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Enhancing Accountability



REPORT

	
THE NATIONAL ASSEMBLY PAPERS LAID	
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THE AUDITOR-GENERAL

ON

**REGIONAL PASTORAL LIVELIHOODS
RESILIENCE PROJECT
(IDA CREDIT NO. KE 53880-KE)**

**FOR THE YEAR ENDED
30 JUNE, 2020**

**MINISTRY OF AGRICULTURE, LIVESTOCK,
FISHERIES AND CO-OPERATIVES**

Revised Template 30/6/2018



REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT

MINISTRY OF AGRICULTURE LIVESTOCK FISHERIES AND COOPERATIVES

PROJECT GRANT/CREDIT NUMBER 53880

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

**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 Regional Pastoral Livelihoods Resilience Project,

Objective: The key objective of the project is provision of resilience to pastoral communities through alternative livelihoods,

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 also has offices/branches as follows:

- Baringo
- Garissa
- Isiolo
- Kajiado
- Laikipia
- Lamu
- Mandera
- Marsabit
- Narok
- Samburu
- Tana River
- Turkana
- Wajir
- West pokot

Contacts: The following are the project contacts

Telephone: (254) 2099167:(254) 20

E-mail: pslivestock@kenya.go.ke ; ptl.resilience@gmail.com

Website: www.kilimo.go.ke

1.2 Project Information

Project Start Date:	The project start date is 15 – 12 – 14
Project End Date:	The project end date is 15 – 03 – 21
Project Manager:	The project manager is Mr James Kibet Tendwa
Project Sponsor:	The project sponsor is The World Bank and GOK

Regional Pastoral Livelihoods Resilience Project
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For the financial year ended June 30, 2020

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	P129408
Strategic goals of the project	To contribute to ending drought emergencies in the horn of Africa
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Reduce the percentage death rate of livestock (cattle, camel, goat & sheep) kept by pastoral and agro-pastoral households targeted by the Project (ii) Increase the number of animals (cattle, goat and sheep) traded in selected Project markets (iii) Increase the value of animals (cattle, goat and sheep) traded in selected Project markets (iv) Reduce the time lapse between early warning information and response reduced (v) Increase the number of direct project beneficiaries (number) of which (percentage) female
Other important background information of the project	The Project is being implemented in Kenya, Uganda and Ethiopia under the coordination of IGAD. The Kenya RPLRP has the national Project coordinating unit at the Project headquarters and 14 county Project coordination units in the 14 Project counties. 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 5 areas: (i) Component one - natural resources management (ii) Component two -market access and trade (iii) Component three - livelihood support (iv) Component four - pastoral risk management (v) Component five – Project management and institutional support
Project duration	The project started on 15 th December 2014 and is expected to run until 15 TH March 2021

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1.4 Bankers

The following are the bankers for the current year:

- (i) Central Bank of Kenya (DA Account) Loan A/C No. 1000241292
- (ii) Central Bank Of Kenya Operational Account (Shilling Account) Loan A/C No. 100021639

1.5 Auditors

The project is audited by the Kenya National Auditors Office (KENAO)

1.6 Roles and Responsibilities

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

Names	Title Designation	Key Qualification	Responsibilities
Mr. James K. Tendwa	Senior Deputy Director of Livestock Production		Project Team leader PIU- Nairobi
Dr. Purity kiunga	Assistant Director Veterinary Services	MSc Epid., BVM	Project Pastoral Livestock Health Officer PIU- Nairobi
Ms. Elizabeth Mutisya	Senior Assistant Director Livestock Production	MSc Project Planning,, Bsc Agric,	Project Social Safeguards Officer PIU- Nairobi
Ms. Jane Gakure	Assistant Director Livestock Production	MSc. , BSc Range Mgt	Project Natural Resources Management Office PIU- Nairobi
Ms Judy Gachora	Principal Livestock Production Officer	BSc Agric,	Project Livelihoods Support Officer PIU- Nairobi
Mr. Johnson Ndolo	Principal Livestock Production Officer	MSc, (Ent.) BSc. Animal. Prod.	Project Environmental Safeguards Officer PIU- Nairobi
Mr. Rajab Ouko Obama	Principal Livestock Production Officer	BSc Range Mgt	Project M & E Officer PIU- Nairobi
Mr. Pancras Tumna Ngati	Principal Livestock Production Officer	MSc Project Planning, BSc. Range. Mgt	Project Pastoral Risk and Knowledge Management Officer PIU- Nairobi
Mr. Maurice Ouma	Assistant Director Livestock Production Officer	BSc. Range. Mgt	Project Market Access and Trade Officer

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Mr. Daniel Pariken Sakuda	Human Resource Officer	BA Business Administration , Higher Diploma HRM	Project Human Resource & Logistic Officer PIU- Nairobi
Mr. Mugambi Ginthinji	Chief ICT Officer		Project ICT Officer
Ms. Lydia Ciira	Chief Procurement Officer	Msc Procurement	Project Procurement Officer PIU- Nairobi
Ms. Irene Kagendo	Procurement Assistant	Dipl. Procurement, BSC Purchasing and supplies (ongoing)	Project Procurement Assistant PIU- Nairobi
Mr. Matayo Sikunyi Wangalwa	Principal Accountant	BCOM(Fin) , CPA (K), DBM, MBA(Fin)	Project Financial Accountant PIU- Nairobi
Ms. Betty Jemutai Kiptoo	Certified Accountant	BCOM(Fin) CPA,(K)	Project Assistant Financial Accountant PIU-Nairobi
Ms. Esther Nduta	Administrative Assistant	Dip in Secretarial Studies	Project Administrative Assistant PIU- Nairobi
Mr. Laban Cheruiyot Labatt	Assistant Director of Livestock Production	MSc. Animal Production	Project County Project Team Leader Baringo
Mr. Mohamed Hussein Ali		MPP, BA Dev Studies	Project County Project Team Leader Tana River
Mr. Abdullahi W. Guyo		MPP, BSc. Range Management	Project County Project Team Leader Isiolo
Mr. Kiambi G.M. Mboroki		MSc. NRM, PhD Student; Diploma - Range Management	Project County Project Team Leader Laikipia
Mr. Frederick Jefa Yaah Baya		MSc. Animal Production	Project County Project Team Leader Lamu
Mr. Abdi Mohammed Ali		BSc. Animal Production	Project County Project Team Leader Mandera
Mr. Hako Halaki		MSc Livestock Dev planning and management	Project County Project Team Leader Marsabit
Mr. Christopher Kunder		BSc Range Management; MSc Student	Project County Project Team Leader Narok

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Mr. Geoffrey L. Lelengulyah		Masters in Env. studies, BSc Zoology	Project County Project Team Leader Samburu
Mr. Oscar Ngasi		MPH - Health/BSc. Animal Production	Project County Project Team Leader Kajiado
Mr. Omar Bulle		MSc. Agriculture/BSc Animal Production	Project County Project Team Leader Wajir
Mr. Andrew Kaptalau		BSc Animal Production	Project County Project Team Leader West pokot
Mr. Josephat Smollo		BSc. Animal Production	Project County Project Team Leader Turkana
Mr. Mohamed Aden Muhamed			Project County Project Team Leader-Garissa
Dr. James Chege Wagui			
Mr. Benson M. Munyao		BSc Range Management	Project County Monitoring and Evaluation Officer
Mr. Daniel Karanja Kigera		BSc Range Management	Project County Monitoring and Evaluation Officer
Mr. Lui Cheruyot Kirui		BSC (Agric Econ), MSc student	Project County Monitoring and Evaluation Officer
Dr Pat Rupunye		MSc. (Natural Products & Bio prospecting), BVM	Project County Monitoring and Evaluation Officer
Mr. Ogola Thomas Otieno		MSc. (Agric Econ),	Project County Monitoring and Evaluation Officer
Dr. Claudio M. Sortum		BVM, MSc Student	Project County Monitoring and Evaluation Officer
Mr. Peter Arucho Otieno		MA. Business Admin, BSC (An. Prod.)	Project County Monitoring and Evaluation Officer
Dr. Anthony W. Naumwo		BVM	Project County Monitoring and Evaluation Officer

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Mr. Alfred Murango			Project County Monitoring and Evaluation Officer
Mr. John Chege Ndungu		MBA in Sociology, BSc in Animal Prodn	Project County Monitoring and Evaluation Officer
Mr, Francis Njogu Muratha		BSc.(Agric. Econ)	Project County Monitoring and Evaluation Officer
Dr Sabuni Zephania A.		MSc. Applied Veterinary Parasitology/BVM	Project County Monitoring and Evaluation Officer
Mr. David K Cheruiyot			Project County Monitoring and Evaluation Officer
Ms. Rose Jeptoo	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Mr. Caleb Papa	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Ms. Fridah Gacheri	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Mr. Emmanuel B. Wanjala	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Mr. John TM Nkuraru	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Mr. Lawrence Ajele	Assistant Procurement Officer	Diploma and Procurement AND Supplies	Project County Procurement Officer
Mr. Ali Maalim Billow	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Mr. Peter Chesang Kulei	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Mr. Alfred M Murango	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Mr. Kennedy Kipchirchir Korir	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Ms. Jackline A.Okubala	Assistant Procurement Officer	BSC Purchasing and supplies	Project County Procurement Officer
Mr. Mohamud Sheikh Abdullahi	Assistant Procurement Officer	BSC Finance, Diploma in Purchasing &supplies	Project County Procurement Officer
Ms. Sabdio Mamo Hachu	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Mr. Felix Odemu Ayiedza	Assistant Financial Accountant	CPA III	Project County Financial Accountant

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Mr. Alex Juma Yaa	Assistant Financial Accountant	CPA III	Poject County Financial Accountant
Mr. Hussein Duba Jarso	Assistant Financial Accountant	CPA (K)	Poject County Financial Accountant
Ms. Vivian Kiptoo	Assistant Financial Accountant	CPA (K)	Poject County Financial Accountant
Mr. Jackson Samperu Melompuki	Assistant Financial Accountant	CPA (K)	Poject County Financial Accountant
Mr. Josephat Kemboi Kwarkwar	Assistant Financial Accountant	BBM, CPA (K)	Poject County Financial Accountant
Mr. Nguta Joel Mkoji	Assistant Financial Accountant	BCom Finance, CPA II	Poject County Financial Accountant
Mr Moses Muchiri Waweru	Assistant Financial Accountant	BA, CPA II	Poject County Financial Accountant
Ms Janet O. Nyaboke	Assistant Financial Accountant	BCom Finance, CPA II	Poject County Financial Accountant
Mr. Brian Wakhungu Olukwo	Assistant Financial Accountant	CPA III	Poject County Financial Accountant
Mr. Edwin Kiprotich Langat	Assistant Financial Accountant	CPA III	Poject County Financial Accountant
Mr. Abdinoor Dahir Ahmed	Assistant Financial Accountant	CPA II	Poject County Financial Accountant

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1.7 Funding summary

The Project is for duration of seven years from 2014 to 2021 with an approved budget of US\$ 770,000 (use donor currency) equivalent to KShs. 6,500,000,000 from IDA and USD 21,000,000 equivalent to Kshs. 1,830,000,000 from Government of Kenya as highlighted in the table below:
Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date 30 th June 2020		Undrawn balance to date 30 th June 2020	
	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>	<i>Donor currency</i>	<i>KShs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Grant						
Insert name of donor	-	-	-	-	-	-
Insert name of donor	-	-	-	-	-	-
(ii) Loan						
International Development Association - IDA	77,000,000	6,500,000,000	56,933,640	5,638,331,167	20,066,360	861,668,833
Government of Kenya	21,000,000	1,830,000,000	4,474,605	456,382,557	16,525,395	1,373,617,444
(iii) Counterpart funds						
Government of Kenya	-	-	-	-	-	-
Total	98,000,000	8,330,000,000	61,408,245	6,094,713,724	36,591,755	2,235,286,270

1.8 Summary of Overall Project Performance:

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

1.9 Summary of Project Compliance:

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

Regional Pastoral Livelihoods Resilience Project
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2. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Principal Secretary* for the Ministry of Agriculture livestock fisheries and Cooperatives and the *Project Coordinator* for Regional Pastoral Livelihood Resilience project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.


The *Principal Secretary* for the Ministry of Agriculture livestock fisheries and Cooperatives and the *Project Coordinator* for Regional Pastoral Livelihood Resilience project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.


The *Principal Secretary* for the Ministry of Agriculture livestock fisheries and Cooperatives and the *Project Coordinator* for Regional Pastoral Livelihood Resilience project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. The *Principal Secretary* for ministry of Agriculture livestock fisheries and Cooperatives and the *Project Coordinator* for Regional Pastoral Livelihood Resilience project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.


The *Principal Secretary* for the Ministry of Agriculture livestock fisheries and Cooperatives and the *Project Coordinator* for Regional Pastoral Livelihood Resilience project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Project financial statements were approved by the *Principal Secretary* for the Ministry Agriculture livestock fisheries and Cooperatives and the *Project Coordinator* for Regional Pastoral Livelihood Resilience project on 29/09/2020 2020 and signed by them.


Principal Secretary
Name: Hamy Kimtai


Project Coordinator
Name: J. K. Tendura


Project Accountant:
Name: Matayo Wangalwa
ICPAK Member Number: 4936

*Regional Pastoral Livelihoods Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

3. REPORT OF THE INDEPENDENT AUDITORS ON THE xxxx PROJECT

REPUBLIC OF KENYA

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Website: www.oagkenya.go.ke



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT (IDA CREDIT NO. KE 53880-KE) FOR THE YEAR ENDED 30 JUNE, 2020 – MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND CO-OPERATIVES

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Regional Pastoral Livelihoods Resilience Project set out on pages 1 to 19, which comprise of the statement of financial assets as at 30 June 2020, statement of receipts and payments, statement of cash flows and the 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, the financial statements present fairly, in all material respects, the financial position of Regional Pastoral Livelihoods Resilience Project as at 30 June, 2020, 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 Schedule 2 Section II B of the Financing Agreement No. 5388-KE dated 19 May, 2014 between the International Development Association (IDA) and the Republic of Kenya and the Public Finance Management Act, 2012.

In addition, the special account statement presents fairly the special account transactions and the closing balance has been reconciled with the books of account.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Regional Pastoral Livelihoods Resilience Project 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

Unpaid Insurance Claim

During the year under review Management incurred insurance costs of Kshs.18,549,675 paid to an insurance firm as premium for the insurance cover of the Project vehicles. Review of motor vehicle records maintained at West Pokot County offices revealed that on 25 March, 2019, two (2) vehicles, GKB 038R and GKB 412R got burnt by fire suspected to have originated from one of the food kiosks adjacent to the offices. The vehicles were insured and a claim for compensation lodged was certified payable on 30 July, 2019. However, the claims have not been settled as at the time of audit inspection in November, 2020.

No reason has been given for the failure by the insurance company to settle the claim.

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, I confirm that, nothing 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

Unsupported Expenditure

The statement of receipts and payment reflects purchase of goods and services of Kshs.923,507,376 as disclosed under Note 8.6 to the financial statements. The amount includes Kshs.7,978,250 under communication, supplies and services paid to a firm contracted to carry out works for local area network installation at ground upper floor and sixth floor in Kilimo House. However, Management did not provide documentary evidence why the installation was done at Kilimo House whereas the Project is located at Hill Plaza. Further, an earlier request by the Ministry to the Project for local area network was not authorized by ICT Ministry contrary to Circular Ref. No. OP/CAB.39/1A of March 1, 2018 which directed that all ICT equipment be centralized under the Ministry of ICT to ensure economies of scale in procurement and optimization of the use of shared services strategy.

The Management is therefore in breach of the Law

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

Basis for Conclusion

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective processes and systems of internal control, risk management and 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 International Development Association (IDA) and the Republic of Kenya, except for the matters under Other Matter and Lawfulness and effectiveness in the use of public sections 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 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 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 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 Project 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 overall 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 overall 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 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 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.



Nancy Gathungu
AUDITOR-GENERAL

Nairobi

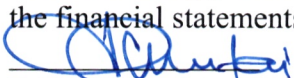
31 December, 2020

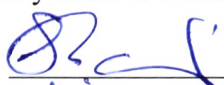
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Reports and Financial Statements
For the financial year ended June 30, 2020*


4. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

	Note	2019/20		2018/19		Cumulative to-date
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Transfer from Government entities	8.3	119,084,360	-	53,735,400	-	456,382,557
Loan from external development partners	8.4	1,362,384,378	-	1,250,002,850	-	5,638,331,167
TOTAL RECEIPTS		1,481,468,738	-	1,303,738,250	-	6,094,713,724
PAYMENTS						
Compensation of employees	8.5	87,721,119	-	48,484,662	-	281,321,079
Purchase of goods and services	8.6	923,507,376	-	982,905,830	-	3,592,889,371
Acquisition of non-financial assets	8.7	482,836,712	-	262,020,473	-	2,194,535,008
Transfers to other government entities	8.8	-	-	-	-	19,299,996
TOTAL PAYMENTS		1,494,065,207	-	1,293,410,964	-	6,088,045,453
SURPLUS/(DEFICIT)		-12,596,468	-	10,327,286	-	6,668,271

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


Principal Secretary
Name: Henry Kintai


Project Coordinator
Name: J.K. Tendron



Project Accountant
Name M.S. Wangalwa
ICPAK Member No:4936

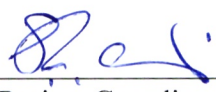
**Regional Pastoral Livelihoods Resilience Project
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For the financial year ended June 30, 2020**

5. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020

	Note	2019/20	2018/19
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	8.9	6,668,271	18,501,539
Total Cash and Cash Equivalents		6,668,271	18,501,539
Accounts receivables – Imprest and Advances	8.10		763,200
TOTAL FINANCIAL ASSETS		6,668,271	19,264,739
REPRESENTED BY			
Fund balance b/fwd		19,264,739	69,072,539
Prior year adjustments	8.12		(60,135,086)
Surplus/(Deficit) for the year		12,596,468	10,327,286
NET FINANCIAL POSITION		6,668,271	19,264,739

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 29/09/2020 2020 and signed by:


Principal Secretary
Date 29/9/2020


Project Coordinator
Date 28/09/2020

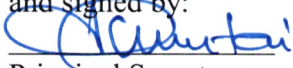

Project Accountant
Date 28/09/2020
ICPAK Member No:4936

*Regional Pastoral Livelihoods Resilience Project
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6. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020

		2019/20	2018/19
	Note	KShs	KShs
Receipts for operating activities			
Transfer from Government entities	8.3	119,084,360	53,735,400
			53,735,400
Payments for operating activities			
Compensation of employees	8.5	(87,721,119)	- 48,484,662
Purchase of goods and services	8.6	(923,507,376)	-982,905,830
Transfers to other government entities	8.8		-
Adjusted for:			
Change in Imprests & Advances		763,200	-763,200
Adjustments during the year	8.12	-	-60,135,086
Net cash flow from operating activities		(891,380,935)	(978,418,292))
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8.7	(482,836,712)	(262,020,473)
Net cash flows from Investing Activities			(262,020,473)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	8.4	1,362,384,378	1,250,002,850
Net cash flow from financing activities		1,362,384,378	1,250,002,850
NET INCREASE IN CASH AND CASH EQUIVALENT		(11,833,268)	9,564,086
Cash and cash equivalent at BEGINNING of the year		18,501,539	8,937,453
Cash and cash equivalent at END of the year		6,668,271	18,501,539

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 29/09/ 2020 and signed by:


Principal Secretary

Date 29/9/2020


Project Coordinator

Date 28/09/2020


Project Accountant

Date 28/09/2020


ICPAK Member No:4936

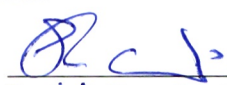
Regional Pastoral Livelihoods Resilience Project
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7. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfer from Government entities	180,630,000	-10,200,000	170,430,000	119,084,360	51,345,640	70%
Proceeds from borrowings	1,077,397,474	364,042,320	1,441,439,794	1,362,384,378	79,055,416	95%
Total Receipts	1,258,027,474	353,842,320	1,611,869,794	1,481,468,738	130,401,056	92%
Payments						
Compensation of employees	68,720,250	38,000,000	106,720,250	87,721,119	18,999,131	82%
Purchase of goods and services	871,460,000	56,100,000	927,560,000	923,507,376	4,052,624	100%
Acquisition of non-financial assets	317,847,224	259,724,320	577,589,544	482,836,712	94,752,832	84%
Transfers to other government entities						
Total Payments	1,258,027,474	353,842,320	1,611,869,794	1,494,065,207	117,804,587	93%

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


Principal Secretary
Date 29/9/2020


Project Coordinator
Date 28/09/2020


Project Accountant
Date 28/09/2020
ICPAK Member No:4936

8. NOTES TO THE FINANCIAL STATEMENTS

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

8.1. Basis of Preparation

8.1.1. Statement of compliance and basis of preparation

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

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

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

8.1.2. Reporting entity

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

8.1.3. Reporting currency

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

8.2. Significant Accounting Policies

a) Recognition of receipts

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

• Transfers from the Exchequer

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

• External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

Donations and grants

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

Proceeds from borrowing

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

Undrawn external assistance

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

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of employees**

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

- **Use of goods and services**

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

- **Interest on borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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

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

- **Acquisition of fixed assets**

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

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

c) In-kind donations

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

d) Cash and cash equivalents

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

Restriction on cash

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

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

f) Pending bills

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

g) Budget

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

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

h) Third party payments

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Exchange rate differences

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

j) Comparative figures

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

k) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2020.

l) Errors

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.3. RECEIPTS FROM GOVERNMENT OF KENYA

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

	2019/20	2018/19	Cumulative
	KShs	KShs	to-date
<i>Counterpart funding through Ministry xxx</i>			
Counterpart funds Quarter 1	-	-	1,296,199
Counterpart funds Quarter 2	-	-	-
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-	-	-
	=	=	<u>1,296,199</u>
<i>Other transfers from government entities</i>			
Ministry of Agriculture livestock fisheries and Cooperatives	119,084,360	53,735,400	455,086,358
Ministry xy	-	-	-
Project zxy	-	-	-
Agency xz	-	-	-
	<u>119,084,360</u>	<u>53,735,400</u>	<u>455,086,358</u>
Appropriations-in-Aid	-	-	-
Total	<u>119,084,360</u>	<u>53,735,400</u>	<u>456,382,557</u>

The sum of Ksh. 119,084,360 is the combination of Ksh. 29,600,924 payments paid by the Ministry of Agriculture and Irrigation state department of Livestock on behalf of the project and sum of Ksh. 89,483,436 transferred to 14 Counties.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.4. OAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2020 we received funding from development partners in form of loan negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment *	Total amount in KShs	
			KShs	KShs	FY19/20	FY18/19
Loans Received from Bilateral Donors (Foreign Governments)						
Insert name of foreign Government	-	-	-	-	-	-
Loans Received from Multilateral Donors (International Organisations)						
IDA/World Bank	VARIOUS	9,779,953	1,010,415,810	351,968,569	1,362,284,378	1,250,002,850
Total					1,362,284,378	1,250,002,850

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.5. COMPENSATION OF EMPLOYEES

	FY 2019/20			FY 2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
-	KShs	KShs	KShs	KShs	KShs
Basic salaries of permanent employees	87,144,995	-	87,144,995	48,132,262	279,840,555
Basic wages of temporary employees	576,124	-	576,124	352,400	1,480,524
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	<u>87,721,119</u>	=	<u>87,721,119</u>	<u>48,484,662</u>	<u>281,321,079</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.6. PURCHASE OF GOODS AND SERVICES

	FY 2019/20			FY 2019/20	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	2,883,643	-	2,883,643	2,551,364	6,959,669
Communication, supplies and services	20,193,077	-	20,193,077	13,012,620	85,064,372
Domestic travel and subsistence	321,491,064	-	321,491,064	428,933,143	1,846,929,872
Foreign travel and subsistence	8,062,615	-	8,062,615	5,108,201	33,091,585
Printing, advertising and – information supplies & services	38,080,269	-	38,080,269	41,150,469	150,074,395
Rentals of produced assets		-		5,801,771	5,801,771
Training payments	51,784,876	-	51,784,876	47,371,556	161,833,518
Hospitality supplies and services	4,557,419	-	4,557,419	8,944,561	31,192,355
Insurance costs	18,549,675	-	18,549,675	981,811	41,433,626
Specialised materials and services	233,452,678	-	233,452,678	310,834,431	654,534,922
Office and general supplies and services		-			2,788,901
Other operating payments		-		2,777,200	3,899,197
Routine maintenance – vehicles and other transport equipment	116,014,739	-	116,014,739	37,022,696	280,186,891
Refunds and Adjustments		-			-4,499,398
Routine maintenance- – other assets	882,723	-	882,723	4,872,278	9,661,226
Exchange rate losses/gains (net)		-			316,571
Consultancy services: – Technical and professional services	107,554,598		107,554,598	73,543,728	283,619,897
Total	<u>923,507,376</u>	=	<u>923,507,376</u>	<u>982,905,830</u>	<u>3,592,889,371</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.7. ACQUISITION OF NON-FINANCIAL ASSETS

	FY 2019/20			FY 2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Purchase of buildings	-	-	-	-	-
Construction of buildings	-	-	-	-	-
Refurbishment of buildings	16,901,714	-	16,901,714	25,925,394	82,697,539
Construction of roads	-	-	-	-	-
Construction of civil works	458,481,828	-	458,481,828	153,306,952	993,542,168
Overhaul & refurbishment of construction and civil works	-	-	-	-	-
Purchase of vehicles & other transport equipment	-	-	-	-	378,013,859.00
Overhaul of vehicles & other transport equipment	-	-	-	-	-
Purchase of household furniture & institutional equipment	2,401,856	-	2,401,856	15,973,576	18,375,432.00
Purchase of office furniture & general equipment	-	-	-	-	21,407,840.00
Purchase of specialised plant, equipment and machinery	-	-	-	12,178,200	299,274,520.00
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-
Purchase of certified seeds, breeding stock and live animals	5,051,315	-	5,051,315	36,942,636	235,470,731.34
Research, studies, project preparation, design & supervision	-	-	-	-	66,310,897.00
Rehabilitation of civil works	-	-	-	16,672,065	48,245,889.05
Acquisition of computers	-	-	-	1,021,650	51,196,132.00
Acquisition of strategic stocks	-	-	-	-	-
Acquisition of land	-	-	-	-	-
Acquisition of other intangible assets	-	-	-	-	-
Total	<u>482,836,712</u>	=	<u>482,836,712</u>	<u>262,020,473</u>	<u>2,194,535,008</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.8. TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2020, we transferred funds to reporting government entities as shown below:

	FY 2019/20			FY 2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Transfers to National Government entities					
MALF - SDL- Ngong Vet Farm	-	-	-	-	3,000,000
MALF - SDL- LIC Mogotio and Sheep and Goat station Kimose	-	-	-	-	16,299,996
ECAAPT Project	-	-	-	-	-
	=	=	=	=	<u>19,299,996</u>
Transfers to County Government					
County ABC	-	-	-	-	-
County XYZ	-	-	-	-	-
	=	=	=	=	=
TOTAL	=	=	=	=	<u>19,299,996</u>

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.9. CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 8.13A)	6,668,271	18,501,539
Cash in hand (Note 8. 13B)	-	-
Cash equivalents (short-term deposits) (Note 8.13C)	-	-
Total	<u>6,668,271</u>	<u>18,501,539</u>

The project has 29 number of project accounts spread within the project implementation area and 1 number of foreign currency designated accounts managed by the National Treasury as listed below:

8.10. A Bank Accounts

Project Bank Accounts

	2019/20	2018/19
	USD	KShs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No: 1000241292]	0.	0
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total Foreign Currency balances	<u>0</u>	<u>0</u>
<u>Local Currency Accounts</u>		
	Kshs.	Kshs
Central Bank of Kenya [A/c No: 1000216395]	2,235,868	535,735
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Equity bank [various county bank accounts]	4,432,403	17,965,804
Others (<i>funds in process from GOK account to IDA account</i>)	-	-
Total local currency balances	<u>6,668,271</u>	<u>18,501,539</u>
Total bank account balances	<u>6,668,271</u>	<u>18,501,539</u>

The amount of USD 0 is the balance on designated account as per 30th June 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8.10. OUTSTANDING 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 2020</i>	<i>Balance 2019</i>
<i>County implementing unit</i>					763,200
Total	=	=	=	=	763,200

8.11. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	6,668,271	18,501,539
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances		763,200
Total	6,668,271	19,264,739

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

PRIOR YEAR ADJUSTMENT

	2019/20	2018/19
	KShs	KShs
Bank accounts	-	-
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Receivables - Outstanding Imprests	-	-
		-60,135,086
Total	=	<u>-60,135,086</u>

The amount is due to the Advances to government entities (ECAAPT Project)

OTHER IMPORTANT DISCLOSURES

9.1 PENDING ACCOUNTS PAYABLE (See Annex 2A)

	2019/20	2018/19
	KShs	KShs
Construction of buildings	-	-
Construction of civil works	14,481,292.00	4,333,769
Supply of goods	2,995,063,00	23,108,000
Supply of services	17,424,032.60	24,810,997
	34,900,387.60	52,252,766

9.2 PENDING STAFF PAYABLES (See Annex 2B)

	2019/20	2018/19
	KShs	KShs
Permanent employees - management	-	-
Permanent employees - others	-	-
Temporary employees	155,805	155,805
Others (<i>specify</i>)	-	-
	155,805	155,805

**Regional Pastoral Livelihoods Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020**

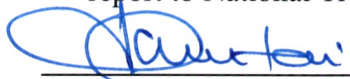
-PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1					
1					

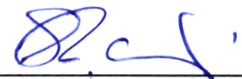
Guidance Notes:

- (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
 29/9/2020

Date



Project Coordinator
 28/09/2020

Date

*Regional Pastoral Livelihoods Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	170,430,000	119,084,360	51,345,640	70%	
Proceeds from domestic and foreign grants		-			
Proceeds from borrowings	1,441,439,794	1,362,384,378	79,055,416	95%	
Miscellaneous receipts					
Total Receipts	1,611,869,794	1,481,468,738	130,401,056	92%	
Payments					
Compensation of employees	106,720,250	87,721,119	18,999,131	82%	
Purchase of goods and services	927,560,000	923,507,376	4,052,624	100%	
Social security benefits		-			
Acquisition of non-financial assets	577,589,544	482,836,712	94,752,832	84%	
Transfers to other government entities					
Total payments	1,611,869,794	1,494,065,207	117,804,587	93%	

Explain all variance below 90% and above 100%

- (i) Xx
- (ii) Xxx

*Regional Pastoral Livelihoods Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

ANNEX 2A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	a	b	c	d=a-c		
Construction of buildings						
Sub-Total						
Construction of civil works						
1. WIDE SCOPE CONSTRUCTION LTD					1,444,232	
2. MAYAIN GENERAL ENTERPRISES LIMITED					2,889,537	
MANTAB LIMITED	2,707,542.00			2,707,542.00		
WATER FOR THE WORLD	2,889,537.00			2,889,537.00		
FAMOUS IRURA BUILDING CONTRACTORSS	3,310,276.00			3,310,276.00		
COUNTY WIDE ENTERPRISES	5,573,937.00			5,573,937.00		
WANJOHI MUTONYI CONSULT LIMITED						
Sub-Total	14,481,292.00			14,481,292.00	4,333,769	
Supply of goods						
PARWEN CONSTRUCTION COMPANY					608,000	
KENYA VETERINARY VACCINES PRODUCTION INSTITUTE					22,500,000	
ECONOMIC CRESCENT TRADERS LTD	1,152,500.00			1,152,500.00		
THIRD LANE TECHNOLOGIES	954,635.00			954,635.00		
COUNTY WIDE ENTERPRISES	887,928.00			887,928.00		
Sub-Total	2,995,063.00			2,995,063.00	23,108,000	
Supply of services						
WANJOHI MUTONYI CONSULT LIMITED					4,503,584	
ESAMI					4,760,350	
TOYOTA KENYA LIMITED					254,526	
MINISTRY OF INFO COMM & TECHNOLOGY					558,968	
AFRICA MERCHANT ASSURANCE COMPANY LIMITED					13,956,962	

*Regional Pastoral Livelihoods Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
RAJAB OBAMA					7,700	
MARTHA MAMO					10,000	
ANTHONY WESONGA					31,205	
VARIOUS-SENIOR MANAGEMENT					82,500	
VARIOUS MOMBASA					406,200	
MARY KANYI					113,172	
VARIOUS PPR CONTROL					125,830	
VARIOUS-SENIOR MANAGEMENT					82,500	
VARIOUS MOMBASA					406,200	
SILICON CONSULTING GROUP LIMITED	3,070,555.20			3,070,555.20		
WANJOHI MUTONYI CONSULT LIMITED	4,500,000.00			4,500,000.00		
SILICON CONSULTING GROUP LIMITED	5,373,471.60			5,373,471.60		
FREDRICK ALOO	31,100.00			31,100.00		
MINISTRY OF INFO COMM & TECHNOLOGY	558,968.00			558,968.00		
MOMBASA BEACH HOTEL	458,500.00			458,500.00		
ESAMI	3,339,350.00			3,339,350.00		
KENYA SCHOOL OF GOVERNMENT-MATUGA	4,871,600.00			4,871,600.00		
EVELYNE FERDINAND	490,043.00			490,043.00		
ESAMI VARIOUS	2,296,600 .00			2,296,600 .00		
Sub-Total	17,424,032.60			17,424,032.60	24,810,997	
Grand Total	34,900,387.60			34,900,387.60	52,252,766	

*Regional Pastoral Livelihoods Resilience Project
 Reports and Financial Statements
 For the financial year ended June 30, 2020*

ANNEX 2B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contract ed	Amount Paid To-Date	Outstanding Balance 2018	Outstanding Balance 2017	Comments
		a	b	c	d=a-c		
Permanent Employees - Management							
1.							
2.							
3.							
Sub-Total							
Permanent Employees - Others							
4.							
5.							
6.							
Sub-Total							
Temporary employees		155,805			155,805		
7.							
8.							
9.							
Sub-Total		155,805			155,805		
Others (specify)							
10.							
11.							
12.							
Sub-Total							
Grand Total		155,805			155,805		

Regional Pastoral Livelihoods Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2018
ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 20xx/xx	*Purchases/Additions in the Year (KShs) 20xx/xx	**Disposals in the Year (KShs) 20xx/xx	Closing Cost (KShs) 20xx
	(a)	(b)	(c)	(d)= (a)+ (b)-(c)
Land				
Buildings and structures				
Transport equipment				
Office equipment, furniture and fittings				
ICT Equipment, Software and Other ICT Assets				
Other Machinery and Equipment				
Heritage and cultural assets				
Intangible assets				
Total				

Notes

* 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

Regional Pastoral Livelihoods Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2018
APPENDICES

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

Regional Pastoral Livelihoods Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

TRAIL BALANCE AS AT 30TH JUNE 2020

DETAILS	DR	CR
Transfer from Government entities		119,084,360
Loan from external development partners		1,362,384,378
Basic salaries of permanent employees	87,144,995	
Basic wages of temporary employees	576,124	
Utilities, supplies and services	2,883,643	
Communication, supplies and services	20,193,077	
Domestic travel and subsistence	321,491,064	
Foreign travel and subsistence	8,062,615	
Printing, advertising and – information supplies & services	38,080,269	
Training payments	51,784,876	
Hospitality supplies and services	4,557,419	
Insurance costs	18,549,675	
Specialised materials and services	233,452,676	
Other operating payments	0	
Routine maintenance – vehicles and other transport equipment	116,014,739	
Routine maintenance- – other assets	882,723	
Consultancy services: – Technical and professional services	107,554,598	
Refurbishment of buildings	16,901,714	
Construction of civil works	458,481,828	
Purchase of household furniture & institutional equipment	2,401,856	
Purchase of certified seeds, breeding stock and live animals	5,051,315	
Surplus/(Deficit) for the year	0	12,596,468
TOTAL	1,494,065,206	1,494,065,206

**REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2020**

Credit No.: IDA LOAN CREDIT NO.5388-KE "BA"

Bank Account No.: 1000241292 Held with CENTRAL BANK OF KENYA

		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			41,643,971.66
	Less:			
2	Total amount documented			38,490,988.02
3	Outstanding amount to be documented			3,152,983.64
	Represented by:			
4	Ending Special account Balance as as 30 June 2020			-
5	Amounts claimed but not credited as at 30 June 2020			-
6	Amounts withdrawn and not claimed			3,152,983.64
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2020			3,152,983.64


Discrepancy between total appearing on line 3 and 9

-

Notes:

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

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



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

DATE: 18.08.2020

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2020
Account No.	1000241292
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	REGIONAL PAST LVHD RESI PRJ-5388-KE
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2019 as per C.B.K. Ledger Account	0.00
Add:	
Total Amount deposited by World Bank	9,779,953.12
Total Interest earnings if deposited in account	
Total amount refunded to cover ineligible expenditure	
Deduct:	
Total amount withdrawn	9,779,953.12
Total service charges if not included above in amount withdrawn	
Ending balance on 30th June,2020	0.00

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE _____

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE _____

[Handwritten Signature]

07.08.2020

[Handwritten Signature]

18.08.2020

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2020 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 13 of 13

Run Date: 29/07/2020 Run Time: 14:54:40
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000241292

ACCOUNT TITLE : REGIONAL PAST LVHD RESI PRJ-5388-KE
 30/06/2020

STATEMENT PERIOD: From 01/07/2019 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			0.00			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	30/08/2019	FT192420SLWJ	REGIONAL P FUND	0.00	5,509,622.81	5509622.81
2	02/09/2019	FT19245P72Z3	PA 122547	-3,800,000.00	0.00	1709622.81
3	19/12/2019	FT19353RF42P	PA123375	-1,709,000.00	0.00	622.81
4	15/01/2020	FT20015TB4RP	FUNDING	0.00	71,968.30	72591.11
5	20/01/2020	FT200200KW69	FUNDING	0.00	150,189.32	222780.43
6	12/02/2020	FT20043S45G2	FUNDING	0.00	1,638,932.03	1861712.46
7	24/02/2020	FT20055CBLB4	PA124410	-1,861,154.00	0.00	558.46
8	23/03/2020	FT20083HJ467	FUNDING	0.00	682,655.34	683213.8
9	07/05/2020	FT20128M0522	FUNDING	0.00	527,483.42	1210697.22
10	22/05/2020	FT201421KBM4	PA 124520	-879,189.00	0.00	331508.22
11	09/06/2020	FT20161CRKT7	FUNDING	0.00	329,841.48	661349.7
12	10/06/2020	FT2016238CGS	FUNDING	0.00	869,260.42	1530610.12
13	17/06/2020	FT20169HP1PH	PA124546	-1,530,610.12	0.00	0
END OF ACCOUNT STATEMENT				CLOSING BALANCE : 0		

Favourites

TAM.E.STMT.OF.ACCT.EPRM		More Options	Find
		Clear Selection	
Account	equals	1000241292	
Statement From	equals	20190701	
Statement To	equals	20200630	
TAM.E.STMT.OF.ACCT.EPRM			

Loan: IDA 53880 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya |

Project: P129408 - RI-Regional Pastoral Livelihoods Resilience Project

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

Designated Account Detail- DA-BA

Account Details

Account Holder	REGIONAL PASTORAL LIVELIHOODS	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	6,000,000.00
Account Number	1000241292	Associated Categories	1 - (Gd,Wk,NnCS,OC,Trg,CS,Pts1-3,4.1,2&5) 3 - (EMERGENCY EXPENDITURES Pt 4.3)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (USD) [View Transaction List](#)

Total Deposits Less Refunds	44,529,399.11
Documented	41,376,415.47
Outstanding Balance	3,152,983.64
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loan: IDA 53880 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya

Project: P129408 - RI-Regional Pastoral Livelihoods Resilience Project

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- Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 18-Mar-2014	Loan Signing Date 19-May-2014	Loan Made Effective 15-Dec-2014	Authorized Signatories Submitted to WB 06-Apr-2020	Authorized Signatories Approved 06-Apr-2020	Loan is Ready for Disbursing Online 20-Aug-2020
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 95 entries

Filter by DA-BA

Documented C Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 91	DA-BA	Completed	USD	2,885,427.45	1	USD	2,885,427.45	24-Jul-2020	30-Jul-2020	Borrower	30-Jul-2020
WA 89	DA-BA	Completed	USD	1,448,817.36	1	USD	1,448,817.36	09-Jun-2020	09-Jun-2020	Borrower	09-Jun-2020
WA 88	DA-BA	Completed	USD	549,777.46	1	USD	549,777.46	08-Jun-2020	08-Jun-2020	Borrower	08-Jun-2020
WA 61	DA-BA	Completed	USD	879,189.03	1	USD	879,189.03	06-May-2020	06-May-2020	Borrower	06-May-2020
WA 60	DA-BA	Completed	USD	1,137,808.90	1	USD	1,137,808.90	20-Mar-2020	20-Mar-2020	Borrower	20-Mar-2020
WA 59	DA-BA	Completed	USD	2,731,603.38	1	USD	2,731,603.38	07-Feb-2020	10-Feb-2020	Borrower	10-Feb-2020
WA 58	DA-BA	Completed	USD	250,357.20	1	USD	250,357.20	17-Jan-2020	17-Jan-2020	Borrower	17-Jan-2020
WA 56	DA-BA	Completed	USD	119,972.16	1	USD	119,972.16	13-Jan-2020	14-Jan-2020	Borrower	14-Jan-2020
WA 52	DA-BA	Completed	USD	5,509,652.81	1	USD	5,509,652.81	22-Aug-2019	29-Aug-2019	Borrower	29-Aug-2019
WA 51	DA-BA	Completed	USD	677,048.58	1	USD	677,048.58	13-Jun-2019	14-Jun-2019	Borrower	14-Jun-2019
WA 50	DA-BA	Completed	USD	1,806,531.29	1	USD	1,806,531.29	16-May-2019	17-May-2019	Borrower	17-May-2019
WA 48	DA-BA	Completed	USD	3,099,790.23	3	USD	1,320,198.52	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019
WA 48	DA-BA	Completed	USD	3,099,790.23	1	USD	1,779,591.71	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019
WA 47	DA-BA	Completed	USD	913,257.00	3	USD	555,325.21	14-Nov-2018	14-Nov-2018	Borrower	14-Nov-2018
WA 47	DA-BA	Completed	USD	913,257.00	1	USD	357,931.79	14-Nov-2018	14-Nov-2018	Borrower	14-Nov-2018
WA 46	DA-BA	Completed	USD	1,630,871.41	2	USD	2,227,166.24	21-Jul-2018	01-Aug-2018	Borrower	01-Aug-2018

Application					Paid						
WA 46	DA-BA	Completed	USD	4,629,871.41	1	USD	1,392,705.17	31-Jul-2018	01-Aug-2018	Borrower	01-Aug-2018
WA 36	DA-BA	Completed	USD	942,396.30	1	USD	942,396.30	18-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018
WA 33	DA-BA	Completed	USD	909,840.44	1	USD	909,840.44	21-May-2018	21-May-2018	Borrower	21-May-2018
WA 32	DA-BA	Completed	USD	616,150.82	1	USD	616,150.82	27-Apr-2018	07-May-2018	Borrower	07-May-2018
WA 30	DA-BA	Completed	USD	396,666.65	1	USD	396,666.65	15-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018
WA 29	DA-BA	Completed	USD	960,824.85	1	USD	960,824.85	23-Feb-2018	23-Feb-2018	Borrower	23-Feb-2018
WA 27	DA-BA	Completed	USD	739,960.00	1	USD	739,960.00	07-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017
WA 24	DA-BA	Completed	USD	2,882,384.23	1	USD	2,882,384.23	23-Aug-2017	25-Aug-2017	Borrower	25-Aug-2017
WA 23	DA-BA	Completed	USD	599,292.22	1	USD	599,292.22	15-Jun-2017	19-Jun-2017	Borrower	19-Jun-2017
WA 22	DA-BA	Completed	USD	600,528.72	1	USD	600,528.72	07-Jun-2017	09-Jun-2017	Borrower	09-Jun-2017
WA 21	DA-BA	Completed	USD	772,347.40	1	USD	772,347.40	10-May-2017	18-May-2017	Borrower	18-May-2017
WA 20	DA-BA	Completed	USD	398,003.87	1	USD	398,003.87	05-May-2017	05-May-2017	Borrower	05-May-2017
WA 16	DA-BA	Completed	USD	1,016,575.34	1	USD	1,016,575.34	13-Mar-2017	16-Mar-2017	Borrower	16-Mar-2017
WA 14	DA-BA	Completed	USD	281,880.45	1	USD	281,880.45	22-Dec-2016	23-Dec-2016	Borrower	23-Dec-2016
WA 10	DA-BA	Completed	USD	1,375,672.97	1	USD	1,375,672.97	27-Oct-2016	28-Oct-2016	Borrower	28-Oct-2016
WA 09	DA-BA	Completed	USD	926,111.98	1	USD	926,111.98	11-Oct-2016	13-Oct-2016	Borrower	13-Oct-2016
WA 06	DA-BA	Completed	USD	529,381.14	1	USD	529,381.14	14-Jun-2016	20-Jun-2016	Borrower	20-Jun-2016
WA 05	DA-BA	Completed	USD	530,175.89	1	USD	530,175.89	05-Apr-2016	06-Apr-2016	Borrower	06-Apr-2016
WA 03	DA-BA	Completed	USD	251,613.82	1	USD	251,613.82	12-Feb-2016	15-Feb-2016	Borrower	15-Feb-2016
WA 02	DA-BA	Completed	USD	7,504.12	1	USD	7,504.12	29-Jan-2016	29-Jan-2016	Borrower	29-Jan-2016

Loan: IDA 53880 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya

Project: P129408 - RI-Regional Pastoral Livelihoods Resilience Project

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 18-Mar-2014	Loan Signing Date 19-May-2014	Loan Made Effective 15-Dec-2014	Authorized Signatories Submitted to WB 06-Apr-2020	Authorized Signatories Approved 06-Apr-2020	Loan is Ready for Disbursing Online 20-Aug-2020
--	---	---	--	---	---

Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 98 entries

Filter by DA-BA

Paid Summary

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 91	DA-BA	Completed	USD	2,885,427.45	1	USD	2,885,427.45	24-Jul-2020	30-Jul-2020	Borrower	30-Jul-2020
WA 89	DA-BA	Completed	USD	1,448,817.37	1	USD	869,290.42	09-Jun-2020	09-Jun-2020	Borrower	09-Jun-2020
WA 88	DA-BA	Completed	USD	549,777.46	1	USD	329,866.48	08-Jun-2020	08-Jun-2020	Borrower	08-Jun-2020
WA 61	DA-BA	Completed	USD	879,189.03	1	USD	527,513.42	06-May-2020	06-May-2020	Borrower	06-May-2020
WA 60	DA-BA	Completed	USD	1,137,808.90	1	USD	682,685.34	20-Mar-2020	20-Mar-2020	Borrower	20-Mar-2020
WA 59	DA-BA	Completed	USD	2,731,603.38	1	USD	1,638,962.03	07-Feb-2020	10-Feb-2020	Borrower	10-Feb-2020
WA 58	DA-BA	Completed	USD	250,357.20	1	USD	150,214.32	17-Jan-2020	17-Jan-2020	Borrower	17-Jan-2020
WA 56	DA-BA	Completed	USD	119,972.16	1	USD	71,983.30	13-Jan-2020	14-Jan-2020	Borrower	14-Jan-2020
WA 52	DA-BA	Completed	USD	5,509,652.81	1	USD	5,509,652.81	22-Aug-2019	29-Aug-2019	Borrower	29-Aug-2019
WA 51	DA-BA	Completed	USD	677,048.58	1	USD	677,048.58	13-Jun-2019	14-Jun-2019	Borrower	14-Jun-2019
WA 50	DA-BA	Completed	USD	1,806,531.29	1	USD	1,806,531.29	16-May-2019	17-May-2019	Borrower	17-May-2019
WA 48	DA-BA	Completed	USD	3,099,790.23	Multiple	USD	3,099,790.23	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019
WA 47	DA-BA	Completed	USD	913,257.00	Multiple	USD	913,257.00	14-Nov-2018	14-Nov-2018	Borrower	14-Nov-2018
WA 46	DA-BA	Completed	USD	4,629,871.41	Multiple	USD	4,629,871.41	31-Jul-2018	01-Aug-2018	Borrower	01-Aug-2018
WA 36	DA-BA	Completed	USD	942,396.30	1	USD	942,396.30	18-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018
WA 33	DA-BA	Completed	USD	600,840.44	1	USD	600,840.44	31-May-2018	31-May-2018	Borrower	31-May-2018

Application					Paid						
WA 32	DA-BA	Completed	USD	616,150.82	1	USD	616,150.82	27-Apr-2018	07-May-2018	Borrower	07-May-2018
WA 30	DA-BA	Completed	USD	396,666.65	1	USD	396,666.65	15-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018
WA 28 ERAP	DA-BA	Completed	USD	2,000,000.00	DA-BA	USD	2,000,000.00	26-Feb-2018	27-Feb-2018	Borrower	27-Feb-2018
WA 29	DA-BA	Completed	USD	960,824.85	1	USD	960,824.85	23-Feb-2018	23-Feb-2018	Borrower	23-Feb-2018
WA 27	DA-BA	Completed	USD	739,960.00	1	USD	739,960.00	07-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017
WA 26 ERAP	DA-BA	Completed	USD	235,000.00	DA-BA	USD	235,000.00	18-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017
WA 24	DA-BA	Completed	USD	2,882,384.23	1	USD	2,882,384.23	23-Aug-2017	25-Aug-2017	Borrower	25-Aug-2017
WA 23	DA-BA	Completed	USD	1,199,820.00	1	USD	1,199,820.00	15-Jun-2017	19-Jun-2017	Borrower	19-Jun-2017
WA 22	DA-BA	Completed	USD	0.00	1	USD	0.00	07-Jun-2017	09-Jun-2017	Borrower	09-Jun-2017
WA 21	DA-BA	Completed	USD	772,347.40	1	USD	772,347.40	10-May-2017	18-May-2017	Borrower	18-May-2017
WA 20	DA-BA	Completed	USD	398,003.87	1	USD	398,003.87	05-May-2017	05-May-2017	Borrower	05-May-2017
WA 16	DA-BA	Completed	USD	1,016,575.34	1	USD	1,016,575.34	13-Mar-2017	16-Mar-2017	Borrower	16-Mar-2017
WA 14	DA-BA	Completed	USD	281,880.45	1	USD	281,880.45	22-Dec-2016	23-Dec-2016	Borrower	23-Dec-2016
WA 10	DA-BA	Completed	USD	1,375,672.97	1	USD	1,375,672.97	27-Oct-2016	28-Oct-2016	Borrower	28-Oct-2016
WA 09	DA-BA	Completed	USD	926,111.98	1	USD	926,111.98	11-Oct-2016	13-Oct-2016	Borrower	13-Oct-2016
WA 07	DA-BA	Completed	USD	1,765,000.00	DA-BA	USD	1,765,000.00	28-Jun-2016	29-Jun-2016	Borrower	29-Jun-2016
WA 06	DA-BA	Completed	USD	529,381.14	1	USD	529,381.14	14-Jun-2016	20-Jun-2016	Borrower	20-Jun-2016
WA 05	DA-BA	Completed	USD	530,175.89	1	USD	530,175.89	05-Apr-2016	06-Apr-2016	Borrower	06-Apr-2016
WA 04	DA-BA	Completed	USD	629,250.00	DA-BA	USD	629,250.00	24-Feb-2016	29-Feb-2016	Borrower	29-Feb-2016
WA 03	DA-BA	Completed	USD	0.00	1	USD	0.00	12-Feb-2016	15-Feb-2016	Borrower	15-Feb-2016
WA 02	DA-BA	Completed	USD	0.00	1	USD	0.00	29-Jan-2016	29-Jan-2016	Borrower	29-Jan-2016
WA 01	DA-BA	Completed	USD	1,629,862.70	DA-BA	USD	1,629,862.70	14-Sep-2015	16-Sep-2015	Borrower	16-Sep-2015

**REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2019**

Credit No.: IDA LOAN CREDIT NO.5388-KE "BA"

Bank Account No.: 1000241292 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		6,000,000.00
	Less:		
2	Total amount documented		-
3	Outstanding amount to be documented		6,000,000.00
	Represented by:		
4	Ending Special account Balance as as 30 June 2019		-
5	Amounts claimed but not credited as at 30th June 2019		-
6	Amounts withdrawn and not claimed		5,999,850.00
7	Service Charges (if not included in lines 5 and 6 above)		150.00
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2019		6,000,000.00

Discrepancy between total appearing on line 3 and 9

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Notes:

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

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

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

DATE: