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BY

Hon. Owen Baya, Deputy Leader
of the Majority Party

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REPORT

OF

THE AUDITOR-GENERAL

ON

**TOWARDS ENDING DROUGHT
EMERGENCIES: ECOSYSTEM BASED
ADAPTATION IN KENYA'S ARID AND
SEMI-ARID RANGELANDS
(IUCN GRANT NO. P02886)**

**FOR THE YEAR
ENDED 30 JUNE, 2022**

STATE DEPARTMENT FOR LIVESTOCK

Revised Template 30/6/2022



TOWARDS ENDING DROUGHT EMERGENCIES
MINISTRY OF AGRICULTURE LIVESTOCK FISHERIES AND COOPERATIVES
PROJECT GRANT/CREDIT NUMBER: P02886

ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2022

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

Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022

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1. Project Information and Overall Performance

1.1 Name and registered office

Name

The project's official name is Towards Ending Drought Emergencies,

Objective

The key objective of the project is to reduce the cost of climate change induced drought on Kenya national economic by increasing resilience of livestock and other land use sectors in restored and effectively.

Address: The project headquarters offices are Nairobi (city), Nairobi County, Kenya.

The address of its registered office is:

P.O. Box 34188 – 00100, Nairobi

The project covers the following counties with landscape offices in Isiolo, Kitui and Makueni (Kibwezi)

Kitui

- Isiolo
- Marsabit
- Kajiado
- Garissa
- Makueni
- Samburu
- Tana River
- Tharaka Nithi
- Taita Taveta
- Meru

Contacts: The following are the project contacts

P.O. Box: 34188 – 00100, Nairobi

Telephone: (254) 2099167:(254) 20

E-mail: pslivestock@kenya.go.ke ;

Website: www.kilimo.go.ke

Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 01-11-2019
Project End Date:	The project end date is 31- 12-2024
Project Manager:	The project manager is Mr Stanley Humaiya
Project Sponsor:	The project sponsor is International Union For Conservation of Natural Resources (IUCN) and GOK

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Agriculture Livestock Fisheries and Cooperatives/ State department of Livestock.
Project number	P02886
Strategic goals of the project	The strategic goals of the project is Restoration of rangeland landscapes for ecosystem based adaptation
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> i. Implement priority community-based rangeland restoration activities; ii. Implement priority actions plans for integrated land/water management in identified catchments; iii. Install community-validated strategic water sources for sustainable rangeland utilization; iv. Assist communities to formulate bylaws and incorporate into county laws; and v. Build capacity of local institutions to implement climate-sensitive landscape management

Other important background information of the project	The Project is being implemented in State department of Livestock, National Drought Management Authority and Conservative International. The Kenya TWENDE has the national Project coordinating unit at the Project headquarters and 11 counties which are divided into three landscape namely chyulu, mid tana and saparwawa. The Project will achieve its objectives by facilitating relevant line ministries and state departments to implement Project activities.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: <ul style="list-style-type: none"> (i) Component one: climate change adapted planning for drought resilience (ii) Component two: Restoration of rangeland landscapes for ecosystem- based adaptation (iii) Component three: Climate change resilient ecosystem management for investments
Project duration	The project started on 1st November 2019 and is expected to run until 31 st June 2024

Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

- (i) Central Bank of Kenya Designated Account (USD Account) A/C No. 1000542508
- (ii) Central Bank Of Kenya Operational Account (KES Account) A/C No. 1000495685

1.5 Auditors

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

1.6 Roles and Responsibilities

The following people worked on the project during the year under review on the project.

Names	Title designation	Key qualification	Responsibilities
Stanley Humaiya	Senior Deputy Director of Livestock Production	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Science 	Project Co-ordinator, Lead focal Liaison person for Mid Tana
Blaise P. Okinyi	Principal Livestock Production Officer	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Arts in Community and Rural Development 	Project Desk Officer/overall M & E/focal person for Sabarwawa
Dr. Petronilla W. Nduthu	PLPO Principal Livestock Production Officer	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Science • PhD 	Assistant Project Desk Officer/Project GARL/focal liaison person for Chyulu landscape.
Fredrick Aloo	Assistant Director Livestock Production	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Science 	Project Strategist/Range expert & ESML/ focal liaison person for Sabarwawa Landscape. Capacity Development.
Halima H. Nenkari	Deputy Director of Livestock Production	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Science 	Project County Liaison Officer/focal liaison person for Mid Tana Landscape.
Peter Mung'ayo	Assistant Director Livestock	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Science 	Project Monitoring and Budgeting/focal liaison

	Production		person for Chyulu Landscape
James Muriuki	Assistant Director Livestock Production	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Science 	Project Value Chains Development/Climate Change expert/focal liaison person for Mid Tana.
Beatrice Tuei	Assistant Director Livestock Production	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Science • PhD 	Project Extension and Training/focal liaison person for Sabarwawa
Jane Gakure	Assistant Director Livestock Production	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Science 	Project Rangeland restoration liaison for Sabarwawa Landscape
Maurice Ouma	Assistant Director Livestock Production	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Science 	Project Liaison/range expert for Mid Tana Landscape.
Pamela Ndeda	Assistant Director Livestock Production	<ul style="list-style-type: none"> • Bachelor of Science • Masters of Science 	Project County liaison
Patrick Chelal	Senior Accountant	CPA (K)	Project Finance
Edna Mosoti	clerical officer	CPA (K)	Project Finance
Charles Anyona	Procurement I	Dipl. Procurement, BSC Purchasing and supplies	Procurement

1.7 Funding summary

The Project is for duration of five years from 2019 to 2024 with an approved budget of USD 9,482,095 while the Government of Kenya will provide co-financing of USD 3,900,000 as CI provides co-financing of USD 1,500,000. Ministry of Agriculture Livestock Fisheries and Cooperatives/ State department of Livestock are implementing component 2 with approved budget of USD 3,459,107 while the Government of Kenya will provide co-financing of USD 3,900,000 of as highlighted in the table below:

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 June 2022)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency USD	Kshs	Donor currency Kshs	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
(i) Grant						
International Union for Conservation of Nature (IUCN)	3,459,107	400,564,642	862,050	99,825,390	2,597,057	300,739,252
(ii) Counterpart funds						
Government of Kenya	3,900,000	451,620,000	204,786	23,714,167	3,695,214	427,905,833
Total	7,359,107	852,184,642	1,066,836	123,539,557	6,292,271	728,645,085

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2022)		Cumulative amount paid to date – (30 th June 2022)	Unutilised balance to date (30 th June 2022)	
	<i>Donor currency USD</i>	<i>Kshs</i>		<i>Kshs</i>	<i>Donor currency Kshs</i>
	<i>(A)</i>	<i>(A')</i>		<i>(B')</i>	<i>(A)-(B)</i>
(i) Grant					
International Union for Conservation of Nature (IUCN)	862,050	99,825,390	86,666,791	113,632	13,158,599
(ii) Counterpart funds					
Government of Kenya	213,342	23,714,167	23,714,167	-	-
Total	1,075,392	123,539,557	110,380,958	113,632	13,158,599

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,

Component / Sub-component	Project costs (ksh.)			Actual Spent	percentage
	IDA	GoK	Total		
1. Natural Resources Management	400,564,642	451,620,000	852,184,642	110,380,958	12.95%

ii) Physical progress based on outputs, outcomes, and impacts since project commencement,

Outputs,

- (i) communities and county governments develop rangeland landscape management plans using appropriate climate change and landscape analysis and participatory processes;
- (ii) Prioritized rangeland resources, including water resources, are restored, safeguarded and sustainably managed; and
- (iii) Public, private and community investments equitably support restoration activities and strengthen value chains for restored ecosystem services.

Outcomes:

- (i) Strengthened institutional and regulatory systems for climate-responsive planning and development;
- (ii) Strengthened adaptive capacity and reduced exposure to climate risks; and
- (iii) Strengthened awareness of climate threats and risk-reduction processes.

and all these leads to two main impacts which is described in the project document as

:

1. Improved resilience of ecosystems and ecosystem services and
2. Increased resilience and enhanced livelihoods of the most vulnerable people, communities and regions.

Project information and overall performance (continued)

iii) Value-for-money achievements,

Value for money is shown on the project document as the overall impact which is - Reducing the cost of climate change on Kenya's national economy by enabling pastoralists in arid and semi-arid counties to restore rangeland ecosystems and increase water security and land productivity, in order to adapt better to climate change induced drought.

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

- The GOK total absorption and expenditure was KSH. 23,714,167.
- The IDA total absorption was KSH. 86,666,791, the exchange rate was US\$ 1 = KES 115.8.

v) The implementation challenges and recommended way forward.

- ❖ To Subsidiary Agreements that were Pending were successfully signed with CI and NDMA
- ❖ Funds Disbursed to Service Providers

Delays:

- ❖ Delays experienced in Funds Disbursement to Service Providers
- ❖ Delays in disbursement of funds, especially the donor funds from IUCN to MOALFC
- ❖ Delays in signing of some service agreements with some service providers like NDMA

Challenges:

- ❖ Being an election period, politics took center stage thereby diverting focus to political activities
- ❖ Holding physical meetings was still challenging due to residual effects of the Covid 19 pandemic
- ❖ Lack of clear understanding of the project by the implementing entities
- ❖ County engagement still a challenge

Key Milestones Achieved:

➤ **Community level training plan for restoration actions developed (M48), through;**

- ❖ Natural resource management institutions sensitized and their knowledge/ Skill gap identified through Capacity needs assessment across natural resource management institutions to identify knowledge and skill gaps undertaken
- ❖ Rehabilitation and restoration activities up scaled Participatory identification of appropriate tree/grass species – SDL Field activity undertaken
- ❖ Tot Training Workshop On Use Of PRM Range Management Manual / Guideline For Rehabilitation And Restoration Of TWENDE Project Landscapes

Project information and overall performance (continued)

- **Challenges encountered** include lack of project awareness in the counties and non-inclusion of county engagement in the original project document. These were resolved through touring of the project landscapes and engaging county personnel in face to face discussions.

If any issues have arisen in the last twelve (12) months of implementation that may result in a change to the scope and/or timing of the project, please provide a description of those items and how they have impacted the implementation period and final targets.

- ❖ **Also delays in funds disbursement to Service Providers necessitated delays in their implementation**
- ❖ **Political situation impacted negatively on all sectors and this project was not spared**

1.9 Summary of Project Compliance:

- i) The project didn't have any cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants during the year under review.

2. Statement of Performance against Project's Predetermined Objectives

Component	Objective	Progress	Attainment
Output 2: Prioritize rangeland resources including water resource, are brought under restoration, safeguarded and sustainably managed for improved climate	Activity 2.1: Implement priority community based rangeland restoration activities	Activity Started - progress delayed	(10%)
	Activity 2.2. Implement priority actions for integrated land/ water management in catchments	Activity Started - progress delayed	(10%)
	Activity 2.3. Install community validated strategic water sources for sustainable rangeland utilization	Activity Started - progress on track	(10%)
	Activity 2.4. Assist communities to formulate bylaws and incorporate into county laws	Activity started, progress on course	(80%)
	Activity under MOALFC – SDL progressed well. Validation Of The PRM Guideline Document And Align It To TWENDE Project Component 2 Work plan Deliverables done	Activity not started	(0%)
	Activity 2.5. Build capacity of local institutions to implement climate sensitive landscape management	Activity not started	(0%)
	Signing of Subsidiary agreements delayed	Activity started delayed funds disbursement	(13%)

Introduction

Section 81 (2) (f) of the Public Finance Management Act, 2012 requires that, at the end of each financial year, the Accounting Officer when preparing financial statements of each National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

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

- a) Implement priority community-based rangeland restoration activities;
- b) Implement priority actions plans for integrated land/water management in identified catchments;

- c) Install community-validated strategic water sources for sustainable rangeland utilization
- d) Assist communities to formulate bylaws and incorporate into county laws
Build capacity of local institutions to implement climate-sensitive landscape management

Progress on attainment of strategic development objectives

WRA is implementing activities under sub-component 2.1 (Implement priority community based rangeland restoration activities) and Sub-component 2.2 (Implement priority actions for integrated land/water management in catchments). These sub activities are under Prioritized rangeland resources including water resources are brought under restoration, safeguarded and sustainably managed for improved climate change resilience.

For the Period in review the process of procuring consultancies for two activities kicked off. The two consultancies included:

- 1) Water Resources Assessment for Surface, Ground Water and Water Quality for Mid Tana, Tharaka Nithi, Sabawawa, Meru and Marsabit; and
- 2) Status on water quality assurance and monitoring for Mid Tana, Sabarwawa, and Chyulu Hills.

The milestones achieved by the under of the reporting period is that Terms of Reference (TOR) and the expression of interest for the two activities had been undertaken and firms prequalified for the next stage of procurement.

The challenges which delayed the process was the disbursement of funds from the AE to EE and and finally to the SP. So far this challenge is still standing as much of the activities which were to be undertaken in year 1 are still bending.

During the reporting period, the following activities were undertaken by KWTA;

- 1. Stakeholder profiling and mapping in all the four (4) water towers (Chyulu, Ngaya, Nyambene and Nuu) was done as shown in the attached Annex 1. The stakeholder matrix will be used for engaging stakeholders during the development of two status reports for Ngaya and Nuu as well as during development of Ecosystem Conservation plans for Nyambene and Chyulu.

2. Identification of direct and indirect beneficiaries was done and a matrix developed based on the population of the respective project areas (Chyulu, Nyambene, Ngaya and Nuu) to guide on project reporting.
3. Two project staff were trained on Gender, youth empowerment and ESMS
4. Reporting templates for Gender and Youth empowerment were developed and ESMS framework prepared as per GCF-IUCN requirements.
5. Preliminary maps (Population maps, Hydrology maps, Land use Land cover maps) were prepared to assist in stakeholder engagement, ground truthing of preliminary information, land cover and hydrology validation, household sampling and general field work preparation.
6. All background information including literature reviews and baseline data was acquired for the four water towers (Chyulu, Nyambene, Nuu and Ngaya) to support report writing.
7. The project staff attended project induction meeting at Maanzoni hotel in Machakos and one progress reporting meeting at the Ministry of Agriculture and Livestock Development chaired by the Permanent Secretary.

3. Environmental and Sustainability reporting

Towards Ending Drought Emergencies exists to transform lives and livelihood of pastoralist in the identified landscapes, this is the key project objective which driving force behind everything that the project aims to achieve. It's what guides the project to deliver on its strategic objective. Below is a brief highlight of our activities that drive towards sustainability.

1. Sustainability strategy and profile

In 2010 Kenya established the ASAL Secretariat as a permanent and specialized institution to champion and coordinate development in the ASALs. In 2012 Kenya adopted a strategy for Ending Drought Emergencies by the year 2022. EDE currently focuses on short-term implications of drought (response) combined with improved early warning. Rangeland management and climate change adaptation are not yet integrated into the medium term strategy for ending drought emergencies. The National Drought Management Authority, a project partner, is the Secretariat of the Common Program Framework for Ending Drought Emergencies. The EDE program consists of six pillars cutting across Kenya's National Vision 2030 Medium Term Plan: peace and security; climate-proofed infrastructure;

disaster risk management; sustainable livelihoods; human capital; and institutional development and knowledge management. By contributing to EDE this project is firmly anchored in national, sub-national and sectorial plans and policies that have been evolving for three decades. In addition, the Climate-Smart Agriculture Programme (CSAP, 2015–2030) is jointly implemented by Ministry of Agriculture and Irrigation (MoAI), Ministry of Environment and Forestry, and Ministry of Water and Sanitation--the key ministries in this project. This project responds to significant opportunities that have been created by the Kenyan government through adoption of key, favourable policies for sustainable rangelands management. The project will demonstrate implementation of these policies in ways that are adapted to climate change projections and threats. The project recognizes that pre-existing development failures in Kenya's ASALs leave populations more exposed to the risks of climate change, but also recognizes that pastoral livelihoods are traditionally well-adapted to conditions of climate variability. The project therefore strengthens climate change adaptation by reinforcing and enabling local institutions and practices and upgrading them to manage the scale and rate of changes that are implied by climate change..

2. Environmental performance

This project has completed the screening procedures of IUCN Environmental and Social Management System (ESMS). The ESMS and its procedures, Standards and tools have been reviewed by GCF accreditation panel and validated as being compliant with GCF requirements for analysing low and medium risk projects.

The implementation of the provisions of IUCN's ESMS Grievance Mechanism will provide an additional safety net for ensuring that people will not suffer from any unforeseen negative social or environmental impacts.

3. Employee welfare

The project aims at competitive recruitment process for any incoming member of staff. Likewise, the existing staff are deployed based on their professional and background training. There is continuous skill improvement for the staff working in the project through various local and international capacity building trainings. There is adequate enabling environment for result based performance since the roles and tasks of each staff are clearly

deployed. Since staff are seconded from government staff their safety is as per the government cover.

4. Market place practices-

a) Responsible Supply chain and supplier relations-

There is competitive bidding on all contracts and tendering processes on acquisition of goods and service with clearly defined and deployed on appraisal and quality assurance committee as per PPOA act

Responsible ethical practices

Ethical and declaring of interest is the standard of operations with outline efforts to anti- corruption practices and responsible political involvement.

b) Regulatory impact assessment

Along the implementation process, the project has a clearly defined Project Management Unit that oversight the implementation by both the executing entity and service providers with both internal and external/ international audit systems in place to ensure there is value for money and anticipated impact

5. Community Engagements

Since the program is community based implementation, engagement and participation are critical areas of concern all along the implementation schedule. Corresponding partners or service provide are engaged as the implementation process progress. There is no CSR activities carried out during financial year under review.

4. Statement of Project Management responsibilities

The Principal Secretary state department for livestock in the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Towards Ending Drought Emergencies 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, 2022.

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 (v) Making accounting estimates that are reasonable in the circumstances.

The Principal Secretary in the state department for Livestock in the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Towards Ending Drought Emergencies accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

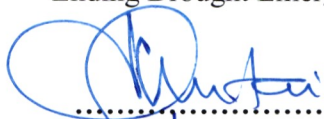
The Principal Secretary for the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Towards Ending Drought Emergencies are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The Principal Secretary for the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Towards Ending Drought Emergencies 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.

Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022

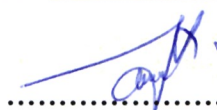
The Principal Secretary for the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Towards Ending Drought Emergencies confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the Principal Secretary for the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Towards Ending Drought Emergencies on _____ 2022 and signed by them.



.....
Name **Henry Kibuyi**
Principal Secretary



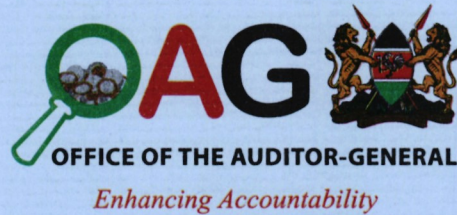
.....
Name **Blaise Okingo**
Project Coordinator



.....
Name **Patrick Chelap**
Project Accountant
ICPAK Member No: 21348

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NAIROBI

REPORT OF THE AUDITOR-GENERAL ON TOWARDS ENDING DROUGHT EMERGENCIES: ECOSYSTEM BASED ADAPTATION IN KENYA'S ARID AND SEMI-ARID RANGELANDS (IUCN GRANT NO. P02886) FOR THE YEAR ENDED 30 JUNE, 2022 - STATE DEPARTMENT FOR LIVESTOCK

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 controls, 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 Towards Ending Drought Emergencies: Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands (ICUN Grant No. P02886) Grant No. P02886 for the year ended 30 June, 2022 - State Department for Livestock

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Towards Ending Drought Emergencies: Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands set out on pages 1 to 21, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Towards Ending Drought Emergencies: Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and Financing Agreement No. P02886 between International Union for Conservation of Nature and Natural Resources (IUCN) and the Republic of Kenya.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Towards Ending Drought Emergencies: Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands Management 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 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 comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.178,000,000 and Kshs.123,539,557 respectively resulting to an under-funding of Kshs.54,460,443 or 31% of the budget. Similarly, the

Report of the Auditor-General on Towards Ending Drought Emergencies: Ecosystem Based Adaptation in Kenya's Arid and Semi-Arid Rangelands (ICUN Grant No. P02886) Grant No. P02886 for the year ended 30 June, 2022 - State Department for Livestock

project spent an amount of Kshs.110,380,958 against an approved budget of Kshs.178,000,000 resulting to an under-expenditure of Kshs.67,619,042 or 38% of the budget.

The underfunding and underperformance affected the planned activities and might impact negatively on service delivery to the public.

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

1. Irregular Reallocation of Expenditure

The statement of receipts and payments reflects expenditure on purchase of goods and services totalling Kshs.104,163,216 which as disclosed in Note 4 to the financial statements includes consultancies costs amounting to Kshs.85,736,591. Review of the expenditure against approved budget revealed that contracted technical services and contracted professional services sub-items had a combined approved budget of Kshs.12,680,000 resulting to an over expenditure of Kshs.73,056,591 or 557% of the budget. Management did not provide an explanation for incurring the expenditure over and above the budgetary provision. In addition, no approval for the reallocation was provided for audit review.

In the circumstances, Management was in breach of law.

2. Unsupported Pending Accounts Payables

As disclosed in Note 12 to the financial statements on other important disclosures under Annex 3, the Project had pending accounts payable amounting to Kshs.23,550,345 as at 30 June, 2022 comprising payables for supply of goods of Kshs.14,054,888, supply of services of Kshs.7,095,457 and civil works of Kshs.2,400,000. However, these payables were not supported with the relevant documents including contracts, invoices, delivery note, stores received notes (S13), inspection and acceptance committee reports and contractor's certificates for work completed.

In the circumstances, the regularity and validity of the pending bills totalling Kshs.23,550,345 could not be confirmed.

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, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

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 International Union for Conservation of Nature and Natural Resources, except for the matters described in the Basis for Lawfulness and Effectiveness in Use of Public Resources section of my report, I report based on my audit, that:

- i. 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;
- ii. In my opinion, adequate accounting records have been kept by the project, so far as appears from the examination of those records; and,
- iii. The Project's financial statements are in agreement with the accounting records and returns.

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 controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and overall governance.

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

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

In addition to the responsibility for the preparation and presentation of the financial statements described above, Management is also responsible for ensuring that the activities, financial transactions and information reflected in the financial statements 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 Project's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment

Auditor-General's Responsibilities for the Audit

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 controls 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 controls would not necessarily disclose all matters in the internal controls 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 controls 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 controls.
- 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 Project'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 Project to cease to continue 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 Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


CPA Nancy Gathungu CBS
AUDITOR-GENERAL

Nairobi

02 December, 2022

Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022

6. Statement of Receipts and Payments for the year ended 30th June 2022.

	Note	2021-2022		2020-2021		Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		Kshs.	Kshs.	Kshs.	Kshs.					
Receipts										
Transfer from Government entities	1	23,714,167	-	23,714,167	-	-	-	-	-	23,714,167
Proceeds from domestic and foreign grants	2	99,825,390	-	99,825,390	-	-	-	-	-	99,825,390
Total receipts		123,539,557	-	123,539,557	-	-	-	-	-	123,539,557
Payments										
Compensation to employees	3	1,900,802	-	1,900,802	-	-	-	-	-	1,900,802
Purchase of goods and services	4	104,163,216	-	104,163,216	-	-	-	-	-	104,163,216
Acquisition of non-financial assets	5	4,316,940	-	4,316,940	-	-	-	-	-	4,316,940
Total payments		110,380,958	-	110,380,958	-	-	-	-	-	110,380,958
Surplus/ (deficit)		13,158,599	-	13,158,599	-	-	-	-	-	13,158,599

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

[Signature]
Name *Blaise Okinyo*
Project Coordinator

[Signature]
Name *Patrick Chelal*
Project Accountant

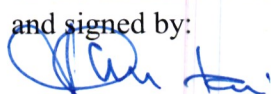
ICPAK Member No: 21348

Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022

7. Statement of Financial Assets as at 30th June 2022

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	6.A	13,158,599	-
Total Cash and Cash equivalents		13,158,599	-
Total Financial Assets		13,158,599	-
Financial Liabilities			
		-	-
Net Assets		13,158,599	-
Represented By			
Fund Balance B/fwd.	7	-	-
Surplus/(Deficit) for the Year		13,158,599	-
Net Financial Position		13,158,599	-

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on _____ 2022 and signed by:



.....
 Name **Hamy Kinda**
 Principal Secretary



.....
 Name **Blaise Okinyi**
 Project Coordinator



.....
 Name **Patrick Chelai**
 Project Accountant

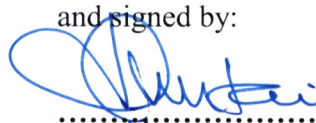
ICPAK Member No:21348

Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022

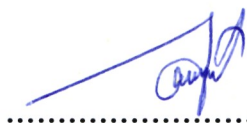
8. Statement of Cashflow for the year ended 30th June 2022

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	23,714,167	-
Proceeds from domestic and foreign grants	2	99,825,390	
Total receipts		123,539,557	-
Payments			
Compensation of employees	3	(1,900,802)	-
Purchase of goods and services	4	(104,163,216)	-
Total Payments		(106,064,018)	-
Net cash flow from operating activities		17,475,539	-
Cashflow from investing activities			
Acquisition of non-financial assets	5	(4,316,940)	-
Net cash flows from investing activities		(4,316,940)	-
Net increase in cash and cash equivalents		13,158,599	-
Cash and cash equivalent at beginning of the year	6	-	-
Cash and cash equivalent at end of the year	6	13,158,599	-

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 _____ 2022 and signed by:



.....
 Name **Amy Kimtai**
 Principal Secretary



.....
 Name **Blaise Okinyi**
 Project Coordinator



.....
 Name **Patrick Chelai**
 Project Accountant


ICPAK Member No: 21348


*Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022*


9. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities	78,000,000	-	78,000,000	23,714,167	54,285,833	30%
Proceeds from domestic and foreign grants	100,000,000	-	100,000,000	99,825,390	174,610	100%
Total Receipts	178,000,000	-	178,000,000	123,539,557	54,460,443	69%
Payments						
Compensation to employees	7,140,000	-	7,140,000	1,900,802	5,239,198	27%
Purchase of goods and services	96,066,000	-	96,066,000	104,163,216	-8,097,216	108%
Acquisition of non-financial assets	74,794,000	-	74,794,000	4,316,940	70,477,060	6%
Total Payments	178,000,000	-	178,000,000	110,380,958	67,619,042	62%
Surplus or Deficit				13,158,599	-	-

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


.....
Name **Anthony Kimtai, CS**
Principal Secretary


.....
Name **Blaise Kingi**
Project Coordinator


.....
Name **Patrick Chelal**
Project Accountant
ICPAK Member No: 21348

10. Significant Accounting Policies

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

The financial statements are for Towards Ending Drought Emergencies under the State Department of Livestock. The financial statements are for the reporting entity Towards Ending Drought Emergencies as required by Section 81 of the PFM Act, 2012 .

10.3 Reporting currency

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

10.4 Recognition of receipts

Towards Ending Drought Emergencies recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

i) Transfers from the Exchequer

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

Significant Accounting Policies (Continued)

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing

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

vi) Undrawn external assistance

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

10.5 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 to employees

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

Significant Accounting Policies (Continued)

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

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.

10.6 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)

10.7 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.

10.8 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.

10.9 Imprests and Advances

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

10.10 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

Significant Accounting Policies (Continued)

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.

10.11 Contingent Assets

Towards Ending Drought Emergencies 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 Towards Ending Drought Emergencies 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.

10.12 Pending bills

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

10.13 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

Significant Accounting Policies (Continued)

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.

10.14 Third party payments

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kshs nil billion being loan disbursements were received in form of direct payments from third parties.

10.15 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.

10.16 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.

10.17 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, 2022.

Significant Accounting Policies (Continued)

10.18 Prior period adjustments

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented in note 10 of these financial statements

11. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	KShs		Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry Agriculture livestock fisheries and Cooperatives</i>			
Counterpart funds 1st Half	4,859,265	-	4,859,265
Counterpart funds 2 nd Half	18,854,902	-	18,854,902
Total (See Annex 2)	23,714,167	-	23,714,167
<i>Other transfers from government entities</i>			
Ministry Agriculture livestock fisheries and Cooperatives	-	-	-
	-	-	-
Total	=	=	=
Appropriations-in-Aid	-	-	-
Total	<u>23,714,167</u>	=	<u>23,714,167</u>

The sum of Ksh. 23,714,167 is the payments paid by the Ministry of Agriculture livestock fisheries and Cooperatives state department of livestock on behalf of the project.

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

During the financial period to 30 June 2022, 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	
						2021-2022 Kshs	2020-2021 Kshs
Grants Received from Multilateral Donors (International Union for Conservation of Nature (IUCN))	17-05-22	862,050	99,825,390	-	-	99,825,390	-
Total		862,050	99,825,390	-	-	99,825,390	-

Notes to the Financial Statements (Continued)

3. Compensation to Employees

	2021/2022			2020/2021		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	1,900,802	-	1,900,802	-	-	1,900,802
Personal allowances paid as part of salary	-	-	-	-	-	-
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	1,900,802	-	1,900,802	-	-	1,900,802

*Towards Ending Drought Emergencies
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Notes to the Financial Statements (Continued)

4. Purchase of Goods and Services

	2021/2022		2020/2021		Cumulative to-date
	Payments made in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs	
Utilities, supplies and services	-	-	-	-	-
Communication, supplies and services	400,000	-	400,000	-	400,000
Domestic travel and subsistence	12,175,600	-	12,175,600	-	12,175,600
Foreign travel and subsistence	566,780	-	566,780	-	566,780
Printing, advertising, and information supplies	441,130	-	441,130	-	441,130
Rentals of produced assets	-	-	-	-	-
Training payments	1,908,000	-	1,908,000	-	1,908,000
Hospitality supplies and services	320,000	-	320,000	-	320,000
Insurance costs	-	-	-	-	-
Specialized materials and services	-	-	-	-	-
Other operating payments	1,749,765	-	1,749,765	-	1,749,765
Routine maintenance – vehicles and other transport equipment	524,000	-	524,000	-	524,000
Routine maintenance- other assets	341,350	-	341,350	-	341,350
Consultancy services: – Technical and professional services	85,736,591	-	85,736,591	-	85,736,591
Total	104,163,216	=	104,163,216	=	104,163,216

*Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Notes to the Financial Statements (Continued)

5. Acquisition of Non-Financial Assets

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2021-2022 Kshs.	Kshs.	Kshs	2020-2021 Kshs	Kshs
Purchase of buildings	-	-	-	-	-
Construction of buildings	-	-	-	-	-
Refurbishment of buildings	-	-	-	-	-
Construction of roads	-	-	-	-	-
Construction of civil works	-	-	-	-	-
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	1,502,250	-	1,502,250	-	1,502,250
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-

*Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022*

	Payments made in Cash		Payments made by third parties		Total payments	Total payments 2020-2021	Cumulative to-date
	2021-2022						
Purchase of certified seeds, breeding stock and live animals	2,814,690	-		2,814,690	-	2,814,690	
Research, studies, project preparation, design & supervision	-	-		-	-	-	
Rehabilitation of civil works	-	-		-	-	-	
Acquisition of strategic stocks	-	-		-	-	-	
Acquisition of land	-	-		-	-	-	
Acquisition of other intangible assets	-	-		-	-	-	
Total	<u>4,316,940</u>	=		<u>4,316,940</u>	=	<u>4,316,940</u>	

Notes to the Financial Statements (Continued)

6. Cash And Cash equivalents

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 8.13A)	13,158,599	-
Cash in hand (Note 8. 13B)	`	`
Cash equivalents (short-term deposits) (Note 8.13C)	`	`
Total	<u>13,158,599</u>	=

The Project Towards Ending Drought Emergencies has 1 number of project accounts spread within the project implementation area and 1 number of foreign currency designated accounts that is shared by National Drought Management Authority and Conservative International managed by the National Treasury as listed below:

6. A Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	USD	USD
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No 1000542508]	475,219	-
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>	Kshs	Kshs
Central Bank of Kenya [A/c No 1000495685]	13,158,599	-
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total local currency balances	<u>13,158,599</u>	=
Total bank account balances	<u>13,158,599</u>	=

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2022 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

Description	2021-2022	2020-2021
	Kshs	Kshs
(i) A/c Name [A/c No1000495685]		
Opening balance	-	-
Total amount deposited in the account	99,825,390	-
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>86,666,791</u>	-
Closing balance (as per SDA bank account reconciliation attached)	<u>13,158,599</u>	=
(ii) A/c Name [A/c No1000542508]	USD	USD
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	1,874,197	-
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>1,398,942</u>	-
Service charges	36	-
Closing balance (as per SDA bank account reconciliation attached)	<u>475,219</u>	=

The sum of USD 862,050 is the amount transferred to shs account under Towards Ending Drought Emergencies for state department of Livestock and the balance of USD 536,892 was transferred to shs.

Account under National Drought Management Authority.

Notes to the Financial Statements (Continued)

7. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
Total	-	-

*Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022*

12. Other Important Disclosures


1. Pending Accounts Payable (See Annex 3)

Description	Balance b/f FY 2020/2021 Kshs	Additions for the period Kshs	Paid during the year Kshs	Balance c/f FY 2021/2022 Kshs
Construction of buildings	-	-	(-)	-
Construction of civil works	-	2,400,000	(-)	2,400,000
Supply of goods	-	14,054,888	(-)	14,054,888
Supply of services	-	7,095,457	(-)	7,095,457
Total	-	23,550,345	(-)	23,550,345

*Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022*

13. Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)

.....

 Name Hany Amer
 Principal Secretary

.....

 Name Blaise O Kingi
 Project Coordinator

*Towards Ending Drought Emergencies Reports and Financial Statements
For the financial year ended June 30, 2022*

14. Annexes

Annex1 - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	78,000,000	23,714,167	54,285,833	30%	Lack of exchequer
Proceeds from domestic and foreign grants	100,000,000	99,825,390	174,610	100%	
Total Receipts	178,000,000	123,539,557	54,460,443	69%	
Payments					
Compensation of employees	7,140,000	1,900,802	5,239,198	27%	Lack of exchequer
Purchase of goods and services	96,066,000	104,163,216	-8,097,216	108%	Late exchequer release
Acquisition of non-financial assets	74,794,000	4,316,940	70,477,060	6%	Due to length procurement procedure required for and investment to be done
Total payments	178,000,000	110,380,958	67,619,042	62%	

**Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Annex 2: Reconciliation of inter-entity transfers

Project Name: Towards Ending Drought Emergencies			
Break down of transfers from the State Department of Livestock			
a. Government Counterpart funding	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
	Various	23,714,167	FY 2021-2022
	Total	23,714,167	
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)		23,714,167	

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

Project Coordinator
Towards Ending Drought Emergencies

Head of Accounting Unit
Ministry of Agriculture Livestock Fisheries and Cooperatives

Sign -----

Sign-----

**Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Annex 3 - Analysis of Pending Bills

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020/21	Comments
a	b	c	d=a-c			
Construction of civil works						
M/S Hallmark Cleaning	2,400,000	19-Apr-22		2,400,000		
Sub-Total	2,400,000			2,400,000		
Supply of goods						
Newabs Enterprises	1,605,000	16-Jun-22	-	1,605,000	-	
M/S Geomase Enterprises	1,597,500	17-Jun-22	-	1,597,500	-	
M/S Phybs Enterprise	1,040,000	17-Jun-22	-	1,040,000	-	
M/S Karcha Supplies	355,000	17-Jun-22	-	355,000	-	
M/S Prikong Enterprises	520,000	20-Jun-22	-	520,000	-	
M/S Ewado Enterprises	325,000	15-Jun-22	--	325,000	-	
M/S Crown Motors Group	5,035,388	17-Jun-22	-	5,035,388	-	
M/S Jevalyn Agencies	117,000	17-Jun-22	-	117,000	-	
M/S Safaricom Ltd	660,000	7-Jun-22	-	660,000	-	
M/S National oil Cooperation of Kenya	2,800,000	13-Jun-22	-	2,800,000	-	
Sub-Total	14,054,888		-	14,054,888	-	
Supply of services						
M/S Finetops Enterprises	7,095,457	17-Jun-22	-	7,095,457	-	
Sub-Total	7,095,457			7,095,457	-	
Grand Total	23,550,345		-	23,550,345	-	

*Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Annex 4 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2021/22 (a)	Donations in form of assets (KShs) 2021/22 (b)	*Purchases/ Additions in the Year (KShs) 2021/22 (c)	**Disposals in the Year (KShs) 2021/22 (d)	Transfers in/(out) Kshs 2021/22 (d)	Closing Cost (KShs) 2022 (e)= (a)+ (b)+c)-(d)+(-)d
Land						
Buildings and structures	-	-	-	-	-	-
Transport equipment	-	-	-	-	-	-
Office equipment, furniture and fittings	-	-	-	-	-	-
ICT Equipment,	-	-	-	-	-	-
Other Machinery and Equipment	-	-	1,502,520	-	-	1,502,520
Heritage and cultural assets	-	-	-	-	-	-
Biological assets	-	-	2,814,690	-	-	2,814,690
Infrastructure assets roads, rails	-	-	-	-	-	-
Intangible assets	-	-	-	-	-	-
Work in Progress	-	-	-	-	-	-
Total	-	-	4,316,940	-	-	4,316,940

Annex 8: Other Support Documents

- i. Bank Reconciliations statement as at 30th June 2022
- ii. Board of Survey Report
- iii. Special Deposit Account(s) reconciliation statement(s)
- iv. GOK IFMIS comparison Trial Balance

GOK IFMIS comparison Trial Balance is not attached since in this, the GOK counterpart funds are drawn from one exchequer account for all ministry institutions/ departments. It will therefore not give a true picture of the project financials. Instead, we prepared the project trial balance and attached to reflect the balances and figures reported.

Towards Ending Drought Emergencies
Annual Report and Financial Statements for the financial year ended June 30, 2022

TRIAL BALANCE

DETAILS	DR	CR
Opening Cash and Cash Equivalent		-
Transfer from government entities		23,714,167
Loans from external development partners		99,825,390
Closing Cash and Cash Equivalents	13,158,599	
Basic salaries of permanent employees	1,900,802	
Communication, supplies and services	400,000	
Domestic travel and subsistence	12,175,600	
Foreign travel and subsistence	566,780	
Printing, advertising and information supplies	441,130	
Training expenses	1,908,000	
Hospitality supplies and services	320,000	
Other operating payments	1,749,765	
Routine maintenance – vehicles and other transport equipment	524,000	
Routine maintenance- other assets	341,350	
Consultancy services:–Technical and professional services	85,736,591	
Purchase of specialized plant, equipment and machinery	1,502,250	
Purchase of certified seeds, breeding stock and live animals	2,814,690	
Total	123,539,557	123,539,557

**GCF- DROUGHT EMERGENCIES PROJECT TWENDE
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT
FOR THE YEAR ENDED 30TH JUNE 2022**

EU Grant

Bank Account No.1000542508 Held with CENTRAL BANK OF KENYA

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by EU			1,874,161.00
	Less:			
2	Total amount justified to EU			-
3	Outstanding amount advanced to be Justified			1,874,161.00
	Represented by:			
4	Ending Designated Account Balance at 30.06.2022			475,218.97
5	Amount claimed but not credited at 30.06.2022			-
6	Amount withdrawn and not claimed as at 30.06.2022			1,398,906.03
7	Service charges (if not included in 5 & 6 above)			36.00
	Less:			
8	Interest earning (if included in Designated Account)			-
9	Total advance to Designated Account year ended 30.06.2022			1,874,161.00

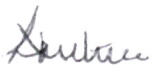
Discrepancy between total appearing on lines 3 and 9

-

Notes:

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

The amount appearing on line 6 is eligible for financing by European Union and shall be documented in subsequent IFRs



**AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT
THE NATIONAL TREASURY**

DATE: 02-08-2022

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2022
Account No.	1000542508
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	GCF DROUGHT EMERG. PROJECT TWENDE
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	0.00
Add:	
Total Amount deposited by World Bank	1,874,161.40
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	1,398,942.43
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June, 2022	475,218.97

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE:

DATE

14-07-2022

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE:

DATE

02-08-2022

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2022 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 5 of 5

Run Date: 13/07/2022 Run Time: 12:06:33
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2021 To

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER: 1000542508

ACCOUNT TITLE: GCF DROUGHT EMERG. PROJECT TWENDE
 30/06/2022

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			0.00			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	11/04/2022	FT22101SV3P0	FUNDING	0.00	1,874,197.40	1874197.4
2	14/04/2022	FT22104KBQ1H	FUNDING	0.00	1,874,161.40	3748358.8
3	14/04/2022	FT22104YNSLM	REV FT22101SV3P0	-1,874,197.40	0.00	1874161.4
4	06/05/2022	FT22126YL2GY	PA127879	-862,050.00	0.00	1012111.4
5	31/05/2022	FT22151RD27B	PA128201	-536,892.43	0.00	475218.97
				CLOSING BALANCE :		475218.97

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

[More Options](#)

[Clear Selection](#)

Find

Account	equals	1000542508
Statement From	equals	20210701
Statement To	equals	20220630

TAM.E.STMT.OF.ACCT.EPRM

FO 30
STATE DEPARTMENT FOR LIVESTOCK
BANK RECONCILIATION AS AT 30TH JUNE 2022
SDL TWENDE 1162

AC/NO - 1000495685	AMOUNT Kshs
BALANCE AS PER BANK CERTIFICATE.....	32,117,926.00
Less.....	
1. Payments in the Cash Book not yet recorded in the Bank Statement (Unpresented Cheques).....	18,959,327.00
2. Receipts in the Bank Statements not yet recorded in the Cash Book.....	0.00
Add.....	
3. Payments in the Bank Statement Not yet recorded in the Cash Book.....	0.00
4. Receipts in the Cash Book not yet recorded in the Bank Statement.....	0.00
BANK BALANCE AS PER CASH BOOK	13,158,599.00

I certify that I have verified the Bank Balance in the Cash Book with the the Bank Statement and that the above Reconciliation is correct.

Prepared by:

Signature.....

Date.....

Checked by:

Signature.....

Date.....

Date 14/7/22

Report of the Board of Survey on the Cash and Bank Balances of DLP as at the close of business on 30/6/22

The Board, consisting of (Names and official titles)

Chairman - Peter Mwangi Ngunjiri
Member - James Mwangi Ngunjiri

assembled at the office of DLP at 11:30 (time) on the Thursday

and the following cash was produced:-

Table with 4 rows: Notes, Silver, Copper, Cheques (as per details on reverse). Columns include currency type and amount in Sh. All amounts are handwritten as 'NIL'.

It was observed that cheques amounting to Sh. 112 cts 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 30/6/22

Table with 2 rows: Cash on hand, Bank balance. Columns include currency type and amount in Sh. Both amounts are handwritten as 'NIL'.

The Bank Certificate of Balance showed a sum of Sh. 13,155.89 cts Standing to the credit of the account 1000495655 20 22

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

Chairman

Date 14/7/22

Members of the Board

July 14, 2022

CERTIFICATE OF BALANCES

Customer : STATE DEPARTMENT
122556 FOR LIVESTOCK
Balance Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000209957	DEV-STATE DEPARTMENT FOR LIVESTOCK	KES	119,424,482.35
1000209984	CBK165-STATE DEPT.FOR LIVESTOCK	KES	0.00
1000210109	REC-STATE DEPT. FOR LIVESTOCK	KES	8,120,954.85
1000212632	DEP-STATE DEPT.FOR LIVESTOCK	KES	112,589,157.00
1000216395	REG. PASTORAL LIVELIHOODS RES.PRJ	KES	1,504,987.60
1000495685	TOWARDS ENDING DROUGHT EMERGENCIES	KES	32,117,926.00

Sophie Langat (Mrs)
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

Rundate : 15 SEP 2022

Runtime : 16:00:40

Customer number : 122556

Account number : 1000495685

Account name : TOWARDS ENDING DROUGHT EMERGENCIES-KES

Opening Balance : 0.00

Dr. Amount 0 99,825,390.00

Balance

0 98,895,190.00

STATEMENT PERIOD : From 01 JAN 2022 To 15 SE

Transaction Details

No. Txn. Date Value Date Reference

1 17-May-22 17-May-22 FT22137W TRFS Payments

STD002772

930,200.00

40000001

2 10-Jun-22 10-Jun-22 FT22161TH Outward RTGS Payment MT 103

STATE DEPARTMENT FOR LIVESTOCK:999999

40000001

0 88,665,648.00

3 16-Jun-22 16-Jun-22 FT221671G Outward RTGS Payment MT 102

IMP4593354

40000004

10,229,542.00

4 16-Jun-22 16-Jun-22 FT22167FS Outward RTGS Payment MT 102

STATE DEPARTMENT FOR LIVESTOCK:CBK

KENYA WATER TOWERS AGENCY

/REC/0040000004

STD003100/1

40000002

34,385,050.00

5 20-Jun-22 20-Jun-22 FT22171DS Outward RTGS Payment MT 103

STATE DEPARTMENT FOR LIVESTOCK:CBK

WATER RESOURCES AUTHORITY

/REC/0040000002

STD003101

40000005

22,162,672.00

6 08-Jul-22 08-Jul-22 FT22189L7 Outward RTGS Payment MT 103

STATE DEPARTMENT FOR LIVESTOCK:999999

INTERNATIONAL CENTRE FOR RESEARCH I

40000005

18,959,327.00

0

13,158,599.00

