Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control. The Principal Secretary for the State

***Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***


Department for Agriculture and the Project Coordinator for Emergency Locust Response Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/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 State Department for Agriculture and the Project Coordinator for Emergency Locust Response Project on 15th November 2024 and signed by:

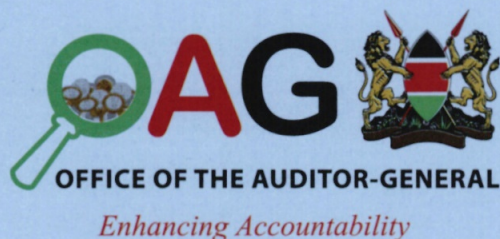

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Dr Kipronoh Ronoh P.
Principal Secretary


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Priscilla Muiruri
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Project Accountant
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REPORT OF THE AUDITOR-GENERAL ON EMERGENCY LOCUST RESPONSE PROJECT (IDA CREDIT NO. 6648 AND 70530 - KE) FOR THE YEAR ENDED 30 JUNE, 2024 - STATE DEPARTMENT FOR AGRICULTURE

PREAMBLE

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

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

An Unmodified Opinion is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources and the Report on Effectiveness of Internal Controls, Risk Management and Governance.

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Emergency Locust Response Project - Credit No.6648 and 70530 set out on pages 1 to 30, which comprise the

Report of the Auditor-General on Emergency Locust Response Project (IDA Credit No. 6648 and 70530 - KE) for the year ended 30 June, 2024 - State Department for Agriculture

statement of financial assets as at 30 June, 2024 and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Emergency Locust Response Project - Credit No.6648 and 70530 as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Public Finance Management Act, 2012 and the Financing Agreement No. 6648 and 70530-KE dated 28 May, 2020 and 28 April, 2022 between the Republic of Kenya and the International Development Association (IDA).

In addition, the special accounts statements present fairly, transactions for the year, and the closing balance have been reconciled with the books of account.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Emergency Locust Response Project - Credit No. 6648 and 70530 Management in accordance with ISSAI 130 on the Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects a budgeted final receipt and actual receipts on comparable basis of Kshs.3,600,000,000 and Kshs.2,928,308,531 respectively, resulting into an under-funding of Kshs.671,691,469 or 19% of the budget. Similarly, the project spent an amount of Kshs.2,519,888,820 against the actual receipts of Kshs.2,928,308,531 resulting to an under absorption of Kshs.408,419,711 or 14% of the budget.

The under-funding and under-absorption affected the planned activities of the project and may have impacted negatively on service delivery to the public.

2. Unutilized Project Funds

The statement of financial assets and as disclosed in Notes 7b and 5b of the financial statements reflects Kshs.1,520,612,080 and Kshs.318,718,734 in respect of Counties and the County Driven Development Committees (CDDCs) cash balances respectively all totalling to Kshs.1,839,330,814. This represents un-utilized project's funds at close of the year. Though it was explained this was due to delay in releasing of funds to the

Counties and the beneficiaries accounts resulting to delayed project implementation, it could not be ascertained if the funds would be utilized at the closure of the project on 31 December, 2024.

3. Lack of Counterpart Funding in the Financing Agreement

The financial statements reflect a balance of Kshs.2,294,859,287 under expenditure by County Government being total amount disbursed to the fifteen (15) implementing counties of the project, Review of the expenditure returns provided for audit, revealed that the funds were disbursed in two tranches of Kshs.1,645,180,405 and Kshs.639,678,881 totalling Kshs.2,284,859,287 resulting to a variance of Kshs.10,000,000. The Project Management explained the reason as being an action by the County Government of West Pokot which decided to expand the scope and enhance the funds allocated for SACCO mobilization in the Project as a way of counterpart contribution by depositing an amount of Kshs.10,000,000 towards the Project's activities. However, Counterpart contribution in the Financing Agreement of ELRP has not been provided for audit verification.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Years Matters

In the audit report of the previous year, several issues were raised under the Report on Lawfulness and Effectiveness in Use of Public Resources and Report on the Effectiveness of Internal Controls, Risk Management and Governance. However, the Management has not resolved the issues.

Other Information

The Management is responsible for the other information set out on page iii to xxx which comprise of Project Information and Overall Performance, Statement of performance against project's predetermined objectives, Environmental and Sustainability Reporting and Statement of Project Management Responsibilities. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Emergency Locust Response Project - Credit No. 6648 and 70530 financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

REPORT ON THE LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Lack of Sufficient Budget Approvals

The statement of comparison of budget and actual amounts reflects total revenue and total expenditure original and final budget of Kshs.2,835,500,000 and Kshs.3,600,000,000 respectively. However, the approval by the Project's National Technical Advisory Committee, Ministry of Agriculture and Livestock Development - State Department for Agriculture and The National Treasury and Planning were not provided for audit. This is contrary to Section 43(2) (b)(c) of the Public Finance Management Act, 2012 which states that an accounting officer for a national government entity, other than a state corporation, may reallocate funds between programs, or between Sub-Votes, in the budget for a financial year if a request for the reallocation has been made to the National Treasury explaining the reasons for the reallocation and the National Treasury has approved the request; and the total sum of all reallocations made to or from a program or Sub-Vote does not exceed ten percent of the total expenditure approved for that program or Sub-Vote for that financial year.

In the Circumstances, the Project Management was in breach of the law.

2. Misapplication of Project Funds

The statement of receipts and payments and Note 3 to the financial statements reflects purchase of goods and services of Kshs.1,187,006,036 which includes an amount of Kshs.881,487,809 in respect of daily subsistence, travelling and accommodation. Included in this expenditure is an amount of Kshs.12,959,502 which was used to finance activities of the State Department for Agriculture. This was contrary to Regulation 43(b) of Public Finance Management (National Government) Regulations, 2015 which provide that an accounting officer shall ensure that public funds entrusted to their care are properly safeguarded and are applied for purposes for only which they were intended and appropriated by the National Assembly.

In the Circumstances, the Project Management was in breach of the law.

3. Failure to Provide for Performance Bond

The County Government of Isiolo on 20 November, 2023 contracted a local company for the rehabilitation of Gafarsa Borehole in Isiolo County for farming activities at a cost of Kshs.10,038,916 through RFQ NO; CW-RFQ-003-2023-2024. As at 30 June, 2024, the

contractor had been paid an amount of Kshs.8,140,022 while the overall estimated work done was at 80% at the time of audit in September, 2024. Management did not request successful bidder to submit performance bond before signing of the contract which is a requirement for contracts above five million shillings pursuant to Regulation 135 and Section 142 of Public Procurement and Asset Disposal Act, 2015.

In the circumstances, the Project Management was in breach of the law.

4. Non-Disclosures to Unsuccessful Bidders

The Project Management in Tharaka-Nithi County awarded a local contract through Quotation No.TNCG/QT/ELRP/11/2023/2024 for the supply and delivery of twenty thousand (20,000) Avocado Hass variety seedlings for soil and water conservation through water harvesting and agroforestry at a cost of Kshs.6,000,000 on 21 June, 2024. Review of notification letters to the unsuccessful bidders revealed that unsuccessful bidders were notified on 21 June, 2024 without disclosing the successful tenderer and the contract price. This was contrary to Section 87(3) of the Public Procurement and Asset Disposal Act, 2015 that stipulates, when a person submitting the successful tender is notified, the accounting officer of the procuring entity shall also notify in writing all other persons submitting tenders that their tenders were not successful, disclosing the successful tenderer as appropriate and reasons thereof.

In the Circumstances, the Project Management was in breach of the law.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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

The Project has not put in place Risk Management Policy, Disaster Recovery and Business Continuity Plans. Therefore, the Project does not have a framework for identification and management of risks. Further, in the absence of a disaster recovery/business continuity plan, the project lacks a blueprint for identifying, preventing,

and mitigating against disasters and ensuring that its operations are not interrupted. This is contrary to the provisions of Regulation 165(1)(a) and (b) of the Public Finance Management (National government) Regulations, 2015.

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

2. Failure to Establishment Project Implementation Structures

Physical verification of the Project establishment in the implementing counties revealed that the Project had not formed any County Locust Control Unit (CLCU) in any of the fifteen (15) implementing counties. This is contrary to Project Implementation Manual (PIM), Chapter Two on Project Start-up Activities and Institutional Implementation Arrangements; Clause 24, which provides that The National Government in consultation with the County Governments will establish a County Locust Control Unit (CLCU) where the County Government will deploy the relevant staff who will be employees of the county with the relevant experience and expertise.

In the circumstances, adequate governance and operationalization measures of the projects at the county level could not be confirmed.

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

Responsibilities of the Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the International Standards of Supreme Audit Institutions (ISSAIs). The standards require that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

26 November, 2024

7. Statement of Receipts and Payments for the year ended 30th June 2024.

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2023-2024			2022-2023			
	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	
Receipts	-	-	-	-	-	-	-	-
Transfers from Government entities	1	10,000,000	-	10,000,000	-	-	-	10,000,000
Loan Received from multilateral donors external development partners	2	2,918,308,531	-	2,918,308,531	2,317,746,079	-	2,317,746,079	7,610,897,240
KSCAP Advance	-	-	-	-	-	-	-	56,433,771
Total receipts		2,928,308,531		2,928,308,531	2,317,746,079	-	2,317,746,079	7,677,331,011
Payments	-	-	-	-	-	-	-	-
Purchase of goods and services	3	1,187,006,036	-	1,187,006,036	434,958,269	-	434,958,269	2,506,048,124
Acquisition of non-financial assets	4	17,467,580	-	17,467,580	101,082,951	-	101,082,951	153,771,443
KCSAP Advance		-	-	-	-	-	-	56,433,771
Expenses by other levels of Gvt	5	1,315,415,204	-	1,315,415,204	795,104,573	-	795,104,573	2,523,917,579
Total payments		2,519,888,820	-	2,519,888,820	1,331,145,793	-	1,331,145,793	5,240,170,917
Surplus/ (deficit)		408,419,711	-	408,419,711	986,600,286		986,600,286	2,437,160,094

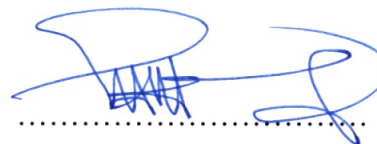
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



.....
Dr Kipronoh Ronoh P.
Principal Secretary



.....
Priscilla Muiruri
Project Coordinator




.....
Harisson Mathagu
Project Accountant
ICPAK Member No:4734

8. Statement of Financial Assets as at 30th June 2024

Description	Note	2023-2024	2022-2023
		Kshs	Kshs
Financial Assets	-	-	-
Cash and Cash equivalents	-	-	-
Bank Balances Hqrs ELRP	7a	597,907,055	1,168,931,425
Counties Cash Balances	7b	1,520,612,080	496,397,278
Cash Balance CDDCs)	5b	318,718,734	363,489,455
Total Cash and Cash equivalents	-	2,437,237,869	2,028,818,158
Total Financial Assets	-	2,437,237,869	2,028,818,158
Financial Liabilities	-	-	-
Third party Deposits and Retention	-	-	-
Net Assets	-	2,437,237,869	2,028,818,158
Represented By	-	-	-
Fund Balance B/fwd.	8	2,028,818,158	1,042,217,872
Surplus/(Deficit) for the Year	-	408,419,711	986,600,286
Net Financial Position	-	2,437,237,869	2,028,818,158


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 15th November 2024 and signed by:



Dr. Kipronoh Ronoh P.
Principal Secretary



Priscilla Muiruri
Project Coordinator



Harisson Mathagu
Project Accountant

ICPAK Member No:4734

9. Statement of Cash Flow for the Year Ended 30th June 2024

Description	Notes	2023-2024	2022-2023
		Kshs	Kshs
Cash flow from operating activities	-	-	-
Receipts	-	-	-
Transfers from Government entities	1	10,000,000	-
Loan Received from multilateral donors /external development partners	2	2,918,308,531	2,317,746,079
Total Receipts	-	2,928,308,531	2,317,746,079
Payments	-	-	-
Purchases of goods and services	3	1,187,006,036	434,958,269
Expenses by other levels of Government	5	1,315,415,204	795,104,573
Total Payments	-	(2,502,421,240)	(1,230,062,842)
Decrease/ Increase in accounts Receivable	-	-	13,057,278
Increase/ Decrease in accounts Payable	-	-	-
Net cash flow from operating activities	-	425,887,291	(1,100,740,515)
Cash flow from investing activities	-	-	-
Acquisition of non-financial assets	4	(17,467,580)	(101,082,951)
Net cash flows from investing activities	-	(17,467,580)	(101,082,951)
Cash flow from financing activities	-	-	-
	-	-	-
Net cash flow from financing activities	-	-	-
Net increase in cash and cash equivalents		408,419,711	999,657,564
Cash and cash equivalent at the beginning of the year	8	2,028,818,158	1,029,160,594
Cash and cash equivalent at the end of the year	6	2,437,237,869	2,028,818,158


The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity's financial statements were approved on 15th November 2024 and signed by:



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Dr Kipronon Ronoh P.
Principal Secretary



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Priscilla Muiruri
Project Coordinator



.....
Harisson Mathagu
Project Accountant
ICPAK Member No:4734

10. Statement of Comparison of Budget and Actual Amounts for Year Ended 30th June 2024

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts	-	-	-	-	-	-
Proceeds from borrowings	2,835,500,000	764,500,000	3,600,000,000	2,918,308,531	681,691,469	75%
Transfer from Government Entities	-	-	-	10,000,000	(10,000,000)	-
Total Receipts	2,835,500,000	764,500,000	3,600,000,000	2,928,308,531	671,691,469	75%
Payments	-	-	-	-	-	-
Purchase of goods and services	532,869,711	747,032,420	1,279,902,131	1,187,006,036	92,896,095	91%
Acquisition of Non-Financial Assets	-	17,467,580	17,467,580	17,467,580	-	100%
Other grants and transfers	2,302,630,289	-	2,302,630,289	1,315,415,204	987,215,085	57%
Total Payments	2,835,500,000	764,500,000	3,600,000,000	2,519,888,820	1,080,111,180	69%
Surplus or Deficit	-	-	-	408,419,711	(408,419,711)	-

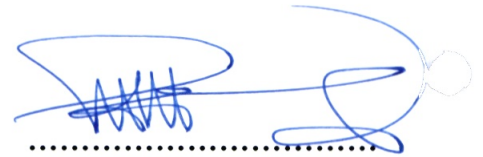
*Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*



Dr Kipronoh Ronoh P.
Principal Secretary



Priscilla Muiruri
Project Coordinator



Harisson Mathagu
Project Accountant
ICPAK Member No:4734

11. Significant Accounting Policies

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

a) 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.

b) Reporting entity

The financial statements are for *Emergency Locust Response Project* under the State Department for Crop Development. The financial statements are for the Emergency Locust Response Project as required by Section 81 of the PFM Act, 2012.

c) 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.

d) Recognition of receipts

Emergency Locust Response Project recognises all receipts from the various sources when the event occurs, and the related cash has been received.

i) Transfers from the Exchequer

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

Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

iv) 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.

v) Proceeds from borrowing.

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

vi) 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.

e) Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

The payment on acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as receipt and as a payment. A fixed asset register is maintained by each public entity and a summary provided for purposes of consolidation. This summary is disclosed as an annexure to the consolidated financial statements.

f) 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.

g) 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.

Significant Accounting Policies (Continued)

h) 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.

i) Imprests and Advances

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.

j) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:
 - i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
 - ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

k) Contingent Assets

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

Significant Accounting Policies (Continued)

l) 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' 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.

m) 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*.

n) 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.

o) 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.

p) 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.

q) 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, 2024.

r) Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in the notes of these financial statements*.

[Emergency Locust Response project is a loan to the Government of Kenya funded by Internal Development Agency(IDA)” with no counterpart funding (which is the government’s share of contribution towards the implementation of the project) as mandated by the Project Agreement.]

Significant Accounting Policies (Continued)

12. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	2023-2024 Kshs	2022-2023 Kshs	Cumulative to-date (from inception) Kshs
West Pokot County	10,000,000	-	10,000,000
Total	<u>10,000,000</u>	=	<u>10,000,000</u>

2. Loan from External Development Partners

During the financial period to 30 June 2024, we received funding from development partners in form of loans negotiated by the

Description	2023-2024					2022-2023		Cumulative to date Kshs
	Name of Donor	Date received	Amount in loan currency (Euros)	Loans received in actual amount Kshs	Loans received as direct payment Kshs	Total amount in Kshs	Amount in loan currency (Euros)	
The National Treasury	11/4/2024	4,529,760	633,449,244	-	633,449,244	1,260,134	269,614,914	-
Direct Transfer	20/3/2024	11,364,741	1,645,180,406	-	-	-	-	-
Direct Transfer	12/6/2024	4,616,890	639,678,882	-	2,284,859,287	3,624,945	471,382,048	-
TRFS payment	-	-	-	-	-	6,561,311	877,189,543	-
TRFS payment	-	-	-	-	-	4,750,000	699,559,575	-
Total	-	-	2,918,308,531	-	2,918,308,531	16,196,390	2,317,746,079	7,610,907,239

*Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Notes to the Financial Statements (Continued)

3. Purchase of Goods and Services

Description	2023-2024			2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	-	-	-	100,000	163,200
Daily Subsistence, Travelling and Accommodation	881,487,809	-	881,487,809	269,759,523	1,479,598,141
Communication, supplies and services	-	-	-	1,842,000	2,696,500
Internet Connections	-	-	-	-	3,044,933
Hire Of Training Facilities & Equipment	32,194,297	-	32,194,297	-	33,594,797.00
Printing, advertising, and information supplies	5,400,000	-	5,400,000	40,883,697	54,489,567
Supply of Branded uniform	20,785,000	-	20,785,000	-	23,785,000
Chemical And Industrial Gases	59,799,879	-	59,799,879	-	59,799,879
Rent And Rates	19,214,438	-	19,214,438	5,962,825	28,268,690
Rentals of Produced Assets	-	-	-	-	56,771,250
Production And Printing Of Training Materials	8,044,000	-	8,044,000	-	8,044,000
Trainee Allowance	3,628,745	-	3,628,745	20,743,300	86,169,607
Shipment Of Personal Households And Effects	7,803,285	-	7,803,285	-	7,803,285

Emergency Locust Response Project**Annual Report and Financial Statements for the financial year ended June 30, 2024**

Hospitality supplies and services	52,869,565	-	52,869,565	16,883,538	95,544,595
Specialized materials and services	22,679,000	-	22,679,000	13,248,554	362,067,554
Research and Feasibility studies	-	-	-	-	3,300,000
Sundry	9,062,440	-	9,062,440	-	9,062,440
Other operating payments	-	-	-	3,727,381	6,026,960
Agricultural Materials	6,133,826	-	6,133,826	-	6,133,826
-General Office Supplies (papers, pencils, forms, small office equipment etc)	23,677,034	-	23,677,034	-	25,081,119
Supplies and accessories for computers	-	-	-	-	866,250
Bank Charges	70,536	-	70,536	-	113,425
Telephone, faxmile and mobile services	10,456,413	-	10,456,413	-	10,456,413
-Refined Fuels and Lubricants for Transport	11,994,092	-	11,994,092	5,586,733	20,487,422
-Contracted Professional Services	-	-	-	-	32,139,000
Consultancy services	-	-	-	48,560,300	48,560,300
Routine maintenance – vehicles and other transport equipment	11,705,677	-	11,705,677	3,233,824	36,493,087
Routine maintenance- other assets	-	-	-	4,426,595	5,486,884
Total	<u>1,187,006,036</u>	=	<u>1,187,006,036</u>	<u>434,958,270</u>	<u>2,506,048,124</u>

Notes to the Financial Statements (Continued)

4. Acquisition of Non-Financial Assets

Description	2023-2024			2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of vehicles & other transport equipment	-	-	-	81,499,999	81,499,999
Purchase of Computers, Printers and other IT Equipment	14,009,580	-	14,009,580	17,900,452	39,175,032
Purchase of office furniture	3,458,000	-	3,458,000	-	24,989,412
Purchase of office equipment	-	-	-	-	574,500
Purchase of photocopiers	-	-	-	-	4,500,000
Purchase of ICT Networking and Communication Equipment	-	-	-	1,682,500	3,032,500
Total	<u>17,467,580</u>	=	<u>17,467,580</u>	<u>101,082,951</u>	<u>153,771,443</u>

5.0 Expenditure by Other Levels of Government

	2023/24			2022/2023	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to Date
	KShs	KShs	KShs	KShs	Kshs
Expenditure by Counties – Note 5(a)	847,152,923	-	847,152,923	558,708,539	1,731,155,006
Expenditure by CDDCs – Note 5(b)	468,262,281	-	468,262,281	236,396,034	792,762,573
Total	1,315,415,204	-	1,315,415,204	795,104,573	2,523,917,579

Notes to the Financial Statements (Continued)

EXPENDITURE BY COUNTY GOVERNMENTS

During the financial period to 30 June 2024, we transferred funds to reporting government entities as shown below:

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to- date
	2023-2024			2022-2023	
COUNTY	Kshs	Kshs	Kshs	Kshs	Kshs
Samburu	199,785,419	-	199,785,419	89,370,899	393,117,965
Marsabit	194,495,019	-	194,495,019	91,600,665	381,771,198
Meru	119,986,828	-	119,986,828	74,143,047	247,795,122
Kitui	132,498,510	-	132,498,510	68,522,528	244,320,952
Tharaka Nithi	104,620,428	-	104,620,428	67,160,821	204,274,230
Isiolo	187,783,819	-	187,783,819	82,424,093	356,134,493
Mandera	179,097,419	-	179,097,419	89,064,015	327,516,881
Wajir	177,269,419	-	177,269,419	87,361,271	321,310,471
Embu	105,215,628	-	105,215,628	66,049,597	202,415,006
Machakos	103,910,828	-	103,910,828	66,035,643	201,079,385
West Pokot	139,822,510	-	139,822,510	69,046,231	247,039,655
Elgeyo Marakwet	136,959,310	-	136,959,310	74,041,566	264,506,657

Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

Baringo	125,431,310	-	125,431,310	67,531,814	223,545,571
Garissa	168,180,619	-	168,180,619	78,953,520	292,175,920
Turkana	219,802,219	-	219,802,219	99,635,911	456,167,111
TOTAL	2,294,859,287	-	2,294,859,287	1,170,941,621	4,363,170,619

**Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024**

(a) Expenditure by County Governments

COUNTY	Bal as at 1st July, 2023	Amount received for f/y 2023/2024	Amounts disbursed to CDDCs	County Expenditure	Bal as at 30th June, 2024	Bal as at 1st July, 2022	Receivables b/f	Amount received for f/y 2022/2023	Amounts disbursed to CDDCs	Adjust Ments During the year	County Expenditure	Bal as at 30th June, 2023
	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs
Samburu	58,035,227	199,785,419	20,800,000	81,148,288	155,872,358	41,882,578	-	89,370,899	31,000,000	-	42,218,250	58,035,227
Marsabit	11,059,826	194,495,019	-	48,324,678	157,230,167	33,633,764	-	91,600,665	60,000,000	-	54,174,603	11,059,826
Meru	51,783,679	119,986,828	64,959,960	30,555,990	76,254,557	20,311,649	-	74,143,047	23,920,264	-	18,750,753	51,783,679
Kitui	25,146,724	132,498,510	39,110,000	43,308,683	75,226,552	14,087,087	-	68,522,528	27,534,450	-	29,928,440	25,146,724
Tharaka Nithi	6,105,769	104,620,428	7,250,000	26,560,559	76,915,638	10,514,387	-	67,160,821	35,250,000	-	36,319,439	6,105,769
Isiolo	74,398,931	187,783,819	35,000,000	122,363,757	104,818,993	30,360,996	-	82,424,093	-	75,500	38,461,658	74,398,931
Mandera	1,301,671	179,097,419	-	69,320,001	111,079,089	19,662,057	-	89,064,015	57,552,000	-	49,872,401	1,301,671
Wajir	2,318,319	177,269,419	-	20,433,880	159,153,858	18,889,170	-	87,361,271	59,750,000	-	44,182,122	2,318,319
Embu	39,192,588	105,215,628	21,382,800	28,638,658	94,386,758	9,888,922	4,565,738	66,049,597	8,794,960	-	32,516,711	39,192,588
Machakos	50,131,256	103,910,828	82,000,000	24,981,582	47,060,502	9,904,599	-	66,035,643	17,000,000	2,273	8,811,258	50,131,256
West Pokot	38,343,632	139,822,510	29,000,000	75,798,545	73,367,597	12,992,775	-	69,046,231	7,750,000	-	35,945,374	38,343,632
Elgeyo	53,829,791	136,959,310	22,755,000	89,551,828	78,482,273	18,357,622	-	74,041,566	14,505,000	-	24,064,397	53,829,791
Baringo	31,832,778	125,431,310	58,094,700	47,150,259	52,019,129	9,657,289	-	67,531,814	8,050,410	-	37,305,915	31,832,778
Garissa	24,778,835	168,180,619	35,003,000	54,388,485	103,567,969	17,051,082	-	78,953,520	28,350,000	-	42,875,767	24,778,835
Turkana	28,138,251	219,802,219	8,136,100	84,627,730	155,176,641	47,470,463	-	99,635,911	55,608,900	-	63,359,223	28,138,251
TOTAL	496,397,276	2,294,859,287	423,491,560	847,152,923	1,520,612,080	314,664,440	4,565,738	1,170,941,621	435,065,984	77,773	558,786,312	496,397,276

Notes to the Financial Statements (Continued)

(b) EXPENDITURE BY CDDCs

COUNTY	2023-2024				2022-2023			
	Opening balance as at 01.07.23	Amount received by CDDCs	Expenditure CDDCs	Closing Balance as at 30.6.24	Opening balance as at 30.6.22	Amount received by CDDCs	Expenditure CDDCs	Closing Balance as at 30.6.23
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Samburu	13,306,404	20,800,000	34,008,158	98,246	33,103,065	31,000,000	50,796,662	13,306,404
Marsabit	61,163,847	-	60,244,348	919,499	29,000,000	60,000,000	27,836,153	61,163,847
Meru	1,652,360	64,959,960	27,580,395	39,031,926	769,926	23,920,264	23,037,830	1,652,360
Kitui	20,786,966	39,110,000	29,045,945	30,851,021	788,550	27,534,450	7,536,034	20,786,966
Tharaka Nithi	24,549,489	7,250,000	30,675,439	1,124,050	402,373	35,250,000	11,102,884	24,549,489
Isiolo	2,347,577	35,000,000	37,268,156	79,421	9,030,000	-	6,682,423	2,347,577
Mandera	57,572,027	-	57,359,541	212,486	10,992,375	57,552,000	10,972,348	57,572,027
Wajir	59,770,576	-	59,739,757	30,819	12,250,000	59,750,000	12,229,424	59,770,576
Embu	10,168,012	21,382,800	28,884,356	2,666,456	3,800,106	8,794,960	2,427,055	10,168,012
Machakos	19,103,380	82,000,000	2,658,647	98,444,734	3,575,195	17,000,000	1,471,815	19,103,380
West Pokot	195,991	29,000,000	2,181,600	27,014,391	2,348,251	7,750,000	9,802,260	195,991
Elgeyo Marakwet	3,032,953	22,755,000	2,985,403	22,802,550	16,063,030	14,505,000	27,535,077	3,032,953

*Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Baringo	5,575,566	58,094,700	3,462,958	60,207,308	4,607,464	8,050,410	7,082,308	5,575,566
Garissa	28,354,614	35,003,000	28,294,903	35,062,712	9,100	28,350,000	4,486	28,354,614
Turkana	55,909,693	8,136,100	63,872,678	173,116	38,180,071	55,608,900	37,879,278	55,909,693
Total	363,489,455	423,491,560	468,262,281	318,718,734	164,819,505	435,065,984	236,396,034	363,489,455

NB: Detailed analysis of CDDC balances as at 30th June, 2024 and their respective accounts are annexed at annex 7

the Financial Statements (Continued)

6. Cash and Cash Equivalents

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts (Note 7A)	597,907,055	1,168,931,425.25
Bank Accounts -Counties (Note 7B)	1,520,612,080	496,397,277
CDDCs Balances (Note 5B)	318,718,734	363,489,455
Total	<u>2,437,237,869</u>	<u>2,028,818,156</u>

7. A Bank Accounts

Project Bank Accounts – HQRS Balances

Details	2023-2024	2022-2023
	Kshs	Kshs
Central Bank of Kenya [A/c No. 1000485566]	596,215,683	1,031,414,730.45
Kenya Commercial Bank [A/c No. 1286481260]	1,624,485	137,516,694.80
Cash in Hand (7c)	66,887	
Total bank balances	597,907,055	1,168,931,425.25

Notes to the Financial Statements (Continued)

7. B Project Bank Accounts- Counties Balances

Details	Bank A/C	2023-2024	2022-2023
		Kshs	Kshs
Marsabit	Co-op. 01141552526000	157,230,167	11,059,826
Kitui	C-op 01141811642100	75,226,551	25,146,725
Tharaka Nithi	KCB 1285357523	76,915,637	6,105,769
Samburu	Co-op. 01141999708000	155,872,358	58,035,227
Isiolo	KCB. 1285148894	104,818,994	74,398,931
West Pokot	Co-op. 01141852266100	73,367,598	38,343,632
Baringo	KCB. 1285236629	52,019,129	31,832,778
Elgeyo Marakwet	Co-op. 01141958169100	78,482,273	53,829,791
Turkana	KCB. 1285228162	155,176,640	28,138,251
Embu	Co-op. 01141731991000	94,386,758	39,192,588
Meru	KCB. 1285223047	76,254,556	51,783,879
Mandera	KCB. 1285132378	111,079,089	1,301,671.00
Wajir	KCB. 1285131517	159,153,858	2,318,319
Machakos	Co-op. 01141655609900	47,060,502	50,131,256
Garissa	KCB. 1285217470	103,567,969	24,778,835
Total bank balances		1,520,612,080	496,397,278

NB: *Out of Ksh 1,520,612,080 held by the counties, Ksh 332,998,372 are held in CRF accounts, Ksh 258,690,630 are held in SPA Account while the balance of Ksh 928,923,077 are held in projects commercial bank accounts. (Details of the same are annexed in the annex 6)*

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project’s Special Deposit Account(s) as at 30th June 2024 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

Description	2023-2024	2022-2023
	KSH	KSH
(i) A/c Name [A/c No 1000452447 IDA – A CREDIT NO.66480-KE (DA-A)]	-	-
Opening balance	1,609,381,585	558,168,190
Total Amount Deposited In the Account	988,247,119	2,198,017,852
Total amount withdrawn (as per Statement of Receipts & Payments)	(1,204,473,614)	(1,146,804,457)
Closing balance (as per SDA bank account reconciliation attached)	<u>1,393,155,090</u>	<u>1,609,381,585</u>
(ii) A/c Name [A/c No 1000480548...]DA-B) IDA CREDIT NO.66480-KE	-	-
Opening balance (as per the SDA reconciliation) Counties	669,142,382	484,049,683
Total Amount Deposited In the Account	1,375,512,877	1,356,034,322
Total amount withdrawn (as per Statement of Receipts & Payments)	(1,315,415,204)	(1,170,941,623)
Closing balance (as per SDA bank account reconciliation attached)	<u>729,240,055</u>	<u>669,142,382</u>

7c. Cash in hand

Description	2023-2024	2022-2023
	KShs	KShs
Accounts	66,887	-
Total cash in hand balances	<u>66,887</u>	<u>=</u>

Notes to the Financial Statements (Continued)

8. Fund Balance Brought Forward

Description	2023-2024	2022-2023
	Kshs	Kshs
Bank accounts HQRS	1,168,931,425	549,676,649
Bank Accounts Counties	496,397,276	314,664,441
Bank Account (CDDCs)	363,489,455	164,819,505
Outstanding imprests and advances	-	13,057,278
Total	2,028,818,156	1,042,217,873

Notes to the Financial Statements (Continued)

1. Related Party Disclosures

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The comprise of related parties to the Project

- i) Key management personnel including the program director/manager
- ii) The implementing entity/ministry/ department
- iii) Other Ministries and Departments.
- iv) The National Treasury

Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

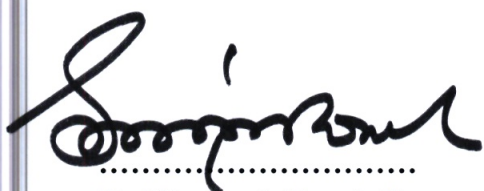
13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1558	The statement of comparison budget and actual amounts reflects actual receipts budget on comparable basis of Kshs 2,056,380,000 and Kshs 2,317,746,079 respectively resulting to a unbudgeted income of Ksh 1,331,223,566 against an approved budget of Kshs 2,056,380,000 hence under expenditure	As correctly observed, delay in funds disbursements affectd implementation of activities in the counties. The first tranche of ksh 471,382,047 (39%) for the financial year 2022/2023 was disbursed to the counties in April and last tranche of kshs 699,559,575 (58%) was disbursed in June. The counties equate time to implementation of the planned activities, hence under-absorption of funds. In addition, during the FY 2021/2022 counties received Kshs ksh 297M against a total budget of kshs 800M. The planned activities could not be implemented within the FY since counties had no adequate time. However the roll over of funds disbursed to the counties and not utilized led to variance of Kshs 261,366,079 (12%) of the cumulative receipts.	Not resolved	
Expired	The statement of receipts and payments	As correctly observed 9,450		

**Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
Pesticides	reflects Kshs.434,948,270 in respect of use of goods which includes expenditure of Kshs.737,050 incurred on stock take of expired pesticides. Supporting information provided and analysis of expired pesticides indicate that ELRP purchased 22,000 litres of Fenitrothion 96% ULV active ingredient on 22 February, 2021 at a cost of Kshs.274,560,000. However, 9,450 litres of Fenitrothion 96% ULV active ingredient expired on 15 March, 2022.	litres of Fenitrothion 96% ULV active ingredient expired on 15 March, 2022 valued at Kshs. 117,936,000 The procurement of the pesticide was done during the active Desert Locust invasion that was contained before the procured pesticides were fully utilized. In addition, the procurement plan at this point was guided by the FAO alerts that indicated that the invasion would get worse and more DL swarms were to arrive in Kenya, with the potential of spilling over to Uganda and Tanzania.		



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Dr Kipronoh Ronoh P.
Principal Secretary



.....
Priscilla Muiruri
Project Coordinator

*Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

2. Annex 2: Variance explanations - Comparative Budget and Actual amounts for 2023-2024

Receipts/Payments Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	C=a-b	d=b/a%	
Receipts					
Proceeds from borrowings	3,600,000,000	2,918,308,531	681,691,469	81 %	Less disbursement from treasury
Transfer from Government Entities	-	10,000,000	(10,000,000)		
Total Receipts	3,600,000,000	2,928,308,531	671,691,469	81 %	
Payments					
Purchase of goods and services	1,297,369,711	1,187,006,036	110,363,675	93 %	Less user requirements
Other grants and transfers	2,302,630,289	1,315,415,204	987,215,085	57 %	Less disbursement from treasury
Total Payments	3,600,000,000	2,502,421,240	1,097,578,760	70 %	Less disbursement from treasury
Surplus or Deficit	-	425,887,291	(425,887,291)		

Annex 3: Reconciliation of inter-entity transfers

Project Name:				
Break down of transfers from the State Department of Crop Development				
Transfer of funds				
	From MDA- Account to ELRP A/C	Bank Statement Date	Amount (Kshs)	FY to which the amounts relate
	Loans Received from multi-lateral Organizations	08.04.2024	1,645,180,406	2023-2024
		08.04.2024	639,678,882	2023-2024
		11.04.2024	633,449,244	2023-2024
	Total (A+B+C+D)		2,918,308,532	

Project Coordinator
ELRP

Sign -----

Head of Accounting Unit
State Department for Crop

Sign -----

Annex 4: Analysis of Pending Bills

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current 2023-2024	Outstanding Balance Previous 2022-2023	Comments
		a	b	c=a-b		
Supply of Goods & Services	-	-	-	-	-	-
M/S Joybex Traders Ltd	-	-	-	-	1,300,000	The supplier could not complete KRA tax obligation
M/S Kentoriah Enterprises	-	-	-	-	499,500	The supplier could not complete KRA tax obligation
Techplus Media House	-	-	-	-	3,320,000	The supplier could not complete KRA tax obligation
M/S Lemoraph Investment	-	2,229,600	-	2,229,600	-	Late approval of supplementary budget
M/S Dalton Enterprises Ltd	-	6,480,000	-	6,480,000	-	Late approval of supplementary budget
M/S Maxicom Media	-	2,148,000	-	2,148,000	-	Late approval of

Emergency Locust Response Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

Supplier of Goods or Services	Date Contracted/ invoiced.	Original Amount	Amount Paid To-Date	Outstanding Balance Current 2023-2024	Outstanding Balance Previous 2022-2023	Comments
						supplementary budget
M/S Rostos Agencies	-	4,200,000	-	4,200,000	-	Late approval of supplementary budget
M/S Squid Ventures	-	9,600,000	-	9,600,000	-	Late approval of supplementary budget
M/S Viewcare International	-	4,380,000	-	4,380,000	-	Late approval of supplementary budget
M/S Impact Communications	-	1,148,400	-	1,148,400	-	Late approval of supplementary budget
Total		30,186,000		30,186,000	5,119,500	

Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2023/2024	Donations in form of assets (KShs) 2023/2024	*Purchases/ Additions in the Year (KShs) 2023/2024	Disposals in the Year (KShs) 2023-2024	Transfers in/(out) Kshs 2023-2024	Closing Cost (KShs) 30 June 2024
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-)d
ICT Equipment,	54,803,864	-	14,009,580	-	-	68,813,444
Motor Vehicles	81,499,999	-	-	-	-	81,499,999
Purchase of office furniture	-	-	3,458,000	-	-	3,458,000
Total	136,303,863	-	17,467,580	-	-	153,771,443

Emergency Locust Response Program

Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 6: COUNTIES ACCOUNT BALANCES

Details	Bank A/C	2023-2024			2022-2023	
		OPERATION S A/C	CRF A/C	SPA A/C	TOTAL Kshs	
Marsabit	Co-op. 01141552526000	102,544,173	54,685,994		157,230,167	11,059,826
Kitui	C-op 01141811642100	38,241,397		36,985,154	75,226,551	25,146,725
Tharaka Ni	KCB 1285357523	47,890,749	29,024,889		76,915,637	6,105,769
Samburu	Co-op. 01141999708000	155,872,358			155,872,358	58,035,227
Isiolo	KCB. 1285148894	52,049,189		52,769,804	104,818,994	74,398,931
West Pokot	Co-op. 01141852266100	37,146,979	36,220,619		73,367,598	38,343,632
Baringo	KCB. 1285236629	17,052,291		34,966,838	52,019,129	31,832,778
Elgeyo Marakwet	Co-op. 01141958169100	40,223,946	38,258,327		78,482,273	53,829,791
Turkana	KCB. 1285228162	93,264,902	61,911,738		155,176,640	28,138,251
Embu	Co-op. 01141731991000	65,191,927	29,194,831		94,386,758	39,192,588
Meru	KCB. 1285223047	42,842,234	33,412,322		76,254,556	51,783,879
Mandera	KCB. 1285132378	60,789,437	50,289,653		111,079,089	1,301,671.00
Wajir	KCB. 1285131517	109,386,138		49,767,720	159,153,858	2,318,319
Machakos	Co-op. 01141655609900	10,032,062		37,028,441	47,060,502	50,131,256
Garissa	KCB. 1285217470	56,395,295		47,172,674	103,567,969	24,778,835
Total bank balances		928,923,077	332,998,372	258,690,630	1,520,612,080	496,397,278

*Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

ANNEX 7 CDDC BALANCES AND ACCOUNT NUMBERS

SAMBURU COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
Nachola CDDC	614.00	01134999850300	COOPERATIVE
Nyiro CDDC	890.50	01134999850600	COOPERATIVE
Elbarta CDDC	515.00	01134999850400	COOPERATIVE
Wamba West CDDC	19,940.00	01134999814600	COOPERATIVE
Wamba North CDDC	4,150.00	01134999851000	COOPERATIVE
Wamba East CDDC	39,600.00	01134999814700	COOPERATIVE
Angata Nanyokie CDDC	2,940.00	01134999852000	COOPERATIVE
Ndoto CDDC	2,885.00	01134999814500	COOPERATIVE
Poro CDDC	7,069.00	01134999847500	COOPERATIVE
Lodokejek CDDC	12,242.00	01134930140400	COOPERATIVE
Waso CDDC	6,415.00	01134999849300	COOPERATIVE
Baawa CDDC	985.00	01134999848000	COOPERATIVE
	98,245.50		

WAJIR COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
Banane Ward ELRP Community Driven Development Committee	4,341.75	1291062173	KCB
Arbajahan ELRP Community Driven Development Committee	1,325.00	1289266441	KCB
Elnur- Tulatula ELRP Community Driven Development Committee	318.75	1289338434	KCB
Basir- Lakole ELRP Community Driven Development Committee	1,346.00	1290337055	KCB
Tarbaj ELRP Community Driven Development Committee	2,028.00	1290261407	KCB
Wargadud ELRP Community Driven Development Committee	2,671.75	1289759898	KCB

Emergency Locust Response Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

Khorf Harar ELRP Community Driven Development Committee	2,316.00	1289821453	KCB
Ibrahim Ure ELRP Community Driven Development Committee	12,071.75	1290281033	KCB
Danaba ELRP Community Driven Development Committee	1,772.75	1234223454	KCB
Gurar ELRP Community Driven Development Committee	85.75	1290077290	KCB
Ademesajida ELRP Community Driven Development Committee	2,541.75	1290121990	KCB
	30,819.25		

WEST POKOT COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
WEI WEI	3,001,825.50	01134852340400	COOPERATIVE
CHEPARERIA	3,001,275.00	01134852340500	COOPERATIVE
RIWO	3,001,155.50	01134852357600	COOPERATIVE
LOMUT	3,000,975.00	01134852340100	COOPERATIVE
KASEI	3,000,725.00	01134852340300	COOPERATIVE
ALALE	3,008,435.00	01134852340200	COOPERATIVE
Kapchok	3,000,000.00	01100422947001	COOPERATIVE
Masol	3,000,000.00	01100425700001	COOPERATIVE
Kiwawa	3,000,000.00	01100423500001	COOPERATIVE
	27,014,391.00		

TURKANA COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
KALAPATA WARD CDDC	27,991.00	1294396854	KCB
KAPEDO WARD CDDC	957.75	1292557281	KCB
KERIO WARD CDDC	33,580.50	1292574739	KCB
LETEA WARD CDDC	4,413.25	1293332208	KCB
KAPUTIR WARD CDDC	4,061.35	1234567895	KCB
KANAMKEMER WARD CDDC	1,013.05	1292716738	KCB

Emergency Locust Response Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

LOKIRIAMA WARD CDDC	3,766.20	1234543227	KCB
KAERIS WARD CDDC	31,802.50	1294196235	KCB
LOBEI/KOTARUK WARD CDDC	10,790.75	1292715820	KCB
LOKORI WARD CDDC	10,951.50	1294385348	KCB
LOIMA WARD CDDC	18,075.00	1316541207	KCB
SONGOT WARD CDDC	6,524.25	1316537064	KCB
NAKALALE WARD CDDC	14,309.25	1316478947	KCB
KATILU WARD CDDC	4,569.25	1316676935	KCB
KANGATOTHA WARD CDDC	310.00	1316139387	KCB
	173,115.60		

THARAKA NITHI COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
Gatunga CDDC Development Project	851,325.50	1290572178	KCB
Mwimbi Desert Locust Self Help Group	155,858.75	1289891761	KCB
Igambang'ombe Community Driven Development Committee	69,879.50	1289478260	KCB
Mariani Ward	27,983.00	1305536118	KCB
Nkondi Ward	19,003.50	1305525159	KCB
	1,124,050.25		

MERU COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
Mitunguu Ward ELRP CDDC (CBO)	2,055,745.00	01134207928700	COOPERATIVE
Kiagu Ward ELRP CDDC CBO	2,298,268.25	1290406219	KCB
Nyaki East ELRP CDDC CBO	2,051,020.00	1290324336	KCB
Timau Ward ELRP/CDDC CBO	1,619,405.00	01134997847000	COOPERATIVE

Emergency Locust Response Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

Athwana Ward ELRP CDDC CBO	2,641,361.50	1295537303	KCB
Thangatha Ward ELRP CDDC CBO	28,938.00	1290942641	KCB
Muthara Ward ELRP CDDC (CBO)	2,356,143.75	1290754381	KCB
Kangeta Ward ELRP CDDC CBO	2,302,000.00	01134612972300	COOPERATIVE
Amwathi Ward ELRP CDDC CBO	3,020,931.10	1291247130	KCB
Naathu Ward Elrp CDDC CBO	4,107,958.50	13202456788	KCB
Igoji East Ward Elrp CDDC CBO	4,835,718.50	1322242372	KCB
Athiru Gaiti Ward Elrp CDDC CBO	4,390,352.75	1321430345	KCB
Karama Ward Elrp CDDC CBO	2,530,204.25	1319711618	KCB
Kianjai Ward Elrp CDDC CBO	4,610,804.25	1319915272	KCB
Ruiri Rwarera Ward Elrp CDDC CBO	183,075.00	013616360001	COOPERATIVE
	39,031,925.85		

MARSABIT COUNTY

Name of CDDC/FPOs	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
Sagante/Jaldessa	203,957.50	1010282582856	EQUITY
Golbo	94,174.50	1290559554	KCB
Obbu	12,295.00	1020282104365	EQUITY
North Horr	28,397.50	1010182562135	EQUITY
Loiyangalani	24,900.00	1010182563062	EQUITY
Kargi	3,900.00	1010284313234	EQUITY
Illeret	387.50	1010284325476	EQUITY
Badasa Framers Marketing Cooperative Society Limited	519.00	7020715947	Solution sacco ltd
Loiyangalani Fisheries & Marketing Cooperative Society Limited	52,441.07	01100038713600	COOPERATIVE
Tullu Pasture & Fodder Cooperative Society Limited	432,190.00	1020167309320	EQUITY
Dirmis Farmers Marketing Cooperative Limited	66,337.00	1020280574465	EQUITY

Emergency Locust Response Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

	919,499.07		
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MACHAKOS COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
Matungulu North ward DL CDDC	20,150,135.00	01134645801700	COOPERATIVE
Masinga ward DL CDDC	19,068,919.75	1290801789	KCB
Mbiuni ward DL CDDC	18,313,131.00	1290685169	KCB
Kivaa ward DL CDDC	18,912,547.75	1290898960	KCB
Kibauni ward DL CDDC	20,000,000.00	1327656108	KCB
Kayatta Irrigation Rural Co-op Savings & Credit Society Ltd	500,000.00	01100741797001	COOPERATIVE
Masinga Horticultural Farmer's Cooperative Society Ltd	500,000.00	01100220526001	COOPERATIVE
Biuni livestock Cooperative Society Ltd	500,000.00	01100397986001	COOPERATIVE
Kalau Farmers Savings & Credit Cooperative Society Ltd	500,000.00	01100311518002	COOPERATIVE
	98,444,733.50		

KITUI COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
Tseikuru CDDC	2,352,055.25	1289392072	KCB
Kyuso CDDC	2,056,530.25	1288962487	KCB
Tharaka CDDC	4,302,426.00	1288951760	KCB
Mumoni CDDC	3,509,680.25	1289031312	KCB
Nguni CDDC	3,477,721.25	1289357617	KCB
Waita CDDC	2,891,446.25	1303695375	KCB
Ngomeni CDDC	2,015,474.00	1305116267	KCB
Kivou Ward CDDC	5,319,390.00	01134853764300	COOPERATIVE
Mwingi Central Ward CDDc	3,508,965.00	01100012699001	COOPERATIVE

Emergency Locust Response Project**Annual Report and Financial Statements for the financial year ended June 30, 2024**

Thagicu Arimi Co-operative Society-Tharaka Ward	190,113.00	01108537235001	COOPERATIVE
Mikaki Farmers Community Based Organisation-Ngomeni Ward	419,975.00	01100017787002	COOPERATIVE
Mwekaka Waita Farmers Co-op Society Ltd- Waita Ward	417,245.00	01100034606001	COOPERATIVE
Goat 2 Farm	390,000.00	01100657074001	COOPERATIVE
	30,851,021.25		

ISIOLO COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
Sericho Ward Development committee	9,726.50	1289406928	KCB
Cherab Ward Development committee	44,551.50	1292571675	KCB
Oldonyiro CDDC	21,252.50	1294654438	KCB
Kinna Ward Development committee	3,890.50	1290361819	KCB
	79,421.00		

ELGEYO MARAKWET COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
ENDO WARD CDDC	3,146,737.25	1294013963	KCB
ARROR WARD CDDC	2,076,846.25	1293995568	KCB
EMSOO WARD CDDC	1,497.25	1293796115	KCB
SOY SOUTH WARD CDDC	927,469.25	1295642670	KCB
TAMBACH WARD CDDC	5,550,000.00	01100137629001	COOPERATIVE
SAMBIRIR WARD CDDC	5,550,000.00	01100085190001	COOPERATIVE
SOY NORTH WARD CDDC	5,550,000.00	01100165813002	COOPERATIVE
	22,802,550.00		

EMBU COUNTY

Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
MAVURIA WARD ELRP CDDC	50,600.00	01134923872600	COOPERATIVE
KIAMBERE WARD ELRP CDDC	273,855.00	01134923842800	COOPERATIVE
EVURORE WARD ELRP CDDC	457.00	01134923851200	COOPERATIVE
MUMINJI WARD ELRP CDDC	1,137,680.00	01134923844300	COOPERATIVE
NGINDA WARD ELRP CDDC	78,520.00	01134923849900	COOPERATIVE
KAGAARI NORTH ELRP CDDC	64,789.00	01134923843200	COOPERATIVE
NEW MBEERE COOPERATIVE SOCIETY	268,675.00	01134051549500	COOPERATIVE
MBEERE NORTH WOMEN MULTIPURPOSE	150,920.00	01134924149200	COOPERATIVE
ENA IRRIGATION MULTIPURPOSE COOP SOCIETY	215,625.00	01134924149300	COOPERATIVE
KANJA COMMUNITY DAIRY FARMERS COOP SOCIETY	298,675.50	01134924149400	COOPERATIVE
MAKIMA WARD ELRP CDDC	7,281.50	01100317247001	COOPERATIVE
MWEA WARD ELRP CDDC	119,377.50	01100330417001	COOPERATIVE
	2,666,455.50		

MANDERA COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
ELWAK SOUTH ELRP CDDC GROUP	661.50	1294286455	KCB
LIBEHYA WARD ELRP CDDC GROUP	8,650.50	1290092923	KCB
KHALALIO WARD ELRP CDDC GROUP	11,944.75	1290091986	KCB
DANDU WARD ELRP CDDC GROUP	6,795.50	1295536013	KCB
SHIMBIR FATUMA WARD ELRP CDDC GROUP	781.50	1294796518	KCB
BANISA WARD ELRP CDDC	7,326.50		

Emergency Locust Response Project

Annual Report and Financial Statements for the financial year ended June 30, 2024

GROUP			
RHAMUWARD ELRP CDDC GROUP	768.50	1290125104	KCB
RHAMU DIMTU WARD ELRP CDDC GROUP	1,772.50	12896901657	KCB
KUTULO WARD ELRP CDDC GROUP	3,135.50	1289725632	
SALA WARD ELRP CDDC GROUP	3,350.50	1289342121	KCB
TAKABA WARD ELRP CDDC GROUP	10,097.50	1290277990	KCB
KILIWEHIRI WARD ELRP CDDC GROUP	936.75	1315097419	KCB
ASHABITO WARD ELRP CDDC GROUP	9,727.50	1313006068	KCB
GITHER WARD ELRP CDDC GROUP	1,187.50	1304069907	KCB
Sala Mandera East Irrigation Farmers Co-operative Society Ltd	-	1000284344861	EQUITY
Hareri Mandera Farmers Co-operative Society Ltd	51,542.00	1000295291971	EQUITY
Yabicho Mandera North Irrigation Farmers Co-operative Society Ltd	47,836.75	1289586152	KCB
Mandera North Goat Producers Co-operative Society Ltd	45,971.00	1283759284	KCB
	212,486.25		

GARISSA COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
ABAIKALE WARD CDDC	3,250,388.50	1289782636	KCB
IFTIN WARD CDDC	2,754,942.50	1289782474	KCB
SABENA WARD	3,298,230.50	1290723516	KCB
DANYERE WARD CDDC	1,250,189.25	1289782725	KCB
SANKURI WARD CDDC	3,503,658.75	1289782237	KCB
JARAJARA WARD CDDC	1,753,690.50	1289782849	KCB
NANIGHI WARD CDDC	4,000,661.75	1289781966	KCB
MASALANI WARD CDDC	5,250,475.00	1315703920	KCB
BENANE WARD CDDC	5,250,475.00	1315703750	KCB
JARAJILA WARD CDDC	4,750,000.00	1327521377	KCB
	35,062,711.75		

*Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

BARINGO COUNTY

Name of CDDC	Closing balance as at 30th June 2024	ACCOUNT NO.	BANK
Ilchamus	7,830,856.25	1291348263	KCB
Bartabwa	8,912,082.00	1291229396	KCB
Kisanana	7,845,339.50	1291099050	KCB
Kollowa	8,425,530.00	1310243506	KCB
Saimo Soi	6,763,000.00	1321671180	KCB
Sacho	6,820,000.00	1319915280	KCB
Churo/ Amaya	6,798,500.00	1319315852	KCB
Mochongoi	6,812,000.00	1319353215	KCB
	60,207,307.75		

Emergency Locust Response Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 8: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2024
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)

REPUBLIC OF KENYA

Date **12TH JULY, 2024**Report of the Board of Survey on the Cash and Bank Balances of **(ELRP)****EMERGENCY LOCUST RESPONSE PROGRAMME -
CBK ACCOUNT No. 1000485566**

as at the close of

business on **30TH JUNE, 2024**

The Board, consisting of- (Names and Official titles)

JOSEPH MUTINDA - ADA - CHAIRMAN**FREDRICK MUGA - ADA - MEMBER****DAVID NDORONGO - SENIOR ACCOUNTANT - MEMBER**Assembled at the office of **ELRP BOARD ROOM**at **10.00 AM** (time) on the **12TH JULY 2024**Notes (Shs. **NIL**)Silver Shs. **NIL**Cheques (as per details on reverse) Shs. **NIL****NIL**It was observed that cheques amounting to Shs. **9,504,580.00** Cts **NIL**

had been on hand for more than 14 days prior to the date of the survey.

The cash consists of East African currency and does not contain any demonetized coin or notes

The Cash Book reflected the following balances as at the close of business on the **30TH JUNE 2024**

Cash on hand (Shs.)

Bank balance Shs. **596,215,683.10****605,720,263.10**

The Bank Certificate of Balance showed a sum of Shs.

- cts - (shs.)

..... cts

Standing to the credit of the account on **30TH JUNE 2024**

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank Reconciliation Statement (F.O. 30) attached.

Joseph Mutinda

Board Chairman

Date **12th July 2024** 1. **Fredrick Muga** 2. **David Ndorongo**

Members of the Board

BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 12, 2024

Haji Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 254 20 372 2000 Fax: 254 20 372 2019

CERTIFICATE OF BALANCES

Customer : 145028

STATE DEPT FOR CROP DEVELOPMENT

Balance

Date: 30-Jun-24

Account No	Account Name	Currency	Balance
1000456957	REC-STATE DEPT FOR CROP DEV	KES	69,954,796.35
1000456965	DEV-STATE DEPT FOR CROP DEV	KES	812,021,065.15
1000456973	DEP-STATE DEPT FOR CROP DEV	KES	156,204,130.60
1000456981	CBK165-STATE DEPT FOR CROP DEV	KES	0.00
1000457627	FERTILIZER PROCEEDS	KES	0.00
1000457635	STRATEGIC FOOD RESERVE	KES	0.00
1000457643	DROUGHT RESIL SUSTAIN LAND PROJ GOK	KES	0.00
1000457651	FERTILIZER REVENUE COLLECTION ACCOU	KES	0.00
1000457667	DROUGHT RESIL SUSTAINABLE LAND PROJ	KES	13,362,334.15
1000457678	KENYA CLIMATE SMART AGRICULTURE	KES	2,344,359.45
1000457686	MULTINATIONAL RURAL LIVI CLIMATE CH	KES	39,056,151.85
1000457694	NATIONAL AGRIC AND RURAL INCL GROWT	KES	14,919,432.99
1000457708	SMALL SCALE IRRIG VAL ADD PROJ GOK	KES	0.00
1000457716	SMALL SCALE IRR VAL ADD PROJ LOAN	KES	63,259,987.40
1000457724	SMALL SCALE IRR VAL ADD PROJ GRANT	KES	108,402.45
1000457748	MSA AGRI SECT DEV SUPPORT PROGRAMME	KES	0.00
1000457759	ENABLE YOUTH KENYA PROGRAMME	KES	22,325,586.25
1000485566	EMERGENCY LOCUST RESPONSE PROG ELRP	KES	605,720,263.10
1000605499	MAIZE FLOUR SUBSIDY	KES	904,431.05
1000608064	PROG TO BUILD RESIL FOR FOOD,NUTR S	KES	10,465,744.05
1000653687	NAT AGRI VAL CHAIN DEV - IDA CR7064	KES	1,199,956.35

Priscilla Keitany (Mrs)
Authorised Signatory
Banking Services Division

Micah Nabori
Authorised Signatory
Banking Services Division

David Ndingi

64

2,774.00

Josephine Nduko

65

1,415,500.00

Lesilamba Samson

66

1,836,500.00

Catherine Mutea

67

2,508,000.00

Josephine Nduko

68

50,000.00

Joseph Muting'a - CHAIR

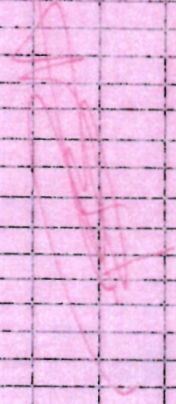
JUL 12/07/2024

FREDERICK K. MUGA - MEMBER

~~Aug~~ 12/07/2024

DAVID MURUNGU - MEMBER

~~Aug~~ 12/17/2024



Sub-total

9,854,600.00

6,505,485.00

Cash/bank balance

596,213,653.10

Grand-total

9,854,600.00

6,505,485.00

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2418400879

KCB NAIROBI HIGH COURT
.....

02 JUL 2024
.....

Certified that the balance at the CREDIT OF THE EMERGENCY LOCUST RESPONSE PR
.....

A/C 1286481260
.....

at the close of business on 30 JUN 2024 Was KES
.....

TWO MILLION THREE HUNDRED AND FIFTY ONE THOUSAND SEVEN HUNDRED AND ONE CENTS TWENTY FIVE
.....

KES 2,351,701.25
.....

Examined by
.....



Manager Service Quality & Compliance Branch Manager

Sub - total
Cash/ bank balance
Grand total

~~XXXXXXXXXX~~

JOSEPH MATHIAS - client

Jan 12/07/2024

REGISTRATION - NATION - REGISTERED

12/12/2024

DAVID H. MATHIAS - MEMBER

12/17/2024

673,063,117.00

25,657,041.25

66,557.00

1,624,155.25

673,120,000.00

27,253,026.50

55

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

**Credit No.: IDA LOAN CREDIT NO.66480-KE (DA-A)/No.70530-KE (DA-AA)
Bank Account No.: 1000452447 Held with CENTRAL BANK OF KENYA**

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			43,561,906.14
	Less:			
2	Total amount documented			24,111,204.07
3	Outstanding amount to be documented			19,450,702.07
	Represented by:			
4	Ending Special account Balance as as 30 June 2024			10,029,697.63
5	Amounts claimed but not credited as at 30 June 2024			
6	Amounts withdrawn and not claimed			9,421,004.44
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2024			19,450,702.07

Discrepancy between total appearing on line 3 and 9 -

Notes:

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

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

DATE: 02-08-2024

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2024
Account No.	1000452447
Depository Bank	CENTRAL BANK OF KENYA
Address	CBK
Related Loan	KENYA EMERGENCY LOCUST RESPONSE PJT
Credit Agreement	
Currency	EUR

Part A - Account Activity

Beginning balance of 1st July, 2023
as per C.B.K. Ledger Account 11,893,879.98

Add:

Total Amount deposited by World Bank 7,182,707.65

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible
expenditure

Deduct:

Total amount withdrawn 9,046,890.00

Total service charges if not included above in
amount withdrawn

Ending balance on 30th June,2024 10,029,697.63

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE 01-08-2024

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE 02-08-2024

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Run Date: 09/07/2024 Run Time: 16:02:18

STATEMENT OF ACCOUNT

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

ACCOUNT NUMBER : 1000452447

ACCOUNT TITLE : (K) EMERGENCY LOCUST RESPONSE DA-A
30/06/2024

STATEMENT PERIOD: From 01/07/2023 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :		11,893,879.98				
NO.	Value Date	Refernce.No	Details	Debit	Credit	Balance
1	05/03/2024	FT24065H8BXS	FUNDING	0.00	196,377.62	12090257.6
2	05/03/2024	FT24065NSPGC	FUNDING	0.00	6,633,419.73	18723677.33
3	07/03/2024	FT24067D2L85	FUNDING	0.00	352,910.30	19076587.63
4	27/03/2024	FT24087MVZVH	PA133102	-4,430,000.00	0.00	14646587.63
5	12/06/2024	FT24164R9TZ1	PA131675	-4,616,890.00	0.00	10029697.63

CLOSING BALANCE : 10029697.63

END OF ACCOUNT STATEMENT

Favourites TAME.STMT.OF.ACCT.EPRM [More Options](#)

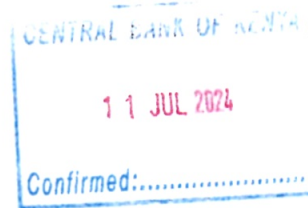
[Clear Selection](#)

Account equals 1000452447

Statement From equals 20230701

Statement To equals 20240630

TAME.STMT.OF.ACCT.EPRM





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

Project: P173702 - Emergency Locust Response Program

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

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

Designated Account Detail- DA-A

Account Details

Account Holder	KENYA EMERGENCY LOCUST RESPONSE PRO	DA Currency	EUR
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	14,453,230.00
Account Number	1000452447	Hide	Associated Categories 1 - (GDs,WKs,NCS,CSTRG&OC Prt 1, 3 & 4) 2 - (Matching Grants Undr Prt 2.1 Projec) 3 - (GDs,WKs,NCS,TRG,OC,CS Sub-Pj Pt 2.2)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (EUR) View Transaction List

Total Deposits Less Refunds	26,928,481.41
Documented	17,477,779.33
Outstanding Balance	9,450,702.08
Waived Documentation Amount	0.00
Transaction in Process	0.00



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

Project: P173702 - Emergency Locust Response Program

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Disburseme
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Designated Account Detail- DA-AA

Account Details

Account Holder	KENYA EMERGENCY LOCUST RESPONSE DA-	DA Currency	EUR
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	10,000,000.00
Account Number	1000452447	Hide	Associated Categories
			1 - (GDs,Wks,NCS,CS,TR&OC Prt 4 Project) 2 - (Matching Grants undr Prt 2.1) 3 - (GDs,Wks,NCS,TR,OC&CS Sub-Pj Pt 2.2)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX		Other Financing Sources

Transaction Details

Currency (EUR) View Transaction List

Total Deposits Less Refunds	16,633,424.73
Documented	6,633,424.74
Outstanding Balance	9,999,999.99
Waived Documentation Amount	0.00
Transaction in Process	0.00



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

Project: P173702 - Emergency Locust Response Program

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

Important Dates

Approval	Signing	Effective	Commitment Charges Start Date	Closing	Application Deadline	First Repayment	Last Repayment
20-May-2020	28-May-2020	29-Jun-2020	27-Jul-2020	31-Dec-2024	30-Apr-2025	01-Nov-2025	01-May-2050

Currency of Commitment : EUR

Show amounts in EUR



Loan Information (EUR)

Signed Amount	39,300,000.00
Cancelled	0.00
Disbursed	35,170,239.57
Undisbursed	4,129,760.43
Special Commitments	0.00
Funds Available	4,129,760.43

Funds Available (EUR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	4,129,760.43

Last Bill, IDA 66480, due on 01-May-2024

9,825,000.00

Retroactive Available

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
02-May-2024	EUR	194,275.08

Retroactive Limit 9,825,000.00

Retroactive Disbursed 0.00

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

35,170,239.57	1.20 %	0.00 %
Principal Outstanding	Total Charges	Net Commitment Fee

Disbursed	35,170,239.57	Service Charge	1.20 %	Commitment Fee	0.50 %
Repaid	0.00	Waiver	0.00 %	Waiver	0.00 %
Prepaid	0.00	Interest Waiver Status	Ineligible		
Regular Repayments	0.00	Rate Reset Date	28-May-2020		
USD Equivalents					
Original Approved Amount				43,000,000.00	
Current Undisbursed				4,469,846.20	
Historical Disbursed				39,314,885.69	

Reference Information

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

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

If some project expenditures are expected to be incurred after the Closing Date, the borrower representative should contact the Task Leader to discuss extending the Closing Date. (You may wish to contact your suppliers to ensure contracts will be completed by the Closing Date.)

To discuss disbursement arrangements, including documentation of the Designated Account, the borrower representative should contact the Finance Officer.

For further guidance, please enter your query as Feedback .

Loans with Inactive Advances

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

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

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

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

Project: P173702 - Emergency Locust Response Program

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Disbursemei
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 20-May-2020	Loan Signing Date 28-May-2020	Loan Made Effective 29-Jun-2020	Authorized Signatories Submitted to WB 09-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan is Ready for Disbursing Online 05-Aug-2024
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 11 entries

Filter by DA-A Paid Summary Value Date

Search

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

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal

applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

If some project expenditures are expected to be incurred after the Closing Date, the borrower representative should contact the Task Leader to discuss extending the Closing Date. (You may wish to contact your suppliers to ensure contracts will be completed by the Closing Date.)

To discuss disbursement arrangements, including documentation of the Designated Account, the borrower representative should contact the Finance Officer.

For further guidance, please enter your query as Feedback .

Loans with Inactive Advances

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

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

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



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

Project: P173702 - Emergency Locust Response Program

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Disbursements
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 20-May-2020	Loan Signing Date 28-May-2020	Loan Made Effective 29-Jun-2020	Authorized Signatories Submitted to WB 09-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan is Ready for Disbursing Online 05-Aug-2024
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 21 of 21 entries

Filter by DA-A Documented Det Value Date

Search

Borrower Reference	Application			Paid								Last Updated
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by		
WAN 008	DA-A	Completed	EUR	705,830.60	3	EUR	87,260.95	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024	
WAN 008	DA-A	Completed	EUR	705,830.60	2	EUR	79,642.13	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024	
WAN 008	DA-A	Completed	EUR	705,830.60	1	EUR	538,927.52	21-Feb-2024	06-Mar-2024	Borrower	06-Mar-2024	
WAN 007	DA-A	Completed	EUR	392,765.24	1	EUR	392,765.24	21-Feb-2024	04-Mar-2024	Borrower	04-Mar-2024	
WA N006	DA-A	Completed	EUR	6,561,311.01	2	EUR	1,336,943.71	14-Nov-2022	01-Dec-2022	Borrower	01-Dec-2022	
WA N006	DA-A	Completed	EUR	6,561,311.01	1	EUR	5,224,367.30	14-Nov-2022	01-Dec-2022	Borrower	01-Dec-2022	
WA N005	DA-A	Completed	EUR	2,799,656.11	3	EUR	1,609,721.64	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022	
WA N004	DA-A	Completed	EUR	1,260,133.87	2	EUR	932,332.35	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022	
WA N005	DA-A	Completed	EUR	2,799,656.11	1	EUR	1,189,934.47	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022	
WA N004	DA-A	Completed	EUR	1,260,133.87	1	EUR	327,801.52	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022	
WA N003	DA-A	Completed	EUR	527,368.06	2	EUR	480,296.47	07-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022	
WA N003	DA-A	Completed	EUR	527,368.06	1	EUR	47,071.59	07-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022	
WA N002	DA-A	Completed	EUR	5,230,714.44	1	EUR	5,230,714.44	05-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021	
WA N001 RE	DA-A	Completed by WB	EUR	10,000,000.00	DA-A		0.00	15-Dec-2020		Michael Cedric Mukanzi	22-Dec-2020	

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

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For further guidance, please enter your query as Feedback .

Loans with Inactive Advances

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

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

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



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

Project: P173702 - Emergency Locust Response Program

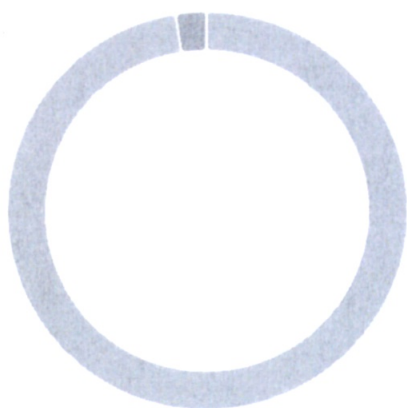
Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission | Disbursen

Important Dates

Approval	Signing	Commitment Charges Start Date	Effective	Closing	Application Deadline	First Repayment	Last Repayment
17-Mar-2022	28-Apr-2022	27-Jun-2022	30-Jun-2022	31-Dec-2024	30-Apr-2025	01-May-2027	01-Nov-2051

Currency of Commitment : EUR

Show amounts in EUR



Loan Information (EUR)

Signed Amount	31,400,000.00
Cancelled	0.00
Disbursed	30,629,422.73
Undisbursed	770,577.27
Special Commitments	0.00
Funds Available	770,577.27

Funds Available (EUR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	770,577.27

Last Bill, IDA 70530, due on 01-May-2024

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
02-May-2024	EUR	106,000.02

USD Equivalents

Original Approved Amount	35,000,000.00
Current Undisbursed	834,034.31
Historical Disbursed	32,630,817.78

	30,629,422.73	1.06 %	0.00 %
Principal Outstanding		Total Charges	Net Commitment Fee
Disbursed	30,629,422.73	Service Charge 1.06 %	Commitment Fee 0.50 %
Repaid	0.00	Waiver 0.00 %	Waiver 0.00 %

Prepaid	0.00	Interest Waiver Status	Ineligible
Regular Repayments	0.00	Rate Reset Date	28-Apr-2022

Reference Information

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

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

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Loans with Inactive Advances

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

Project: P173702 - Emergency Locust Response Program

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Disburseme
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 17-Mar-2022	Loan Signing Date 28-Apr-2022	Loan Made Effective 30-Jun-2022	Authorized Signatories Submitted to WB 09-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan is Ready for Disbursing Online 05-Aug-2024
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Submit Withdrawal Application

Transaction List

Showing results 1 - 4 of 4 entries

Filter by DA-AA Paid Summary Value Date

Search

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

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

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Loans with Inactive Advances

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

Project: P173702 - Emergency Locust Response Program

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Disburseme
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 17-Mar-2022	Loan Signing Date 28-Apr-2022	Loan Made Effective 30-Jun-2022	Authorized Signatories Submitted to WB 09-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan is Ready for Disbursing Online 05-Aug-2024
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 6 of 6 entries

Filter by DA-AA Documented Det Value Date

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

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

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To discuss disbursement arrangements, including documentation of the Designated Account, the borrower representative should contact the Finance Officer.

For further guidance, please enter your query as Feedback .

Loans with Inactive Advances

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

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

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

**KENYA EMERGENCY LOCUST RESPONSE PROJECT - DA-A
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2023**

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

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

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA		36,379,183.49
	Less:		
2	Total amount documented		16,379,183.49
3	Outstanding amount to be documented		20,000,000.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2023		11,893,879.98
5	Amounts claimed but not credited as at 30 June 2023		
6	Amounts withdrawn and not claimed		8,106,120.02
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2023		20,000,000.00

Discrepancy between total appearing on line 3 and 9

-

Notes:

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

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

DATE:

50

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

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

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

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA		22,237,756.16
	Less:		
2	Total amount documented		6,237,756.17
3	Outstanding amount to be documented		15,999,999.99
	Represented by:		
4	Ending Special account Balance as as 30 June 2024		5,249,995.00
5	Amounts claimed but not credited as at 30 June 2024		
6	Amounts withdrawn and not claimed		10,750,004.99
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2024		15,999,999.99

Discrepancy between total appearing on line 3 and 9

-

Notes:

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

Arthur

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

DATE: 02-08-2024

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2024
Account No.	1000480548
Depository Bank	CENTRAL BANK OF KENYA
Address	
Related Loan	(K)EMERGENCY LOCUST RESPONSE DA-B
Credit Agreement	
Currency	EUR

Account Activity

Beginning balance of 1ST July, 2023 as per C.B.K. Ledger Account	5,249,995.00
---	---------------------

Add:

Total Amount deposited by World Bank	6,237,741.16
--------------------------------------	---------------------

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

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

Deduct:

Total amount withdrawn	11,364,741.29
------------------------	----------------------

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

Ending balance on 30th June,2024	122,994.87
----------------------------------	-------------------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE: **01.08.2024**

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE: **02-08-2024**

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

STATEMENT OF ACCOUNT

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

ACCOUNT NUMBER : 1000480548

ACCOUNT TITLE : (K)EMERGENCY LOCUST RESPONSE DA-B
 30/06/2024

STATEMENT PERIOD:From 01/07/2023 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :		5,249,995.00			
NO.	Value Date	Reference.No	Details	Debit	Credit
1	05/03/2024	FT240655VNSN	FUNDING	0.00	530,555.06
2	07/03/2024	FT24067BYMKZ	FUNDING	0.00	1,711,193.10
3	08/03/2024	FT24068DLFWB	FUNDING	0.00	3,995,993.00
4	20/03/2024	FT24080H784L PA133098		-11,364,741.29	0.00

CLOSING BALANCE : 122994.87

END OF ACCOUNT STATEMENT

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

More Options
 Clear Selection Find

Account equals ∨ 1000480548
 Statement From equals ∨ 20230701
 Statement To equals ∨ 20240630

TAM.E STMT.OF.ACCT.EPRM





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

Project: P173702 - Emergency Locust Response Program

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Disburseme
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Designated Account Detail- DA-B

Account Details

Account Holder	KENYA EMERGENCY LOCUST RESPONSE PRO	DA Currency	EUR
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXXX	Current Authorized Allocation	10,000,000.00
Account Number	1000480548	Hide	Associated Categories 1 - (GDs,WKs,NCS,CSTRG&OC Prt 1, 3 & 4) 2 - (Matching Grants Undr Prt 2.1 Projec) 3 - (GDs,WKs,NCS,TRG,OC,CS Sub-P) Pt 2.2)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (EUR) View Transaction List

Total Deposits Less Refunds	8,241,758.16
Documented	2,241,758.17
Outstanding Balance	5,999,999.99
Waived Documentation Amount	0.00
Transaction in Process	0.00



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

Project: P173702 - Emergency Locust Response Program

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

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

Designated Account Detail- DA-BB

Account Details

Account Holder	KENYA EMERGENCY LOCUST RESPONSE PRO	DA Currency	EUR
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	10,000,000.00
Account Number	1000480548	Hide	Associated Categories 2 - (Matching Grants undr Prt 2.1) 3 - (GDs,Wks,NCS,TR,OC&CS Sub-Pj Pt 2.2)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (EUR) View Transaction List

Total Deposits Less Refunds	13,995,998.00
Documented	3,995,998.00
Outstanding Balance	10,000,000.00
Waived Documentation Amount	0.00
Transaction in Process	0.00



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

Project: P173702 - Emergency Locust Response Program

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

Important Dates

Approval	Signing	Effective	Commitment Charges Start Date	Closing	Application Deadline	First Repayment	Last Repayment
20-May-2020	28-May-2020	29-Jun-2020	27-Jul-2020	31-Dec-2024	30-Apr-2025	01-Nov-2025	01-May-2050

Currency of Commitment : EUR

Show amounts in EUR



Loan Information (EUR)

Signed Amount	39,300,000.00
Cancelled	0.00
Disbursed	35,170,239.57
Undisbursed	4,129,760.43
Special Commitments	0.00
Funds Available	4,129,760.43

Funds Available (EUR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	4,129,760.43

Last Bill, IDA 66480, due on 01-May-2024

9,825,000.00

Retroactive Available

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
02-May-2024	EUR	194,275.08

Retroactive Limit 9,825,000.00

Retroactive Disbursed 0.00

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

35,170,239.57	1.20 %	0.00 %
Principal Outstanding	Total Charges	Net Commitment Fee

Disbursed	35,170,239.57	Service Charge	1.20 %	Commitment Fee	0.50 %
Repaid	0.00	Waiver	0.00 %	Waiver	0.00 %
Prepaid	0.00	Interest Waiver Status	Ineligible		
Regular Repayments USD Equivalents	0.00	Rate Reset Date	28-May-2020		
Original Approved Amount				43,000,000.00	
Current Undisbursed				4,469,846.20	
Historical Disbursed				39,314,885.69	

Reference Information

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

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

If some project expenditures are expected to be incurred after the Closing Date, the borrower representative should contact the Task Leader to discuss extending the Closing Date. (You may wish to contact your suppliers to ensure contracts will be completed by the Closing Date.)

To discuss disbursement arrangements, including documentation of the Designated Account, the borrower representative should contact the Finance Officer.

For further guidance, please enter your query as Feedback .

Loans with Inactive Advances

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

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

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



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

Project: P173702 - Emergency Locust Response Program

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Disbursements
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 20-May-2020	Loan Signing Date 28-May-2020	Loan Made Effective 29-Jun-2020	Authorized Signatories Submitted to WB 09-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan is Ready for Disbursing Online 05-Aug-2024
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Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 11 entries

Filter by DA-B Paid Summary Value Date

Search

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

Loans with Closing Date in less than 6 months

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Loans with Inactive Advances

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

Project: P173702 - Emergency Locust Response Program

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Disbursement Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 20-May-2020	Loan Signing Date 28-May-2020	Loan Made Effective 29-Jun-2020	Authorized Signatories Submitted to WB 09-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan is Ready for Disbursing Online 05-Aug-2024
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Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 21 entries

Filter by DA-B Documented Det Value Date

Search

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

Loans with Closing Date in less than 6 months

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Loans with Inactive Advances

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



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

Project: P173702 - Emergency Locust Response Program

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

Important Dates

Approval	Signing	Commitment Charges Start Date	Effective	Closing	Application Deadline	First Repayment	Last Repayment
17-Mar-2022	28-Apr-2022	27-Jun-2022	30-Jun-2022	31-Dec-2024	30-Apr-2025	01-May-2027	01-Nov-2051

Currency of Commitment : EUR

Show amounts in EUR



Loan Information (EUR)

Signed Amount	31,400,000.00
Cancelled	0.00
Disbursed	30,629,422.73
Undisbursed	770,577.27
Special Commitments	0.00
Funds Available	770,577.27

Funds Available (EUR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00

Estimated Funds Available 770,577.27

Last Bill, IDA 70530, due on 01-May-2024

USD Equivalents

Borrower: The National Treasury and Planning

Original Approved Amount	35,000,000.00
Current Undisbursed	834,034.31
Historical Disbursed	32,630,817.78

Date Payable	Currency	Amount Payable
02-May-2024	EUR	106,000.02

	30,629,422.73	1.06 %	0.00 %
Principal Outstanding		Total Charges	Net Commitment Fee
Disbursed	30,629,422.73	Service Charge 1.06 %	Commitment Fee 0.50 %
Repaid	0.00	Waiver 0.00 %	Waiver 0.00 %

Prepaid	0.00	Interest Waiver Status	Ineligible
Regular Repayments	0.00	Rate Reset Date	28-Apr-2022

Reference Information

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

Loans with Closing Date in less than 6 months

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

Project: P173702 - Emergency Locust Response Program

- Loan Overview
- Disbursements
- History
- Repayments
- Amortization Schedule
- Audit Submission
- Disbursement Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts
- Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 17-Mar-2022	Loan Signing Date 28-Apr-2022	Loan Made Effective 30-Jun-2022	Authorized Signatories Submitted to WB 09-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan is Ready for Disbursing Online 05-Aug-2024
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Submit Withdrawal Application

Transaction List

Showing results 1 - 4 of 4 entries

Filter by DA-BB Paid Summary Value Date

Search

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

Loans with Closing Date in less than 6 months

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

Project: P173702 - Emergency Locust Response Program

- Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission | Disbursements
- Applications | eSignatorie(s) | Beneficiaries | Contracts | Designated/UN Accounts | Category Schedule |

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 17-Mar-2022	Loan Signing Date 28-Apr-2022	Loan Made Effective 30-Jun-2022	Authorized Signatories Submitted to WB 09-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan is Ready for Disbursing Online 05-Aug-2024
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Submit Withdrawal Application

Transaction List

Showing results 1 - 6 of 6 entries

Filter by DA-BB Documented Detz Value Date Search

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

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

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Loans with Inactive Advances

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

**KENYA EMERGENCY LOCUST RESPONSE PROJECT - DA-B
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2023**

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

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

	NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA		16,000,000.00
	Less:		
2	Total amount documented		-
3	Outstanding amount to be documented		16,000,000.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2023		5,249,995.00
5	Amounts claimed but not credited as at 30 June 2023		
6	Amounts withdrawn and not claimed		10,750,005.00
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2023		16,000,000.00

Discrepancy between total appearing on line 3 and 9

-

Notes:

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

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

DATE: