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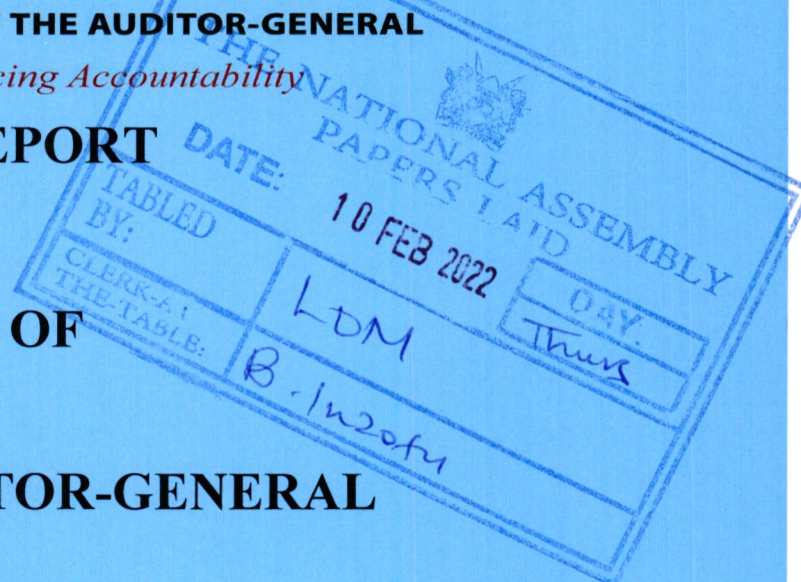
THE AUDITOR-GENERAL

ON

**MULTI-NATIONAL DROUGHT RESILIENCE
AND SUSTAINABLE LIVELIHOODS
PROGRAMME IN THE HORN OF AFRICA
(ADF LOAN NO.2100150028345)**

**FOR THE YEAR ENDED
30 JUNE, 2021**

**STATE DEPARTMENT FOR CROP
DEVELOPMENT AND AGRICULTURAL
RESEARCH**







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

15 DEC 2021

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**Project Name: MULTI-NATIONAL DROUGHT RESILIENCE AND SUSTAINABLE
LIVELIHOODS PROGRAMME IN THE HORN OF AFRICA (DRSLP)**

**Implementing Entity....STATE DEPARTMENT FOR CROPS DEVELOPMENT &
AGRICULTURAL RESEARCH**

PROJECT GRANT/CREDIT NUMBER....2100150028345

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2021

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

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

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

Objective: The key objective of the project is **To enhance drought resilience and improve sustainable livelihoods of the communities in the arid and semi-arid lands of Kenya by June 2022,**

Address: The project headquarters offices are Located in **HILL PLAZA BUILDING, 9th Floor, Opposite Milimani Law Courts, Ngong Road, P.O. Box 30028-00100, NAIROBI, Kenya.**

The address of its registered office is: P.O. Box 30028-00100, NAIROBI, Kenya.

The project also has offices/branches as follows:

- County Headquarters, Turkana County
- County Headquarters, West Pokot County
- County Headquarters, Baringo County
- County Headquarters, Samburu County
- County Headquarters, Isiolo County
- County Headquarters, Marsabit County

Contacts: The following are the project contacts

Telephone: (254) 722 827 425/ 0722 886 584

E-mail npchoa1@gmail.com

Website: www.kilimo.go.ke

1.2 Project Information

Project Start Date:	The project start date is 1st July 2013
Project End Date:	The project end date is 30th June 2022
Project Manager:	The project manager is Eng. Kennedy Wanderah Makudiuh
Project Sponsor:	The project sponsor is the Government of Kenya (GoK) and The African Development Bank (AfDB)

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.3 Project Overview

Line Ministry/State Department of the project	The Project is being implemented and Supervised by the State Department for Crops Development in the Ministry of Agriculture, Livestock, Fisheries and Cooperatives.
Project number	P-Z1-AAZ-011
Strategic goals of the project	The strategic goals of the project are as follows: <ul style="list-style-type: none"> (i) Resilience Building for Agro Pastoral and Pastoral Communities of Northern ASAL Kenya (ii) Poverty reduction (iii) Enhance food security (iv) Accelerated economic growth
Achievement of strategic goals	The project management aims to achieve the goals through the following means: <ul style="list-style-type: none"> (i) Investment and provision of large multipurpose water infrastructure (Dams, Water pans, Boreholes, Shallow wells, Earth dams). (ii) Investment in Irrigation Schemes and Micro Irrigation schemes (iii) Improved Crop Production in the Irrigation schemes and the other water structures provided (iv) Improved Crop Marketing and Management (v) Improve livestock production through improved Pasture Production and Feeding (vi) Improved Livestock Health and Management (vii) Improved Livestock Marketing and Management
Other important background information of the project	The Project aims at improving communities' resilience to drought and hence improve their

	livelihoods in a sustainable way.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Water availability for both domestic and livestock use (ii) Livestock productivity through pasture and water development (iii) Food security Improvement (iv) Improvement of livestock infrastructure and Management (v) Natural Resources Management
Project duration	The project started on 1st July 2013 and is expected to run until 30th June 2022

1.4 Bankers

The following are the bankers for the current year:

- (i) **Central Bank of Kenya (C.B.K) A/C No. 1000457667**

1.5 Auditors

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

1.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities	Contacts
Eng. Kennedy Makudih	Senior Principal Superintendent Engineer	Msc. Agricultural Engineering	Project Co-ordinator	0722 827 425
Eng. George K. Kahuro	Senior Principal Superintendent Engineer	Msc. Agricultural Engineering	Deputy Project Co-ordinator/Component Manager	0722 886 584
Gerald K.Kurema	Principal Accountant	C.P.A (K) B.Com	Project Accountant	0716 891 735
Hillary Ngeno	Principal Agricultural Officer	Bsc. Agribusiness	M&E/Agribusiness Specialist	0725 805 810
Jackson	Supply Chain	Bachelor of	Project Procurement Specialist	0724 455 525

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Magembe	Management Officer I	Commerce-Procurement and Supply Chain Management		
Elizabeth Mwanzia	Procurement Assistant	Diploma in Supply Chain Management	Project Procurement Assistant	0724 013 674
Jonah Kebeney	Superintendent Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 837 775
Josephat Omari	Agriculture Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 349 322
William Ndeka	Principal Agricultural Officer	Bsc. Horticulture	Horticulture Specialist	0722 212 235
Elizabeth Yegon	Principal Agricultural Officer	Msc. Gender & Agriculture	Gender Specialist	0720 133 479
Janet Oyuke	Principal Agricultural Officer	Msc. Environmental Science	Environment Specialist	0726 657 238
Samuel Okati	Principal Livestock Principal Officer	Msc. Agri. Resource Mgt	Livestock Specialist	0722 932 666
Adan Dahiye Maalim	Principal Agricultural Officer	Bsc. Agriculture	Environment Specialist	0725 383 735
Benard Wanjohi	Principal Agricultural Officer	Msc. Agriculture Information & Communication Management	ICT Specialist	0721 229 731

1.7 Funding summary

The Project is for duration of Five (5) years from 2013 to 2018 with an approved budget of Unit of Account (UA) 41.799 million equivalent to KShs 5,481.019 million. The project got a 3-year extension up to June 2022.

Below is the funding summary:

SOURCE OF FUNDS	Donor Commitment		Amount Received Date to 30th june 2021		Undrwan Balance to Dtae	
	DONOR CURRENCY (UA)	KSHS	DONOR CURRENCY (UA)	KSHS	DONOR CURRENCY (UA)	KSHS
	(A)	(A)	(B)	(B)	(A)-(B)	(A)-(B)
(i) LOAN					-	
ADB	37,410,000.00	4,905,498,480.00	26,831,023.84	3,518,298,494.09	10,578,976.16	1,387,199,985.91
(ii) GOK	3,741,000.00	490,549,848.00	1,335,479.82	175,118,798.00	2,405,520.18	315,431,050.00
TOTAL	41,151,000.00	5,396,048,328.00	28,166,503.66	3,693,417,292.09	12,984,496.34	1,702,631,035.91

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

Below is the funding summary:

A. Source of Funds

Budget Item/Category	Printed Estimates	Revised Printed Estimates	Actual Expenditure Current Financial Year	% Absorption
	(Kshs)	(Kshs)	(Kshs)	
GOK	20,000,000	10,000,000	9,050,000	91%
LOAN REVENUE	180,800,875	100,800,875	83,229,674	83%
LOAN A.I.A	872,246,041	772,246,041	535,011,004.00	69%
TOTAL	1,073,046,916	883,046,916	627,290,678	

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.8 Summary of Overall Project Performance:

- i) Budget performance against actual amounts for current year and for cumulative to-date,
- ii) Physical progress based on outputs, outcomes and impacts since project commencement,

OUTPUT REPORTING

Output Indicators (as specified in the RLF, add/delete rows as needed)	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (% realized)	Progress towards end target (% realized)	Assessment (on whether output indicator is on track to reach annual and end targets. If not on track please justify)
Component 1 : Natural Resources Management						
Subcomponent 1: Water Supply development and Management						
Output 1: Number of water pans constructed/rehabilitated by June 2022	24	8	28	50%-(4 achieved out of 8).	85.71% (24 completed out of 28 achieved)	On track
Output 2: No of boreholes constructed/rehabilitated by June 2022	54	52	100	42.3% (22 completed out of the 52)	54% (54 completed out of 100)	To be fast-tracked
Output 3: No of shallow wells constructed/ rehabilitated by June 2022	9	8	12	62.5% (5 completed out of 8)	75% (9 completed out of 12)	To be fast-tracked
Output 4: No of sub-surface dams constructed/ rehabilitated by June 2022	5	-	5	-	100% (5 completed out of 5)	On track
Output 5: No of Water Users Association formed/strengthened by June 2022	136	28	140	85.71% (24 achieved out of the 28)	97.14% (136 achieved out of the 140)	On track
Output 6: No of Water Users Association (WUAs) trained by June 2022	136	28	140	85.71% (24 achieved out of the 28)	97.14% (136 achieved out of the 140)	On track
Subcomponent 2: Irrigation infrastructure development						
Output 7: Area of the 7 irrigation schemes rehabilitated and expanded (Ha) by June 2022	680Ha	480 ha	1350Ha	50% (240 Ha achieved-Kilimani scheme out of 480 Ha)	50.37% (680 Ha achieved out of the 1350 Ha) - Kalacha-80Ha, Kiboi-180Ha and Simailele-180Ha	To be fast-tracked

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					completed. – Kilimani scheme-60 Ha achieved (Konoo I & Konoo II to be advertised afresh, Songa Re-advertised Kaminia- 180 ha	
Output 8: No of Irrigation water Users Association (IWUAs) Office blocks and Grading sheds constructed by June 2022	6	4	7	75%(3 out of 4)	85.71% (Construction of grading sheds currently on-going in Simailele, Konoo, Kiboi and Kilimani)(6 out of 7 achieved)	To be fast-track
Output 9: No of IWUAs formed/strengthened by June 2022	7	4	7	100%(4 out of 4)	100.00% (7 out of 7)	On track
Output 10: No of Feasibility and assessment reports produced by June 2022	7	4	7	100%(4 out of 4)	100.00% (7 out of 7)	On track
Component 2: Improvement of Livestock Infrastructure and Management						
Sub-component 1: Infrastructure for market access						
Output 11 : No of livestock markets constructed by June 2022	24	8	28	50% (4 out of 8) (Construction of 4 Markets on-going. Another 4 to be advertised in the 3 rd quarter)	85.71%(24 completed out of 28)	To be fast track
Output 12: Length of access road constructed or rehabilitated (Km) by June 2022	119	100km	120km	64% (64 out of 100- works on-going and so far 20 Km done in total)	99% (119 Km out of 120Km)	On track
Sub-component 2: Improved rangeland management						
Output 13: No of hay sheds/fodder banks constructed by 20% in June 2022	21	7	22	85.71% (6 completed out of 7 targeted).	95% (21 out of 22) 18 hay sheds completed;	On track
Output 14: Area of the 14 demonstration plots of communal pastures rehabilitated (800Ha) by June 2022	689Ha	225ha	800ha	53.33% (120 Ha achieved of the 225 ha targeted) -Simailele 20 ha achieved.	86.125% (689 Ha of the total 800 Ha achieved)	To be fast-tracked.

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				Katilu-20 ha, Konoo-20ha(Koiket & Nasukuta each 50 ha achieved)		
Sub-component 3: Improved livestock health						
Output 15: No of holding grounds and quarantine stations rehabilitated by June 2022	1	1	1	-(1 Marsabit county (Segel) at 100% construction works)	100% (works at 100% out of 100%)	End target.
Output 16: No of diagnostic veterinary laboratories equipped by June 2022	6	0	6 county labs	-(All 6 county labs equipped (Baringo, West Pokot, Samburu, Isiolo, Marsabit and Turkana)Re-equipping of Turkana Lab to be done in the 3 rd Qrt of 21/22FY	100%	End target
Component 3 : Project Management and Capacity Building						
Sub-component 1: National Project Management and Capacity Building						
Output 17: No of personnel of which at least 30% are women trained and developed in areas of livestock production, animal health	1,564	500	1300	125.6% (-628 personnel trained out of the 500 achieved was by the trainings conducted by the counties)	120.3% Total 1,564 out of 1300 (724M;554F)	On track
Output 18: : No of personnel of which at least 30% are women trained in peace building and conflict resolution	577	150	481	92.66% (139 personnel out of 150 trained on peace building and conflict resolution by the county	109.97% 577(332M, 245F) out of 480	On track

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				teams.)		
Output 19: No of new technologies introduced to communities and adoption rates measured and enhanced	4	2	4	100% (2 Multi-storey gardens in West Pokot by county staff; improved grass pasture in Marsabit by KALRO Kiboko),	100% (4 out of 4) 1 – moist beds in Baringo, Solar drying for vegetables in Baringo-cumulative= 4	On track
Output 20: Project website developed by June 2022	1	1	1	100%. (1 website for the project developed and is currently being updated. Already in use	100%	On track
Output 21: Project M&E System developed by June 2022	Nil	N/A	1	To adopt the regional di Monitoring system developed through IGAD secretariat	-	On track
Output 22: ESMP developed	184	54	203	66.67% (48 achieved out of 54 targeted)	90.64% [184 out 203 Total 184 EIAs done:)(115 water structures; 7 irrigation schemes; 24 sale yards; 22hay sheds; 14 pasture sites; 2 dams	On-track

OUTCOME REPORTING:

Outcome Indicators (as specified in the RLF add/delete rows as needed)	Baseline Value	Most recent value	End Target (expected value at project completion)	Progress towards end target (% realized)	Assessment (on whether outcome indicator is on track to reach annual and end targets. . If not on track, please justify)
Outcome 1: Increased water availability and accessibility in	Average distance to nearest livestock	Less than 20% of the people and less than 30% of	Between 30% and 40% access water easily by June 2022	60% (20 water pans/earth dams completed, 42	Needs to be fast-tracked as it is below target.

the ASALs	watering points is 1.5 Km	livestock access water easily		boreholes completed, 26 contracts for borehole running. 7 shallow well completed, 5 running. 5 sub-surface dams completed)	
Outcome 2: Increased forage quality and availability in the ASALs.	-	Current carrying capacity is about 2 ha/LU	Increase the carrying capacity to 1ha/LU by June 2022	72% (10 commercial pasture plots (589Ha) reseeded and 18 hay sheds constructed, Hay 3 commercial pasture demos contracts (Simailele, Konoo & Katilu-Turkana) covering 140ha of pasture and 3 hay shed contracts running (Simailele, Konoo & Katilu), 2 pasture plots – 100 Ha construction is ongoing.	To be fast-tracked.
Outcome 3: Developed rural feeder roads to improve market access input delivery and access to animal health services	<ul style="list-style-type: none"> • 38.2% access all weather roads • 43.7% access vet. services 	<ul style="list-style-type: none"> • Currently about 10% have good roads • About 10% effectively connected • Just about 	<ul style="list-style-type: none"> • 30% improvement in access road by June 2022 • 30% effective connectivity by June 2022 • 20% access 	<ul style="list-style-type: none"> • 20.8% access roads had been done (25 Km out of 120km access roads to be achieved) to Kiboi 	Needs to be fast-tracked

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in the ASALs		10% access vet. services*	animal health services by June 2022	<ul style="list-style-type: none"> • Construction of 100Km of roads in all the counties ongoing with 25% overall completion. • All vet labs equipped (100%) 	
Outcome4: A sustained well-developed human and institutional capacity in the ASALs.		3,246	Personnel and human resource to handle animal management increased by 30%	Cumulative to date: 3,246 (1,867M; 1,379F) trained in various aspects	On track

iii) Comment on value-for-money achievements,

For all the activities carried out so far by the project, there has been value for money.

iv) Indicate the absorption rate for each year since the commencement of the project.

This being the 8th year of actual implementation, the absorption rate is 72% (as at 30th June 2021)

v) List the implementation challenges and recommended way forward.

Challenges	Action Taken
Covid 19 Pandemic in the Country. (Works stoppages, delivery of materials etc)	- Adherence to the health protocols laid down
Expired/Non-renewal of Tax Compliance Certificates, Remittance of withholding Tax prior to payments processing - Slows down IPC processing(Has affected quite a number of contractors)	-Sensitization of contractors to always update tax compliance - Need for more trainings on compliance
Inadequate GoK counterpart funds	Lobbying for increased budget provision for GoK Funds.

slow execution of contracts	<ul style="list-style-type: none">-Management sites meetings increased-Warning and termination letters given-Enlisting of Graduate Engineers to support PMs in contract administration.- Capacity building of Supervisors on contract management.
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1.9 Summary of Project Compliance:

- i) Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,

Thus far there have been no cases of Non-Compliance to applicable laws and regulations during project implementation.

- ii) Include consequences suffered on account of non-compliance or likely to be suffered.

Not Applicable.

- iii) Indicate mitigation measures taken or planned to be taken to alleviate the adverse effects of actual or potential consequences of non-compliance.

Always sticking to the laid down applicable laws and regulations like the PFM Act and procurement laws and regulations.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVE

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012¹ 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.

Project Goal/Purpose

- To contribute to Poverty Reduction, Food Security and accelerated sustainable economic growth in the Horn of Africa (HoA) through enhanced rural incomes

Project Objective

- To enhance drought resilience and improve sustainable livelihoods of the communities in the arid and semi-arid lands of Kenya by June 2021

Project Outcomes:

- Increased water availability and accessibility in the ASALs.
- Increased forage quality and availability in the ASALs.
- Developed rural feeder roads to improve market access input delivery and access to animal health services in the ASALs
- A sustained well-developed human and institutional capacity in the ASALs.

KEY PERFORMANCE INDICATORS

- 1. Area under irrigation rehabilitated and expanded by 1050 ha**
- 2. Number of water points increases by 78**
- 3. Number of livestock sale yards increased by 20**
- 4. Area under commercial pasture production increased by 600ha**
- 5. Number of hay stores increased by 18**

The key development objectives of the *project's 2018-2022 plan* are to:

- (i) Investment and provision of large multipurpose water infrastructure (Dams, Water pans, Boreholes, Shallow wells, Earth dams).
- (ii) Investment in Irrigation Schemes and Micro Irrigation schemes

- (iii) Improved Crop Production in the Irrigation schemes and the other water structures provided
- (iv) Improved Crop Marketing and Management
- (v) Improve livestock production through improved Pasture Production and Feeding
- (vi) Improved Livestock Health and Management
- (vii) Improved Livestock Marketing and Management

Progress on attainment of Strategic development objectives

Progress on attainment of Strategic development 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:

Project	Objective	Outcome	Indicator	Performance
Drought Resilience and Sustainable Livelihoods Programme (DRSLP)	To increase water availability and accessibility in the ASAL areas	Increased water availability and accessibility in the ASAL areas	Number of water structures constructed by June 2022	At the end of 2020/2021 Fy, 24 out of 28 structures completed- 85.71%
	To Improve Food and Nutrition Security	Enhanced Food and Nutrition Security	Area of 1050 Ha under Irrigation schemes rehabilitated and expanded (Ha) by June 2022	680 Ha achieved as at end of 2020/2021 FY representing 50.37%
	To increase forage quality and availability in the ASAL areas	Increased Forage quality and availability in the ASAL areas	Quantity of Hectarege under commercial (720 Ha) pasture feed and No. of Hay stores constructed (No.22)	689 Ha – (86.12%) of commercial pasture plots established as at end of 30 th June 2021 and 21 hay sheds (95%) constructed out of the 22 targeted as at the end of the Project.-

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP) exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability.

1. Sustainability strategy and profile -

The sustainability of the project has been due to a combination of a number of factors, most importantly the participatory approach. The participatory demand-driven approach adopted in the design of the project as well as factored in the implementation has promoted a sense of ownership among the beneficiaries. Through the Strengthening of pastoral/farmers organisations, pastoralist/farmers have gained management skills and enhanced bargaining power. The project has focused on capacity building, including training the beneficiaries on efficient use and management of scarce water and feed resources. Suitable service providers, with experience in capacity building and training for transformation have been identified and contracted to institute the process of participation and empowerment among stakeholders during implementation. The institutionalisation of a beneficiary contribution of efforts, the use of best service providers and reputable collaborators have minimised failure and sustained flow of outputs. A key issue to the project's sustainability has been the flow of additional resources and incomes to the resource poor communities of the fragile ASALs. The application of best practices from previous Bank-funded projects and provision of wide range of options add value to sustainability of flow of resources. The project has been designed in such a way that the commitments of the beneficiaries are obtained from the outset, thus fostering a sense of ownership. The fact that pastoralists/farmers have assumed ownership and responsibility of the infrastructure after construction, and thus bear the responsibility for Operations & Maintenance, will further sustain flow of project benefits.

2. Environmental performance

The Project is classified as Category 2, as the site specific environmental and/or social impacts can be minimized by the application of mitigation measures.

Positive environmental impacts resulting from the improvement of the water supply, improvement of the performance of the irrigation and marketing infrastructures as well as enhanced methods of horticultural productivity include: (i) improvement of the overall food security and livelihoods of the farmers, pastoralists and the people living in the six counties; (ii) creation of employment; (iii) improved animal condition and

etter resistance and reduction of mortality to drought conditions as a result of improved water supply, pasture rehabilitation, assured supply of animal feed, improved animal handling and health facilities; (iv) promotion of improved agricultural methods and efficient utilization of farm inputs on the irrigation schemes and natural resources. From an environmental standpoint, the improvement of the irrigation scheme will reduce water losses, hence increasing water equity.

On the negative side, there are occupational health and safety risks associated with the construction works and temporary disturbance during the construction phase. The negative environmental impacts resulting from the construction works are expected to be minimal and site specific. Environmental impacts expected during the construction and operational phases and mitigation measures will be included in the TORs for the design of the specific works. In particular regular training courses will be provided on water management for both water supply and irrigation schemes so that there is no over-irrigation or water logging or over pumping of boreholes, on management of the rehabilitated pastures, on management of the marketing, and health facilities and feed storage facilities, on soil fertility programme, on environmental protection of the upper watershed catchments and riverine vegetation along the river banks, on stabilisation of the river banks, on promotion of Integrated Pest Management, on maintenance of environmental flow of the rivers and ensuring watering points for wildlife

Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors.

The project ensures that there is responsible competition by ensuring level playing field for all seeking services like contracts within the project. All have equal chances and the criteria for contract evaluation is applied evenly to all.

b) Responsible Supply chain and supplier relations-

explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

The project treats its suppliers well by paying them within the contracts periods and in the agreed contracts amounts.

c) **Responsible marketing and advertisement-**

outline efforts to maintain ethical marketing practices. **The project maintains ethical practises throughout its project cycle.**

3. Community Engagements

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community.

The Project is a social project which addresses the challenges facing communities exposed to droughts by through support of provision of water, Irrigation, Livestock and marketing infrastructure to support and mitigate on drought resilience in the ASAL counties of Northern Kenya. All the projects are done with community support and contribution in kind and where works are involved the community members are hired so that earn an income from the labour and any other form of employment offered by the contractors in the areas of jurisdiction.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the *State Department for Crop Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives* and the *Project Coordinator for Drought Resilience and Sustainable Livelihoods Programme (DRSLP)* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2021. 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 Crop Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives* and the *Project Coordinator Drought Resilience and Sustainable Livelihoods Programme* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

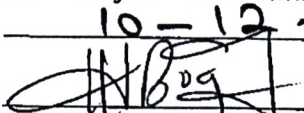
The *Principal Secretary* for *State Department for Crop Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives* and the *Project Coordinator Drought Resilience and Sustainable Livelihoods Programme* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2021, and of the Project's financial position as at that date.

The *Principal Secretary* for *State Department for Crop Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives* and the *Project Coordinator Drought Resilience and Sustainable Livelihoods Programme* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The *Principal Secretary* for the *State Department for Crop Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives* and the *Project Coordinator Drought Resilience and Sustainable Livelihoods Programme* confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements


The Project financial statements were approved by the *Principal Secretary* for *State Department for Crop Development and Agricultural Research, Ministry of Agriculture, Livestock, Fisheries and Cooperatives* and the *Project Coordinator Drought Resilience and Sustainable Livelihoods Programme* on 10-12 2021 and signed by them.


Principal Secretary
Name

Prof. Hamadi Iddi Boga, PhD


Project Coordinator
Name

Eng. Kennedy W. Makudih

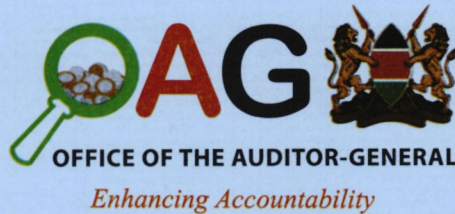

Project Accountant:

Name: Gerald K. Kurema

ICPAK Member Number : 8980

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON MULTI-NATIONAL DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOODS PROGRAMME IN THE HORN OF AFRICA (ADF LOAN NO.2100150028345) FOR THE YEAR ENDED 30 JUNE, 2021 - STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

PREAMBLE

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

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

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

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

Report of the Auditor-General on Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (ADF Loan No.2100150028345) for the year ended 30 June, 2021 - State Department for Crop Development and Agricultural Research

REPORT ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa set out on pages 1 to 35, which comprise the statement of financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa as at 30 June, 2021, 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 Public Finance Management Act, 2012 and comply with the Loan Agreement No. 2100150028345 dated 27 February, 2013 between the Republic of Kenya and the African Development Fund (ADF).

Basis for Qualified Opinion

1. Unexplained Variances and Inaccuracies in the Statement of Comparative Budget and Actual Amounts

The statement of comparative budget and actual amounts reflects total actual receipts and payments of Kshs.627,392,678 and Kshs.571,589,531 respectively. However, the statement of receipts and payments on the other hand reflects total receipts of Kshs.901,865,445 and payments of Kshs.927,753,801 resulting in unexplained variances of Kshs.274,472,767 and Kshs.356,164,270 for receipts and payments respectively.

Further, the description and grouping of the receipts and payment items differs across the two statements, contrary to the prescribed financial reporting template by the Public Sector Accounting Standards Board.

In view of the above, the accuracy and completeness of the statement of comparative budget and actual amounts for the year ended 30 June, 2021 could not be confirmed.

2. Loan from External Development Partners

The statement of receipts and payments reflects a comparative amount of Kshs.878,476,575 in respect of Loan from External Development Partners under payments made by third parties for the financial year 2019/2020. This figure differs with

the audited financial statements for the year 2019/2020 which reflects an amount of Kshs.812,853,404, resulting in an unexplained variance of Kshs.65,623,171.

Consequently, the accuracy and completeness of the comparative figure of Kshs.878,476,575 in respect of Loan from External Development Partners under payments made by third parties could not be confirmed.

3. Acquisition of Non-Financial Assets

The statement of receipts and payments for the year ended 30 June, 2021 reflects expenditure on acquisition of non-financial assets amounting to Kshs.889,149,949 and as disclosed in Note 8 to the financial statements. The expenditure was in respect to construction of civil works. The following unsatisfactory issues were noted:

3.1. Unsupported Expenditure

Included in the acquisition of non-financial assets expenditure of Kshs.889,149,949 were payments totalling Kshs.515,177,603.82 for which the supporting documents and records were not provided for audit review.

Consequently, the propriety, validity and accuracy of the expenditure of Kshs.515,177,603.82 on civil works for the year ended 30 June, 2021 could not be ascertained.

3.2. Variance Between Financial Statements and Vote Book

The expenditure of Kshs. 889,149,949 on acquisition of non-financial assets as reflected in the financial statements differs with the vote book cumulative expenditure of Kshs.412,444,086 for the year ended 30 June, 2021, resulting in an unexplained variance of Kshs.476,705,863.

In the circumstances, the accuracy of the acquisition of non-financial assets expenditure amounting to Kshs.889,149,949 for the year ended 30 June, 2021 could not be confirmed.

3.3. Construction of Access Roads in Baringo County

Included in the expenditure on acquisition of non-financial assets of Kshs.889,149,949 is an amount of Kshs.20,231,608 in respect of construction of 16 kilometers of access roads in Baringo County at a contract sum of Kshs.31,821,118.43. However, the tender advertisement, bids submitted, tender opening, tender evaluation, comparison minutes and schedules, professional opinion, and letters of notification and acceptance were not provided for audit review.

Consequently, the accuracy, validity and completeness of the contract sum of Kshs.31,821,118.43 for access roads could not be confirmed.

4. Purchase of Goods and Services

4.1. Variance between Statement of Receipts and Payments and Note 6 to the Financial Statements

The statement of receipts and payments for the year ended 30 June, 2021 reflects expenditure on purchase of goods and services of Kshs.29,853,852 which however differs with the corresponding amount of Kshs.30,021,852 disclosed in Note 6 to the financial statements. The resulting variance of Kshs.168,000 was not explained.

Consequently, the accuracy and completeness of the purchase of goods and services figure of Kshs.29,853,852 for the year ended 30 June, 2021 could not be confirmed.

4.2. Unsupported Expenditure on Domestic Travel and Subsistence

Note 6 to the financial statements reflects an expenditure of Kshs.25,956,482 in respect of domestic travel and subsistence allowance under payments made by the entity in cash. Included in this amount is a payment of Kshs.1,934,100 made against Imprest Warrant No.4022654, issued for a request for facilitation to undertake a joint approach surveillance in the reduction of tsetse fly menace affecting the calving pattern and market weight gain in Samburu County. However, the surveillance report was not provided for audit review.

Further, included in the approval was a budget breakdown on planned purchase of 160 litres of chemicals for spraying tsetse flies and purchase of protective gear and lab reagents totalling Kshs.840,000. However, no documentary evidence was provided to account for purchase, delivery, issue and use of the said chemicals, protective gears and lab reagents.

In view of the foregoing, the propriety, validity, accuracy and completeness of the expenditure totalling Kshs.2,774,482 claimed to have been incurred on reduction of ticks and tsetse fly in Samburu County for the year ended 30 June, 2021 could not be ascertained.

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.883,046,916 and Kshs.627,392,678, respectively resulting in an under- funding of Kshs.255,654,241 or 29% of the budget.

Further, the statement of comparative budget and actual amounts reflects final payments budget and actual on comparable basis of Kshs.883,046,916 and Kshs.571,589,531, respectively, resulting in under-expenditure of Kshs.311,457,385 or 35% of the budget.

The under-funding and the low budget utilization may affect realization of the planned activities.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on 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

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

Unconfirmed Monthly Cash Book Balances

A review of the monthly bank reconciliation statements, bank statements and cash book revealed that the cash book was not regularly balanced at the end of the month. In the circumstances, the controls over cash and cash equivalent are not adequate.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by the African Development Fund, except for the matters described in the Basis for Qualified Opinion, Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources and Basis for Conclusion on Effectiveness of Internal Controls, Risk Management and Governance sections of my report, I report based on the audit, that:

- i. The Programme's funds have been used in accordance with the conditions of the Loan Agreement;
- ii. Counterpart funds provided have been used in accordance with the conditions of the Loan Agreement;
- iii. Goods and services financed have been procured in accordance with the Loan Agreement and the Fund's rules and procedures;
- iv. Necessary supporting documents, records and accounts have been kept in respect of all Programme's activities;
- v. Internal controls to monitor expenditure and other financial transactions and ensure safe custody of assets exists; and
- vi. Ledgers and fixed assets register for the Programme's assets are maintained.

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

20 December, 2021

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.

	Note	2020/2021		2019/2020		Cumulative to-date (From inception)	
		Receipts and payments controlled by the entity KShs	Payments made by third parties KShs	Total	Receipts and payment controlled by the entity KShs		Payments made by third parties KShs
RECEIPTS							
Transfer from Government entities	1	9,878,000	-	9,878,000	45,304,210	-	45,304,210
Proceeds from domestic and foreign grants	2	-	-	-	-	-	-
Loan from external development partners	3	2,837,496	889,149,949	891,987,445	120,387,990	878,476,575	998,864,565
Miscellaneous receipts	4	-	-	-	-	-	-
TOTAL RECEIPTS		12,715,496	889,149,949	901,865,445	165,692,200	878,476,575	1,044,168,775
PAYMENTS							
Compensation of employees	5	8,750,000	-	8,750,000	7,245,000	-	7,245,000
Purchase of goods and services	6	29,853,852	-	29,853,852	200,213,205	-	200,213,205
Social security benefits	7	-	-	-	-	-	-
Acquisition of non-financial assets	8	-	889,149,949	889,149,949	-	878,476,575	878,476,575
Transfers to other government entities	9	-	-	-	6,943,725	-	6,943,725
Other grants and transfers and payments	10	-	-	-	-	-	-
TOTAL PAYMENTS		38,603,852	889,149,949	927,753,801	214,401,930	878,476,575	1,092,878,505
				927,753,801	214,401,930	878,476,575	3,951,467,817

Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP) Reports and Financial Statements for the financial year ended June 30, 2021

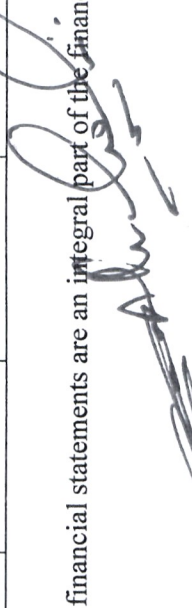
	2020/2021			2019/2020		Cumulative to-date (From inception)		
	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity		Payments made by third parties	Total
SURPLUS/ (DEFICIT)		(25,888,356)	-	(25,888,356)	(48,709,730)	-	(48,709,730)	75,695,054

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


Principal Secretary

Name:

Prof. Hamadi Iddi Boga, PhD


Project Coordinator

Name:

Eng. Kennedy W. Makudih


Project Accountant

Name:

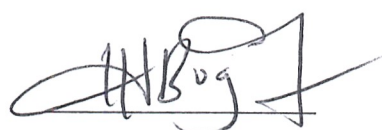
Gerald Kurema

ICPAK Member Number: 8980

7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

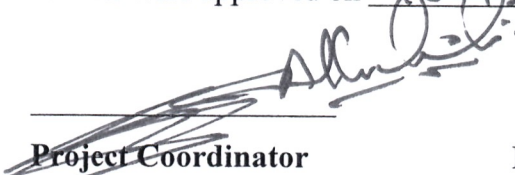
	Note	2020-2021	2019-2020
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11.A	4,658	24,519,015
Cash Balances	11. B	-	-
Cash Equivalents (short-term deposits)	11.C	-	-
Total Cash and Cash Equivalents		4,658	24,519,014
Accounts Receivables	12	-	1,374,000
TOTAL FINANCIAL ASSETS		4,658	25,893,014
FINANCIAL LIABILITIES			
Payables- Deposits and Retentions	13	-	-
NET ASSETS		4,658	25,893,014
REPRESENTED BY			
Fund balance b/fwd	14	25,893,014	74,602,745
Prior year adjustments	15	-	-
Surplus/(Deficit) for the year		-25,888,356	-48,709,731
NET FINANCIAL POSITION		4,658	25,893,014

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 10/12 - 2021 and signed by:



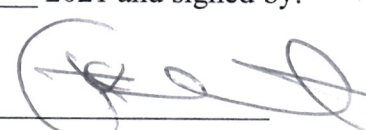
Principal Secretary

Prof. Hamadi Iddi Boga, PhD



Project Coordinator

Eng. Kennedy W. Makudih



Project Accountant

Gerald Kurema

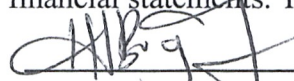
ICPAK Member No. 8980

Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP) Reports and Financial Statements for the financial year ended June 30, 2021

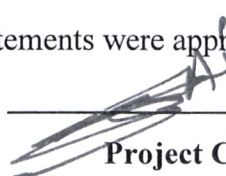
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

	Note	2020-2021 KShs	2019-2020 KShs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts from operating activities			
Transfer from Government entities	1	9,878,000.00	45,304,210.00
Proceeds from domestic and foreign grants	2	-	-
Miscellaneous receipts	4	-	-
Payments from operating activities			
Compensation of employees	5	8,750,000	7,245,000
Purchase of goods and services	6	29,853,852	200,213,205
Social security benefits	7	-	-
Transfers to other government entities	9	-	6,943,725
Other grants and transfers	10	-	-
Adjustments during the year			
Prior Year Adjustments	15		
Decrease/(Increase) in Accounts Receivable	16	1,374,000	25,865,977
Increase/(Decrease) in Accounts Payable:	17	-	-
Net cash flow from operating activities		-27,351,852	-143,231,743
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	889,149,949	878,476,575
Net cash flows from Investing Activities		-889,149,949	-878,476,575
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	891,987,445	998,864,565
Net cash flow from financing activities		891,987,445	998,864,565
NET INCREASE IN CASH AND CASH EQUIVALENTS		-24,514,356	-22,843,753
Cash and cash equivalent at BEGINNING of the year	11	24,519,015	47,362,768
Cash and cash equivalent at END of the year	11	4,659	24,519,015

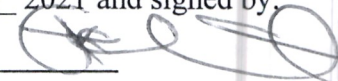
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 10-12-2021 and signed by:



Principal Secretary
Prof. Hamadi Iddi Boga, PhD



Project Coordinator
Eng. Kennedy W. Makudih



Project Accountant
Gerald Kurema
ICPAK Member No. 8980

9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments	Original Budget(Kshs)	Adjustments (Kshs)	Final Budget(Kshs)	Actual on Comparable Basis(Kshs)	Budget Utilization Difference(Kshs)	% of Utilization
Receipts	(a)	(b)	c =a+b	(d)	e= c-d	f=d/c
Transfers from Government Entities	20,000,000	10,000,000	10,000,000	9,152,000	848,000	8%
Proceeds from Domestic and Foreign loans A-I-A	872,246,041	100,000,000	772,246,041	535,011,004	237,235,037	31%
Proceeds from Domestic and Foreign loans Revenue	180,800,878	80,000,000	100,800,878	83,229,674	17,571,204	17%
Total Receipts	1,073,046,919	190,000,000	883,046,919	627,392,678	255,654,241	57%
Payments						
Extraneous Allowance	17,500,000	8,750,000	8,750,000	8,750,000	-	0%
Purchase of goods and services	152,520,000	50,469,125	102,050,875	29,971,852	72,079,023	71%
Other Infrastructure and Civil Works	872,246,041	100,000,000	772,246,041	532,867,679	239,378,362	31%
Total Payments	1,042,266,041	159,219,125	883,046,916	571,589,531	311,457,385	35%


Principal Secretary

Prof. Hamadi Iddi Boga, PhD

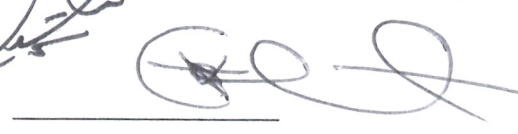
Date


Project Coordinator

Eng. Kennedy W. Makudih

Date

10/12/2021


Project Accountant

Gerald Kurema

Date

ICPAK Member No. 8980

10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Basis of Preparation

10.2 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.

10.3 Reporting entity

The financial statements are for the Project DRSLP under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

10.3.1 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.

10.4 Significant Accounting Policies

a) Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

iii) Other receipts

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

b) 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.

Significant Accounting Policies (Continued)

c) Proceeds from borrowing

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

d) 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 actually been paid out by the Project.

i) Compensation of employees

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

ii) Use of goods and services

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

Significant Accounting Policies (Continued)

iii) Interest on borrowing

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

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.

Significant Accounting Policies (Continued)

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.

Restriction on cash

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

h) Accounts receivable

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

Significant Accounting Policies (Continued)

i) Contingent Liabilities

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not 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. **Annex 5** of this financial statement is a register of the contingent liabilities in the year.

Section 89 (2) (i) of the PFM Act requires the National Government to report on the payments made, or losses incurred, by the county government to meet contingent liabilities as a result of loans during the financial year, including payments made in respect of loan write-offs or waiver of interest on loans

j) Contingent Assets

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

Significant Accounting Policies (Continued)

k) Pending bills

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

l) Budget

The budget is developed on a comparable accounting basis (cash basis), the same accounts classification basis (except for accounts receivable - outstanding imprest and clearance accounts and accounts payable - deposits, which are accounted for on an accrual basis), and for the same period as the financial statements. The Project’s budget was approved as required by Law and National Treasury Regulations, as well as by the participating development partners, as detailed in the Government of Kenya Budget Printed Estimates for the year. The Development Projects are budgeted for under the 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.

m) Third party payments

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

During the year Kshs. 889,149,949 being loan disbursements were received in form of direct payments from third parties.

Significant Accounting Policies (Continued)

n) Exchange rate differences

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

o) Comparative figures

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

p) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2021.

q) Errors

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

11. NOTES TO THE FINANCIAL STATEMENTS

1. RECEIPTS FROM GOVERNMENT OF KENYA

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

	2020/21	2019/20	
	KShs	KShs	Cumulative to-date (from inception)
<i>Counterpart funding through MALF & I</i>			
Counterpart funds Quarter 1-4	9,878,000	45,304,210	167,316,798
Total	<u>9,878,000</u>	<u>45,304,210</u>	<u>167,316,798</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2021 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment *	Grants received in kind	Total amount in KShs	
						2020/21	2019/20
			KShs	KShs	KShs	KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)							
Insert name of foreign Government	-					-	-
Grants Received from Multilateral Donors (International Organizations)							
Insert name of international organization	-					-	-
Grants Received from Local Individuals and organizations							
Insert name of individual or local organization	-					-	-
Total						-	-

* The direct payment grants represent payments for goods and services done directly by the donor on behalf of the project. Projects should ensure that the adequate documents and support document is requested from the donors to support this grant.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2021 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
		USD	KShs	KShs	2020/21	2019/20
Loans Received from Bilateral Donors (Foreign Governments)						
African Development Bank	2020/2021	8,192,016.15	2,837,496.15	889,149,949.12	891,987,445.27	998,864,565
Loans Received from Multilateral Donors (International Organisations)						
Total		8,192,016.15	2,837,496.15	889,149,949.12	891,987,445.27	998,864,565

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. MISCELLANEOUS RECEIPTS

	2020/21			2019/2020	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts	Total Receipts	
	KShs	KShs	KShs	KShs	KShs
Property income	-	-	-	-	-
Sales of goods and services	-	-	-	-	-
Administrative fees and charges	-	-	-	-	-
Fines, penalties and forfeitures	-	-	-	-	-
Voluntary transfers other than grants	-	-	-	-	-
Other receipts not classified elsewhere	-	-	-	-	-
Total	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. COMPENSATION OF EMPLOYEES

	2020/2021			2019/2020	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Basic salaries of permanent employees	-	-	-	-	-
Basic wages of temporary employees	-	-	-	-	-
Personal allowances paid as part of salary	8,750,000	-	8,750,000	7,245,000	46,357,688
Personal allowances paid as reimbursements	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-
Other personnel payments	-	-	-	-	-
Total	8,750,000	-	8,750,000	7,245,000	46,357,688

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PURCHASE OF GOODS AND SERVICES

	FY 2020/2021			FY 2019/20	Cumulative to-date-21
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	-	-	-		
Communication, supplies and services			-		3,950,852.00
Domestic travel and subsistence	25,956,482.00	110,500.00	26,066,982.00	39,862,471.00	319,025,171.00
Printing ,advertising and supplied services		50,000.00	50,000.00	6,001,934.00	44,871,760.00
General office expenses	625,850.00	100,000.00	725,850.00	1,320,810.00	164,801,941.00
Training payments	1,471,100.00	375,000.00	1,846,100.00	8,630,950.00	112,895,057.00
Hospitality supplies and services			-		2,815,966.00
Fuel and Lubricants				4,060,000.00	18,241,106.00
Telephone ,telex etc	840,420.00	280,000.00	1,120,420.00	1,274,550.00	4,601,660.00
Routine maintenance- -- Motor vehicles				123,807.00	31,508,996.00
Other Operating payments					2,734,261.00
Specialized Materials					5,735,370.00
Purchase of certified seeds				22,174,375.00	44,348,750.00
Routine maintenance- -- other assets		50,000.00	50,000.00	69,087.00	138,174.00
Other supplies					4,361,312.00
Computer Accessories		100,000.00	100,000.00		
Subscription to magazines and periodic		12,500.00	12,500.00		
Advertisement and Awareness		50,000.00	50,000.00		
Total	28,893,852.00	1,128,000.00	30,021,852.00	83,517,984.00	760,030,376.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. SOCIAL SECURITY BENEFITS

	2020/21			2019/20	Cumulative to- date KShs
	Payments made by the Entity in Cash KShs	Payments made by third parties KShs	Total Payments KShs	Total Payments KShs	
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	-
Total	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF NON-FINANCIAL ASSETS

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KS hs	KShs	KShs	KShs	KShs
Purchase of buildings	-	-	-	-	-
Construction of buildings	-	-	-	-	-
Refurbishment of buildings	-	-	-	-	-
Construction of roads	-	-	-	-	-
Construction of civil works	-	889,149,949	889,149,949	878,476,575	3,859,846,073
Overhaul & refurbishment of construction and civil works	-	-	-	-	-
Purchase of vehicles & other transport equipment	-	-	-	-	-
Overhaul of vehicles & other transport equipment	-	-	-	-	-
Purchase of household furniture & institutional equipment	-	-	-	-	-
Purchase of office furniture & general equipment	-	-	-	-	-
Purchase of specialised plant, equipment and machinery	-	-	-	-	-
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-
Purchase of certified seeds, breeding stock and live animals	-	-	-	-	-
Research, studies, project preparation, design & supervision	-	-	-	-	-
Rehabilitation of civil works	-	-	-	-	-
Acquisition of strategic stocks	-	-	-	-	-
Acquisition of land	-	-	-	-	-
Acquisition of other intangible assets	-	-	-	-	-
Total	=	889,149,949	889,149,949	878,476,575	3,859,846,073

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2021, we transferred funds to reporting government entities as shown below:

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Transfers to National Government entities					
RLACC	-	-	-	6,943,725	6,943,725
Project XYZ	-	-	-	-	-
	-	-	-	-	-
Transfers to County Governments					
Various	-	-	-	-	35,297,538
County XYZ	-	-	-	-	-
	-	-	-	-	-
TOTAL	-	-	-	6,943,725	42,241,263

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER GRANTS AND TRANSFERS AND PAYMENTS

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Grants for scholarships	-	-	-	-	-
Transfers to lower levels of government e.g schools	-	-	-	-	-
Miscellaneous payments	-	-	-	-	-
Total	-	-	-	-	-

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. CASH AND CASH EQUIVALENTS

	2020/21	2019/20
	KShs	KShs
Bank accounts (Note 8.13A)	4,658	24,519,014.45
Cash in hand (Note 8. 13B)	-	-
Cash equivalents (short-term deposits) (Note 8.13C)	-	-
Total	4,658	24,519,014.45

The project has two (2no.) number of project accounts spread within the project implementation area and one (1no.)number of foreign currency designated accounts managed by the National Treasury as listed below:

11. A Bank Accounts

Project Bank Accounts

	2020/21	2019/20
	KShs	KShs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	-	-
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total Foreign Currency balances	=	=
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No...1000457667]	4,658	24,519,014.45
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Central Bank of Kenya [A/c No...1000457643] (GOK)	-	-
Total local currency balances	4,658	24,519,014.45
Total bank account balances	4,658	24,519,014.45

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2021 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

	2020/21	2019/20
	KShs	KShs
(i) A/C Name- DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOODS PROG. IN H. HELD AT DIAMOND TRUST BANK [A/c No. 114036001]		
Opening balance	2,837,496	24,099,592.51
Total amount deposited in the account	-	99,094,148.78
Total amount withdrawn (as per Statement of Receipts & Payments)	2,837,496	<u>120,387,990</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>0</u>	<u>2,805,751.29</u>
(ii) A/c Name [A/c No.....]		
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	-	-
Total amount withdrawn (as per Statement of Receipts & Payments)	-	-
Closing balance (as per SDA bank account reconciliation attached)	-	=

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 B Cash In Hand

	2020/21	2019/20
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations (<i>specify</i>)	-	-
Total cash balances	-	-

[Provide a cash count certificate for each location above]

11 C Cash equivalents (short-term deposits)

	2020/21	2019/20
	KShs	KShs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others (<i>Specify</i>)	-	-
Total	-	-

[Provide short appropriate explanations as necessary]

12. ACCOUNTS RECEIVABLES

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	0	1,374,000
Salary advances	-	-
Total	0	1,374,000

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: BREAKDOWN OF IMPRESTS AND ADVANCES

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2021</i>	<i>Balance 2020</i>
<i>Officer 1</i>	-	-	-	-	-
<i>Xx institution</i>	-	-	-	-	-
<i>Officer 2</i>	-	-	-	-	-
<i>Officer 3</i>	-	-	-	-	-
<i>Officer 4</i>	-	-	-	-	-
<i>Officer 5</i>	-	-	-	-	-
<i>Programme 1</i>	-	-	-	-	-
Total	-	-	-	-	-

13. ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Retention	-	-
Deposits	-	-
Total	-	-

14. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	24,519,014	47,362,768
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	1,374,000	27,239,977
Total	25,893,014	74,602,745

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. PRIOR YEAR ADJUSTMENT

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Others (<i>third party payments</i>)	812,853,404	65,623,170.58	878,476,575
Total	812,853,404	65,623,170.58	878,476,575

(The Prior Year Adjustment relates to the Direct Payments which were not captured in the Financial Statements for the year ended 30th June 2020 but were paid by the AfDB within the period.)

16. CHANGES IN RECEIVABLE

Description of the error	2020-2021	2019-2020
	KShs	KShs
Opening Receivables as at 1 st July 2020	1,374,000	27,239,977
Closing account receivables as at 30 th June 2021	-	1,374,000
Change in Receivables	1,374,000	25,865,977

17. CHANGES IN ACCOUNTS PAYABLE

Description of the error	2020-2021	2019-2020
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2020	-	-
Closing accounts payables as at 30 th June 2021	-	-
Change in payables	-	-

12. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 3A)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	(-)	-
Construction of civil works	-	-	(-)	-
Supply of goods	-	-	(-)	-
Supply of services	-	-	(-)	-
Total	-	-	(-)	-

2. PENDING STAFF PAYABLES (See Annex 3B)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	(-)	-
Middle management	-	-	(-)	-
Unionisable employees	-	-	(-)	-
Others	-	-	(-)	-
Total	-	-	(-)	-

Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP) Reports and Financial Statements for the financial year ended June 30, 2021

OTHER IMPORTANT DISCLOSURES (Continued)

3. OTHER PENDING PAYABLES (See Annex 3C)

	Balance b/fFY 2020/2021	Additions for the period	Paid during the year	Balance c/fFY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	(-)	-
Amounts due to County Government entities	-	-	(-)	-
Amounts due to third parties	-	-	(-)	-
Total	-	-	(-)	-

4. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as grants	-	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

a). External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c) classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

Provide details of the reasons for external assistance e.g. Economic development or welfare objective, Emergency relief, Trading activities etc

Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP) Reports and Financial Statements for the financial year ended June 30, 2021

OTHER IMPORTANT DISCLOSURES (Continued)

d. non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc N/B : Disclose the basis on which the value of goods and services were determined (This may be by : depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement.

e Purpose and use of external assistance

Payments Made by Third Parties	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

OTHER IMPORTANT DISCLOSURES (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

This relates to external assistance paid directly by third parties to settle obligations on behalf of the entity

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

13. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

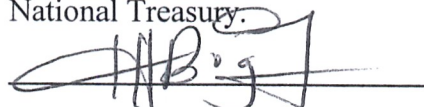
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
2019/2020 (1)	Unaccounted for Opening Cash and Cash Equivalents		Not Resolved	In the current Audit report
2019/2020 (2)	Unreconciled Compensation of Employees Expenses	Issue responded to	Resolved	
2019/2020 (3)	Non-Maintenance of Retention Register and Deposit of Retention Monies	Issue responded to	Resolved	
2019/2020 (4)	Incomplete Imprest Register	Issue responded to	Resolved	
2019/2020 (5)	Pending Bills	Issue responded to	Resolved	
2019/2020 (6)	Stalled and Delayed Completion of Projects	Issue responded to	Resolved	

*Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa
(DRSLP) Reports and Financial Statements for the financial year ended June 30, 2021*

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
2019/2020 (7)	Vote control Procedure- Lack of Authority to Incur Expenditure	Issue responded to	Resolved	
2019/2020 (8)	Goods Procured not Put to Use	Issue responded to	Resolved	
2019/2020 (9)	Segregation of Duties on Cash Management	Issue responded to	Resolved	

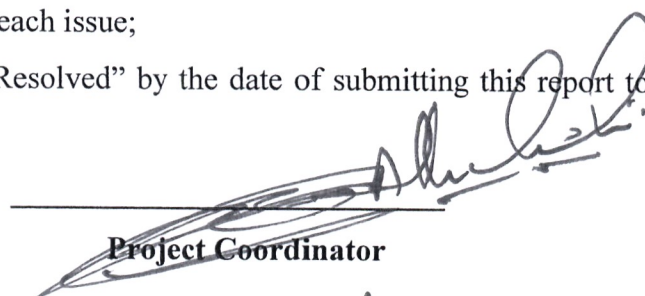
Guidance Notes:

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



Principal Secretary

10/12/21
Date



Project Coordinator

10/12/2021
Date

14. ANNEXES

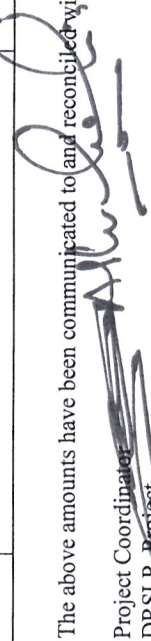
ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments	Original Budget (Kshs)	Adjustments (Kshs)	Final Budget(Kshs)	Actual on Comparable Basis(Kshs)	Budget Utilization Difference(Kshs)	% of Utilization	Explanation
	(a)	(b)	c =a+b	(d)	e= c-d	f=d/c	
Receipts from Government Entities	20,000,000	10,000,000	10,000,000	9,152,000	848,000	92%	
Proceeds from Domestic and Foreign loans A-I-A	872,246,041	100,000,000	772,246,041	535,011,004	237,235,037	69%	Reduced Infrastructure works due to COVID- 19 Restrictions
Proceeds from Domestic and Foreign loans Revenue	180,800,878	80,000,000	100,800,878	83,229,674	17,571,204	83%	Reduced Infrastructure works due to COVID- 19 Restrictions
Total Receipts	1,073,046,919	190,000,000	883,046,919	627,392,678	255,654,241	71%	
Payments							
Extraneous Allowance	17,500,000	8,750,000	8,750,000	8,750,000	-	0%	
Purchase of goods and services	152,520,000	50,469,125	102,050,875	29,971,852	72,079,023	71%	Reduced Infrastructure works due to COVID- 19 Restrictions
Other Infrastructure and Civil Works	872,246,041	100,000,000	772,246,041	532,867,679	239,378,362	31%	Reduced Infrastructure works due to COVID- 19 Restrictions
Total Payments	1,042,266,041	159,219,125	883,046,916	571,589,531	311,457,385	35%	

ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS

PROJECT NAME		Break down of Transfers from the State Department for Crop Development & Agricultural Research	
a.	Government Counterpart		
	Funding	Bank Statement Date	Amount (KShs)
			Indicate the FY to which the amounts relate
			-
			-
	Total		-
b.	Direct Payments	Bank Statement Date	Amount (KShs)
			Indicate the FY to which the amounts relate
			-
			-
	Total		-
c.	Others	Bank Statement Date	Amount (KShs)
			Indicate the FY to which the amounts relate
			-
			-
	Total		-
	TOTAL(a+b+c)		-

The above amounts have been communicated to and reconciled with the parent Ministry/ state department

Project Coordinator

 DRSLP Project

Head of Accounting Unit
 State Department for Crop Development and Agricultural Research

Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP) Reports and Financial Statements for the financial year ended June 30, 2021

Sign

 Sign.....

ANNEX 3A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
Sub-Total						
Grand Total						

ANNEX 3B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contract	Amount Paid To Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Permanent Employees - Management							
1.							
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP) Reports and Financial Statements for the financial year ended June 30, 2021

ANNEX 3C - ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Description	Original Amount	Date Contracted	Payable Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

Xxxx Project
Reports and Financial Statements
For the financial year ended June 30, 2021

ANNEX 4 – SUMMARY OF FIXED ASSETS REGISTER

Asset Class	Opening Cost (KShs) 20xx/xx	Donations in form of assets (KShs) 20xx/xx	Purchases/ Additions in the Year (KShs) 20xx/xx	Disposals in the Year (KShs) 20xx/xx	Transfers in/(out) Kshs 20xx/xx	Closing Cost (KShs) 20xx
	(a)	(b)	(c)	(d)	(d)	(e) = (a) + (b) + (c) - (d) + (-) d
Land						
Buildings and structures						
Transport equipment						
Office equipment, furniture and fittings						
ICT Equipment,						
Other Machinery and Equipment						
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress						
Total						

Notes

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

** The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets.

Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No. 23/2020 of The National Treasury

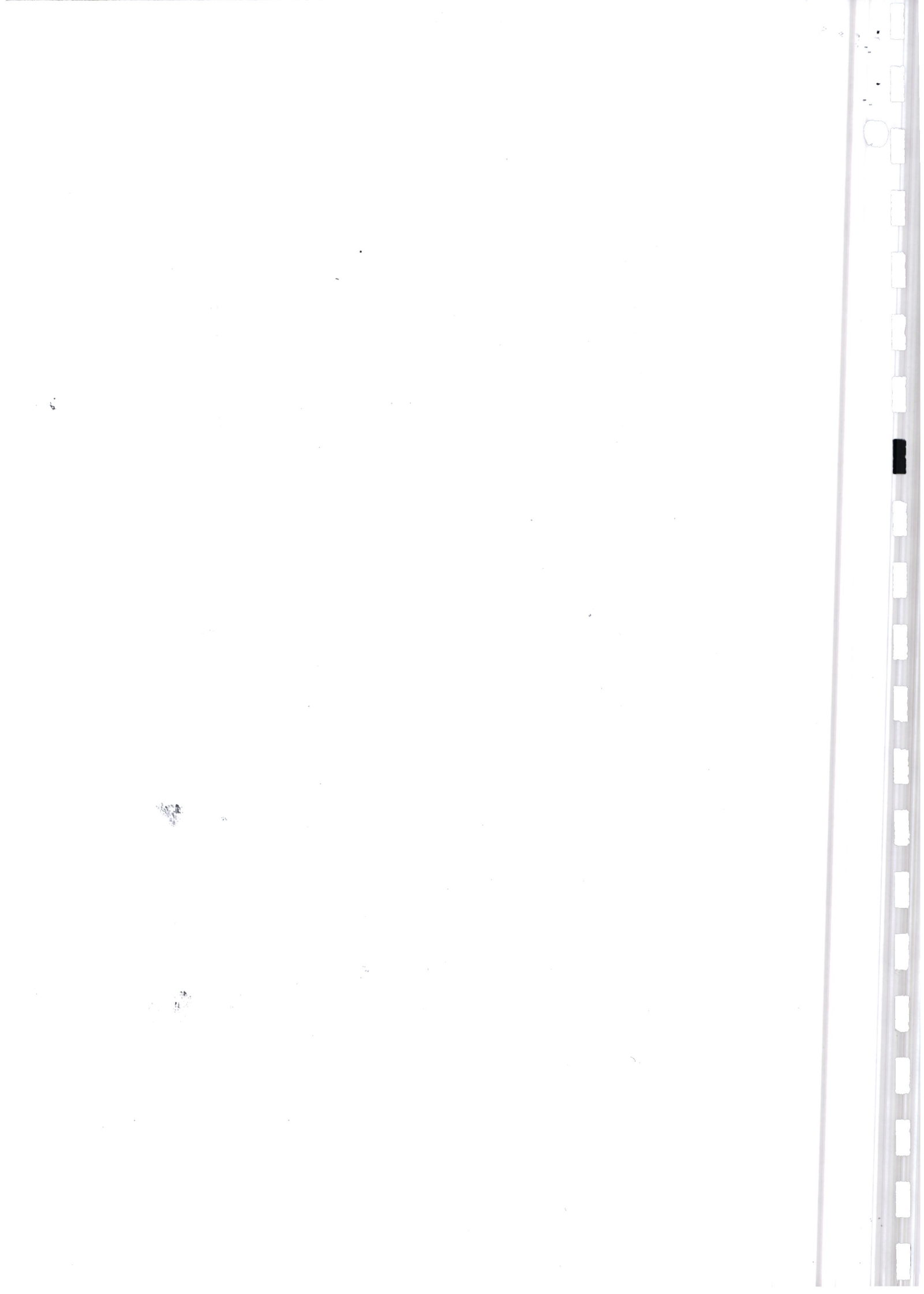
*Xxxxx Project
 Reports and Financial Statements
 For the financial year ended June 30, 2021*

ANNEX 5 – CONTINGENT LIABILITIES REGISTER

	Nature of contingent liability	Payable to	Estimated Amount Kshs	Expected date of payment	Remarks
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

APPENDICES

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 20xx
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. **GOK IFMIS comparison Trial Balance**



DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOOD PROJECT
 STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
 FOR THE YEAR ENDED 30TH JUNE 2021
 PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 2100150028345

Bank Account No.001114036 Held with Diamond Trust Bank

	NOTES	AMOUNT	AMOUNT
		USD	USD
1	Amount advanced by ADB		4,869,528.03
	Less		
2	Total amount justified to ADB		4,637,592.29
3	Outstanding amount advanced to Designated Account		231,935.74
	Represented by:		
4	Ending Designated Account Balance at 30.06.2021		-
5	Amount claimed but not credited at 30.06.2021		
6	Amount withdrawn and not claimed as at 30.06.2021		231,935.74
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
9	Total advance to Designated Account year ended 30.06.2021		231,935.74

Discrepancy between total appearing on lines 3 and 9

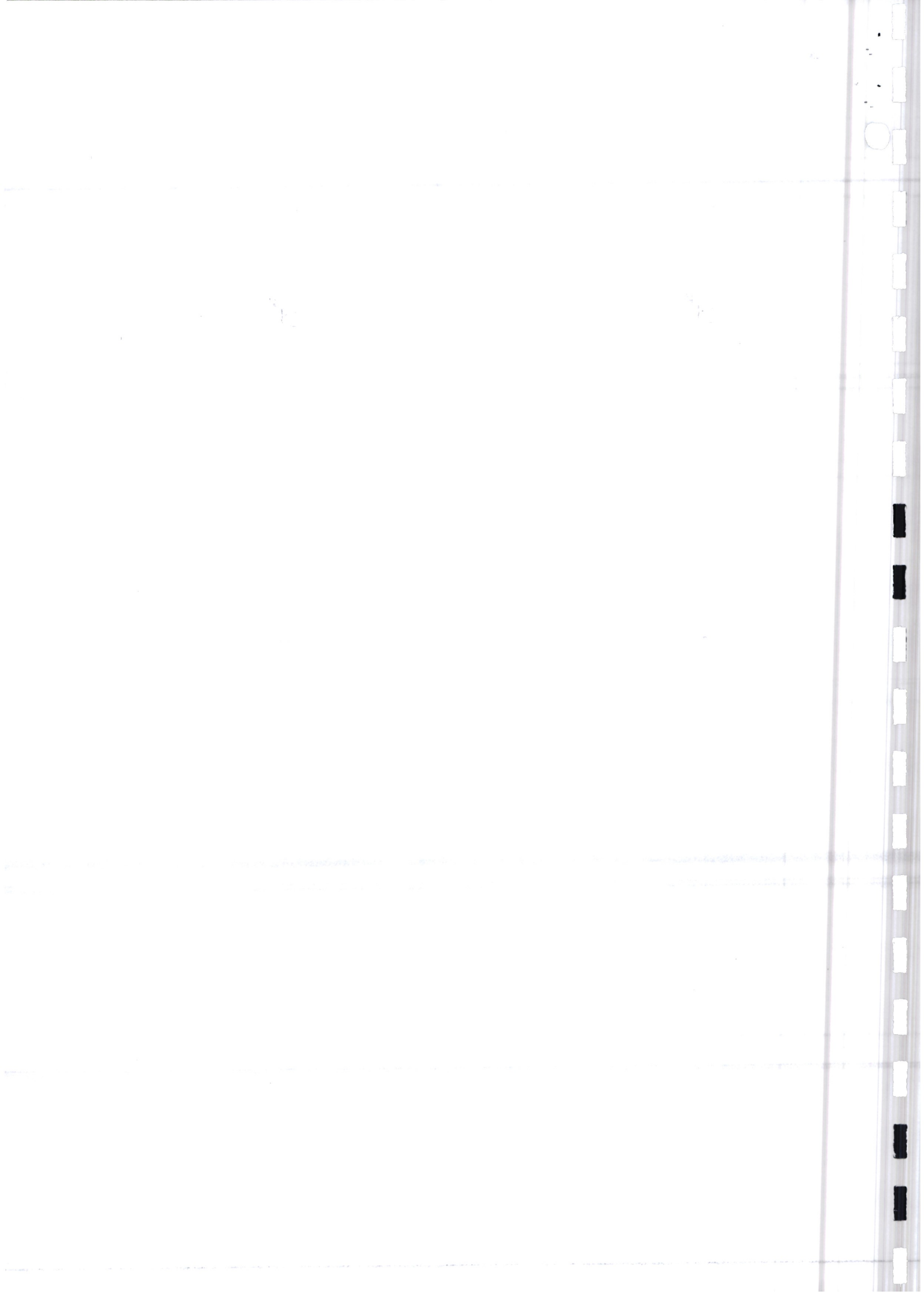
-

Notes:

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

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

Aritnes
 AUTHORIZED REPRESENTATIVE
 RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 30.07.2021



20

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2021
Account No.	114036001
Depository Bank	DIAMOND TRUST BANK
Address	DIAMOND TRUST BANK
Related Loan	DMOND-DROUGHT RESI. LVHD PRG IN H.
Credit Agreement	LN 2100150028345
Currency	USD

Account Activity

Beginning balance of 1st July, 2020 as per C.B.K. Ledger Account	263,077.51
---	-------------------

Add:

Total Amount deposited by World Bank	-
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-

Deduct:

Total amount withdrawn	263,077.51
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June, 2021	-

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

DATE

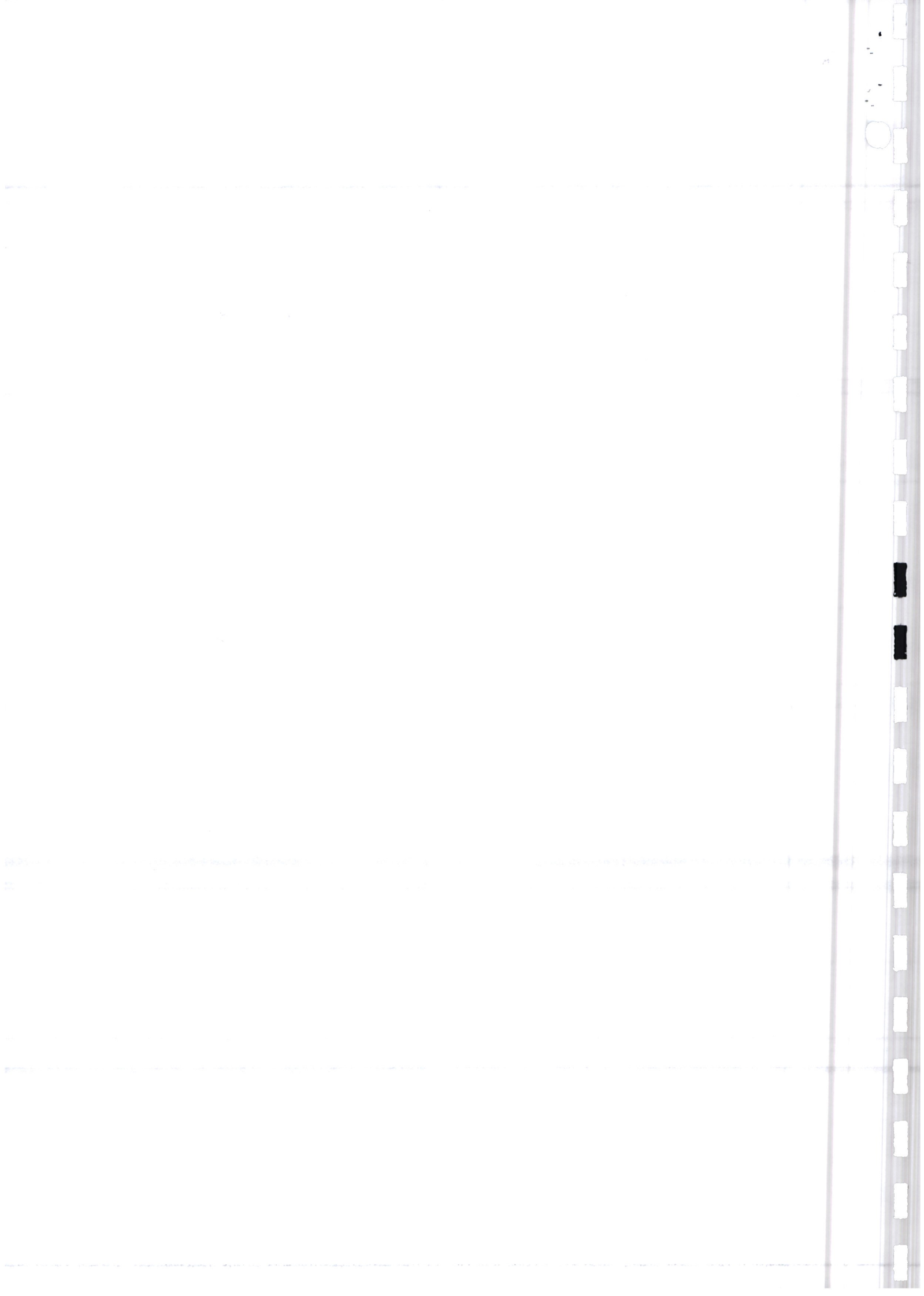
26.07.2021

SIGNATURE:

DATE

30.07.2021

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.



Results 1 - 2 of 2

Run Date: 16/07/2021 Run Time: 16:29:04

STATEMENT OF ACCOUNT

PAGE NO: 1

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

ACCOUNT NUMBER : 1000176148

ACCOUNT TITLE : DMOND-DROUGHT RESI. LVHD PRG IN H.
 30/06/2021

STATEMENT PERIOD: From 01/07/2020 To

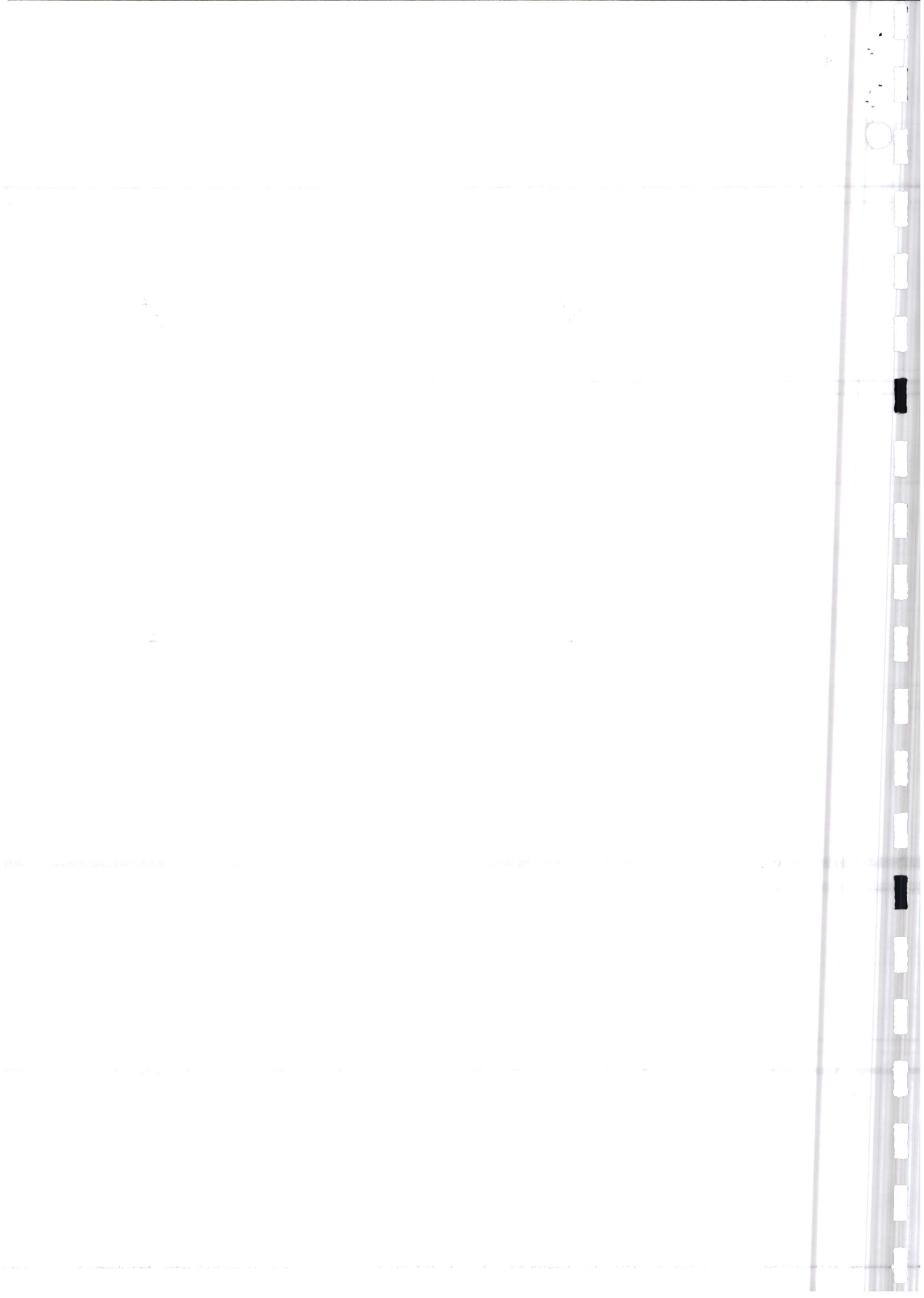
NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :					-263,077.51
NO.	Value Date	Reference.No	Details	Debit	Credit
1	02/09/2020	FT20246YXM0G	PA123363	0.00	237,293.81
2	02/02/2021	FT210322RG7Z	PA125567	0.00	25,783.70
CLOSING BALANCE :					0

END OF ACCOUNT STATEMENT

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

Account	equals	1000176148
Statement From	equals	20200701
Statement To	equals	20210630

TAM E STMT OF ACCT.EPRM

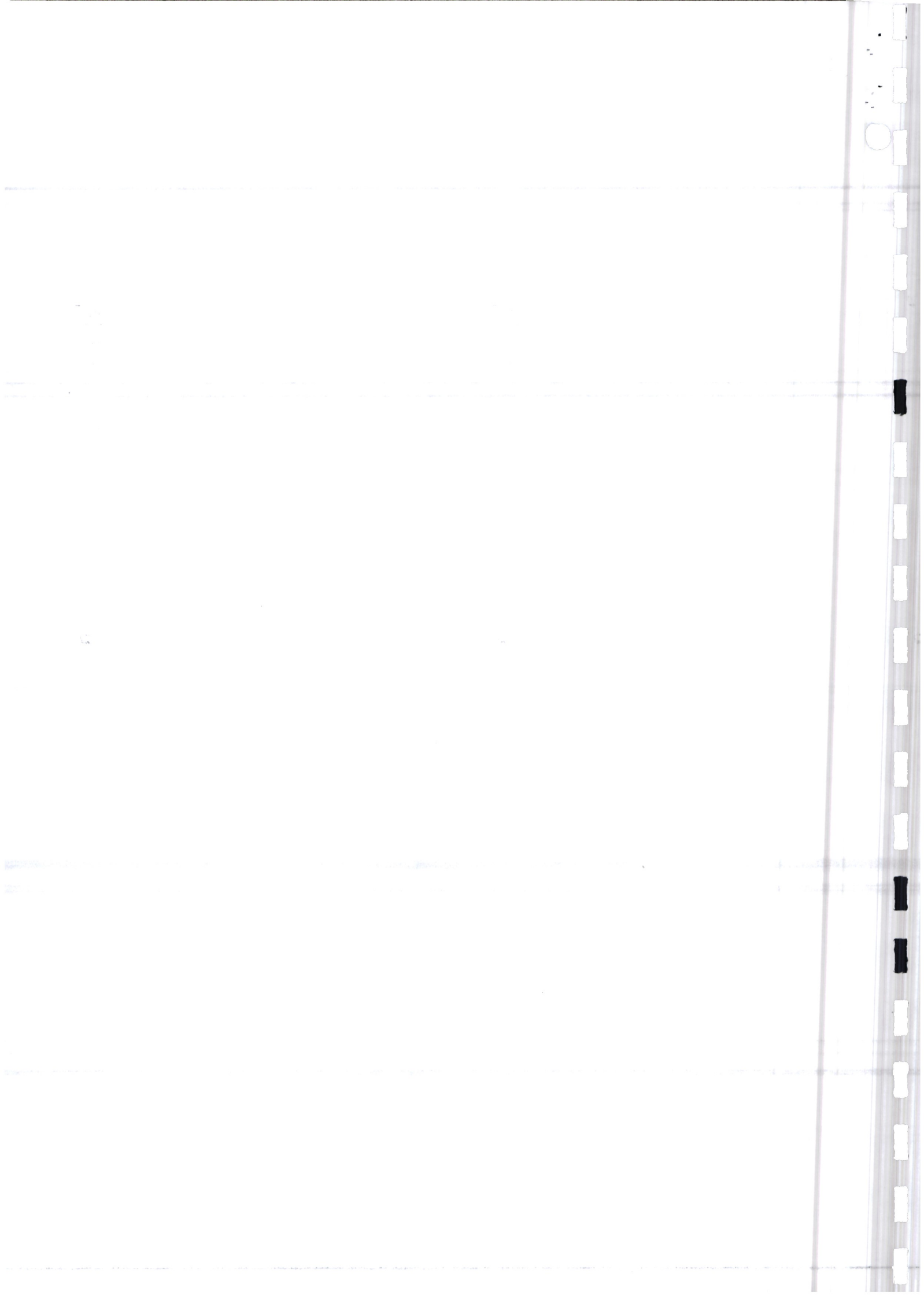


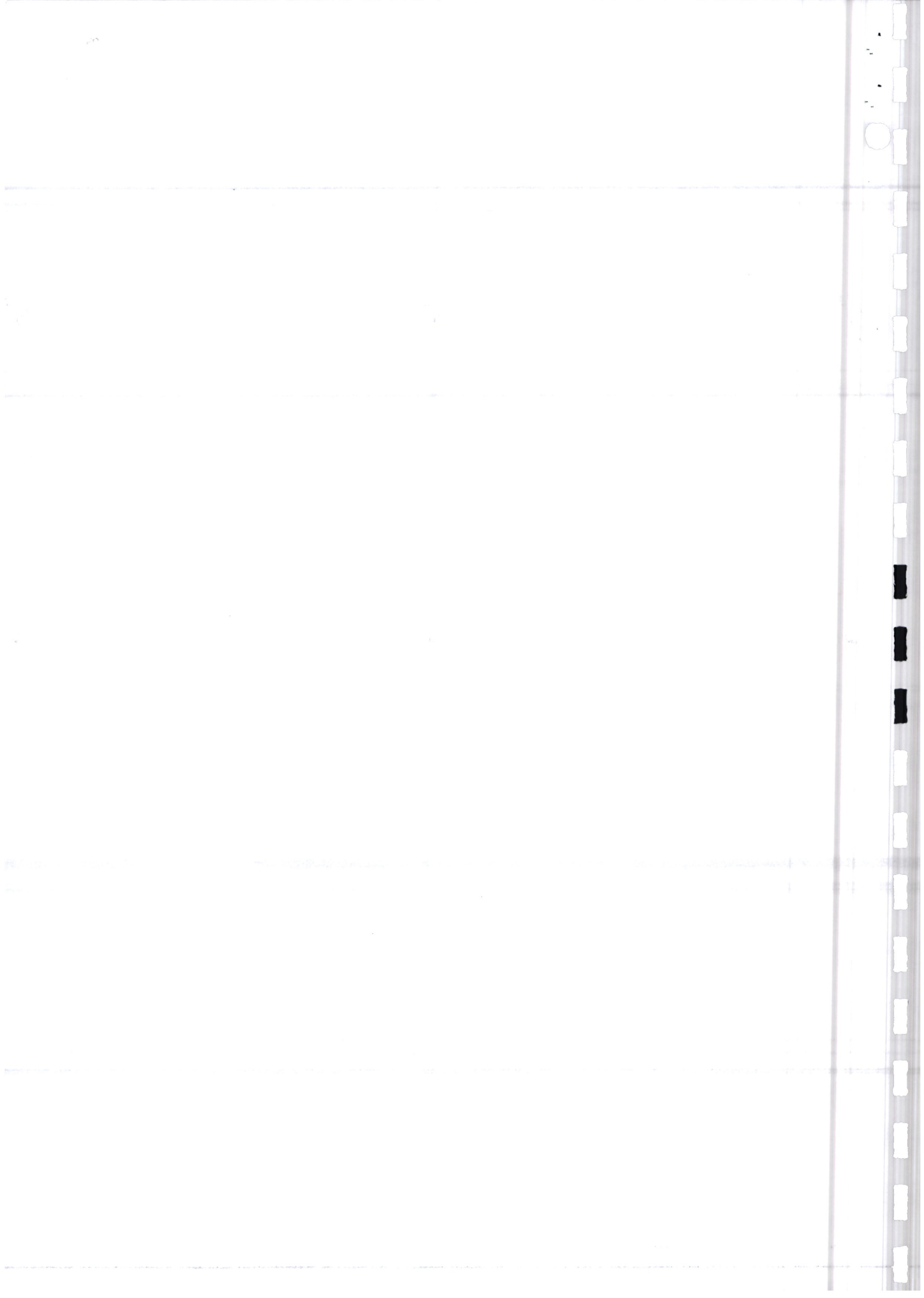
African Development Fund
 Summary of Revolving Funds By Loan (In Paid Currency)
 Public sector As at 01.07.2021
 Loan Number : 2100150028345
 Project ID : P-21-AA2-011
 Project Title : KENYA-DRGHT RSILCE & SUSTAIN.LIVHOOD
 Borrower : GOVERNMENT OF KENYA

Printing Date : 01.07.2021
 Page : 1
 System : PRD / 400
 Loan Contract Currency : UAC
 Closing Date : 30.06.2022
 Commitment Capital : 37,410,000.00
 Available Balance : 0.00

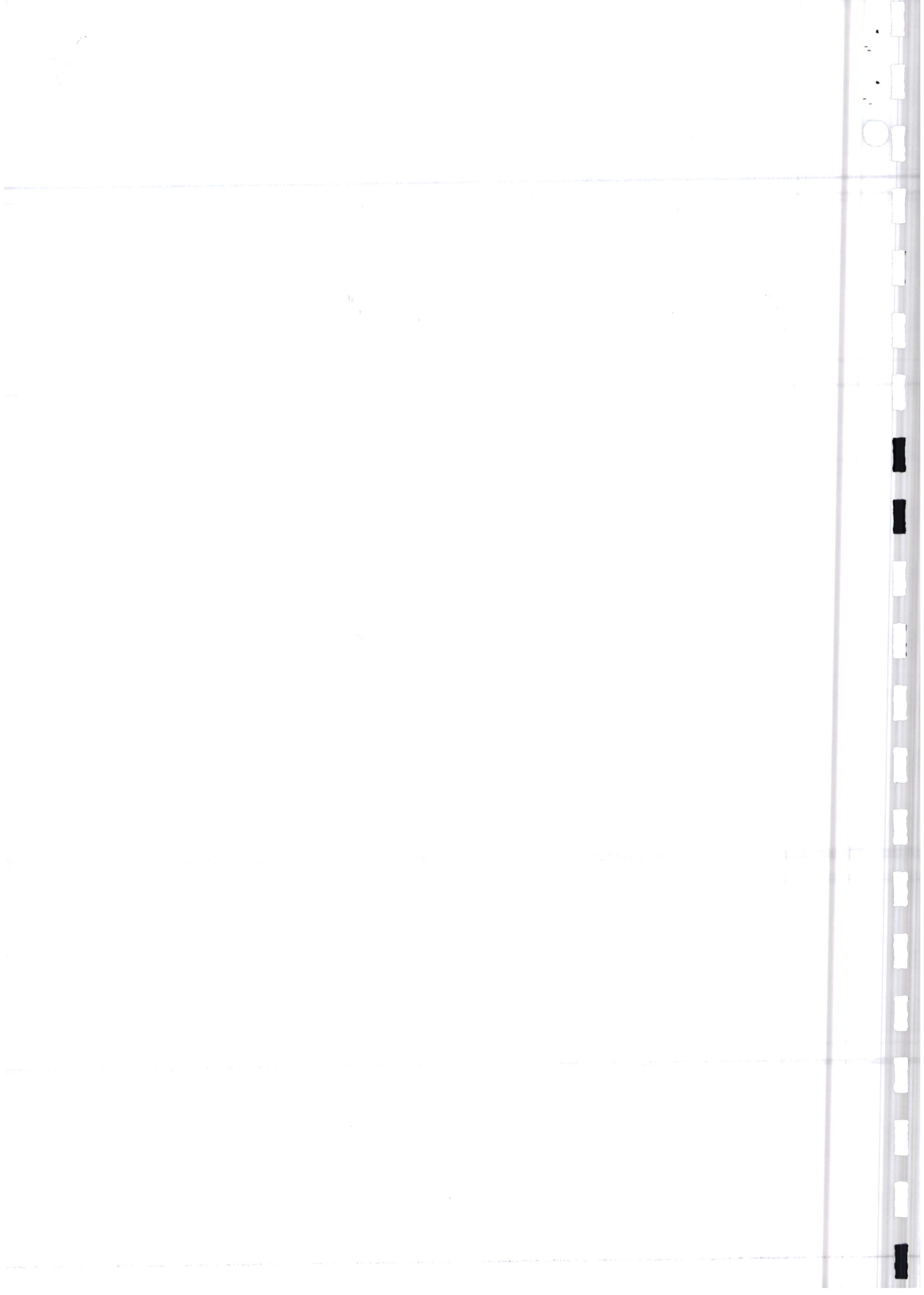
LDV Number	Reference	Curr	Amount Approved Approval Currency	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed UAC	Amount Justified UAC	Balance to Justify UAC	\$Justified F = D / C	Disburs. Value Date	Last Just. Date
(A)	(B)		(X)	(Y)	(Z) = (X) - (Y)	(C)	(D)	(E) = (C) - (D)		(G)	(H)
2100150028345											
1 All activitie											
1/KE/2013/86412	RF N00001	USD	288,788.17	288,788.17	0.00	190,846.00	190,846.00	0.00	100.00	10.09.2013	30.01.2015
1/KE/2014/95781	RF N00002	USD	137,285.15	137,285.15	0.00	89,088.35	89,088.35	0.00	100.00	24.07.2014	07.12.2015
1/KE/2015/01825	RF N00006B	USD	803,445.00	803,445.00	0.00	566,872.22	566,872.22	0.00	100.00	11.02.2015	10.11.2016
1/KE/2016/13807	RF N00047	USD	820,229.41	820,229.41	0.00	587,409.61	587,409.61	0.00	100.00	22.02.2016	30.11.2017
1/KE/2017/25494	RF N00109A	USD	635,345.25	635,345.25	0.00	468,453.87	468,453.87	0.00	100.00	10.02.2017	06.05.2019
1/KE/2018/41891	RF N00008A	USD	424,505.55	424,505.55	0.00	292,266.60	292,266.60	0.00	100.00	09.04.2018	27.05.2020
1/KE/2019/58909	RF N00405	USD	830,430.80	830,430.80	0.00	602,984.90	602,984.90	0.00	100.00	24.05.2019	17.02.2021
1/KE/2020/75130	RF N00476	USD	929,498.70	697,562.96	231,935.74	672,307.48	504,548.09	167,759.39	75.05	17.06.2020	17.02.2021
Total 2100150028345 All activities						3,470,229.03	3,302,469.64	167,759.39	95.17		
	2100150028345					3,470,229.03	3,302,469.64	167,759.39	95.17		

A869528.03 4637592.29 231935.74





				IMP4077197				
46	23/03/2021	23/03/2021	FT21082SKV4H	Outward RTGS Payment MT 103	1,433,500.00	0.00	435,358.40	
				0070000001				
				STATE DEPT FOR CROP DEV AGRI RESERC:9999999				
				GERALD KARUKI KOREMA				
				0070000001				
				IMP4077196				
				Outward RTGS Payment MT 103	430,700.00	0.00	4,658.40	
47	16/04/2021	16/04/2021	FT21106RSS5Z	0040000045				
				STATE DEPT FOR CROP DEV AGRI RESERC:9999999				
				HILLARY KIPROTICH NGENO				
				0040000045				
				PVD00126				
Totals					28,893,852.00		28,898,510.40	
Closing Balance							4,658.40	



BANKI
KUU YA
KENYA



CENTRAL
BANK OF
KENYA

July 5, 2021

Haile Selassie Avenue
P.O. Box 60000 - 00200 Nairobi, Kenya
Telephone: 2860000, Fax: 340192

CERTIFICATE OF BALANCES

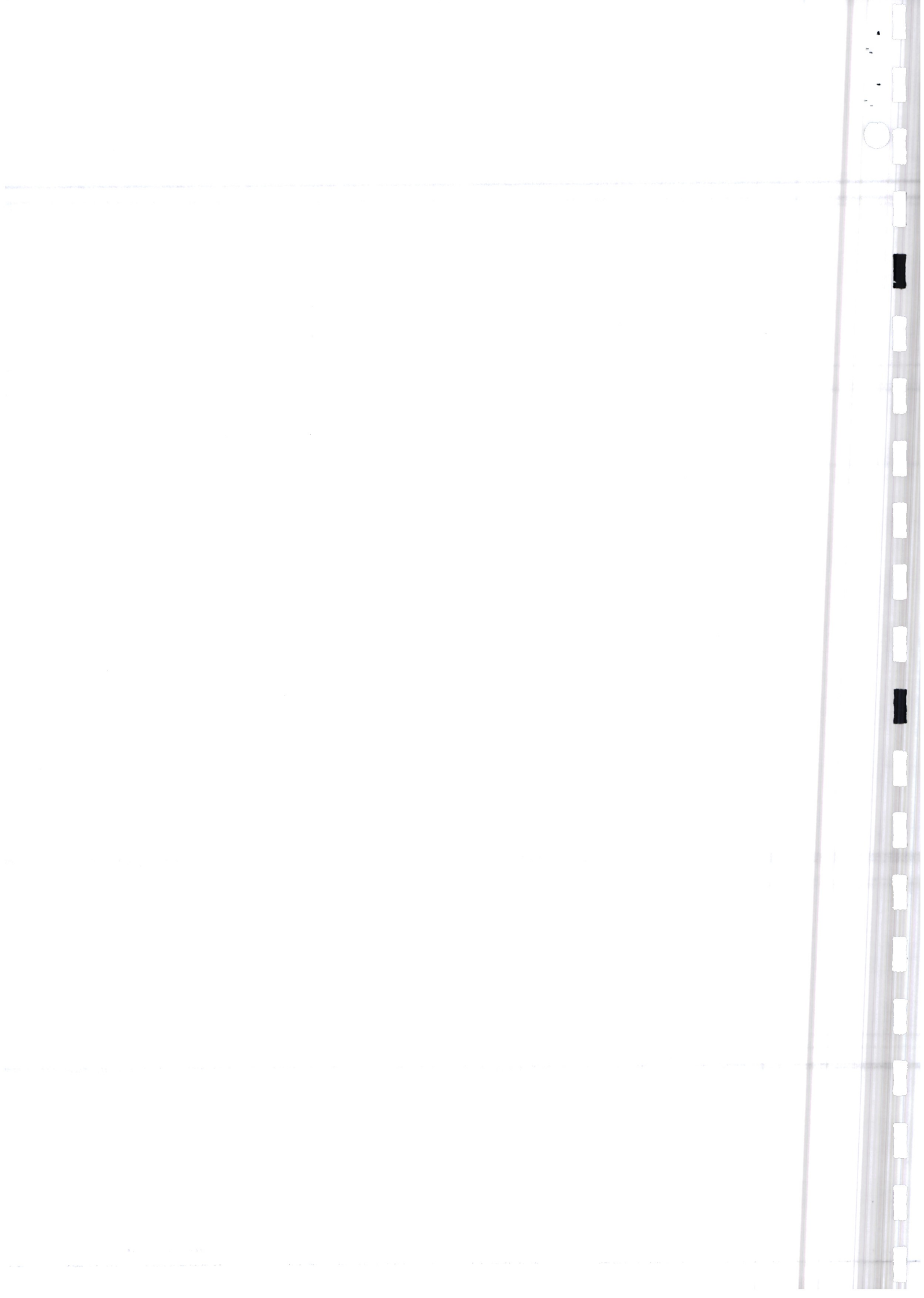
Customer: 145028 – STATE DEPT FOR CROP DEVELOPMENT & AGRICULTURAL RESEARCH

Balance Date: 30 JUN 2021

Account No	Account Name	Balance
1000456957	REC-STATE DEPT FOR CROP DEV AGRI RE	6,494,708.35
1000456965	DEV-STATE DEPT FOR CROP DEV AGRI RE	561,547,426.40
1000456973	DEP-STATE DEPT FOR CROP DEV AGRI RE	159,118,413.85
1000456981	CBK165-STATE DEPT FOR CROP DEV AGRI	0.00
1000457627	FERTILIZER PROCEEDS	0.00
1000457635	STRATEGIC FOOD RESERVE	0.00
1000457643	DROUGHT RESIL SUSTAIN LAND PROJ GOK	0.00
1000457651	FERTILIZER REVENUE COLLECTION ACCOU	0.00
1000457667	DROUGHT RESIL SUSTAINABLE LAND PROJ	4,658.40
1000457678	KENYA CLIMATE SMART AGRICULTURE	110,015,622.00
1000457686	MULTINATIONAL RURAL LIVI CLIMATE CH	49,804,922.05
1000457694	NATIONAL AGRIC AND RURAL INCL GROWT	320,766,511.69
1000457708	SMALL SCALE IRRIG VAL ADD PROJ GOK	0.00
1000457716	SMALL SCALE IRR VAL ADD PROJ LOAN	76,741.35
1000457724	SMALL SCALE IRR VAL ADD PROJ GRANT	42,493,875.55
1000457732	STRENGTH FERTILIZER QUAL AND REGUL	7,315,321.75
1000457748	MSA AGRI SECT DEV SUPPORT PROGRAMME	0.00
1000457759	ENABLE YOUTH KENYA PROGRAMME	9,708,346.10
1000485566	EMERGENCY LOCUST RESPONSE PROG ELRP	185,478,472.00

LAWRENCE RWERIA
AUTHORISED SIGNATORY
BANKING SERVICES

JOYCE NASIEKU
AUTHORISED SIGNATORY
BANKING SERVICES



REPUBLIC OF KENYA

Date 14/7/2021

Report of the Board of Survey on the Cash and Bank Balances of DROUGHT RESILIENCE AND SUSTAINABLE

LIVELIHOOD - ADF LOAN NO.2100150028345 as at the close of

business on 30-6-2021

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

- MOSES KAMAU - CHAIRMAN
- CHARLES M. LUSWETI - MEMBER
- MERCY W. GITU - MEMBER

Assembled at the office of PROJECT ACCOUNTANTS OFFICE

at 10.25 A.M. (time) on the

Notes	NIL	(Shs.	NIL
Silver	NIL	Shs.	NIL
copper	NIL	Shs.	NIL
Cheques (as per details on reverse)		Shs.	
			NIL

It was observed that cheques amounting to Shs. NIL 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 30-6-2021

Cash on hand	NIL	(Shs.	NIL
Bank balance		Shs.	4,658.40

The Bank Certificate of Balance showed a sum of Shs. 4,658.40

cts - (shs. cts

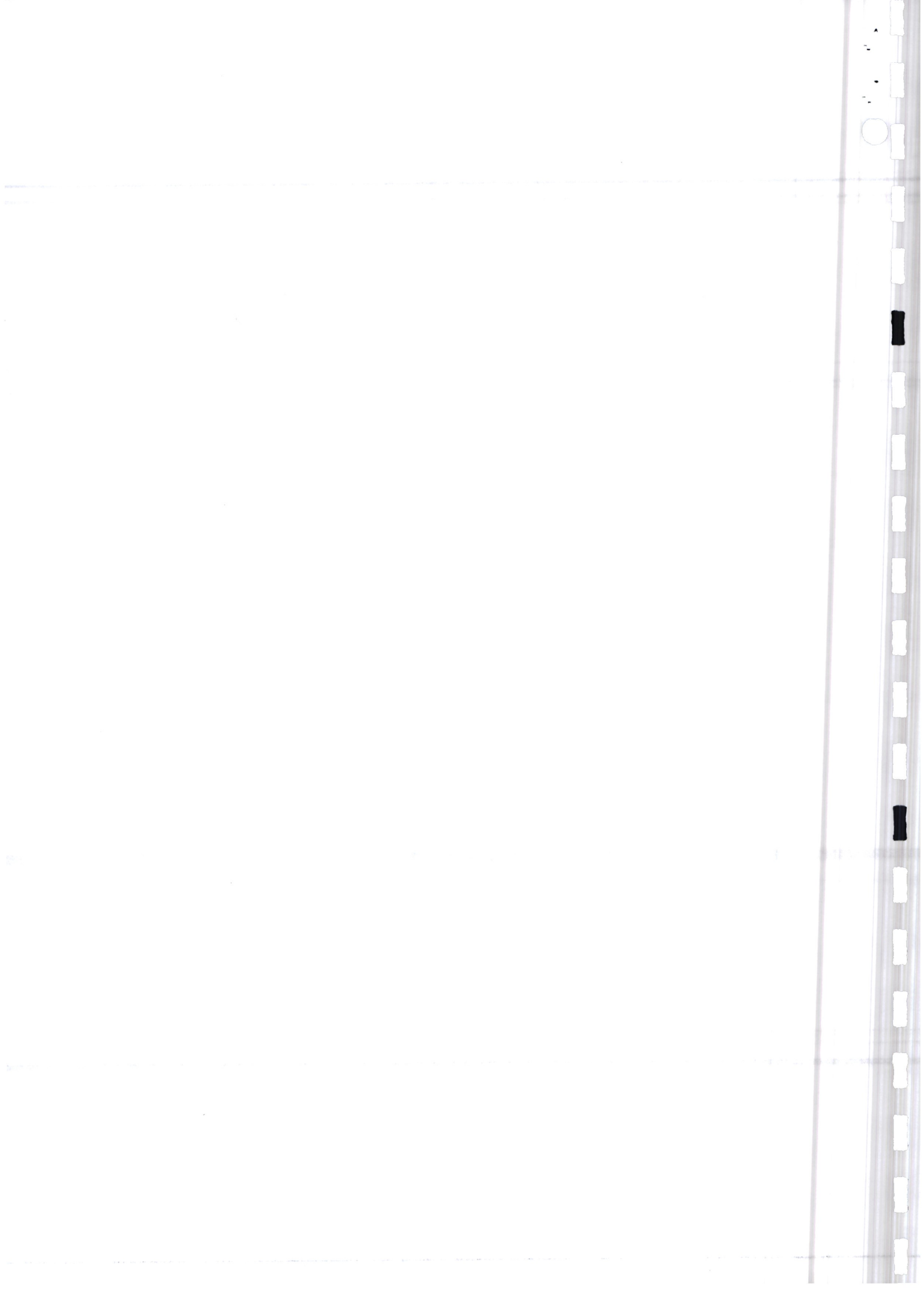
Standing to the credit of the account on 30-6-2021

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.

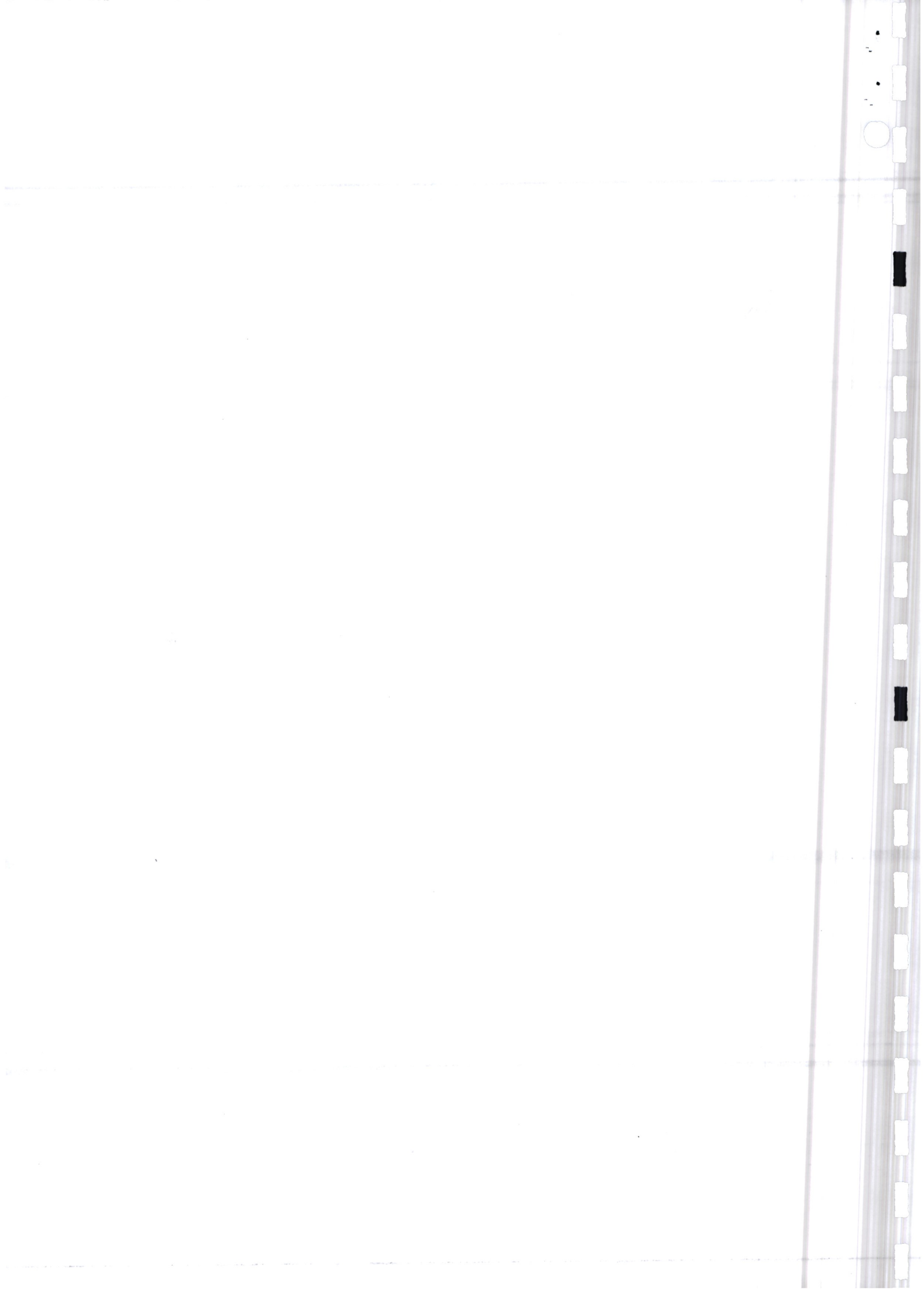
Handwritten signature of the Chairman

Date 14-7-2021

Handwritten signatures of the Members of the Board



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



DRSLP LIST COMPUTERS AND ACCESSORIES AS JUNE 30TH 2020

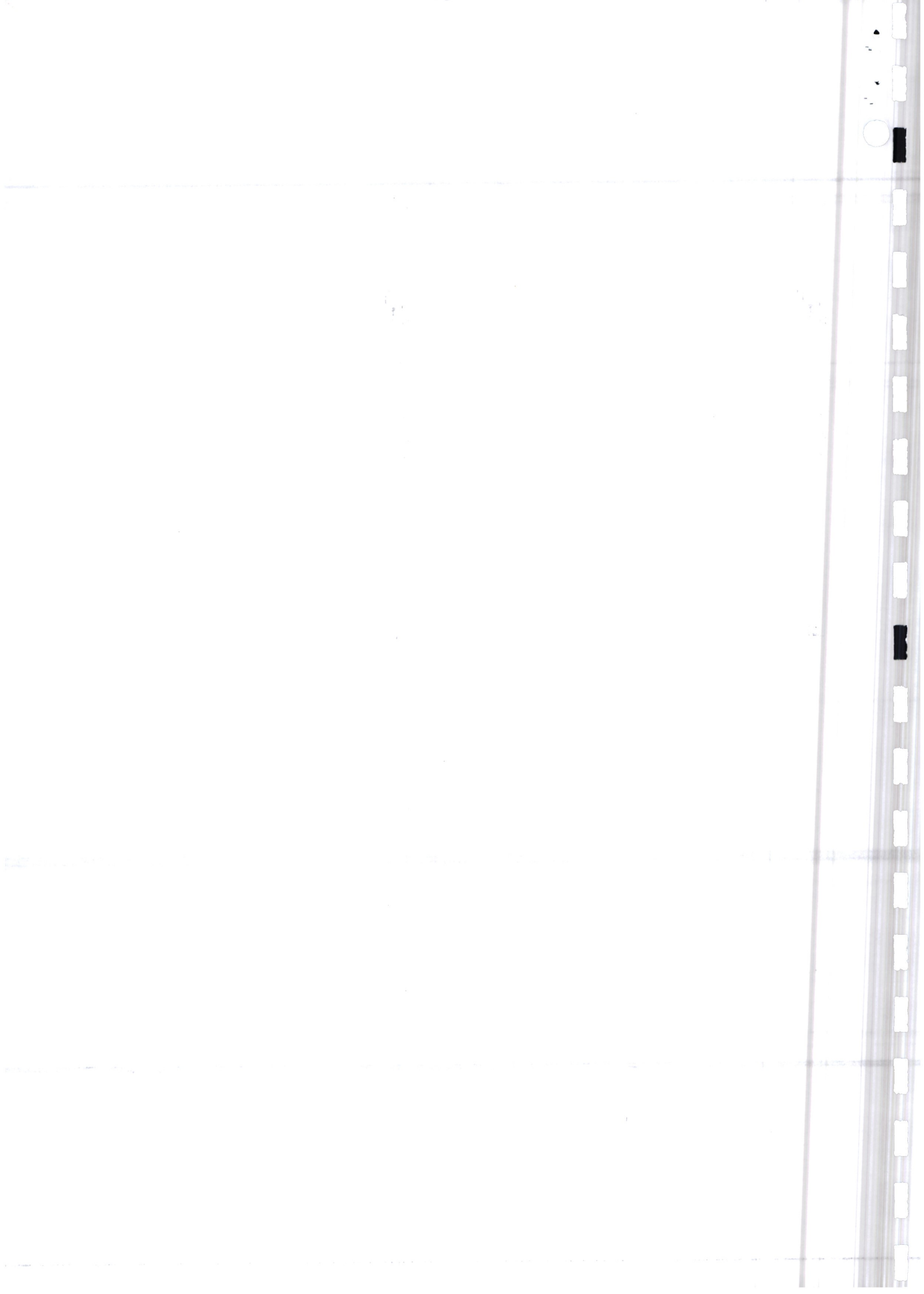
DATE OF PURCHASE	FIRM	AMOUNT	REF NO	BRAND /MAKE	ITEM	LOCATION	REMARKS
2014	HOPKINS KENYA LTD	58,500	PHKGC14536	HP	PRINTER	SAMBURU	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16282	HP	PRINTER	W/POKOT	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16308	HP	PRINTER	TURKANA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16203	HP	PRINTER	BARINGO	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14519	HP	PRINTER	MARSABIT	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC13641	HP	PRINTER	UYUKE	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKG17487	HP	PRINTER	PC/SIVAP	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16316	HP	PRINTER	OKATI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKG14532	HP	PRINTER	SADI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14533	HP	PRINTER	ADEKA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14528	HP	PRINTER	MAGULI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14530	HP	PRINTER	NGENO	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16313	HP	PRINTER	PC /DRSLP	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14534	HP	PRINTER	KUREMA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16311	HP	PRINTER	KEZIAH	GOOD
2014	HOPKINS KENYA LTD	58,500	CNCSBO7574	HP	PRINTER	KEZIAH	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14527	HP	PRINTER	GACHA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14524	HP	PRINTER	PC/SIVAP	GOOD
2014	HOPKINS KENYA LTD	58,500	CNFF276063	HP	PRINTER	KANGI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16250	HP	PRINTER	STORE	UNSERVISABLE
2014	HOPKINS KENYA LTD	58,500	PHKGC14528	HP	PRINTER	STORE	UNSERVISABLE
2014	HOPKINS KENYA LTD	58,500	PHKGC16205	HP	PRINTER	WANJOHI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16314	HP	PRINTER	KAHURO	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC17477	HP	PRINTER	MUIA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16310	HP	PRINTER	ROSE	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14523	HP	PRINTER	ELIZABETH	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14537	HP	PRINTER	OMARI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16312	HP	PRINTER	STORE	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16295	HP	PRINTER	ADEN	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14537	HP	PRINTER	STORE	UNSERVISABLE
2014	HOPKINS KENYA LTD	58,500	PHKGC16317	HP	PRINTER	RISPER	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14525	HP	PRINTER	STORE	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC17477	HP	PRINTER	KAIGA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14539	HP	PRINTER	STORE	UNSERVISABLE
2014	HOPKINS KENYA LTD	58,500	PHKGC14536	HP	PRINTER	JUDY	GOOD
2014	HOPKINS KENYA LTD		PHKGC16306	HP	PRINTER	MAKUDIUH	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307XR	HP	DESKTOP C	UYUKE	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307V1	HP	DESKTOP C	PC/SIVAP	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF4230823	HP	DESKTOP C	OKATI	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307XT	HP	DESKTOP C	SADI	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307RH	HP	DESKTOP C	ADEKA	GOOD



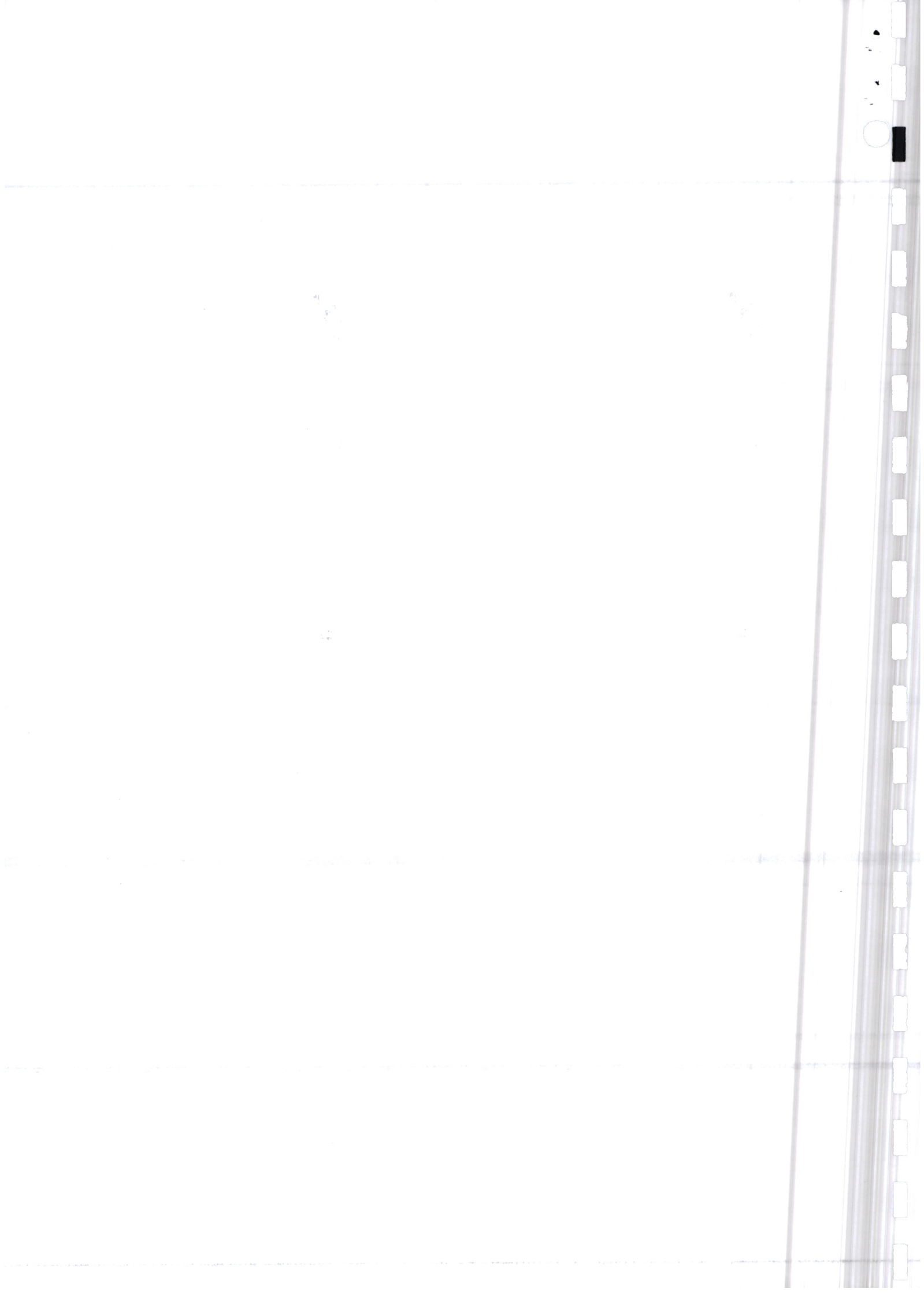
2014	HOPKINS KENYA LTD	103,341	TRF42307VH	HP	DESKTOP C	MAGULI	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42306M7	HP	DESKTOP C	ABDALLA	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF4230836	HP	DESKTOP C	PC /DRSLP	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42306Q4	HP	DESKTOP C	KUREMA	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF4230841	HP	DESKTOP C	KEZIAH	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307R6	HP	DESKTOP C	MAKUDIUH	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307WX	HP	DESKTOP C	GACHA	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF423085L	HP	DESKTOP C	PC/SIVAP	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42306TO	HP	DESKTOP C	KANGI	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42306MT	HP	DESKTOP C	KUREMA	GOOD
2014	HOPKINS KENYA LTD	59,172	CNFF243271		COLOUR PR	OMARI	GOOD
2014	COPY CAT LTD	1,270,000	W874J400082	RICOH MP 7502SP	PHOTOCO PIER	STORE	UNDER REPAIR
2014	COPY CAT LTD	430,000	E754K750379	RICOH MP305 3SP	PHOTOCO PIER	PROCUREMENT	GOOD
2014	COPY CAT LTD	430,000	E754K750307	RICOH MP305 3SP	PHOTOCO PIER	STORE	UNDER REPAIR
2014	COPY CAT LTD	430,000	E754K400192	RICOH MP305 3SP	PHOTOCO PIER	STORE	UNDER REPAIR
2014	COPY CAT LTD	430,000	E754K400174	RICOH MP305 3SP	PHOTOCO PIER	STORE	UNDER REPAIR
2014	COPY CAT LTD	430,000	E754K750393	RICOH MP305 3SP	PHOTOCO PIER	STORE	UNDER REPAIR
2014	COPY CAT LTD	430,000	E754K400129	RICOH MP305 3SP	PHOTOCO	STORE	UNDER REPAIR
2016	COPY CAT LTD	135,000	CND17P11390	HP	DESK TOP C	ROSE	GOOD
2017	FINE PAD	135,000	CNDI7P1397	HP	DESK TOP C	KAIGA	GOOD
2017	FINE PAD	135,000	CN364692	HP	DESK TOP C	NGENO	GOOD
2017	FINE PAD	135,000	CNC7086110	HP	DESK TOP C	GACHA	GOOD
2017	FINE PAD	135,000	CNC7P1380	HP	DESK TOP C	ELIZABETH	GOOD
2017	FINE PAD	135,000	CNC634PD33	HP	DESK TOP C	CM/SIVAP	GOOD
2017	FINE PAD	135,000	CN634PDR8	HP	DESK TOP C	CM/DRSLP	GOOD
2017	FINE PAD	109,500	PFOP2JX7	LENOVA	LAPTOP	OYUKE	GOOD
2017	TEVY OAK	109,500	PFOLX7EZ	LENOVA	LAPTOP	MAKUDIUH	GOOD
2017	TEVY OAK	109,500	PFOLX7AB	LENOVA	LAPTOP	MUTINDA	GOOD
2017	TEVY OAK	109,500	MOP59XB6B	LENOVA	LAPTOP	MWONGA	GOOD
2017	TEVY OAK	109,500	PFOP2JZB	LENOVA	LAPTOP	ESTER PC	GOOD
2017	TEVY OAK	109,500	PFOP6JEB	LENOVA	LAPTOP	PROCUREMENT	GOOD



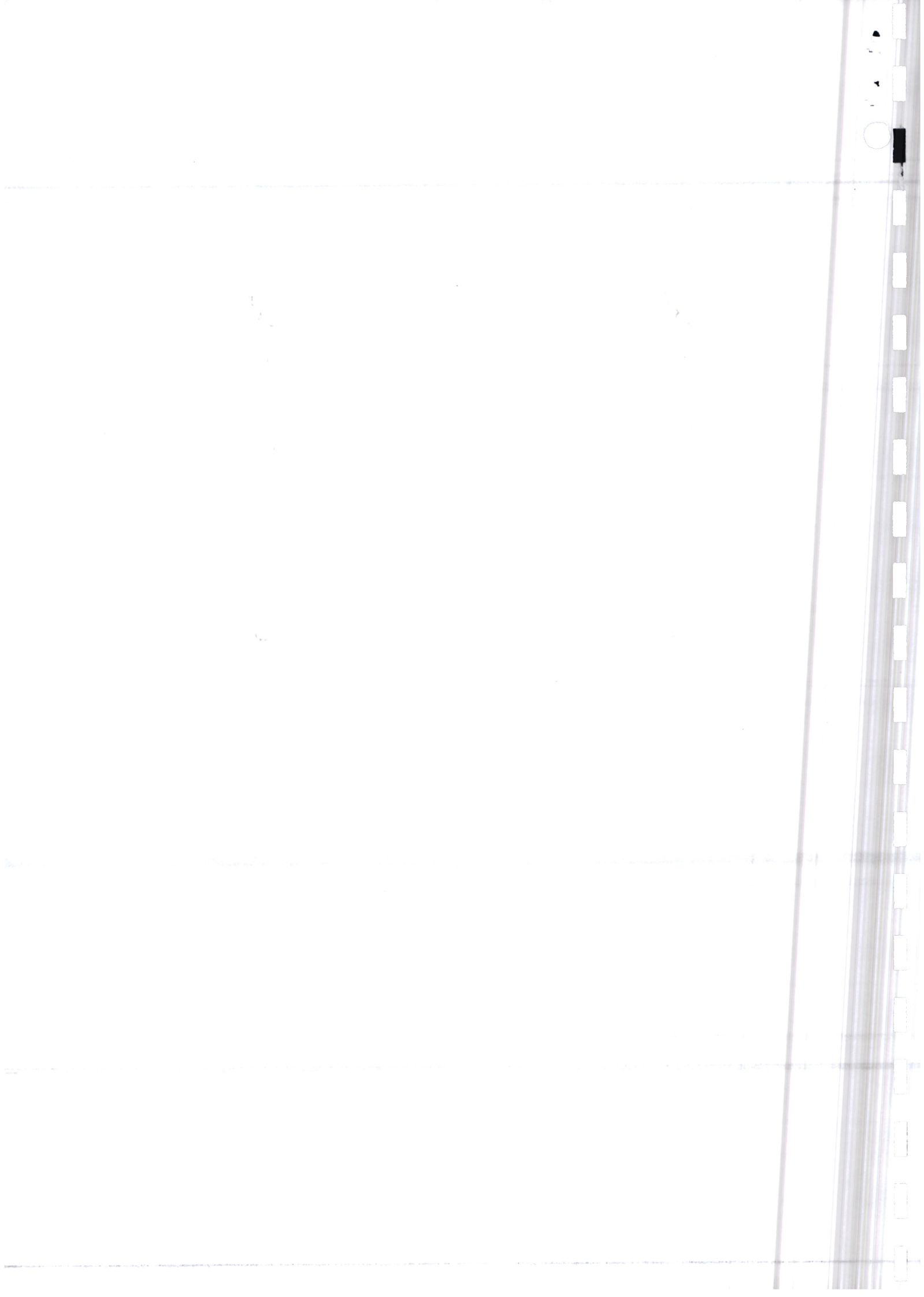
2017	TEVY OAK	109,500	PFOLX99E	LENOVA	LAPTOP	PROCUREMENT	GOOD
2017	TEVY OAK	109,500	PFOLX58B	LENOVA	LAPTOP	KAIGA	GOOD
2017	TEVY OAK	109,500	PFOLX7BA	LENOVA	LAPTOP	RISPER	GOOD
	TOTAL	7,389,780					



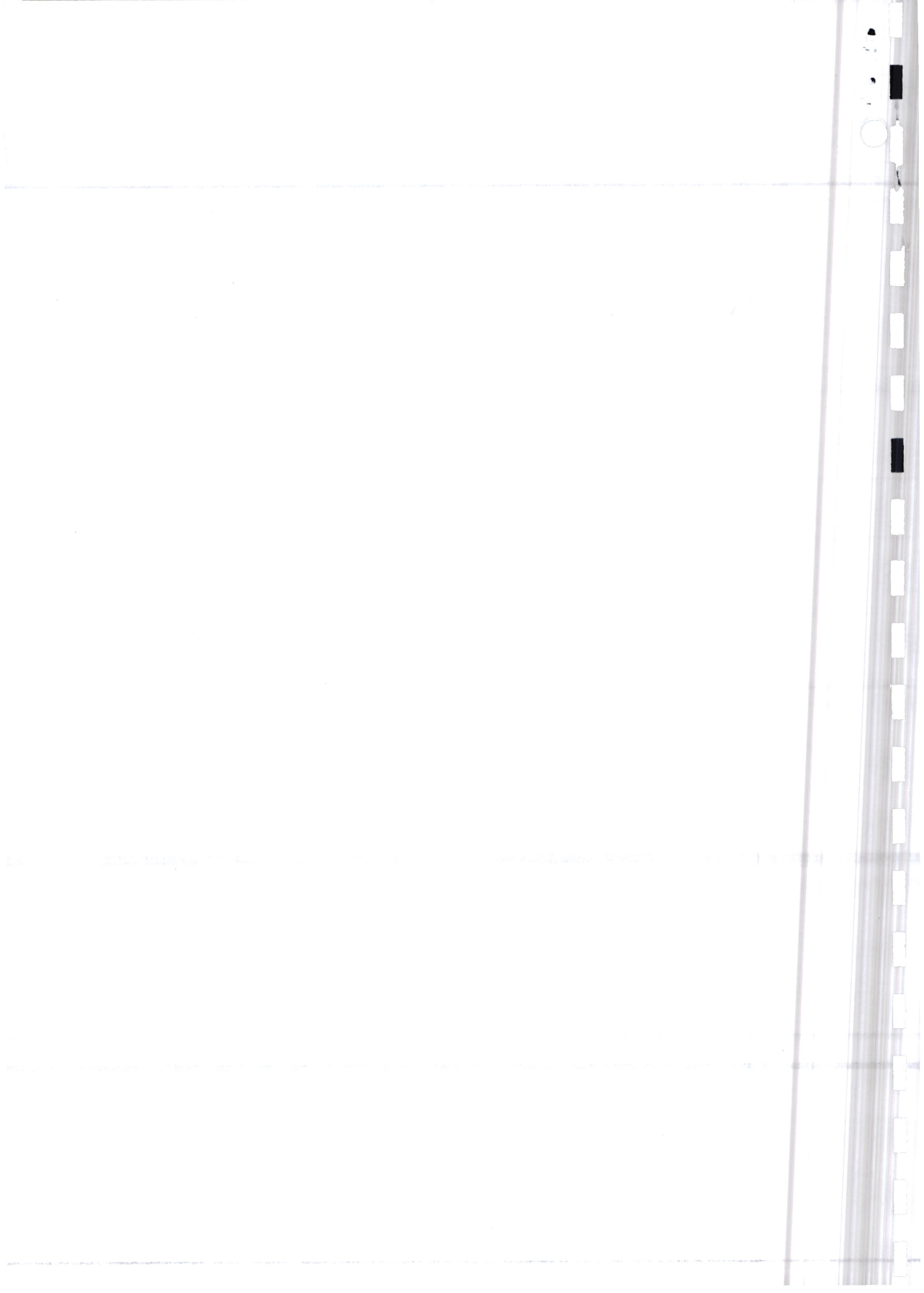
DATE OF PURCHASE	FIRM	AMOUNT	REF.NO	BRAND/M	ITEM	LOCATION	REMARKS
2015	CAR & GENERAL	270,000.00	GKB360G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB347G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB354G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB37G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GK346G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB352G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB384G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB357G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB352G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB349G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB381G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB396G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB393G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB387G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB370G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB362G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB386G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB359G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB358G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB364G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB376G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB380G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB389G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB391G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB363G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB374G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB367G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB366G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB355G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB375G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB371G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB390G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB379G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB378G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB361G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKBO04G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB368G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB356G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB397G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB383G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB351G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB383G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB385G	SUZUKI	PETROL 185CC	TURKANA	GOOD



2015	CAR &GENERAL	270,000.00	GKB345G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR &GENERAL	270,000.00	GKB350G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR &GENERAL	270,000.00	GKB394G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR &GENERAL	270,000.00	GKB353G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR &GENERAL	270,000.00	GKB365G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR &GENERAL	270,000.00	GKB372G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR &GENERAL	270,000.00	GKB395G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR &GENERAL	270,000.00	GKB388G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR &GENERAL	270,000.00	GKB369G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR &GENERAL	270,000.00	GKB34G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR &GENERAL	270,000.00	GKB382G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
	TOTAL	14,580,000.00					



DATE ODF PURCHASE	FIRM	AMOUNT	BRAND/MAKE	ITEM	LOCATION	REMARKS
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 920	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 921	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 922	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	BORD ROOM	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 907	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 906	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 909	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 914	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 916	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 910	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 913	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 915	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM912	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 908	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 911	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 917	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM918	GOOD
2015	FALCON	35,000.00	LOCAL	BOOK SHELVE	ROOM 923	GOOD
2015	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 920	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 921	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 922	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	BORD ROOM	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 907	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 906	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 909	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 914	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 916	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 910	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 913	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 915	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM912	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 908	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 911	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 917	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM918	GOOD
2016	FALCON	45,000.00	IMPORTED	MEDIUM TABLES	ROOM 923	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 920	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 921	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 922	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	BORD ROOM	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 907	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 906	GOOD



2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 909	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 914	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 916	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 910	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 913	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 915	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM912	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 908	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 911	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 917	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM918	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 923	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM 915	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM912	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM 908	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM 911	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM 917	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM918	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM 923	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 915	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM912	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 908	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 911	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 917	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM918	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 923	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 907	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 906	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 909	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 914	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 916	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 910	GOOD
2016	FALCON	350,000.00	IMPORTED	SOFA SET	BORD ROOM	GOOD
	TOTAL	11,013,331.00				

