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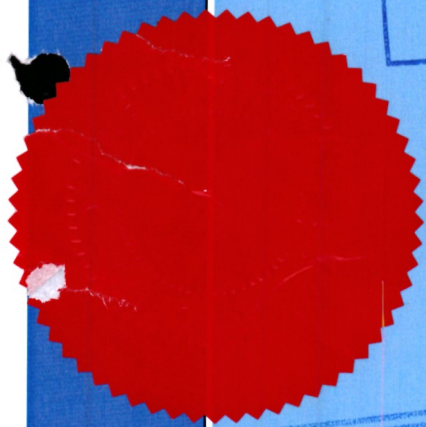


OAG



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



REPORT

OF

THE AUDITOR-GENERAL

ON

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

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

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

THE NATIONAL ASSEMBLY
PADDY ROAD
DATE: 19 APR 2023 DAY: Wednesday
Hon. Owen Baya, Deputy
Leader of the Majority Party
Medo



Republic of Kenya



PROJECT NAME: MULTI-NATIONAL DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOODS PROGRAMME IN THE HORN OF AFRICA (DRSLP)

IMPLEMENTING ENTITY: STATE DEPARTMENT FOR CROPS DEVELOPMENT AND AGRICULTURAL RESEARCH

PROJECT CREDIT NUMBER: 2100150028345

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED

JUNE 30, 2022

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 **Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)**

Objective

The key objective of the project is **To enhance drought resilience and improve sustainable livelihoods of the communities in the arid and semi-arid lands of Kenya.**

Address

The project headquarter offices are located at **Hill Plaza Building, 9th Floor, Opposite Milimani Law Courts, Ngong Road, Nairobi, Kenya.**

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

The project also has offices/branches as follows:

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

Contacts: The following are the project contacts

P.O. Box: **30028-00100, Nairobi, Kenya**

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

E-mail: **npchoal@gmail.com**

Website: **www.kilimo.go.ke**

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Project information and overall performance (continued)

1.2 Project Information

Project Start Date:	The project start date is 1st July 2013
Project End Date:	The project end date is 30th June 2023
Project Manager:	The project coordinator Eng. Kennedy Wanderah Makudih
Project Sponsor:	The project sponsor is the Government of Kenya (GoK) and The African Development Bank (AfDB)

1.3 Project Overview

Line Ministry/State Department of the project	The Project is being implemented and supervised by the State Department for Crops Development and Agricultural Research in the Ministry of Agriculture, Livestock, Fisheries and Cooperatives.
Project number	P-Z1-AAZ-011
Strategic goals of the project	The strategic goals of the project are as follows: (i) Resilience Building for Agro Pastoral and Pastoral Communities of Northern ASAL Kenya. (ii) Poverty reduction. (iii) Enhance food security. (iv) Accelerated economic growth.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Investment and provision of large multipurpose water infrastructure (Dams, Water pans, Boreholes, Shallow wells, Earth dams). (ii) Investment in Irrigation Schemes and Micro Irrigation schemes. (iii) Improved Crop Production in the Irrigation

	<p>schemes and the other water structures provided.</p> <p>(iv) Improved Crop marketing and Management.</p> <p>(v) Improved livestock production through improved Pasture Production and Feeding.</p> <p>(vi) Improved Livestock Health and Management.</p> <p>(vii) Improved Livestock Marketing and Management.</p>
Other important background information of the project	<p>The project aims at improving communities resilience to drought and hence improve their livelihoods in a sustainable way.</p>
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <p>(i) Water availability for both domestic and livestock use.</p> <p>(ii) Livestock productivity through pasture and water development.</p> <p>(iii) Food security improvement.</p> <p>(iv) Improvement of livestock infrastructure and management.</p> <p>(v) Natural resources management.</p>
Project duration	<p>The project started on 1st July 2013 and is expected to run until 30th June 2023.</p>

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Project Information and Overall Performance (Continued)

1.4 Bankers

The following are the bankers for the current year:

- (i) **Central Bank of Kenya (C.B.K) A/C No. 1000457667**
- (ii) **Central Bank of Kenya (C.B.K) A/C No. 1000176148**

1.5 Auditors

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

1.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities	Contacts
Eng. Kennedy W. Makudih	Senior Principal Superintendent Engineer	Msc. Agricultural Engineering	Project Coordinator	0722 827 425
Eng. George K. Kahuro	Senior Principal Superintendent Engineer	Msc. Agricultural Engineering	Deputy Project Coordinator / Component Manager	0722 886 585
Gerald K. Kurema	Principal Accountant	C.P.A (K) B.Com	Project Accountant	0716 891 735
Hillary Ngeno	Principal Agricultural Officer	Bsc./Msc. Agribusiness	M&E/Agribusiness Specialist	0725 805 810
Leonard Nderi	Principal Agricultural Officer	Bsc./Msc. Agriculture	M&E Specialist	0724 993 993
Jackson Magembe	Supply Chain Management Officer 1	B.Com Procurement and Supply Chain Management	Project Procurement Specialist	0724 455 525
Elizabeth Mwanza	Procurement Assistant	Diploma in Supply Chain Management	Project Procurement Assistant	0724 013 674
Jonah Kebeney	Superintendent Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 837 775
Josephat Omari	Agriculture Engineer	Bsc. Agricultural Engineering	Project Engineer	0720 349 322
Joseph Muia	Agriculture Engineer	Bsc. Agricultural Engineering	Project Engineer	0710 251 308
James Juma	Superintendent Engineer	Bsc. Agricultural Engineering	Project Engineer	0708 267 367

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William Ndeka	Principal Agricultural Officer	Bsc. Horticulture	Horticulture Specialist	0722 212 235
Janet Oyuke	Principal Agricultural Officer	Msc. Environmental Science	Environment Specialist	0726 657 238
Emmy Wanjohi	Principal Agricultural Officer	Msc. Gender & Agriculture	Gender Specialist	0721 843 001
Samuel Okati	Principal Livestock Officer	Msc. Agri-Resource Management	Livestock Specialist	0722 932 666
Bernard Wanjohi	Principal Agricultural Officer	Msc. Agriculture Information & Communication Management	ICT Specialist	0721 229 731

1.7 Funding summary

The Project is for duration of 5 years from 2013 to 2018 with an approved budget of Unit of Account (UA) 41,798,841 million equivalent to Kshs 5,480,998,480. The project got a 4-year extension up to June 2023.

Below is the funding summary:

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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 UA	Kshs	Donor currency UA	Kshs	Donor currency UA	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A)-(B)
(i) Loan						
African Development Bank (AfDB)	37,410,000	4,905,498,480	34,213,089	4,486,293,973	3,196,911	419,204,507
(ii) Counterpart funds						
Government of Kenya	4,388,841	575,500,000	1,721,189	225,696,036	2,667,652	349,803,964
Total	41,798,841	5,480,998,480	35,934,278	4,711,990,009	5,864,563	769,008,471

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 (30th June 2022)		
	<i>Donor currency</i>	<i>Kshs</i>		<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	<i>UA</i>					
	<i>(A)</i>	<i>(A')</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>	
(i) Loan						
African Development Bank (AfDB)	34,213,089	4,486,293,973	3,689,276,970	3,196,911	419,204,507	
(ii) Counterpart funds						
Government of Kenya	1,721,189	225,696,036	231,129,106.00	2,667,652	349,803,964	
Total	35,934,278	4,711,990,009	4,636,464,073	5,864,563	769,008,471	

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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,*

Budget-2021-2022FY

Budget Item/Category	Printed Estimates	Revised Printed Estimates	Actual Expenditure Current Financial Year	% Absorption
	(Kshs)	(Kshs)	(Kshs)	
GOK	60,000,000	60,000,000	58,379,238	97%
LOAN REVENUE	143,000,000	143,000,000	142,630,211	99%
LOAN A.I.A	960,000,000	560,000,000	483,818,807	86%
TOTAL	1,163,000,000	763,000,000	684,828,256	89.75%

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

Output Indicators (as specified in the RLF, add/delete rows as needed)	Most recent value	Annual Target (expected value at project completion)	End Target (expected cumulative value at completion)	Progress towards annual target (% realized)	Progress towards end target (% realized)	Assessment (on whether output indicator is on track to reach annual and end target. If not on track please justify)
Component 1 : Natural Resources Management						
Subcomponent 1: Water Supply development and Management						
Output 1: Number of water pans constructed/rehabilitated by June 2023	26	2	27	50%-(1 achieved out of 2).	96.3% (26 completed out of 27 achieved)	On track
Output 2: No of boreholes constructed/rehabilitated by June 2023	75	46	103	45.65% (21 completed out of the 46)	72.81% (75 completed out of 103)	To be fast-tracked
Output 3: No of shallow wells constructed/ rehabilitated by June 2023	5	2	10	62.5% (0 completed out of 2)	50%(5 completed out of 10)	To be fast-tracked
Output 4: No of sub-surface dams constructed/ rehabilitated by June 2023	5	-	5	-	100% (5 completed out of 5)	On track
Output 5: No of Water Users Association formed/strengthened by June 2023	162	32	170	75% (24 achieved out of 32)	95.29% (162 achieved out of the 170)	On track
Output 6: No of Water Users Association (WUAs) trained by June 2023	162	32	170	75% (24 achieved out of 32)	95.29% (162 achieved out of the 170)	On track
Subcomponent 2: Irrigation infrastructure development						
Output 7: Area of the 7 irrigation	820Ha	480 ha	1050Ha	62.5%	78% (820 Ha)	To be fast-

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chemes rehabilitated and expanded (Ha) by June 2023				(300Ha achieved- Kilimani scheme out of 480 Ha)	achieved out of the 1350 Ha) - Kalacha-80Ha, Kiboi-180Ha and Simailele-180Ha completed. – Kilimani scheme-60 Ha achieved Kaminia- 300 ha	tracked
Output 8: No of Irrigation water Users Association (IWUAs) Office blocks and Grading sheds constructed by June 2023	5	1	6	100%(1 out of 1)	83.33% (Construction of grading sheds currently on-going in Simailele, Konoo, Kiboi and Kilimani)(6 out of 7 achieved)	To be fast-tracked
Output 9: No of IWUAs formed/strengthened by June 2023	7	-	7	100%(4 out of 4)	100.00% (7 out of 7)	On track
Output 10: No of Feasibility and assessment reports produced by June 2023	7	-	7	100%(4 out of 4)	100.00% (7 out of 7)	On track
Component 2: Improvement of Livestock Infrastructure and Management						
Sub-component 1: Infrastructure for market access						
Output 11 : No of livestock markets constructed by June 2023	24	3	25	50% (2 out of 4)	96%(24 completed out of 25)	On track
Output 12: Length of access road constructed or rehabilitated (Km) by June 2023	139	20km	120km	64% (20 out of 20-	116% (139 Km out of 120Km)	On track
Sub-component 2: Improved rangeland management						
Output 13: No of hay sheds/fodder banks constructed by 20% in June 2023	24	2	25	50% (1 completed out of 2 targeted).	96% (24 out of 25)	On track
Output 14: Area of the 14 demonstration plots of communal pastures rehabilitated (800Ha) by June 2023	790Ha	40ha	910ha	175% (70 Ha achieved of the 40 ha targeted)	86.81% (790 Ha of the total 910 Ha achieved)	To be fast-tracked.
Sub-component 3: Improved livestock health						
Output 15: No of holding grounds and quarantine stations rehabilitated by June 2023	1	0	1	-(1 Marsabit county (Segel) at 100% construction works)	100% (works at 100% out of 100%)	End target.
Output 16: No of diagnostic veterinary laboratories equipped by June 2023	6	0	6 county labs	-(All 6 county labs equipped)	100%	End target

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Component 3 : Project Management and Capacity Building						
Sub-component 1: National Project Management and Capacity Building						
Output 17: No of personnel of which at least 30% are women trained and developed in areas of livestock production, animal health	1728	200	1300	68% (-136 personnel trained out of the 200 achieved was by the trainings conducted by the counties)	132.9% Total 1,728 out of 1300 (814M;628F)	On track
Output 18: : No of personnel of which at least 30% are women trained in peace building and conflict resolution	659	150	480	45.33% (68 personnel out of 150 trained on peace building and conflict resolution by the county teams.)	137.9% 659(373M, 286F) out of 480	On track
Output 19: No of new technologies introduced to communities and adoption rates measured and enhanced	5	2	4	50% (1 Multi-storey gardens in West Pokot by county staff; improved grass pasture in Marsabit by KALRO Kiboko),	125% (5 out of 4) 1 – moist beds in Baringo, Solar drying for vegetables in Baringo-cumulative= 4	On track
Output 20: Project website developed by June 2023	1	0	1	100%. (1 website for the project developed and is currently being updated. Already in use	100%	On track
Output 21: Project M&E System developed by June 2023	Nil	N/A	1	To adopt the regional di Monitoring system developed through IGAD secretariat	-	On track

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Output 22: ESMP developed	200	50	250	66.67% (48 achieved out of 54 targeted)	90.64% [184 out 203 Total 184 EIAs done:)(115 water structures; 7 irrigation schemes; 24 sale yards; 22hay sheds; 14 pasture sites; 2 dams	On-track
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OUTCOME REPORTING:

Outcome Indicators (as specified in the RLF add/delete rows as needed)	Baseline Value	Most recent value	End Target (expected value at project completion)	Progress towards end target (% realized)	Assessment (on whether outcome indicator is on track to reach annual and end targets. . If not on track, please justify)
Outcome 1: Increased water availability and accessibility in the ASALs	Average distance to nearest livestock watering points is 1.5 Km	Less than 20% of the people and less than 30% of livestock access water easily	Between 30% and 40% access water easily by June 2023	70% (26 water pans/earth dams completed, 75 boreholes sub-surface dams completed)	Needs to be fast-tracked
Outcome 2: Increased forage quality and availability in the ASALs.	-	Current carrying capacity is about 2 ha/LU	Increase the carrying capacity to 1ha/LU by June 2023	72% (15 commercial pasture plots (790Ha) reseeded and 24 hay sheds constructed,	To be fast-tracked.
Outcome 3: Developed rural feeder roads to improve market access input delivery and access to animal health services in the ASALs	<ul style="list-style-type: none"> • 38.2% access all weather roads • 43.7% access vet. services 	<ul style="list-style-type: none"> • Currently about 10% have good roads • About 10% effectively connected • Just about 10% access vet. services* 	<ul style="list-style-type: none"> • 30% improvement in access road by June 2023 • 30% effective connectivity by June 2023 • 20% access animal 	<ul style="list-style-type: none"> • 116% access roads had been done (139 Km out of 120km access roads achieved) to Kiboi • All vet labs equipped (100%) 	On track

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			health services by June 2023		
Outcome4: A sustained well-developed human and institutional capacity in the ASALs.		3,246	Personnel and human resource to handle animal management increased by 30%	Cumulative to date: 3,246 (1,867M; 1,379F) trained in various aspects	On track

iii) *Comment on value-for-money achievements,*

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

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

This being the 8th year of actual implementation, the absorption rate is 76.2% (as at 30th June 2022)

v) *List the implementation challenges and recommended way forward*

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

Slow execution of contracts	-Management sites meetings increased -Warning and termination letters given -Enlisting of Graduate Engineers to support PMs in contract administration. - Capacity building of Supervisors on contract management.
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1.9 Summary of Project Compliance:

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

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

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

Not Applicable.

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

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

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVE

Introduction

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

Project Goal/Purpose

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

Project Objective

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

Project Outcomes:

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

KEY PERFORMANCE INDICATORS

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

The key development objectives of the project's 2018-2023 plan are to:

- (i) Investment and provision of large multipurpose water infrastructure (Dams, Water pans, Boreholes, Shallow wells, Earth dams).
- (ii) Investment in Irrigation Schemes and Micro Irrigation schemes
- (iii) Improved Crop Production in the Irrigation schemes and the other water structures provided
- (iv) Improved Crop Marketing and Management
- (v) Improve livestock production through improved Pasture Production and Feeding
- (vi) Improved Livestock Health and Management
- (vii) Improved Livestock Marketing and Management

Progress on attainment of Strategic development objectives

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

Project	Objective	Outcome	Indicator	Performance
Drought Resilience and Sustainable Livelihoods Programme (DRSLP)	To increase water availability and accessibility in the ASAL areas	Increased water availability and accessibility in the ASAL areas	Number of water structures constructed by June 2023	At the end of 2020/2021 Fy, 24 out of 28 structures completed- 85.71%
	To Improve Food and Nutrition Security	Enhanced Food and Nutrition Security	Area of 1050 Ha under Irrigation schemes rehabilitated and expanded (Ha) by June 2023	680 Ha achieved as at end of 2020/2021 FY representing 50.37%
	To increase forage quality and availability in the ASAL areas	Increased Forage quality and availability in the ASAL areas	Quantity of Hectarage under commercial (720 Ha) pasture feed and No. of Hay stores constructed (No.22)	689 Ha – (86.12%) of commercial pasture plots established as at end of 30 th June 2021 and 21 hay sheds (95%) constructed out of the 22 targeted as at the end of the Project. -

2. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

2. Environmental performance

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

Positive environmental impacts resulting from the improvement of the water supply, improvement of the performance of the irrigation and marketing infrastructures as well as enhanced methods of horticultural productivity include: (i) improvement of the overall food security and livelihoods of the farmers, pastoralists and the people living in the six counties; (ii) creation of employment; (iii) improved animal condition and better resistance and reduction of mortality to drought conditions as a result of improved water supply, pasture rehabilitation, assured supply of animal feed, improved animal handling and health facilities; (iv) promotion of improved agricultural methods and efficient utilization of farm inputs on the irrigation schemes and natural resources. From an environmental standpoint, the improvement of the irrigation scheme will reduce water losses, hence increasing water equity.

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

Market place practices-

The organisation should outline its efforts to:

a) **Responsible competition practice.**

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

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

b) **Responsible Supply chain and supplier relations-**

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

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

c) **Responsible marketing and advertisement-**

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

3. Community Engagements

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

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

3. Statement of Project Management responsibilities

The *Principal Secretary* for the *State Department for Crops Development and Agricultural Research* and the *Project Coordinator* for *Drought Resilience and Sustainable Livelihood Programme (DRSLP)* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year 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 (vi) Making accounting estimates that are reasonable in the circumstances.

The *Principal Secretary* for the *State Department for Crops Development and Agricultural Research* and the *Project Coordinator* for *Drought Resilience and Sustainable Livelihood Programme (DRSLP)* accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

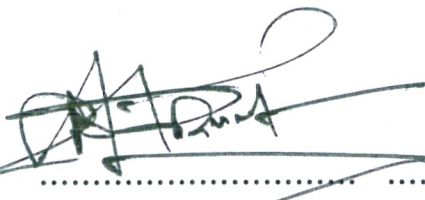
The *Principal Secretary* for the *State Department for Crops Development and Agricultural Research* and the *Project Coordinator* for *Drought Resilience and Sustainable Livelihood Programme (DRSLP)* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2022, and of the Project's financial position as at that date. The *Principal Secretary* for *State Department for Crops Development and Agricultural Research* and the *Project Coordinator* for *Drought Resilience and Sustainable Livelihood Programme (DRSLP)* 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.

Multi-National Drought Resilience and Sustainable Livelihood Programme in the Horn of Africa (DRSLP)
Annual Report and Financial Statements for the financial year ended June 30, 2022

The *Principal Secretary* for the *State Department for Crops Development and Agricultural Research* and the *Project Coordinator* for *Drought Resilience and Sustainable Livelihood Programme (DRSLP)* 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 *State Department for Crops Development and Agricultural Research* and the *Project Coordinator* for *Drought Resilience and Sustainable Livelihood Programme (DRSLP)* on 21/11 2022 and signed by them.



Name: Dr. Francis O. Owino, (PhD), CBS

Principal Secretary



Name: Eng. Kennedy W. Makudih, CE, FIEK

Project Coordinator



Name: Gerald K. Kurema

Project Accountant

ICPAK Member No: 8980

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON MULTI-NATIONAL DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOODS PROGRAMME IN THE HORN OF AFRICA (ADF LOAN NO. 2100150028345) FOR THE YEAR ENDED 30 JUNE, 2022 – STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

PREAMBLE

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

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

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal 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 ON THE FINANCIAL STATEMENTS

Qualified Opinion

I have audited the accompanying financial statements of Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa set out on pages 1 to 35, which comprise 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, except for the effect of the matters described in the Basis for Qualified Opinion section of my report, the financial statements present fairly, in all material respects, the financial position of Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa as at 30 June, 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 Loan Agreement No. 2100150028345 dated 27 February, 2013 between the Republic of Kenya and the African Development Fund (ADF) and the Public Finance Management Act, 2012.

Basis for Qualified Opinion

1. Unreconciled Expenditure Figures

The statement of receipts and payments reflects total expenditure of Kshs.684,828,256 while the corresponding IFMIS ledgers reflects total expenditure of Kshs.725,118,957 resulting to unreconciled variance of Kshs.40,290,701.

In the circumstances, the accuracy and completeness of the expenditure figures included in these financial statements could not be confirmed.

2. Unsupported Government Counterpart Funding

The statement of receipts and payments reflects purchase of goods and services amount of Kshs.118,664,693 out of which an expenditure totalling to Kshs.40,879,238 was incurred by the Parent Ministry on behalf of the project as Government counterpart funding. However, ledgers and payment vouchers to support the expenditure were not provided for audit review.

In the circumstances, the accuracy and completeness of the Government counterpart funding and related expenditure of Kshs.40,879,238 on purchase of goods and services could not be confirmed.

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Multi-National Drought Resilience and

Sustainable Livelihoods Programme in the Horn of Africa 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 qualified opinion.

Key Audit Matters

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

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. Unapproved Reallocation of Expenditure

The statement of receipts and payments reflects acquisition of assets amount of Kshs.548,663,563 and which as disclosed in Note 8 to the financial statements includes an expenditure of Kshs.64,844,756 relating to research, feasibility studies, project preparation and design, project supervision. Review of the expenditure against the budgeted expenditure by item revealed unapproved over expenditure of Kshs.36,094,756 or 126% of the budgeted amount of Kshs.28,750,000.

No evidence of approval for the reallocations of the expenditure as required by Section 43(2) of the Public Finance Management Act, 2012 has been provided.

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

2. Stalled Projects

The project status report provided indicates that sixteen (16) contracts with a cumulative contract sum of Kshs.713,929,357 had been terminated for varying reasons after having paid Kshs.145,863,129. Further, review of records revealed that three (3) of the contractors whose contracts were terminated had been awarded more than one contract all of which failed to perform as detailed in the table below:

Contract No.	Description of Works	Contractor No.	Total Contract Value (Kshs)	Amount Disbursed (Kshs)
MOALF/DRSLP/T041/2019-2020	Construction of Lol Kunyani Livestock Sale Yard in Samburu County	1	11,393,136.84	6,291,710.30
MOALF/DRSLP/T040/2019-2020	Construction of Kurungu Livestock Sale Yard in Samburu County	1	9,899,921.05	7,482,192.13
MOALF/DRSLP/T007/2017-2018	Drilling and Equipping of Kalikwon Shallow Well in West Pokot County	2	5,517,327.60	3,923,099.91
MOALF/DRSLP/T006/2017-2018	Drilling and Equipping of Chiloï Shallow Well in West Pokot County	2	5,594,811.00	3,190,396.03
MOALF/DRSLP/T002/2017-2018	Drilling and Equipping of Kasirma Borehole in Baringo County	3	8,230,544.00	2,498,275.86
MOALF/DRSLP/T004/2017-2018	Drilling and Equipping of Chepel Borehole in West Pokot County	3	8,118,914.65	2,640,755.95
Total			48,754,655.14	26,026,430.18

No reason was provided for failure by Management to surcharge the contractors for non-performance as provided for in the contracts.

In the circumstances, value for money on the expenditure of Kshs.26,026,430.18 incurred on the projects could not be ascertained.

3. Unsupported Procurement of Contracts

The Project Management awarded a contract for construction of the Sinende Hayshed in Baringo County on 29 June, 2021 effective from 23 September, 2021 with a completion date of 4 March, 2022 at a contract sum of Kshs.12,545,148. As at 30 June, 2022 an amount of Kshs.9,288,538 had been paid for the works.

However, Management did not provide for audit review procurement records including the tender registers, bids submitted and evaluation reports and individual scoring sheets by the tender evaluators.

In the circumstances, it was not possible to determine if the contract had been awarded in accordance with the applicable law and regulations and if stakeholders obtained value for money in the procurement of the contract.

4. Poor Workmanship in the Construction of Hay Shed at Koiket in West Pokot County

The Project Management awarded a contract for proposed Construction of Hay Shed in West Pokot County on 8 October, 2020 at a contract sum of Kshs.8,516,180 commencing on 02 February, 2021 and a revised completion date of 9 September, 2021.

Review of records revealed that the project was complete and an amount of Kshs.4,620,247 had been paid to the contractor as at 30 June, 2022. However, audit inspection of the project in the month of September, 2022 revealed that the hayshed had never been utilized by the community. Further, the concrete base holding the two 10,000 litre tanks and the plastered corners of the super structure had cracked and had begun to chip off. The wooden racks upon which the harvested hay would be laid while in storage were poorly made with low quality joints which caused disintegration and with wide spaces through which the hay bales would fall through. No explanation was provided by Management of the failure by the contractor to rectify the defects.

In the circumstances, the stakeholders may not obtain value for money on the project.

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 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 the African Development Fund, except for the matters described in the Basis for Qualified Opinion and Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources sections of my report, I report based on my audit, that:

- i. The Programme's funds have been used in accordance with the conditions of the Loan Agreement;

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

Responsibilities of Management and those Charged with Governance

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Cash Basis) and for maintaining effective internal 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 Programme's ability 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 Programme or to cease operations.

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

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

Those charged with governance are responsible for overseeing the Programme's financial reporting process, reviewing the effectiveness of how the 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 noncompliance. 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 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 Programme’s ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Programme to cease to 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 Programme 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 controls that are identified during the audit.

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


 CPA Nancy Gathungu, SBS
AUDITOR-GENERAL

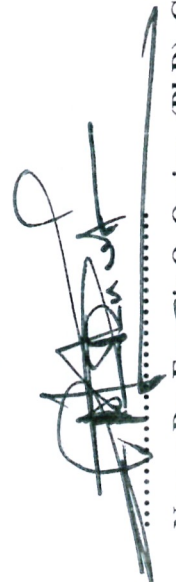
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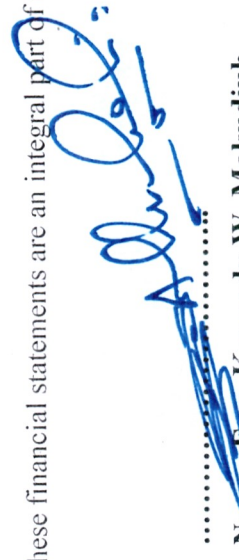
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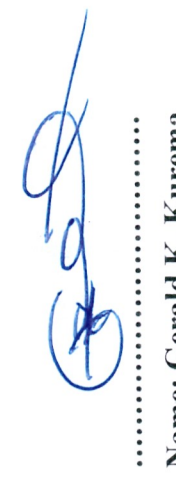
5. Statement of Receipts and Payments for the year ended 30th June 2022.

Note	2021-2022		2020-2021		Total	Receipts and payment controlled	Payments made by third	Total	Cumulative to-date (From inception)
	Receipts and payments controlled	Payments made by third parties	Receipts and payment controlled	Payments made by third					
Receipts	Kshs.	Kshs.	Kshs.	Kshs.					Kshs.
1 Transfer from Government entities	58,379,238	0	58,379,238	9,878,000	9,878,000	0	9,878,000	225,696,036	
2 Proceeds from domestic and foreign	0	0	0	0	0	0	0	0	
3 Loan from external development	142,629,094	483,818,807	626,447,901	2,837,496	889,149,949	889,149,949	891,987,445	4,486,293,973	
4 Miscellaneous receipts	0	0	0	0	0	0	0	0	
Total receipts	201,008,332	483,818,807	684,827,139	12,715,496	889,149,949	889,149,949	901,865,445	4,711,990,009	
Payments									
5 Compensation to employees	17,500,000	0	17,500,000	8,750,000	0	0	8,750,000	63,857,688	
6 Purchase of goods and services	118,664,693	0	118,664,693	30,021,852	0	0	30,021,852	829,023,637	
7 Social security benefits	0	0	0	0	0	0	0	0	
8 Acquisition of non-financial assets	64,844,756	483,818,807	548,663,563	0	889,149,949	889,149,949	889,149,949	3,736,639,023	
9 Transfers to other government	0	0	0	0	0	0	0	6,943,725	
10 Other grants and transfers /payments	0	0	0	0	0	0	0	0	
Total payments	201,009,449	483,818,807	684,828,256	38,771,852	889,149,949	889,149,949	927,921,801	4,636,464,072.56	
Surplus/ (deficit)	(1,117.20)	0	(1,117.20)	(26,056,356)	0	(26,056,356)	(26,056,356)	75,525,936.80	

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


 Name: **Dr. Francis O. Owino, (PhD), CBS**
 Principal Secretary


 Name: **Eng. Kennedy W. Makudiuh**
 Project Coordinator



 Name: **Gerald K. Kurema**
 Project Accountant ICPAK No. 8980


Multi-National Drought Resilience and Sustainable Livelihood Programme in the Horn of Africa (DRSLP)
Annual Report and Financial Statements for the financial year ended June 30, 2022


6. 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	11.A	3,541.20		4,658	
Cash Balances	11.B	0.00		0.00	
Cash equivalents (Short-term deposits)	11.C	0.00		0.00	
Total Cash and Cash equivalents		3,541.20		4,658	
Imprests and Advances	12	0.00		0.00	
Total Financial Assets					
Financial Liabilities					
Deposits and Retention monies	13	0.00		0.00	
Net Assets		3,541.20		4,658.00	
Represented By					
Fund Balance B/fwd.	14	4,658.40		25,893,014.00	
Prior Year adjustments	15	0.00		0.00	
Surplus/(Deficit) for the Year		-1,117.20		-25,888,356.00	
Net Financial Position		3,541.20		4,658.40	

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21/11/2022 and signed by:


 Name: **Dr. Francis O. Owino, (PhD), CBS**
 Principal Secretary


 Name: **Eng. Kennedy W. Makudih**
 Project Coordinator


 Name: **Gerald K. Kurema**
 Project Accountant ICPAK No. 8980

Multi-National Drought Resilience and Sustainable Livelihood Programme in the Horn of Africa (DRSLP)
Annual Report and Financial Statements for the financial year ended June 30, 2022

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

Description	Notes	2021-2022 Kshs	2020-2021 Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	58,379,238.00	9,878,000.00
Proceeds from domestic and foreign grants	2	0.00	0.00
Miscellaneous receipts	4	0.00	0.00
Total receipts		58,379,238.00	9,878,000.00
Payments			
Compensation of employees	5	(17,500,000.00)	(8,750,000.00)
Purchase of goods and services	6	(118,664,693.00)	(29,853,852.00)
Social security benefits	7	0.00	0.00
Transfers to other government entities	9	0.00	0.00
Other grants and transfers	10	0.00	0.00
Total Payments		(136,164,693.00)	(38,603,852.00)
Adjustments during the year			
Prior year adjustments	15	0.00	0.00
Decrease/(increase) in accounts receivable	16	0.00	1,374,000.00
Increase/(decrease) in accounts payable:	17	0.00	0.00
Net cash flow from operating activities		(77,785,455.00)	(27,351,852.00)
Cashflow from investing activities			
Acquisition of non-financial assets	8	(548,663,563.00)	(889,149,949.00)
Net cash flows from investing activities		(626,449,018.00)	(889,149,949.00)


**Multi-National Drought Resilience and Sustainable Livelihood Programme in the Horn of Africa (DRSLP)
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Cash flow from financing activities			
Proceeds from foreign borrowings	3	626,447,900.36	891,987,445.00
Net cash flow from financing activities		626,447,900.36	891,987,445.00
Net increase in cash and cash equivalents		(1,117.20)	(24,514,356.00)
Cash and cash equivalent at beginning of the year	11	4,658.40	24,519,015.00
Cash and cash equivalent at end of the year	11	3,541.20	4,658.40

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 21/11/2022 and signed by:


.....
Name: **Dr. Francis O. Owino, (PhD), CBS**
Principal Secretary


.....
Name: **Eng. Kennedy W. Makudiuh**
Project Coordinator

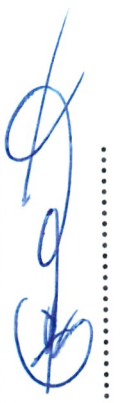

.....
Name: **Gerald K. Kurema**
Project Accountant
ICPAK Member No: **8980**

**Multi-National Drought Resilience and Sustainable Livelihood Programme in the Horn of Africa (DRSLP)
Annual Report and Financial Statements for the financial year ended June 30, 2022**

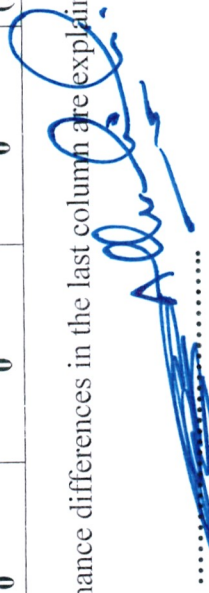
8. Statement of Comparison of Budget and Actual amounts for the year ended 30th June 2022

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	60,000,000	0	60,000,000	58,379,238	1,620,762	97.29%
Proceeds from domestic and foreign grants	0	0	0	0	0	0
Proceeds from borrowings	1,103,000,000	-400,000,000	703,000,000	626,447,900	76,552,100	89.11%
Miscellaneous receipts	0	0	0	0	0	0
Total Receipts	1,163,000,000	-400,000,000	763,000,000	684,827,138		89.75%
Payments						
Compensation to employees	17,500,000	0	17,500,000	17,500,000	0	100%
Purchase of goods and services	153,950,000	0	153,950,000	118,664,693	35,285,307	77%
Social security benefits	0	0	0	0	0	0
Acquisition of non-financial assets	991,550,000	-400,000,000	591,550,000	548,663,563	42,886,437	93%
Transfers to other government entities	0	0	0	0	0	0
Other grants and transfers	0	0	0	0	0	0
Total Payments	1,163,000,000	-400,000,000	763,000,000	684,828,256		89.75%
Surplus or Deficit	0	0	0	(1,117.20)		

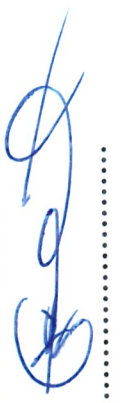
Note: The significant budget utilisation/performance differences in the last column are explained in Annex 1 to these financial statements.


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Name: **Dr. Francis O. Owino, (PhD), CBS**
Principal Secretary


.....

Name: **Eng. Kennedy W. Makudih**
Project Coordinator


.....

Name: **Gerald K. Kurema**
Project Accountant
ICPAK Member No: 8980

9. Significant Accounting Policies

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

9.1 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.

9.2 Reporting entity

The financial statements are for *Drought Resilience and Sustainable Livelihood Programme (DRSLP)* under the *State Department for Crops Development and Agricultural Research*. The financial statements are for the reporting entity *Drought Resilience and Sustainable Livelihood Programme (DRSLP)* as required by Section 81 of the PFM Act, 2012 .

9.3 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.

9.4 Recognition of receipts

Drought Resilience and Sustainable Livelihood Programme (DRSLP) 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.

ii) External Assistance

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

Significant Accounting Policies (Continued)

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.

9.5 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.

9.6 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)

9.7 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.

9.8 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.

9.9 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.

9.10 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:

Significant Accounting Policies (Continued)

- i) It is not probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation; or
- ii) The amount of the obligation cannot be measured with sufficient reliability.

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships,

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

Annex 5 of this financial statement is a register of the contingent liabilities in the year.

9.11 Contingent Assets

Drought Resilience and Sustainable Livelihood Programme (DRSLP) 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 *Drought Resilience and Sustainable Livelihood Programme (DRSLP)* 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.

9.12 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.

Significant Accounting Policies (Continued)

9.13 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 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*.

9.14 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 483,818,806.56 being loan disbursements were received in form of direct payments from third parties.

9.15 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.

Significant Accounting Policies (Continued)

9.16 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.

9.17 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.

9.18 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 xx of these financial statements*

10. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	KShs	KShs	Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry of Agricultural, Livestock, Fisheries and Cooperatives</i>			
Counterpart funds Quarter 1-4	58,379,238	9,878,000	225,696,036
Total (See Annex 2)	<u>58,379,238</u>	<u>9,878,000</u>	<u>225,696,036</u>
<i>Other transfers from government entities</i>			
Ministry	0	0	0
Project	0	0	0
Agency	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>
Appropriations-in-Aid	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>

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	2020-2021
			Kshs	Kshs	Kshs	Kshs	Kshs
Grants Received from Bilateral Donors (Foreign Governments)							
African Development Bank (AfDB)		0	0	0	0	0	0
Total		<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

During the financial period to 30 June 2022, we received funding from development partners in form of loans negotiated by the National Treasury 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	
					2021-2022	2020-2021
Loans received from bilateral Donors (Foreign Governments)						
African Development Bank (AfDB)	2021-2022		142,629,094	483,818,807	626,447,900	891,987,445
Total			142,629,094	483,818,807	626,447,900	891,987,445

Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

	2021-2022			2020/2021	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	Kshs
Property income	0	0	0	0	0
Sales of goods and services	0	0	0	0	0
Administrative fees and charges	0	0	0	0	0
Fines, penalties, and forfeitures	0	0	0	0	0
Voluntary transfers other than grants	0	0	0	0	0
Other receipts not classified elsewhere	0	0	0	0	0
Total	0	0	0	0	0

Notes to the Financial Statements (Continued)

5. 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	Total payments	
Basic salaries of permanent employees	0	0	0	0	0	0
Basic wages of temporary employees	0	0	0	0	0	0
Personal allowances paid as part of salary	17,500,000	0	17,500,000	8,750,000	8,750,000	63,857,688
Personal allowances paid as reimbursements	0	0	0	0	0	0
Personal allowances provided in kind	0	0	0	0	0	0
Pension and other social security contributions	0	0	0	0	0	0
Compulsory national social security schemes	0	0	0	0	0	0
Compulsory national health insurance schemes	0	0	0	0	0	0
Social benefit schemes outside government	0	0	0	0	0	0
Other personnel payments	0	0	0	0	0	0
Total	17,500,000	0	17,500,000	8,750,000	8,750,000	63,857,688

Notes to the Financial Statements (Continued)

6. Purchase of Goods and Services

	2021/2022		2020/2021		Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	0	0	0	0	0
Communication, supplies and services	2,147,190	0	2,147,190	1,120,420	10,699,702
Domestic travel and subsistence	0	0	0	26,066,982	319,025,171
Foreign travel and subsistence	0	0	0	0	0
Printing, advertising, and information supplies	10,342,226	0	10,342,226	112,500	44,871,760
Rentals of produced assets	1,094,200	0	1,094,200	0	0
Training payments	72,608,826	0	72,608,826	1,846,100	185,503,883
Hospitality supplies and services	0	0	0	0	2,815,966
Office and General Supplies and Services	11,744,269	0	11,744,269	825,850	180,907,522
Specialized materials and services	0	0	0	0	50,084,120
Fuel Oil and Lubricants	14,462,850	0	14,462,850	0	32,703,956
Routine maintenance – vehicles and other transport equipment	5,301,000	0	5,301,000	0	36,809,996
Routine maintenance- other assets	250,000	0	250,000	50,000.00	2,984,261
Other charges-foreign exchange loss	714,132	0	714,132	0	0
Total	118,664,693.00	0	118,664,693.00	30,021,852.00	878,695,069.00

*Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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Notes to the Financial Statements (Continued)

7. Social Security Benefits

	2021-2022				2020-2021		Cumulative to-date Kshs
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs	
Government pension and retirement benefits	0	0	0	0	0	0	0
Social security benefits in cash and in kind	0	0	0	0	0	0	0
Employer social benefits in cash and in kind	0	0	0	0	0	0	0
Total	0	0	0	0	0	0	0

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

	2021-2022		2020-2021		Cumulative to-date Kshs
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	
Construction of civil works	0	483,818,807	483,818,807	889,149,949	3,671,794,267
Research, studies, project preparation, design & supervision	64,844,756	0	64,844,756	0	64,844,756
Rehabilitation of civil works	0	0	0	0	0
Total	64,844,756	483,818,807	548,663,563	889,149,949	3,736,639,023

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

During the financial period to 30 June 2022, we transferred funds to reporting government entities as shown below:

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs	Kshs	Kshs	2021-2020	Kshs
Transfers to National Government entities	0	0	0	0	0
Ministry	0	0	0	0	0
Project (RLACC)	0	0	0	0	6,943,725
Transfers to County Governments					
County	0	0	0	0	0
Total	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>UG 6,943,725</u>

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2022-2021	2022-2021	2020-2021	2020-2021	
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships	0	0	0	0	0
Transfers to lower levels of government e.g. schools	0	0	0	0	0
Miscellaneous payments	0	0	0	0	0
Total	0	0	0	0	0

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Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 11. A)	3,541.20	4,658.00
Cash in hand (Note 11. B)	0	0
Cash equivalents (short-term deposits) (Note 11. C)	0	0
Total	<u>3,541.20</u>	<u>4,658.00</u>

Drought Resilience and Sustainable Livelihood Programme (DRSLP) has 2 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:

11. A Bank Accounts

Project Bank Accounts

Details	2021-2022	2020-2021
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]		
Kenya Commercial Bank [A/c No.....]		
Co-operative Bank of Kenya [A/c No.....]		
Others (<i>specify</i>)		
Total Foreign Currency balances		
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No. 1000457667]	3,541.20	4,658
Others (<i>specify</i>)	0	0
Total local currency balances	<u>3,541.20</u>	<u>4,658</u>
Total bank account balances	<u>3,541.20</u>	<u>4,658</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 No...1000176148]		
Opening balance	0	263,077.51
Total amount deposited in the account	1,689,712.80	0
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>1,276,780.00</u>	<u>263,077.51</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>412,932.80</u>	<u>0</u>
(ii) A/c Name [A/c No.....]		
Opening balance (as per the SDA reconciliation)		
Total amount deposited in the account		
Total amount withdrawn (as per Statement of Receipts & Payments)		
Closing balance (as per SDA bank account reconciliation attached)		

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

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Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	2021-2022	2020-2021
	KShs	KShs
Location 1		
Location 2		
Location 3		
Other locations (<i>specify</i>)		
Total cash in hand balances	<u>0</u>	<u>0</u>

11 C Cash equivalents (short-term deposits)

Description	2021-2022	2020-2021
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]		
Co-Operative Bank of Kenya [A/C No.....]		
Others (<i>Specify</i>)		
Total	<u>0</u>	<u>0</u>

12. Imprests and Advances

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests		
Salary advances		
Total	0	0

Notes to the Financial Statements (Continued)

12b: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2022	Balance 2021
	Kshs	Kshs	Kshs	Kshs	Kshs
<i>Officer 1</i>					
<i>Officer 2</i>					
<i>Officer 3</i>					
<i>Officer 4</i>					
<i>Officer 5</i>					
<i>Programme 1</i>					
Total	<u>0</u>	<u>0</u>	0	0	0

13. Deposits and Retention Monies

Description	2021-2022	2020-2021
	Kshs	Kshs
Retention		
Deposits		
Total	0	0

14. Fund Balance Brought Forward

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts	4,658.40	24,519,014.00
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	1,374,000.00
Total	4,658.40	25,893,014.00

Notes to the Financial Statements (Continued)

15. Prior Year adjustment

	Balance b/f FY (2020/2021 audited financial statements)	Adjustments	Adjusted balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances			
Cash in hand			
Accounts Payables			
Receivables			
Others (<i>specify</i>)			
Total	0	0	0

16. Changes in Receivable

Description	2020-2021	2019-2020
	Kshs	Kshs
Opening Receivables as at 1 st July 2021	0	0
Closing account receivables as at 30 th June 2022	0	0
Change in Receivables	0	0

17. Changes in Accounts Payable

Description	2021-2022	2020-2021
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2021	0	0
Closing accounts payables as at 30 th June 2022	0	0
Change in payables	0	0

11. Other Important Disclosures

1. Pending Accounts Payable (See Annex 3a)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings				
Construction of civil works				
Supply of goods				
Supply of services				
Total	0	0	0	0

2. Pending Staff Payables (See Annex 3b)

	Balance b/f FY 2020/20 21	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management				
Middle management				
Union employees				
Others				
Total	0	0	0	0

*Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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Other Important Disclosures (Continued)

3. Other Pending Payables (See Annex 3c)

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities				
Amounts due to County Government entities				
Amounts due to third parties				
Total	0	0	0	0

4. External Assistance

	2021-2022	2020-2021
Description	Kshs	Kshs
External assistance received as grants		
External assistance received as loans		
External assistance received in kind- as payment by third parties		
Total	0	0

a). External assistance relating loans and grants

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
External assistance received as loans		
External assistance received as grants		
Total	0	0

Other Important Disclosures (Continued)

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2021/2022	FY 2020/2021
Description		Kshs	Kshs
Undrawn external assistance - loans			
Undrawn external assistance - grants			
Total		0	0

c) Classes of providers of external assistance

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total	0	0

*Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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Other Important Disclosures (Continued)

d. Non-monetary external assistance

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
Goods		
Services		
Total	0	0

e Purpose and use of external assistance

Payments made by third parties	FY 2021/2022	FY 2020/2021
	Kshs	Kshs
Compensation to employees		
Use of goods and services		
Subsidies		
Transfers to other Government entities		
Other grants and transfers		
Social Security benefits		
Acquisition of assets		
Finance Costs including loan interest		
Repayment of principal on domestic and foreign borrowing		
Other payments		
Total	0	0

Other Important Disclosures (Continued)

f. External Assistance paid by third parties on behalf of (the Entity) by Source

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

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
National government		
Multilateral donors		
Bilateral donors		
International assistance organization		
NGOs		
National Assistance Organization		
Total	0	0

*Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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12. 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)
2020-2021(1)	Unexplained Variances and Inaccuracies in the Statement of Comparative Budget and Actual Amounts	The Financial Statement was amended to adhere to the PSASB requirements.	Resolved	Immediately
2020-2021(2)	Unexplained variance of Kshs. 65,623,171 in respect to third party payment for 2019-2020 comparative.	The Financial Statement was amended to adhere to the PSASB requirements.	Resolved	Immediately
2020-2021(3)	Included in the acquisition of non-financial assets expenditure of Kshs. 889,149,949 were payments totalling Kshs. 515,177,603.82 for which the supporting documents and records were not provided.	The management provided the payment records of direct payments totalling Kshs. 515,177,603.82 for audit review and verification	Resolved	Immediately

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<p>2020-2021(4)</p>	<p>The expenditure of Kshs. 889,149,949 on acquisition of non-financial assets as reflected in the financial statements differs with vote book cumulative expenditure of Kshs. 412,444,086 for the year ended 30 June, 2021, resulting in an unexplained variance of Kshs. 476,705,863</p>	<p>The financial statement have been amended accordingly</p>	<p>Resolved</p>	<p>Immediately</p>
<p>2020-2021(5)</p>	<p>Included in the expenditure for acquisition of non-financial assets of Kshs. 889,49,949 is Kshs. 20,231,608 in respect to construction of 16 kilometers of access roads in Baringo County at a contract sum of Kshs.</p>	<p>The management provided the required documents for audit review and verification</p>	<p>Resolved</p>	<p>Immediately</p>
<p>2020-2021(6)</p>	<p>The statement of receipts and payments for the year ended 30 June, 2021 reflects expenditure on purchase of goods and services of Kshs. 29,853,852 which however differs with the corresponding amount Kshs. 30,021,852 disclosed in Note 6 to the financial statements. The resulting variance of Kshs. 168,000 not explained</p>	<p>The financial statements have been amended</p>	<p>Resolved</p>	<p>Immediately</p>

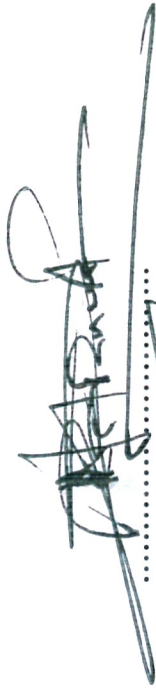
**Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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<p>2020-2021(7)</p>	<p>Note 6 to the financial statements reflects an expenditure of Kshs.25,956,482 in respect of domestic travel and subsistence allowance. . . Included in this amount is payment of Kshs.1,934,100 made against imprest no. 4022654, issued for a request for facilitation to undertake a joint approach in the reduction of tsetse fly menace affecting the calving pattern and market weight gain in Samburu County. The team led by the imprest holder carried out surveillance which was necessitated by the population of tick and tsetse fly in the county. However, surveillance report was not availed for audit review.</p>	<p>The management confirms that the expenditure has been fully accounted for and additional information provided to support</p>	<p>Resolved</p>	<p>Immediately</p>
<p></p>	<p>Further, included in the approval is a budget breakdown on planned purchase of 160 liters of chemicals for spraying tsetse flies and purchase of protective gear and lab reagents totaling Kshs.840,000. The surrender voucher however, did not account for the said chemicals.</p> <p>In view of the foregoing, the propriety, accuracy and completeness of the expenditure totaling Kshs.2,774,482 claimed to have been incurred on reduction of ticks and tsetse fly in Samburu County for the year ended 30 June, 2021 could not be ascertained.</p>	<p></p>	<p></p>	<p></p>

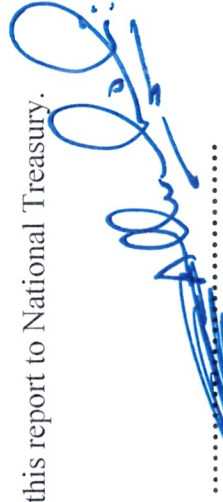
**Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Guidance Notes:

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



.....
Name: Dr. Francis O. Owino, (PhD), CBS
Principal Secretary



.....
Name: Eng. Kennedy W. Makudiuh
Project Coordinator

*Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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13. Annexes

Annex 1 - 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	60,000,000	58,379,238	1,620,762	97%	
Proceeds from domestic and foreign grants	0	0	0	0	
Proceeds from borrowings	703,000,000	626,447,900	76,552,100	90%	
Miscellaneous receipts	0	0	0	0	
Total Receipts	763,000,000	684,827,138	78,172,862	89.75%	
Payments					
Compensation of employees	17,500,000	17,500,000	0	100%	
Purchase of goods and services	153,950,000	118,664,693	35,285,307	77%	Delay in replenishment of funds from development partners.
Acquisition of non-financial assets	591,550,000	548,663,563	42,886,437	93%	
Transfers to other government entities	0	0	0	0	
Other grants and transfers	0	0	0	0	
Total payments	763,000,000	684,828,256	78,171,744	89.75%	

**Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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Annex 2: Reconciliation of inter-entity transfers

Project Name:		Break down of transfers from the State Department for Crops Development and Agricultural Research	
a. Government Counterpart funding	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		58,379,238	2021/2022
	Total		
B. Direct payments	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
	Total		
C. Others	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
	Total		
	Total (A+B+C)		

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

Project Coordinator

Drought Resilience and Sustainable Livelihood Programme

Head of Accounting Unit

State Department for Crops Development and Agricultural Research

Sign -----

Sign -----

**Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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Annex 3a - Analysis of Pending Bills

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020-2021	Outstanding Balance 2019/20	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						
7.						
8.						
Sub-Total						
Grand Total	0		0	0	0	

Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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Annex 3b - Analysis of Pending: Staff Bills

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020-2021	Outstanding Balance 2019/20	Comments
Permanent Employees - Management							
1.							
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total		0		0	0	0	

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Annex 3c - Analysis of other Pending Payables

Name	Brief Description	Original Amount	Date Contracted	Payable Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2022	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total		0		0	0	0	
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total		0		0	0	0	
Amounts due to Third Parties							
5.							
6.							
Sub-Total		0		0	0	0	
Others (specify)							
7.							
8.							
Sub-Total		0		0	0	0	
Grand Total		0		0	0	0	

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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	0	0	0	0	0	0
Buildings and structures	0	0	0	0	0	0
Transport equipment	130,558,028	0	0	0	0	130,558,028
Office equipment, furniture and fittings	11,013,332	0	0	0	0	11,013,332
ICT Equipment,	7,389,780	0	0	0	0	7,389,780
Other Machinery and Equipment	0	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0	0
Biological assets	0	0	0	0	0	0
Infrastructure assets roads, rails	0	0	0	0	0	0
Intangible assets	0	0	0	0	0	0
Work in Progress	0	0	0	0	0	0
Total	148,961,140	0	0	0	0	148,961,140

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Annex 5 – Contingent Liabilities Register

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

*Multi-National Drought Resilience and Sustainable Livelihood Programme (DRSLP)
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Annex: 6 Reporting of Climate Relevant Expenditures

Name of the Organization
Telephone Number
Email Address
Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) **Gerald K. Kurema 0716891735**

Project Name	Project Description	Project Objectives	Project Activities	Source Of Funds				Implementing Partners
				Q1	Q2	Q3	Q4	

Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)
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Annex 7 Disaster Expenditure Reporting Template

Date:						
Entity						
Period to which this report refers (FY)	Year	Quarter				
Name of Reporting Officer						
Contact details of the reporting officer:	Email	Telephone				
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

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Annex 8: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2022
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance



MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND IRRIGATION
 DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOOD PROGRAMME

ADF LOAN NO. 2100150028345

BANK RECONCILIATION FOR THE MONTH OF 30TH JUNE 2022

			5,689,521.20
Less-			
1. Payment in the cashbook not appearing on bank statement	5,685,980.00		
2.Receipts in Bank statement not posted in Cashbook	-		
	5,685,980.00	5,685,980.00	
Add-			
3. Payment in the Bank statement not recorded in the Cash Book	-	0.00	
4.Receipts in the Cash Book not yet Banked	-		
	-		
			3,541.20

BALANCE AS PER BANK STATEMENT

- Less-
1. Payment in the cashbook not appearing on bank statement
 - 2.Receipts in Bank statement not posted in Cashbook
- Add-
3. Payment in the Bank statement not recorded in the Cash Book
 - 4.Receipts in the Cash Book not yet Banked

Bank Balance as per Cash Book

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

PREPARED BY
 PRINCIPAL ACCOUNTANT
 Designation

[Handwritten Signature]
 Date

Signature



PAYMENT IN CB NOT BANK STATEMENT AT 30TH JUNE 2022

DATE	PAYEE	AMOUNT (KSHS)	DATE PAYMENT DONE
30.06.2022	GERALD KUREMA	298,180.00	04.07.2022
30.06.2022	GERALD KUREMA	470,000.00	04.07.2022
30.06.2022	BERNARD WANJOHI	482,550.00	04.07.2022
30.06.2022	SAMUEL OKATI	496,800.00	04.07.2022
30.06.2022	WILLIAM NDEKA	849,700.00	04.07.2022
30.06.2022	HILLARY NGENO	897,550.00	04.07.2022
30.06.2022	HILLARY NGENO	998,000.00	04.07.2022
30.06.2022	GERALD KUREMA	198,400.00	05.07.2022
30.06.2022	JACKSOM MAGEMBE	495,000.00	05.07.2022
30.06.2022	GERALD KUREMA	499,800.00	05.07.2022
	TOTAL	5,685,980.00	



				0040000073					
				STATE DEPT FOR CROP DEV AGRI RESEK:999999					
				HILLARY KIPROTICHI NGENO					
				0040000073					
				IMP3910956					
				Totals		142,834,840.45	143,519,703.25		
				Closing Balance					5,689,521.20





Run date : 19/07/2022
 Runtime : 12:52:46
 Customer Number : 145028
 Account Number : 1000457667
 Opening Balance : 5689521.2

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

Account Name : DROUGHT RESIL SUSTAINABLE LAND PROJ(KES)

STATEMENT PERIOD: FROM 01/07/2022 TO 19/07/2022

Sl. No.	Date	Particulars	Debit	Credit	Balance
1	04/07/2022	Outward RTGS Payment MT 102	298,180.00		5,391,341.20
		0040000081			
		STATE DEPT FOR CROP DEV AGRI RESERC:CBK			
		GERALD KARIUKI KOREMA			
		/REC/0040000081			

				PVS00393				
2	04/07/2022	04/07/2022	F122185Q9103	Outward RTGS Payment MT 102 0040000082	470,000.00	0.00	4,921,341.20	
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK				
				GERALD KARIUKI KOREMA				
				/REC/0040000082				
				IMP4583686				
3	04/07/2022	04/07/2022	F122185CID39X	Outward RTGS Payment MT 102 0040000080	482,550.00	0.00	4,438,791.20	
				STATE DEPT FOR CROP DEV AGRI RESERC:CBK				
				BERNARD KIREGI WANJOHI				
				/REC/0040000080				
				IMP4583683				
4	04/07/2022	04/07/2022	F122185L1XCN	Outward RTGS Payment MT 103 0040000077	496,800.00	0.00	3,941,991.20	
				STATE DEPT FOR CROP DEV AGRI RESERC:999999				
				SAMUEL JUMA OKATI				

					0040000077								
					IMP4583680								
	04/07/2022	04/07/2022	FT22185XMBJJ		Outward RTGS Payment MT 102		849,700.00		0.00			3,092,291.20	
					0040000078								
					STATE DEPT FOR CROP DEV AGRI RESERC:CBK								
					WILLIAM OMUNANDI NDEKA								
					/REC/0040000078								
					IMP4583681								
6	04/07/2022	04/07/2022	FT22185QGBKP		Outward RTGS Payment MT 102		897,550.00		0.00			2,194,741.20	
					0040000075								
					STATE DEPT FOR CROP DEV AGRI RESERC:CBK								
					HILLARY KIPROTICHI NGENO								
					/REC/0040000075								
					IMP4583684								
7	04/07/2022	04/07/2022	FT22185B262W		Outward RTGS Payment MT 102		998,000.00		0.00			1,196,741.20	
					0040000076								
					STATE DEPT FOR CROP DEV AGRI RESERC:CBK								

				HILLARY KIPROTICH NGENO				
				/R/C/0040000076				
				IMP4583685				
8	05/07/2022	05/07/2022	F122186T1DQK6	Outward RTGS Payment MT 103	198,400.00	0.00	998,341.20	
				0070000125				
				STATE DEPT FOR CROP DEV AGRI				
				RESERC:9999999				
				GERALD KARIUKI KOREMA				
				0070000125				
				ST1D00649				
9	05/07/2022	05/07/2022	F122186B1FNLJ	Outward RTGS Payment MT 103	495,000.00	0.00	503,341.20	
				0070000124				
				STATE DEPT FOR CROP DEV AGRI				
				RESERC:9999999				
				JACKSON MOI MANGEMBE				
				0070000124				
				IMP4583626				
10	07/07/2022	07/07/2022	F122188J112V	Outward RTGS Payment MT 103	499,800.00	0.00	3,541.20	
				0070000123				

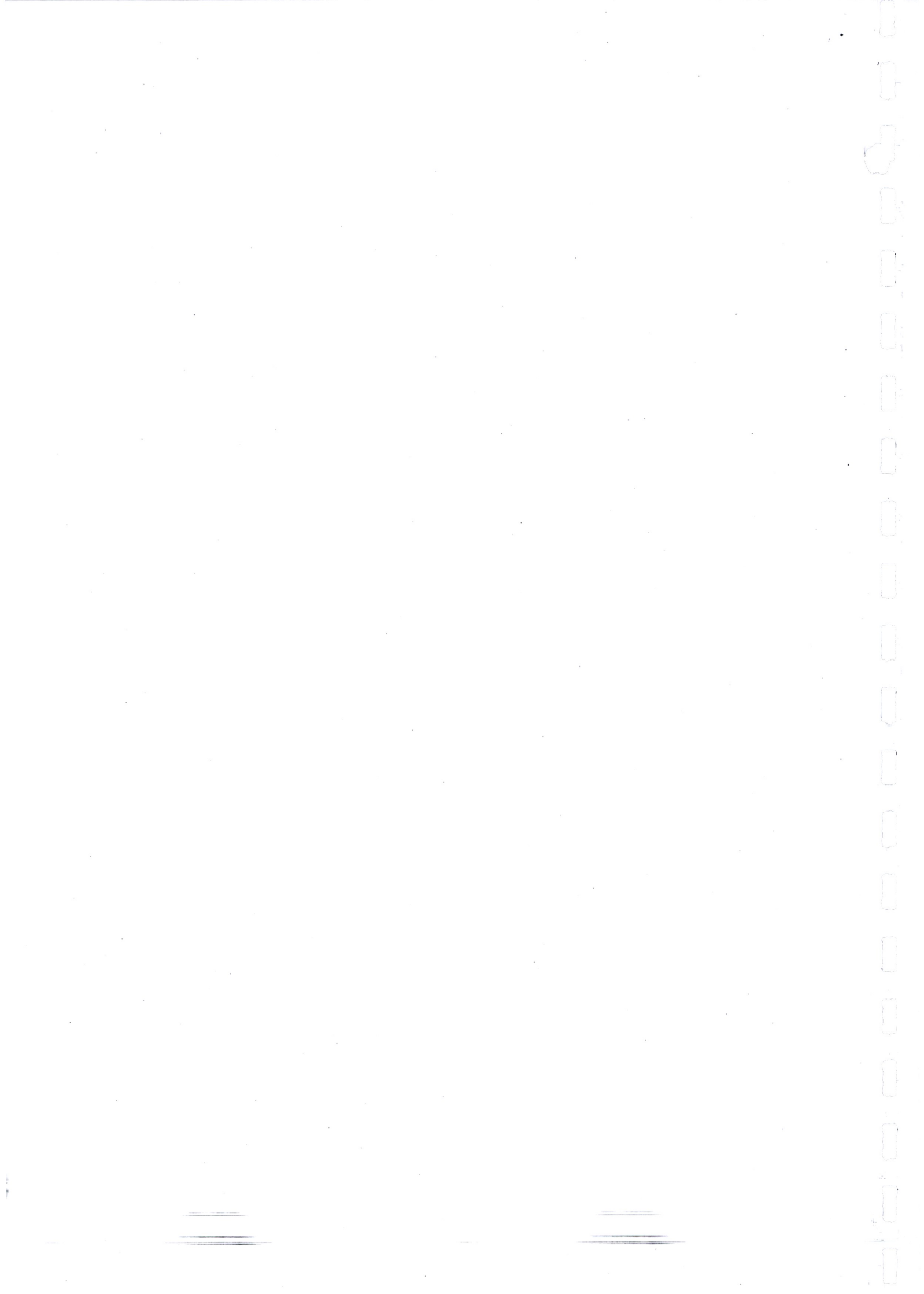


DRSLP FURNITURE AND FITTINGS AS AT 30TH JUNE 2022

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



2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 906	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 909	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 914	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 916	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 910	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 913	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 915	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM912	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 908	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 911	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 917	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM918	GOOD
2016	FALCON	19,000.00	IMPORTED	HIGH BACK SEAT	ROOM 923	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM 915	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM912	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM 908	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM 911	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM 917	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM918	GOOD
2016	FALCON	1,092,333.00	IMPORTED	FIRE PROOF CABINET	ROOM 923	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 915	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM912	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 908	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 911	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 917	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM918	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 923	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 907	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 905	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 909	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 914	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 916	GOOD
2016	FALCON	95,000.00	IMPORTED	STEEL CABINET	ROOM 910	GOOD
2016	FALCON	350,000.00	IMPORTED	SOFA SET	BORD ROOM	GOOD
	TOTAL	11,013,331.00				



DRSLP MOTOR VEHICLE AS AT 30TH JUNE 2022

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



DRSLP MOTOR CYCLE AS AT 30TH JUNE 2022

DATE OF PURCHASE	FIRM	AMOUNT	REF.NO	BRAND/M	ITEM	LOCATION	REMARKS
2015	CAR & GENERAL	270,000.00	GKB360G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB347G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB354G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB37G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GK346G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB352G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB384G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB357G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB352G	SUZUKI	PETROL 185CC	MARSABIT	GOOD
2015	CAR & GENERAL	270,000.00	GKB349G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB381G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB396G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB393G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB387G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB370G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB362G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB386G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB359G	SUZUKI	PETROL 185CC	W/POKOT	GOOD
2015	CAR & GENERAL	270,000.00	GKB358G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB364G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB376G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB380G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB389G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB391G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB363G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB374G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB367G	SUZUKI	PETROL 185CC	BARINGO	GOOD
2015	CAR & GENERAL	270,000.00	GKB366G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB355G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB375G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB371G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB390G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB379G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB378G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB361G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKBOO4G	SUZUKI	PETROL 185CC	ISIOLO	GOOD
2015	CAR & GENERAL	270,000.00	GKB368G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB356G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB397G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB383G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB351G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB383G	SUZUKI	PETROL 185CC	TURKANA	GOOD

2015	CAR & GENERAL	270,000.00	GKB385G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB345G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB350G	SUZUKI	PETROL 185CC	TURKANA	GOOD
2015	CAR & GENERAL	270,000.00	GKB394G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR & GENERAL	270,000.00	GKB353G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR & GENERAL	270,000.00	GKB365G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR & GENERAL	270,000.00	GKB372G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR & GENERAL	270,000.00	GKB395G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR & GENERAL	270,000.00	GKB388G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR & GENERAL	270,000.00	GKB369G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR & GENERAL	270,000.00	GKB34G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
2015	CAR & GENERAL	270,000.00	GKB382G	SUZUKI	PETROL 185CC	SAMBURU	GOOD
	TOTAL	14,580,000.00					



DRSLP LIST COMPUTERS AND ACCESSORIES AS JUNE 30TH 2022

DATE OF PURCHASE	FIRM	AMOUNT	REF NO	BRAND /MAKE	ITEM	LOCATION	REMARKS
2014	HOPKINS KENYA LTD	58,500	PHKGC14536	HP	PRINTER	SAMBURU	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16282	HP	PRINTER	W/POKOT	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16308	HP	PRINTER	TURKANA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16203	HP	PRINTER	BARINGO	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14519	HP	PRINTER	MARSABIT	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC13641	HP	PRINTER	UYUKE	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKG17487	HP	PRINTER	PC/SIVAP	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16316	HP	PRINTER	OKATI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKG14532	HP	PRINTER	SADI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14533	HP	PRINTER	ADEKA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14528	HP	PRINTER	MAGULI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14530	HP	PRINTER	NGENO	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16313	HP	PRINTER	PC/DRSLP	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14534	HP	PRINTER	KUREMA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16311	HP	PRINTER	KEZIAH	GOOD
2014	HOPKINS KENYA LTD	58,500	CNCSBO7574	HP	PRINTER	KEZIAH	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14527	HP	PRINTER	GACHA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14524	HP	PRINTER	PC/SIVAP	GOOD
2014	HOPKINS KENYA LTD	58,500	CNFF276063	HP	PRINTER	KANGI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16250	HP	PRINTER	STORE	UNSERVISABLE
2014	HOPKINS KENYA LTD	58,500	PHKGC14528	HP	PRINTER	STORE	UNSERVISABLE
2014	HOPKINS KENYA LTD	58,500	PHKGC16205	HP	PRINTER	WANJOHI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16314	HP	PRINTER	KAHURO	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC17477	HP	PRINTER	MUIA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16310	HP	PRINTER	ROSE	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14523	HP	PRINTER	ELIZABETH	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14537	HP	PRINTER	OMARI	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16312	HP	PRINTER	STORE	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC16295	HP	PRINTER	ADEN	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14537	HP	PRINTER	STORE	UNSERVISABLE
2014	HOPKINS KENYA LTD	58,500	PHKGC16317	HP	PRINTER	RISPER	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14525	HP	PRINTER	STORE	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC17477	HP	PRINTER	KAIGA	GOOD
2014	HOPKINS KENYA LTD	58,500	PHKGC14539	HP	PRINTER	STORE	UNSERVISABLE
2014	HOPKINS KENYA LTD	58,500	PHKGC14536	HP	PRINTER	JUDY	GOOD
2014	HOPKINS KENYA LTD		PHKGC16306	HP	PRINTER	MAKUDIUH	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307XR	HP	DESKTOP	UYUKE	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307V1	HP	DESKTOP	PC/SIVAP	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF4230823	HP	DESKTOP	OKATI	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307XT	HP	DESKTOP	SADI	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307RH	HP	DESKTOP	ADEKA	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307VH	HP	DESKTOP	MAGULI	GOOD



2014	HOPKINS KENYA LTD	103,341	TRF42306M7	HP	DESKTOP	ABDALLA	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF4230836	HP	DESKTOP	PC/DRSLP	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42306Q4	HP	DESKTOP	KUREMA	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF4230841	HP	DESKTOP	KEZIAH	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307R6	HP	DESKTOP	MAKUDIUH	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42307WX	HP	DESKTOP	GACHA	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF423085L	HP	DESKTOP	PC/SIVAP	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42306TO	HP	DESKTOP	KANGI	GOOD
2014	HOPKINS KENYA LTD	103,341	TRF42306MT	HP	DESKTOP	KUREMA	GOOD
2014	HOPKINS KENYA LTD	59,172	CNFF243271		COLOUR PR	OMARI	GOOD
2014	COPY CAT LTD	1,270,000	W874J400082	RICOH MP 7502SP	PHOTOCO PIER	STORE	UNDER REPAIR
2014	COPY CAT LTD	430,000	E754K750379	RICOH MP305 3SP	PHOTOCO PIER	PROCUREMENT	GOOD
2014	COPY CAT LTD	430,000	E754K750307	RICOH MP305 3SP	PHOTOCO PIER	STORE	UNDER REPAIR
2014	COPY CAT LTD	430,000	E754K400192	RICOH MP305 3SP	PHOTOCO PIER	STORE	UNDER REPAIR
2014	COPY CAT LTD	430,000	E754K400174	RICOH MP305 3SP	PHOTOCO PIER	STORE	UNDER REPAIR
2014	COPY CAT LTD	430,000	E754K750393	RICOH MP305 3SP	PHOTOCO PIER	STORE	UNDER REPAIR
2014	COPY CAT LTD	430,000	E754K400129	RICOH MP305 3SP	PHOTOCO	STORE	UNDER REPAIR
2016	COPY CAT LTD	135,000	CND17P11390	HP	DESK TOP	GROSE	GOOD
2017	FINE PAD	135,000	CND17P1397	HP	DESK TOP	KAIGA	GOOD
2017	FINE PAD	135,000	CN364692	HP	DESK TOP	NGENO	GOOD
2017	FINE PAD	135,000	CNC7086110	HP	DESK TOP	GACHA	GOOD
2017	FINE PAD	135,000	CNC7P1380	HP	DESK TOP	ELIZABETH	GOOD
2017	FINE PAD	135,000	CNC634PD33	HP	DESK TOP	CM/SIVAP	GOOD
2017	FINE PAD	135,000	CN634PDR8	HP	DESK TOP	CM/DRSLP	GOOD
2017	FINE PAD	109,500	PFOP2JX7	LENOVA	LAPTOP	OYUKE	GOOD
2017	TEVY OAK	109,500	PFOLX7EZ	LENOVA	LAPTOP	MAKUDIUH	GOOD
2017	TEVY OAK	109,500	PFOLX7AB	LENOVA	LAPTOP	MUTINDA	GOOD
2017	TEVY OAK	109,500	MOP59XB6B	LENOVA	LAPTOP	MWONGA	GOOD
2017	TEVY OAK	109,500	PFOP2JZB	LENOVA	LAPTOP	ESTER PC	GOOD
2017	TEVY OAK	109,500	PFOP6JEB	LENOVA	LAPTOP	PROCUREMENT	GOOD

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



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BOUGHT RESILIENCE AND SUSTAINABLE LIVELIHOOD PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30TH JUNE 2022
PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 2100150028345

Bank Account No.001114036 Held with Diamond Trust Bank

	NOTES	AMOUNT	
		USD	USD
			6,559,255.83
1 Amount advanced by ADB			4,637,592.29
Less			1,921,653.54
2 Total amount justified to ADB			
3 Outstanding amount advanced to Designated Account			
			412,932.80
Represented by:			-
4 Ending Designated Account Balance at 30.06.2022			1,508,730.74
5 Amount claimed but not credited at 30.06.2022			-
6 Amount withdrawn and not claimed as at 30.06.2022			-
7 Service charges (if not included in 5 & 6 above)			-
Less			1,921,653.54
8 Interest earning (if included in Designated Account)			
9 Total advance to Designated Account year ended 30.06.2022			

Discrepancy between total appearing on lines 3 and 9

Notes:

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

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



Signature
AUTHORIZED REPRESENTATIVE
RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 01/08/2022



LDV Number	Reference	Curr	Amount Approved Approval Currency	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed UAC	Amount Justified UAC	Balance to Justify UAC	%Justified F = D / C	Disburs. Value Date	Last Just. Date
(A)	(B)		(X)	(Y)	(Z) = (X) - (Y)	(C)	(D)	(E) = (C) - (D)		(G)	(H)
2100150028345											
1 All activities											
1/KE/2013/86412	RF N00001	USD	208,788.17	208,788.17	0.00	190,846.00	190,846.00	0.00	100.00	10.09.2013	30.01.2015
1/KE/2014/95781	RF N00002	USD	137,285.15	137,285.15	0.00	89,088.35	89,088.35	0.00	100.00	24.07.2014	07.12.2015
1/KE/2015/01825	RF N00006B	USD	803,445.00	803,445.00	0.00	566,872.22	566,872.22	0.00	100.00	11.02.2015	10.11.2016
1/KE/2016/13807	RF N00047	USD	820,229.41	820,229.41	0.00	587,409.61	587,409.61	0.00	100.00	22.02.2016	30.11.2017
1/KE/2017/25494	RF N00109A	USD	635,345.25	635,345.25	0.00	468,453.87	468,453.87	0.00	100.00	10.02.2017	06.05.2019
1/KE/2018/41891	RF N00008A	USD	424,505.55	424,505.55	0.00	292,266.60	292,266.60	0.00	100.00	09.04.2018	27.05.2020
1/KE/2019/59909	RF N00405	USD	830,430.80	830,430.80	0.00	602,984.90	602,984.90	0.00	100.00	24.05.2019	17.02.2021
1/KE/2020/73130	RF N00476	USD	929,498.70	697,562.96	231,935.74	672,307.48	504,548.09	167,759.39	75.05	17.06.2020	17.02.2021
1/KE/2021/96110	RF N00654	USD	1,689,727.80	0.00	1,689,727.80	1,199,247.55	0.00	1,199,247.55	0.00	15.10.2021	00.00.0000
Total 2100150028345 All activities						4,669,476.58	3,302,469.64	1,367,006.94	70.72		
2100150028345			6,537,255,874.16	4,637,552,251.92	1,921,663,622.24	4,669,476.58	3,302,469.64	1,367,006.94	70.72		



SPECIAL ACCOUNT STATEMENT

For period ending Account No. Depository Bank Address Related Loan Credit Agreement Currency USD		30TH JUNE, 2022 114036001 DIAMOND TRUST BANK DIAMOND TRUST BANK DIAMOND-TROUGHT RESL. LVHD PRG IN H. LN 2100160028345
Account Activity		
Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account		
Add:		
Total Amount deposited by World Bank		
Total interest earnings if deposited in account		
Total amount refunded to cover ineligible expenditure		
Deduct:		
Total amount withdrawn		
Total service charges if not included above in amount withdrawn		
Ending balance on 30th June, 2022		
1,689,712.80	1,276,780.00	412,932.80
AUTHORIZED REPRESENTATIVE CENTRAL BANK OF KENYA		
SIGNATURE: 		
DATE: 17-07-2022		
AUTHORIZED REPRESENTATIVE EXTERNAL RESOURCES DEPARTMENT-TREASURY		
SIGNATURE: 		
DATE: 01-08-2022		

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.





57B

CENTRAL BANK OF KENYA - RECONCILIATION

OFF-SHORE A/C NO: 014036002

DETAILS
1. BALANCE AS PER OFFSHORE STATEMENT: USD

2. ADD DEBITS NOT IN NRB

3. LESS CREDITS NOT IN NRB

4. ADD DEBITS NOT IN OFFSHORE

5. LESS CREDITS NOT IN OFFSHORE

6. BALANCE AS PER CBK LEDGER

Prepared By: SIMIYU T.K. Checked By: *[Signature]*

Date: 01.07.2022

(412,932.80)

412,932.80

Approved By: *[Signature]*

Date: 4/7/2022

STATEMENT AS AT: 30.06.2022
GL A/C NO: 1000176148
DIMOND-DROUGHT RESI. LVHD PRG IN H.
REMARKS
ACTION TAKEN

AMOUNTS
412,932.80

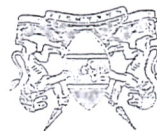


Entity: 1169-State Department for Crop Development & Agricultural Research

Current Period: JUL-21 To JUN-22

Compare With: JUL-20 To ADJ2-21

Trial Balance



Account No and Description	Debit	Credit	Debit	Credit
1310102 Capital Grants from Foreign Governments	0.00	24,845,513.00	0.00	0.00
1310100 Grants from Foreign Govts. - Cash through Exchequer	0.00	24,845,513.00	0.00	0.00
1310202 Capital Grants from Foreign Governments	0.00	20,950,272.20	0.00	0.00
1310200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	20,950,272.20	0.00	0.00
1310000 Grants from Foreign Governments	0.00	45,795,785.20	0.00	365,092,856.00
1320202 Capital Grants from International Organizations	0.00	552,390,393.15	0.00	0.00
1320200 Grants from International Organizations - Direct Payments AIA	0.00	552,390,393.15	0.00	0.00
1320000 Grants from International Organizations	0.00	552,390,393.15	0.00	0.00
1990103 Discount Taken	0.00	0.00	0.00	0.00
1990100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	0.00	0.00	0.00	0.00
2110101 Basic Salaries - Civil Service	492,988,812.70	0.00	526,267,094.80	0.00
2110100 Basic Salaries - Permanent	492,988,812.70	0.00	526,267,094.80	0.00
2110201 Contractual Employees	171,736,021.05	0.00	153,256,761.30	0.00
2110202 Casual Labour - Others	22,917,973.25	0.00	22,885,578.65	0.00
2110200 Basic Wages - Temporary	164,653,994.30	0.00	176,142,340.15	0.00
2110301 House Allowance	193,105,902.10	0.00	173,844,798.65	0.00
2110306 Foreign Service Allowance (Overseas Addition)	26,583,056.00	0.00	21,583,092.00	0.00
2110307 Hardship Allowance	1,612,360.00	0.00	4,036,800.00	0.00
2110311 Transfer Allowance	842,900.00	0.00	382,645.00	0.00
2110312 Responsibility Allowance	568,172.75	0.00	668,177.00	0.00
2110313 Entertainment Allowance	2,450,390.66	0.00	2,103,749.50	0.00
2110314 Transport Allowance	84,029,094.75	0.00	72,523,422.75	0.00
2110315 Extraneous Allowance	34,656,893.70	0.00	19,421,249.50	0.00
2110317 Domestic Servant Allowance	661,893.30	0.00	483,600.00	0.00
2110318 n Practising Allowance	720,000.00	0.00	680,000.00	0.00
2110320 Leave Allowance	12,184,870.20	0.00	7,865,810.15	0.00
2110327 Ministerial Allowance	3,600,000.00	0.00	3,300,000.00	0.00
2110336 Car Purchase Allowance	14,000,000.00	0.00	0.00	0.00
2110300 Personal Allowances paid as part of Salary	375,115,213.65	0.00	306,809,344.75	0.00
2110402 Refund of Medical Expenses - Inpatient	2,667,500.00	0.00	2,667,500.00	0.00
2110400 Personal Allowances paid as Reimbursements	2,667,500.00	0.00	2,667,500.00	0.00
2116000 Wages and Salary	1,055,623,520.66	0.00	1,012,066,279.70	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	6,738,736.00	0.00	2,038,736.00	0.00
2120200 Employer Contributions to Compulsory Health Insurance Schemes	6,738,736.00	0.00	2,038,736.00	0.00
2210101 Electricity	16,428,799.00	0.00	20,538,366.50	0.00
2210102 Water and Sewerage Charges	3,033,577.90	0.00	2,759,332.50	0.00
2210103 Gas expenses	190,624.00	0.00	173,298.00	0.00
2210106 Utilities, Supplies- Other (Utilities, Supplies and Services)	4,266,656.25	0.00	4,205,654.00	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	18,824,274.00	0.00	24,087,520.15	0.00
2210202 Internet Connections	11,718,079.30	0.00	39,022,080.10	0.00
2210203 Courier & Postal Services	402,794.00	0.00	207,889.50	0.00
2210205 Satellite Access Services	7,500.00	0.00	0.00	0.00
2210200 Communication, Supplies and Services	30,952,647.30	0.00	63,317,489.75	0.00
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	88,429,509.80	0.00	58,388,495.05	0.00

Current Period Previous period

Debit Credit Debit Credit

Kshs Kshs Kshs Kshs

Account No and Description		Debit	Credit	Debit	Credit
		Current Period		Previous period	
				Debit	Credit
2210302	Travel Accommodation - Domestic	49,952,871.10	0.00	77,548,435.50	0.00
2210303	Daily Subsistence Allowance	1,030,427,098.75	0.00	1,488,262,906.40	0.00
2210304	Sundry Items (e.g. airport tax, taxis, etc?)	804,650.00	0.00	89,800.00	0.00
2210300	Domestic Travel and Subsistence, and Other Transportation	1,159,614,129.65	0.00	1,624,289,636.95	0.00
2210401	Travel Costs (airlines, bus, railway, etc.)	12,605,873.00	0.00	13,376,683.50	0.00
2210402	Accommodation	0.00	0.00	369,902.50	0.00
2210403	Daily Subsistence Allowance	33,930,650.00	0.00	134,934,537.40	0.00
2210404	Sundry Items (e.g. airport tax, taxis, etc?)	25,000.00	0.00	171,028.00	0.00
2210400	Foreign Travel and Subsistence, and other transportation	46,561,523.00	0.00	148,852,151.40	0.00
2210502	Publishing & Printing Services	36,560,299.70	0.00	16,255,232.60	0.00
2210503	Subscriptions to Newspapers, Magazines and Periodicals	1,057,702.20	0.00	269,239.00	0.00
2210504	Advertising, Awareness and Publicity Campaigns	33,700,139.00	0.00	32,824,755.65	0.00
2210505	Trade Shows and Exhibitions	4,015,243.00	0.00	13,171,794.00	0.00
2210500	Printing, Advertising and Information Supplies and Services	75,333,383.90	0.00	62,521,021.25	0.00
2210602	Payment of Rents and Rates - Residential	10,122,681.20	0.00	8,107,357.20	0.00
2210603	Rents and Rates - Non-Residential	25,869,815.75	0.00	51,561,340.65	0.00
2210604	Hire of Transport, Equipment	3,005,228.00	0.00	224,894,417.50	0.00
2210600	Rentals of Produced Assets	36,997,924.95	0.00	284,663,115.35	0.00
2210701	Travel Allowance	798,365,018.70	0.00	549,429,836.20	0.00
2210702	Remuneration of Instructors and Contract Based Training Services	101,612,403.00	0.00	67,687,974.50	0.00
2210703	Production and Printing of Training Materials	29,203,345.25	0.00	20,281,269.25	0.00
2210704	Hire of Training Facilities and Equipment	66,500,139.60	0.00	11,208,672.30	0.00
2210706	Book Allowance	25,099,601.00	0.00	100,670,775.10	0.00
2210708	Trainer Allowance	9,378,200.00	0.00	4,040,661.00	0.00
2210709	Research Allowance	22,901,312.00	0.00	137,911,836.25	0.00
2210710	Accommodation Allowance	28,544,695.60	0.00	106,912,444.00	0.00
2210711	Tuition Fees Allowance	168,577,200.00	0.00	220,926,732.45	0.00
2210712	Trailee Allowance	45,578,567.00	0.00	3,916,600.00	0.00
2210714	Gender Mainstreaming	0.00	0.00	285,690.00	0.00
2210700	Training Expenses	1,295,961,482.55	0.00	1,223,272,481.05	0.00
2210801	Catering Services (receptions), Accommodation, Gifts, Food and Drinks	16,476,173.00	0.00	7,520,255.75	0.00
2210802	Boards, Committees, Conferences and Seminars	107,774,911.30	0.00	62,903,628.00	0.00
2210808	Purchase of Coffins	155,800.00	0.00	512,000.00	0.00
2210800	Hospitality Supplies and Servi	124,406,884.30	0.00	70,935,883.75	0.00
2210904	Motor Vehicle Insurance	4,730,421.00	0.00	5,043,670.60	0.00
2210910	Medical Insurance	16,067,424.00	0.00	13,276,495.00	0.00
2210999	Insurance Costs - Other (Budget	218,956,484.30	0.00	258,532,810.00	0.00
2210900	Insurance Costs	238,804,329.30	0.00	276,852,975.60	0.00
2211003	Veterinarian Supplies and Materials	50,000.00	0.00	688,616.50	0.00
2211004	Fungicides, Insecticides and Sprays	71,845,777.00	0.00	696,397,911.55	0.00
2211006	Purchase of Workshop Tools, Spares and Small Equipment	0.00	0.00	67,117,541.65	0.00
2211007	Agricultural Materials, Supplies and Small Equipment	338,756,097.45	0.00	744,663,467.50	0.00
2211008	Laboratory Materials, Supplies and Small Equipment	87,821,636.00	0.00	32,000,000.00	0.00
2211009	Education and Library Supplies	1,790,900.00	0.00	1,721,328.05	0.00
2211010	Supplies for Broadcasting and Information Services	0.00	0.00	465,000.00	0.00
2211015	Foods and Rations	4,000,000.00	0.00	3,443,033.50	0.00
2211016	Purchase of Uniforms and Clothing - Staff	2,266,400.00	0.00	1,618,302.00	0.00
2211021	Purchase of Bedding and Linen	450,000.00	0.00	907,293.00	0.00
2211023	Supplies for Production	5,282,550.00	0.00	12,179,095.00	0.00
2211029	Purchase of Safety Gear	597,596.00	0.00	14,368,189.50	0.00
2211000	Specialised Materials and Supp	612,660,946.45	0.00	1,575,569,828.25	0.00
2211101	General Office Supplies	62,471,594.70	0.00	58,461,030.40	0.00

Account No and Description	Debit	Credit	Debit	Credit
	Current Period		Previous period	
			Debit	Credit
(papers, pencils, forms, small office equipment etc)				
2211102 Supplies and Accessories for Computers and Printers	19,152,986.40		26,663,019.50	
2211103 Sanitary and Cleaning Materials, Supplies and Services	2,005,002.00		1,239,477.75	
2211100 Office and General Supplies and Services	63,629,583.10		86,363,527.65	
2211201 Refined Fuels and Lubricants for Transport	117,965,196.55		315,808,001.85	
2211202 Refined Fuels and Lubricants for Production	262,500.00		180,762.00	
2211203 Refined Fuels and Lubricants -- Other	187,500.00		36,152.00	
2211204 Other Fuels (wood, charcoal, cooking gas etc?)	187,500.00		129,115.50	
2211200 Fuel Oil and Lubricants	118,602,698.55		316,154,031.35	
2211301 Bank Service Commission and Charges	320,424.00		327,568.00	
2211305 Contracted Guards and Cleaning Services	16,736,788.00		13,838,445.20	
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	650,698.00		488,800.00	
2211307 Transport Costs and Charges (freight, loading/unloading, clearing and shipping charges)	51,008,254.00		91,079,104.05	
2211308 Legal Dues/Fees, Arbitration and Compensation Payments	1,356,046.00		0.00	
2211310 Contracted Professional Services	554,738,549.45		1,127,058,278.50	
2211311 Contracted Technical Services	473,425,327.95		337,540,631.00	
2211320 Temporary Committee Expenses	0.00		1,718,000.00	
2211323 Laundry Expenses	350,000.00		188,055.50	
2211300 Other Operating Expenses	1,098,586,087.40		1,572,235,692.25	
2210000 Goods and Services	4,658,221,315.40		7,322,704,655.50	
2220101 Maintenance Expenses - Motor Vehicles	35,866,362.75		49,608,529.00	
2220100 Routine Maintenance - Vehicles	35,866,362.75		49,608,529.00	
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	173,267,932.50		555,891.00	
2220202 Maintenance of Office Furniture and Equipment	207,344.00		85,129.50	
2220205 Maintenance of Buildings and Stations -- Non-Residential	6,339,892.00		1,253,366.00	
2220207 Maintenance of Roads, Ports and Jetties	113,432,352.25		49,480,674.30	
2220209 Minor Alterations to Buildings and Civil Works	51,958,560.00		593,600.00	
2220210 Maintenance of Computers, Software, and Networks	2,592,474.50		630,550.00	
2220212 Maintenance of Communications Equipment	562,000.00		35,800.00	
2220200 Routine Maintenance - Other Assets	348,490,555.25		52,636,010.80	
2220000 Routine Maintenance	384,356,918.00		102,244,539.80	
2230102 Foreign Exchange Rates Loss	1,302,773.20		0.00	
2230100 Exchange Rate Losses	1,302,773.20		0.00	
2230000 Other Charges	1,302,773.20		0.00	
2520201 Subsidies to Financial Private Enterprises	1,137,222,831.00		979,901,638.60	
2520200 Subsidies to Financial Private Enterprises	1,137,222,831.00		979,901,638.60	
2520000 Subsidies to Private Enterprises	1,137,222,831.00		979,901,638.60	
2630101 Current Grants to Semi-Autonomous Government Agencies	11,577,599,987.70		13,923,314,279.05	
2630152 Bukura Agricultural College	362,000,000.00		180,000,000.00	
2630100 Current Grants to Government Agencies and other Levels of Government	11,939,599,987.70		14,103,314,279.05	
2630201 Capital Grants to Government Agencies and other Levels of Government	6,090,914,576.40		1,338,467,283.35	
2630200 Capital Grants to Other levels of government	8,650,034,931.15		12,295,293,672.50	
2630200 Capital Grants to Government Agencies and other Levels of Government	14,940,949,507.55		13,633,760,955.85	

Account No and Description	Debit	Credit	Debit	Credit
2630000 Grants & Transfer To Other Govt. Units	26,880,549,495.25			
2640503 Other Capital Grants and Trans	1,035,456,000.00			
2640500 Other Capital Grants and Trans	1,035,456,000.00			
2640000 Other Transfers and Emergency Relief	1,035,456,000.00			
2710102 Gratuity - Civil Servants	16,010,672.10			
2710100 Government Pension and Retirement Benefits	16,010,672.10			
2710000 Social Security Benefits	16,010,672.10			
3110202 Non-Residential Buildings (offices, schools, hospitals, etc.)	130,965,574.85			
3110200 Construction of Building	130,965,574.85			
3110301 Refurbishment of Residential Buildings	5,980,390.00			
3110302 Refurbishment of Non-Residential Buildings	123,426,243.10			
3110300 Refurbishment of Buildings	129,406,633.10			
3110502 Water Supplies and Sewerage	100,000.00			
3110504 Other Infrastructure and Civil Works	1,368,304,146.60			
3110500 Construction and Civil Works	1,368,404,146.60			
3110701 Purchase of Motor Vehicles	108,205,789.00			
3110704 Purchase of Bicycles and Motorcycles	63,753,000.00			
3110700 Purchase of Vehicles and Other Transport Equipment	171,958,789.00			
3110801 Overhaul of Vehicles	1,938,590.00			
3110800 Overhaul of Vehicles and Other Transport Equipment	1,938,590.00			
3110900 Purchase of Household and Institutional Appliances	225,000.00			
3110901 Purchase of Household Furniture and Institutional Equipment	225,000.00			
3111001 Purchase of Office Furniture and Fittings	3,136,775.00			
3111002 Purchase of Computers, Printers and other IT Equipment	71,789,598.00			
3111005 Purchase of Photocopiers	36,724,136.40			
3111009 Purchase of other Office Equipment	992,600.00			
3111000 Purchase of Office Furniture and General Equipment	112,643,109.40			
3111103 Purchase of Agricultural Machinery and Equipment	44,697,399.00			
3111106 Purchase of Fire fighting Vehicles and Equipment	0.00			
3111107 Purchase of Laboratory Equipment	29,479,999.00			
3111109 Purchase of Educational Aids and Related Equipment	8,997,650.10			
3111110 Purchase of Generators and Communication Equipment	2,714,000.00			
3111111 Purchase of ICT Networking and Software	10,635,701.00			
3111112 Purchase of Software	10,635,701.00			
3111110 Purchase of Specialised Plant, Equipment and Machinery	96,724,949.10			
3111201 Overhaul of Plant, Machinery and Equipment	235,184.50			
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	235,184.50			
3111301 Purchase of Certified Crop Seed	281,063,977.00			
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	281,063,977.00			
3111401 Pre-feasibility, Feasibility and Appraisal Studies	314,201,662.00			
3111499 Research, Feasibility Studies	106,713,960.00			
3111400 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	420,915,622.00			
3111504 Other Infrastructure and Civil Works	102,011,180.05			
3111500 Rehabilitation of Civil Works	102,011,180.05			
3110000 Acquisition of Fixed Capital Assets	2,816,490,955.50			
3120101 Maize and Beans	0.00			
3120100 Acquisition of Strategic Stocks	0.00			
Previous period	Debit	Credit	Debit	Credit
	27,737,075,234.90			

Account No and Description		Current Period		Previous period	
		Debit	Credit	Debit	Credit
312000	Acquisition of Inventories, Stock and Commodities	0.00	0.00	5,584,034,231.45	0.00
3511002	Receipts from the Sale of Cultivated Assets (Livestock)	0.00	0.00	0.00	0.00
3511002	Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	0.00	0.00	0.00
3511000	Receipts from Sale of Certified Seeds and Breeding Stock	0.00	0.00	0.00	0.00
3510000	Receipts from the Sale of Fixed Assets	0.00	0.00	0.00	0.00
3520304	Sale of Goods and Fees for Services	0.00	0.00	0.00	0.00
3520300	Receipts from the Sale of Inventories, Stocks and Commodities	0.00	0.00	0.00	0.00
3520000	Receipts from Sales of Inventories	0.00	0.00	0.00	0.00
5120202	Borrowing from International Organizations	0.00	0.00	0.00	0.00
5120200	Foreign Borrowing-Direct Payments	0.00	0.00	0.00	0.00
5120000	Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	0.00	0.00	0.00
6510300	RESPONSE PROGRAM (ELRP)	0.00	0.00	0.00	0.00
6510329	EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	0.00	0.00	0.00	0.00
6510300	Special Accounts	0.00	0.00	0.00	0.00
6510000	Recurrent Bank Accounts	0.00	0.00	0.00	0.00
6530100	Recurrent Bank Accounts	0.00	0.00	0.00	0.00
6530000	Recurrent Bank Accounts	0.00	0.00	0.00	0.00
6540101	Ministry HQ Development Bank	0.00	0.00	0.00	0.00
6540119	Drought Resilience and Sustainable Land Project (DRSLRP) GOK	0.00	0.00	0.00	0.00
6540100	Development Bank Accounts	0.00	0.00	0.00	0.00
6541113	Fertilizer Proceeds Account	0.00	0.00	0.00	0.00
6541118	Small Scale Irrigation and Value Addition Project (Loan)	0.00	0.00	0.00	0.00
6541119	Small Scale Irrigation and Value Addition Project (Grant)	0.00	0.00	0.00	0.00
6541131	Enable Youth Kenya Programme	0.00	0.00	0.00	0.00
6541100	Development Bank Accounts	0.00	0.00	0.00	0.00
6540000	Development Bank Accounts	0.00	0.00	0.00	0.00
6550101	Ministry HQ Deposit Bank A/C	0.00	0.00	0.00	0.00
6550100	Deposit Bank Accounts	0.00	0.00	0.00	0.00
6550000	Deposit Bank Account	0.00	0.00	0.00	0.00
6570101	Co-Operative Bank of Kenya	0.00	0.00	0.00	0.00
6570100	Project Specific Bank Accounts	0.00	0.00	0.00	0.00
6570100	Project Specific Bank Accounts	0.00	0.00	0.00	0.00
6580101	Cash	0.00	0.00	0.00	0.00
6580104	Cash in Transit	0.00	0.00	0.00	0.00
6580100	Cash in Hand	0.00	0.00	0.00	0.00
6580000	Cash in Hand	0.00	0.00	0.00	0.00
6740101	Prepayment	0.00	0.00	0.00	0.00
6740102	R/D Cheques	0.00	0.00	0.00	0.00
6740100	Other Debtors & Pre-payments	0.00	0.00	0.00	0.00
6760103	Temporary Imprests	0.00	0.00	0.00	0.00
6760100	Imprests	0.00	0.00	0.00	0.00
6760000	Government Imprests	0.00	0.00	0.00	0.00
6780103	District Suspense A/c	0.00	0.00	0.00	0.00
6780100	Suspense & Clearance Account	0.00	0.00	0.00	0.00
6780000	Suspense & Clearance Account	0.00	0.00	0.00	0.00
7310101	General Deposits	0.00	0.00	0.00	0.00
7310100	General Deposits Items	0.00	0.00	0.00	0.00
7310000	Deposits	0.00	0.00	0.00	0.00
7320101	PAYE	0.00	0.00	0.00	0.00
7320102	NHIF	0.00	0.00	0.00	0.00
7320103	House Rent	0.00	0.00	0.00	0.00
7320106	NSSF	0.00	0.00	0.00	0.00
7320107	Co-operatives	0.00	0.00	0.00	0.00
7320108	Insurances	0.00	0.00	0.00	0.00
7320109	Hire Purchases	0.00	0.00	0.00	0.00
7320111	WCPS	0.00	0.00	0.00	0.00

Prepared By: _____ Date: _____
 Reviewed By: _____ Date: _____
 Approved By: _____ Date: _____

The Statement has been prepared, reviewed and approved by the following:

Account No and Description	Debit	Credit	Debit	Credit
	Current Period		Previous period	
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HCLB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	0.00	0.00	0.00
7320115 Save As You Earn (SAYE)	0.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	0.00	0.00	0.00
7320117 Govt. Liability Attachments	0.00	0.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320199 Salary Control Account	0.00	0.00	0.00	0.00
7320100 Salary Deductions	0.30	0.00	0.00	0.00
7320201 Contractors Retention Money	0.00	0.00	0.00	0.00
7320200 Other General Liabilities	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.30	0.00	0.00	0.00
7380101 General Withholding Tax	0.00	0.00	0.00	0.00
7380102 VAT Withholding	0.00	0.00	0.00	0.00
7380100	0.00	0.00	0.00	0.00
7380000 Withholding Taxes	0.00	0.00	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	0.00	0.00	0.00	0.00
7390100 System Required Liabilities	0.00	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	0.00	0.00	0.00
7399900	0.00	0.00	0.00	0.00
7390000 System Required Liabilities A/c	0.00	0.00	0.00	0.00
9910101 Provision for Encumbrance	0.00	0.00	0.00	0.00
9910100 General Provisions	0.00	0.00	0.00	0.00
9910201 Exchequer Releases/	0.00	0.00	0.00	0.00
Provisioning Account	0.00	77,397,083,938.75	0.00	43,370,948,241.10
9910209 Remittances to Exchequer	0.00	418,862,690.80	0.00	15,692,109.45
Miscellaneous Revenue	0.00	0.00	0.00	0.00
9910200 Exchequer Provisions	0.00	77,755,946,629.55	0.00	43,386,640,350.55
9910401 Bank - Prior Year Adjustments	0.00	0.00	0.00	0.00
9910403 Receivables - Prior Year	0.00	0.00	0.00	0.00
Adjustments	0.00	0.00	0.00	0.00
9910400 Prior Year Adjustments	0.00	0.00	0.00	0.00
9910000 Provisions	0.00	77,755,946,629.55	0.00	43,386,640,350.55
9990101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990100 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
9990201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990200 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
9990301 Opening Balance Receivables -	0.00	260,221.00	0.00	260,221.00
Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990300 Opening Balance Receivables -	0.00	1,740,938.00	0.00	1,740,938.00
Imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
9990401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9990400 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
9999999 Consolidated Fund	42,987,267,728.20	0.00	42,987,267,728.20	0.00
9999900	42,987,267,728.20	0.00	42,987,267,728.20	0.00
9990000 Opening Balance Reserves	52,989,869,616.20	11,720,453,835.00	56,523,812,369.60	57,059,829,444.30
Total	96,523,812,369.60	96,523,812,369.60	57,059,829,444.30	57,059,829,444.30