REPUBLIC OF KENYA

OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability

THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: APR 2023 Thursday
TABLED BY: Hon Owen Baya, MP Deputy Leader Majority
CLERK-AT THE-TABLE: Moses Lemuna

REPORT

OF

HE AUDITOR-GENERAL

ON

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

FOR THE YEAR ENDED 30 JUNE, 2022

THE NATIONAL ASSEMBLY
PAPERS LAID
DATE: 20 APR 2023

STATE DEPARTMENT FOR CROP DEVELOPMENT AND AGRICULTURAL RESEARCH

OFFICE OF THE AUDITOR GENERAL
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EMERGENCY LOCUST RESPONSE PROJECT

MINISTRY OF AGRICULTURE, LIVESTOCK, FISHERIES AND COOPERATIVES

STATE DEPARTMENT FOR CROP DEVELOPMENT & AGRICULTURAL RESEARCH

PROJECT CREDIT NUMBER 6648

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED JUNE 30, 2022

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

Emergency Locust Response Program
Reports and Financial Statements
For the financial year ended June 30, 2022

Table Contents

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

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

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

Address

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

Contacts: The following are the project contacts

Project coordinator: (254) 720 825 332

Alternate Project coordinator: (254) 723 824 015

1.2 Project Information

Project Start Date:	The project start date is **28th June 2020**
Project End Date:	The project end date is **31st May 2023**
Revised Initial End Date	Revised project end date is 31st**December2024**
Project Manager:	The project manager is **Esther MueniWambua**
Project Sponsor:	The project sponsor is **International Development Association (IDA)**

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the **Ministry of Agriculture, Livestock, Fisheries and Cooperatives.**
Project number	**Credit reference 6648 KE**

Strategic goals of the project	The strategic goals of the project are as follows: To prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's systems for preparedness. The specific objectives are: • To prevent the spread of desert locust in Kenya to limit the spread of existing climate-change-induced DL populations. • To restore and rehabilitate livelihoods of households affected by desert locust: • To enhance coordination and build capacity for early warning and preparedness for desert locust;
Achievement of strategic goals	The project management aims to achieve the goals through the following means: 1) **Supporting Surveillance and Control Measures**to limit the increase and spread of existing climate-change-induced DL populations. 2) **Support to Livelihoods Protection and Rehabilitation interventions** to safeguard and protect the poor and vulnerable households fromhuman capital and asset losses resulting from the effects of locust invasion 3) **Facilitating Coordination and Early Warning Preparedness** to strengthen Kenyan systems for early warning, surveillance and control operations of the desert locust at County, National and regional levels. The main focus has been capacity building to prevent and enhance rapid response to new and existing climate change-induced locust infestations thereby limiting in-country and cross-border spread and infestations.

Other important background information of the project	The Emergency Locust Response Project (ELRP) was conceptualized in the year 2020 following the Desert Locust invasion experienced in December 2019. The invasion posed a risk to food and nutrition security and livelihoods thus undermining the economic growth. The country further, experienced other invasions in 2020 and 2021 that were all controlled through collaborative efforts between the Ministry of Agriculture, Livestock, Fisheries and Cooperatives and development partners, **NGOs and technical institutions/organizations including the FAO, AfDB, IGAD and DLCO-EA** among others. As a result of the continued locust invasion, the government sought for enhanced resource support towards Desert Locust surveillance and control operations as well as restoration of livelihoods of the affected households from the World Bank in 15 adversely affected counties including **Mandera, Garissa, Samburu, Wajir, Kitui, Machakos, Embu, Marsabit, Turkana, Meru, Tharaka Nithi, Isiolo, Baringo, ElgeyoMarakwet and West Pokot Counties.** The same support was being utilized to enhance the capacity to prepare for timely and effective response to future locust outbreaks and upsurges. In view of the foregoing, the GOK accessed a World Bank Loan facility of **USS$43M (Kshs. 4.3 billion**) to support the Emergency Locust Response Program (ELRP: P173702). The food security situation was further threatened by drought that has affected the ASAL counties. The Government negotiated for additional financing **of USS$ 35 (Kshs. 3.5 billion)** to mitigate against the drought situation in the 15 counties within the 97 wards and additional 47 wards. The additional support is meant to upscale interventions through the three windows of investment i.e.**micro projects, sub projects and support to farmer producer organizations.**
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: Desert Locust Surveillance and Control Measures (i) Livelihood protection and rehabilitation interventions among the farmers and pastoral household adversely affected by the Desert Locust invasion (ii). Strengthening of the Kenya's systems for early warning,

	surveillance and control operations of the desert locust at County, National and regional levels through capacity building and establishment of linkages.
Project duration	**The project started on 28th June 2020 and is expected to run until 31st May 2023**

1.4 Bankers

The following are the bankers for the current year:

- Central Bank of Kenya.....1000485566
- Kenya Commercial Bank 1286481260

1.5 Auditors

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

1.6 Roles and Responsibilities

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

Names	Title designation	Key qualification	Responsibilities
1. EstherWambua	Project coordinator	MSc. CropProtection, BSc. Agriculture	Project Management Crops Specialist and Component 2 & 4 implementer
2. Collins Marangu	Deputy Project coordinator	MSc. Crop Protection, BSc. Agriculture Plant Protection Specialist	Component 1 leader
3. DR. DouglasIndetie	Principal Research Scientist	PhD MSc, BSc Cooperate Governance Research Management Senior Management Courses	Livestock Expert Component 2 implementer
4. CatherineKinyanjui	Socio Economist & Communication Specialist	MSc. Agricultural Economics BSc. Agricultural Economics	Component-Coordination of Livelihood restoration and rehabilitation activities
5. Johnson Ndolo	Principal Livestock production officer	BSc. Agriculture, MSc. Entrepreneurship, DIP.in Environmental Studies and Dip in Social Sustainability	Social Specialist
6. Kennedy Orumo	PrincipalAgricultural Officer	PGDE, BSc. Horticulture and Master trainer DL.	Component Leader 3
7. Dr.Kitheka Mutua	Principal Livestock Production Officer	PhD. Environment and Community Development, MSc. Environmental Science and BSc. Animal Production	Project M&E
8. FelicinaWangondu	Accountant	ACNC,ICDL and Financial Management at ESAMI	Project Accountant
9. Julius Mutua	Senior Livestock Production Officer	Master Environmental Planning and Management and BSc. Agriculture	Environmental Specialist

Names	Title designation	Key qualification	Responsibilities
10.Erick O Odemo	SCMO	CIPS, Masters	Supply Chain Management Officer
11.Evans Maguli	SCMA	DIP	Supply chain officer

1.7 Funding summary

The Project is for duration of 4 years from 2020 to 2024 with an approved budget of EURO 39,300,000.00 with Kshs. 1,347,337,000.00 received in the first year of operations as highlighted in the table below:

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30/6/2022)		Undrawn balance to date (30/6/2022)	
	Donor currency EURO	KShs	Donor currency EURO	KShs	Donor currency EURO	KShs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
LOAN						
International Development Association (IDA)	39,300,000	4,300,000,000	18,133,138	2,374,842,630	21,166,863	1,925,157,370
Total	**39,300,000**	**4,300,000,000**	**18,133,138**	**2,374,842,630**	**21,166,863**	**1,925,157,370**

B. Application of Funds

Application of funds	Amount received to date – (30th June 2022)		Cumulative Amount paid to date – (30th June 2022)		Unutilised balance to date (30th June 2022)	
	Donor currency EURO	**Kshs**	Donor currency EURO	**Kshs**	Donor currency EURO	**Kshs**
	(A)	**(A')**	**(A')**	**(B')**	**(A)-(B)**	**(A')-(B')**
Loans						

Application of funds	Amount received to date – (30th June 2022)		Cumulative Amount paid to date – (30th June 2022)		Unutilised balance to date (30th June 2022)	
	Donor currency EURO	Kshs	Donor currency EURO	Kshs	Donor currency EURO	Kshs
	(A)	(A')	(A')	(B')	(A)-(B)	(A')-(B')
International Development Association(IDA)	18,133,138	2,374,842,630	13,388,594	1,703,708,693	4,744,544	671,133,937
Total	**18,133,138**	**2,374,842,630**	**13,388,594**	**1,703,708,693**	**4,744,544**	**671,133,937**

1.8.Summary of Overall Project Performance:

i) Budget performance against actual amounts for current year and for cumulative to-date,

Level of Government	FY 2021/2022			Cumulative		
	Amount Received		Amount Spent	Amount Received		Amount Spent
	Budgeted	Actual	Actual	Budgeted	Actual	Actual
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
National Government	1,042,000,000	730,135,919	268,127,448	1,899,000,000	1,477,472,919	2,066,647,932
County Governments	800,000,000	297,369,711	536,267,992	1,400,000,000	897,369,711	573,671,601
KCSAP	-	-	56,433,771	0	56,433,771	56,433,771
Total	**1,842,000,000**	**1,027,505,630**	**860,829,212**	**3,299,000,000**	**2,431,276,401**	**1,549,410,102**

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

Desert Locust Surveillance and Control Measures

- The project has procured assorted Desert Locust control equipment including PPEs, GPS equipment, e-Locust 3m & 3g and VHF radios among others as part of preparedness. Further, the project procured a total of 22,000 Litres of Fenitrothion 96% ULV
- A cumulative area of 93,304,554 ha was surveyed out of which 3,430,556 ha was affected and 109,237 ha sprayed during the 2019–2021 Desert Locust management campaign.

- A total of 812 Desert Locust swarms invaded the country while 5 hopper bands emerged from local breeding
- A total of 226 swarms and the 5 hopper bands were treated in 25 counties. Ground and aerial surveillance was done using rotary-wing aircraft and scouts respectively.
- During the period under review, a total of568,371 ha was surveyed out of which 42,550 ha was infested by immature swarms. However, no control operation was instituted since the 4 immature swarms reported in Mandera flew to Ethiopia.

Livelihood protection and rehabilitation interventions

- **Preparatory Activities:** Stakeholder sensitization, Rapid Assessment, PICD process, establishment of community structures and capacity building of the community on leadership and governance. A total of 7360 Common Interest Groups (CIGs) and Vulnerable and Marginalized Groups (VMGs) with a total membership of 114, 421 (M:38,911 & F: 68,497), were identified during the PICD process and profiled for support

- The County and Sub County Subject Matter Specialists from CTDs provided training and technical support to the CDDCs, CIGs and VMGs. A total 27304 members of CDDCs and CIGs (M-11140, F-14636, Y -1528) were trained during the period.
- **Community Micro projects:**The project targets 100,000 households within the project period by providing crop and livestock input packets and replacement stock. Each Common Interest Group (CIGs)/Vulnerable and Marginalized Groups (VMGs) is expected to receive input/fodder packets valued at Kshs 250,000.00 (maximum) and training on the appropriate TIMPs. 5000 CIG/VMG and beneficiaries with an average membership of 20 farmers are supported
- The PICD process resulted in enlisting of 7360 CIGs/VMGs that developed proposals along ELRP priority crop/livestock intervention areas under the guidance of the County and Sub County technical teams.
- The proposals were screened by CDDCs and County Technical Teams and consequently presented to the County Technical Advisory Committee (CTAC) for technical consideration. The proposals were presented to the County Project Steering Committee (CPSC) and a total of 2481 proposals approved. 1464 proposal have been funded through CDDCs with 36456 farmer beneficiaries

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

- Key areas of intervention include; Pasture and Fodder Restoration; Restoration of Pollinator Populations; Provision of Water and its Management; Livestock Improvement and Management; and Livestock Handling Structures. Community sub projects also support sustainable land management; water harvesting for restoration and rehabilitation; nurseries for re-afforestation and fruit tree establishment; and rehabilitation of environmental hotspots (water catchments, gullies, areas affected by landslides, deforested areas, and degraded lands) in upstream water catchment areas.

- Each of the 15 Counties is expected to implement at least 2 sub-projects within the project period with a ceiling of Kshs10,000,000 (USD$100,000) per Sub Project.

- The counties have identified 37 sub projects that have been subjected to the county screening process. The sub project proposal development and screening were guided by ELRP Community Grants Manual and the proposals

- **Screening by the NPCU; -**37 Sub Project Proposals were received by NPCU and screened to ensure compliance as per the criteria provided in the grants manual and presented to the NTAC where 23 were approved for implementation. The implementation of the subprojects has been affected by funds flow to the counties

Farmer Producer Organization: ELRP is supporting Farmer Producer Organizations (FPOs) to provide services to CIGs and VMGs in form of aggregation and marketing of produce; value addition; and bulk procurement of inputs. CIGs and VMGs are being mobilized to either join existing FPOs or form new umbrella organizations to provide the necessary services. During the project implementation period, the will support a total of sixty FPOs with an inclusion grant of Kshs 500,000.00 to support mobilization, recruitment and training of producers and FPO committees. The FPOs Management Committee are being graded according to the existing leadership and management capacity.

County Technical Departments have identified eighty-three (83) Farmer Producer Organizations (FPOs) and the screening and prioritization process is on-going based on criteria provided to the counties.

- **Training of Trainers Training**: Training Needs Assessment (TNA), Development of training manual and guide. Two Training of Trainers trainings have been conducted on crops and livestock matters. A total of 62 officers drawn from County Technical Departments.
- **Consultative meeting:** The NPCU has held several consultative meetings with the CPCU on proposal development
- Technical backstopping of field activities in 13 counties was conducted
- **ELRP/NARIGP/KCSAP collaboration:** several consultative meetings have been held at national level. The county teams have also been doing joint planning, training and implementation.

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

- **Capacity building**: During the period under review, the project trained a total of 240 scouts with a cumulative of 367 scouts trained since the project inception.
- **Equipping of National and County Locust Control Units:** The project as part of early warning preparedness procured assorted ICT and office equipment including phone, scanners, tablets, desktop computers and t-shirts for publicity and awareness creation. Procured necessary equipment for DL monitoring, surveillance and control including e-locust 3m & 3g, GPS and VHF radios
- **Development of Migratory and Invasive Weeds and Pest Management Strategy:**The Ministry in partnership with FAO developed a Migratory and Invasive Weeds and Pest Management Strategy for the Country. In order to build the capacity of

the PP&FSD and facilitate effective and efficient delivery of its mandate, the Ministry appointed and deployed 32 interns to PP&FSD to enhance staff capacity

- Established DL information Unit at PP&FSD and accessing DL information from the installed applications and DLIS, DLCO-EA & KMD, analyse and share with relevant stakeholders
- MoU Consultatively developed between ELRP & KALRO on access to weather data and information and shared with the legal team for review

iii) Value-for-money achievements

The following instruments have been prepared to ensure compliance to ESS and were accepted by World Bank:

1. Environmental and social management framework for component 1,3 and 4;
2. Environmental and social management framework for component 2;
3. Integrated Pest management plan for component 1;
4. Integrated Pest management plan for component 2;
5. Waste management plan;
6. Emergency response plan;
7. Labour management procedures;
8. Security management plan;
9. Indigenous peoples planning framework (IPPF);
10. Gender based action plan 1;
11. Gender based action plan 2;
12. Stakeholder Engagement plan (revised);
13. Environmental and social commitment plan (revised);
14. TOR Environmental, social and health safety monitoring team;
15. GRM guidelines.

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

Level of Government	Absorption Rate	
	2021/2022	2020/2021
National Government	28%	79.58%
County Governments	67%	6.23%
KCSAP	5%	

v) Implementation challenges and recommended way forward.

The funding for the programme was unlocked in March 2021 after the Ministry opened the operational account and the Treasury disbursed project funding. The programme activities undertaken therefore only cover March, April, May and June 2021. Transfer of funds to county governments was delayed due to the fact that their budgets had not been captured in CARA and hence was supposed to be remitted as AIEs. The same were transferred late in June 2021 which hindered their operations.

- During the month of May, engagements were done virtually starting with management meetings to plan for activities and share operational procedures and these were then followed with virtual meetings convened by component leaders for each of the components.

1.9 Summary of Project Compliance:

There were no significant cases or any case of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants, hence there wasn't any consequences suffered on account of non-compliance or likely to be suffered.

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETERMINED OBJECTIVES

Introduction

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

  - A total 27.304 members of CDDCs and CIGs (M-11140, F-14636, Y -1528) were trained during the period
  - Preparatory activities undertaken including Community Mobilization Sensitization and the PICD process
  - The PICD process resulted in enlisting of 7360 CIGs/VMGs that developed proposals along ELRP priority crop/livestock intervention areas under the guidance of the County and Sub County technical teams.
  - Community Microproject proposals developed and vetted. A total of 2481 proposals approved. 1464 proposal have been funded through CDDCs with 36456 farmer beneficiaries
  - Training guide and Manual developed and 63 TOTs trained in both livestock and crop TIMPs
  - A total of 37 Sub Project Proposals developed and screened where 23 were approved for implementation.
  - A total of 83 Farmer Producer Organizations (FPOs) have been identified and the screening and prioritization process is on-going based on criteria provided to the counties.
  - Capacity building of 367 scouts on desert locust management done since the project inception.
  - Equipping of National and County Locust Control Units with assorted ICT and office equipment including phone, scanners, tablets, desktop computers and t-shirts for publicity and awareness creation. Procured necessary equipment for DL monitoring, surveillance and control including e-locust 3m & 3g, GPS and VHF radios
  - Developed a Migratory and Invasive Weeds and Pest Management Strategy to guide in management of migratory, Invasive Weeds and Pest Management
  - Established DL information Unit at PP&FSD that is accessing DL information from the installed applications and DLIS, DLCO-EA & KMD, analyse and share with relevant stakeholders
  - MoU Consultatively developed between ELRP & KALRO on access to weather data and information and shared with the legal team for review
  - However, the project implementation and especially component 2 on livelihood protection rehabilitation has been adversely affected by delays in funds flow to the counties. This has affected the achievement of targets with regard to micro projects, support to sub projects and provision of inclusion grants to the Farmer Producer Organizations

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

The key development objectives of the *project's 2020-2023* plans were f**ocused on achieving 100% prevention and responding to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's system for preparedness. This can be achieved through:**

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

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

Specifically, the programme targets to do the following;

(i) Component 1- Surveillance and Control Measures;

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

(ii) Component 2- Livelihoods Protection and Rehabilitation;

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

(iii)Component 3- Coordination and Early Warning Preparedness;

- The objective of this component is to strengthen Kenyan systems for early warning, surveillance and control operations of the desert locust at County, National and regional levels. The focus of this component is to build capacity for prevention and rapid response to new and existing climate change-induced locust infestations thereby limiting in-country and cross-border spread and infestations.
- The componentfocushas been on: *-i)* Setting up surveillance systems and units; ii) capacity building of staff; iii) installation of surveillance units and equipping; iv) linking with international ad regional organizations to strengthen early awareness and preparedness systems; v) limiting the spread of swarms within Kenya and across the region

(iv) Component 4 - Project Management

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

Progress on attainment of Strategic development objective

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
Emergency Locust Response Project (ELRP)	To prevent and respond to the threat to livelihoods posed by the Desert Locust outbreak and to strengthen Kenya's systems for preparedness.	**Enhanced Locust Surveillance and Control Measures**	Locust monitoring system operational	Procured assorted Desert Locust control equipment including PPEs, GPS equipment, e-Locust 3m & 3g and VHF radios among others as part of preparedness

Project	Objective	Outcome	Indicator	Performance
				Successfully managed and controlled Desert Locust invasion Established a Desert Locust Information Unit at PPFSD Developed a Migratory pest, invasive pest and Weed Strategy
			No of Control teams (Number) trained in safe use of pesticides (Number) - 50	A total of 367 drawn from the communities, NYS, Counties, trained on safe use of pesticides and DL management
		Enhanced Community Resilience Against Locust Invasion	Number of Affected farmers (number) receiving input packets 20,000	A total of 20,192 received input packets
			Numer of Affected livestock holding households (number) receiving emergency fodder and fodder seeds (Number) - 70,000	A total of 13,826 trained on TIMPS

Project	Objective	Outcome	Indicator	Performance
			Nunber of Affected livestock holding households (number) receiving replacement livestock (Number) - 10,000	A total of received 3161 replacement stock
		Improved Coordination and Early Warning Preparedness	Locust Control Unit fully established at the National Level	Established and Capacity built a National Locust Control Unit
			Number of Counties that have established Desert Locust Control Units at the County Level – 15	15 Counties established a CPCU that is being capacity built on DL Management

3. ENVIRONMENTAL AND SUSTAINABILITY REPORTING

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

1. Sustainability strategy and profile -

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

2. Environmental performance

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

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA.)

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

4. Market place practices-

a) Responsible competition practice.

The programme in its work with various stakeholders has purposely sought out and ensured inclusion of various stake-holding interests in policy dialogue

b) Responsible Supply chain and supplier relations- explain how the organisation

The procurement of services under the programme are undertaken competitively and guided with the provisions of the public procurement and disposal Act

c) Responsible marketing and advertisement-outline efforts to maintain ethical marketing practices

Competitive tendering has been adopted by the project to ensure fair competition is achieved

d) Product stewardship- outline efforts to safeguard consumer rights and interests

All stakeholders including consumer organizations are given opportunity to give feedback and their take on the impact of policy reform proposals; In addition, all regulatory instruments are subjected to Regulatory Impact Assessments to establish their economic, social and legal impact on the public.

5. **Community Engagements**

The Emergency Locust Response Project undertook community mobilization and sensitization as a way of creating awareness on the project interventions. The Project teams (CPCUs) at the County level under the participatory integrated community development process that culminated to the identification of community challenges, priority areas of investments (MCAPs and CAPs) and community structures i.e. Common Interest Groups, Vulnerable and Marginalized Groups and the Community Driven Development Committees that are wards based. Capacity building of these community structures was carried out focusing on governance and leadership, financial management and group dynamics. All the project intervention areas through Micro projects, Sub projects and farmer producer organizations were identified by the communities. Community Micro projects are initiated by the Common Interest Groups/Vulnerable and Marginalized Groups through proposals that are vetted by the Community Driven Development Committees before being submitted to the County Technical Departments. Towards this end, the CIGs/VMGs have been capacity built on proposal development.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the **State Department for Crop Development & Agricultural Research** and the Project Coordinator for **Emergency Locust Response Project** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 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 Crop Development & Agricultural Research** and the Project Coordinator for **Emergency Locust Response Project** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the **State Department for Crop Development & Agricultural Research** and the Project Coordinator for **Emergency Locust Response Project** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2022, and of the Project's financial position as at that date. The Principal Secretary for **State Department for Crop Development & Agricultural Research** and the Project Coordinator for **Emergency Locust Response Project** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.The Principal Secretary for the **State Department for Crop Development & Agricultural Research** and the Project Coordinator for **Emergency Locust Response Project** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements
The Project financial statements were approved by the Principal Secretary for the **State Department for Crop Development & Agricultural Research** and the Project Coordinator for **Emergency Locust Response Project** on ---------- and signed by:

Dr. F. O. Owino, (PhD), CBS Principal Secretary	Esther M. Wambua Project Coordinator	Mary Stellah Nanjala Keter Project Accountant ICPAK Member No 8896

REPUBLIC OF KENYA

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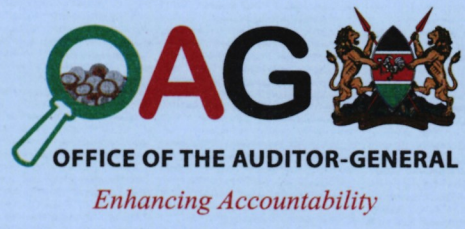

HEADQUARTERS
Anniversary Towers
Monrovia Street
P.O. Box 30084-00100
NAIROBI

REPORT OF THE AUDITOR-GENERAL ON EMERGENCY LOCUST RESPONSE PROJECT (IDA CREDIT NO.6648-KE) 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

Opinion

I have audited the accompanying financial statements of Emergency Locust Response Project set out on pages 1 to 20, 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 the statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Emergency Locust Response Project 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 Financing Agreement No.6648-KE dated 28 May, 2020 between the Republic of Kenya and the International Development Association (IDA) and Public Finance Management Act, 2012.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Emergency Locust Response Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparison budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.1,362,000,000 and Kshs.1,027,505,630 respectively resulting to a budget shortfall of Kshs.334,494,370 or 25% of the budget. Similarly, the Project expended an amount of Kshs.696,009,708 against an actual receipt of Kshs.1,027,505,630 resulting to an under-expenditure of Kshs.331,495,922 or 32% of the actual receipts.

The under-funding and under-absorption of the funds released could have affected the planned activities and negatively impacted on goods and services delivery to the public.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

Basis for Conclusion

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.

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project's ability to continue to sustain services, disclosing, as applicable, matters related

to sustainability of services and using the applicable basis of accounting unless Management is aware of intention to terminate the Project or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal control in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal control would not necessarily disclose all matters in the internal control that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not

reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.

- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Project to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.

- Perform such other procedures as I consider necessary in the circumstances.

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

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

CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

28 November, 2022

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE2022

		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity (Restated)	Payments made by third parties	Total (Restated)	Cumulative to date
		2021/2022			2020/2021			
		KShs	KShs	KShs	KShs	KShs	KShs	KShs
RECEIPTS	**Note**							
Loan from external development partners	1	1,027,505,630	-	1,027,505,630	1,347,337,000	-	1,347,337,000	2,374,842,630
KCSAP advance		-	-	-	-	56,433,771	56,433,771	56,433,771
TOTAL RECEIPTS		**1,027,505,630**		**1,027,505,630**	**1,347,337,000**	**56,433,771**	**1,403,770,771**	**2,431,276,401**
PAYMENTS								
Purchase of goods and services	2	254,437,949	-	254,437,949	573,212,098	56,433,771	629,645,869	884,083,818
Acquisition of non-financial assets	3	13,689,500	-	13,689,500	21,531,412	-	21,531,412	35,220,912
KCSAP	4	56,433,771	-	56,433,771	-	-	-	56,433,771
Expenses by Other Levels of Government	5	371,448,488	-	371,448,488	41,871,541	-	41,871,541	413,320,029
TOTAL PAYMENTS		**696,009,707**	-	**696,009,707**	**632,147,119**	**56,433,771**	**693,048,822**	**1,389,058,529**
SURPLUS/(DEFICIT)		**331,495,923**		**331,495,923**	**654,288,178**	-	**710,721,949**	**1,042,217,872**

The accounting policies and explanatory notes to these financial statements are an integral part of the Financial Statements.The financial statements were approved on ..... and signed by:

Dr F. O. Owino, (PhD), CBS
Principal Secretary

Esther M. Wambua
Project Coordinator

Mary Stellah Nanjala Keter
Project Accountant
ICPAK Member No 8896

7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2022

		2021-2022	2020-2021 (Restated)
		KShs	KShs
FINANCIAL ASSETS	**Note**		
Cash and Cash Equivalents			
Bank Balances (ELRP HQ)	**6(a)**	549,676,649	**152,593,490**
Counties cash balances	**6(b)**	314,664,441	**558,128,459**
CDDCs balances	**5(b)**	164,819,505	-
Total Cash and Cash Equivalents		**1,029,160,594**	**710,721,949**
Accounts Receivable – Outstanding Imprests	**7**	13,057,278	-
Total Accounts Receivable		**13,057,278**	-
TOTAL FINANCIAL ASSETS		**1,042,217,872**	**710,721,949**
REPRESENTED BY			
Fund Balance brought forward	**8**	710,721,949	-
Surplus for the year		331,495,923	710,721,949
NET FINANCIAL POSITION		**1,042,217,872**	**710,721,949**

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

DrF. O. Owino, (PhD), CBS
Principal Secretary

Esther M. Wambua
Project Coordinator

Mary Stellah Nanjala Keter
Project Accountant
ICPAK Member No 8896

8. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30TH JUNE 2022

		2021/2022	2020-2021 (Restated)
Cashflow from operating activities	**Note**	**KShs**	**KShs**
Payments			
Purchase of goods and services	2	254,437,949	629,645,869
Expenses by other levels of government	5	371,448,488	41,871,541
Total Payments		**(625,886,437)**	**(671,517,410)**
Adjusted for:			
Decrease/(Increase) in accounts receivable	7	(13,057,278)	
		(13,057,278)	
Net cash flow from operating activities		**(638,943,715)**	**(671,517,410)**
Cashflow From Investing Activities			
Acquisition of Non-Financial Assets	3	(13,689,500)	21,531,412
Net cash flows from Investing Activities		**(13,689,500)**	**(21,531,412)**
Cashflow From Borrowing Activities			
Proceeds from Foreign Borrowings	1	1,027,505,630	1,347,337,000
KCSAP Advance	4	(56,433,771)	56,433,771
Net cash flow from financing activities		**971,071,859**	1,403,770,771
NET INCREASE IN CASH AND CASH EQUIVALENT		**318,438,644**	**710,721,949**
Cash and cash equivalent at BEGINNING of the year	6	**710,721,949**	**-**
Cash and cash equivalent at END of the year		**1,029,160,594**	**710,721,949**

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 .....and signed by:

DrF. O. Owino, (PhD), CBS
Principal Secretary

Esther M. Wambua
Project Coordinator

Mary Stellah Nanjala Keter
Project Accountant
ICPAK Member No 8896

9. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30THJUNE 2022

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	A	B	c=a+b	D	e=c-d	f=d/c %
Receipts						
	Kshs	Kshs	Kshs	Kshs	Kshs	
Proceeds from borrowings	1,842,000,000	(480,000,000)	1,362,000,000	1,027,505,630	(334,494,370)	75%
Total Receipts	**1,842,000,000**	**(480,000,000)**	**1,362,000,000**	**1,027,505,630**	**(334,494,370)**	**75%**
Payments						
Purchase of goods and services	800,000,000	-	800,000,000	254,437,949	(545,562,051)	32%
Acquisition of non-financial assets	242,000,000	-	242,000,000	13,689,500	(228,310,500)	6%
KCSAP	-	-	-	56,433,771	56,433,771	0%
Expenses by other levels of government	800,000,000	(480,000,000)	320,000,000	371,448,488	51,448,488	116%
Total Payments	**1,842,000,000**	**(480,000,000)**	**1,362,000,000**	**696,009,708**	**(665,990,295)**	**51%**
Surplus or Deficit	-	-	-	**331,495,922**	**331,495,922**	

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

Dr. F. O. Owino, (PhD), CBS
Principal Secretary

Esther M. Wambua
Project Coordinator

Mary Stellah Nanjala Keter
Project Accountant
ICPAK Member No 8896

10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Statement of compliance and basis of preparation

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

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

10.2 Reporting entity

The financial statements are for the **Emergency Locust Response project** under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012.

10.3 Reporting currency

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

10.4 Recognition of receipts

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

I. Transfers from the Exchequer

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

II. External Assistance

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

III. Other receipts

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

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

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 on-going satisfaction is highly likely and the project is anticipated to continue to completion. An analysis of the Project's undrawn external assistance is shown in the funding summary

10.5 Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

iv)Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

10.6 In-kind donations

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

10.7 Cash and cash equivalents

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

10.8 Restriction on Cash

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

10.9 Imprests and advances

For the purposes of these financial statements, imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year are 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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

AIE holders. This is an enhancement to the cash accounting policy. Other accounts receivables are disclosed in the financial statements.

10.10 Contingent Liabilities
A contingent liability is:

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, and 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 4** of this financial statement is a register of the contingent liabilities in the year.

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

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

10.13 Budget

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

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

10.14 Third party payments

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

During the year Kshs 0.00 billion being loan disbursements were received in form of direct payments from third parties.

10.15 Exchange rate differences

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

10.16 Comparative figures

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

10.17 Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2022.

10.18 Prior Period Adjustment

Prior periods adjustment relates to errors and other adjustments noted arising from previous years. Explanation and details of these prior period adjustments are presented in note 4a of these financial statements

11. NOTES TO THE FINANCIAL STATEMENTS

1. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30th June 2022 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency - Euros	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
	Kshs	Kshs	KShs	KShs	2021/2022	2020/2021
Loans Received from Multilateral Donors (International Organizations)	21/12/2021	5,230,714	665,670,658	-	665,670,658	1,347,347,000
	09/06/2022	527,368	64,465,261	-	64,465,261	-
	09/06/2022		297,369,711	-	297,369,711	-
Total		**5,758,082**	**1,027,505,630**	**-**	**1,027,505,630**	**1,347,347,000**

2. PURCHASE OF GOODS AND SERVICES

	2021/2022			2020/21	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to Date
	Kshs		Kshs	Kshs	Kshs
Supply of branded uniform	-		-	3,000,000	3,000,000
Hospitality supplies and services	25,791,492		25,791,492	-	25,791,492
Utility supplies and services	63,200		63,200	-	63,200
Communication supplies and services	854,500		854,500	-	854,500
Domestic travel and subsistence	169,772,450		169,772,450	158,578,359	328,350,809
Bank Charges	42,889		42,889	-	42,889
Printing,advertising and info supplies	8,205,870		8,205,870	-	8,205,870

	2021/2022			2020/21	
	Payments made by the Entity in Cash	**Payments made by third parties**	**Total Payments**	**Total Payments**	**Cumulative to Date**
Office and general supplies and services	1,404,085		1,404,085	-	1,404,085
Rent and Rates	3,091,426		3,091,426	-	3,091,426
Rentals of produced assets	-		-	56,771,250	56,771,250
Training payments	369,000		369,000	61,428,562	61,797,562
Hire of training facilities and equipment	1,400,500	-	1,400,500	-	1,400,500
Specialized Materials and Supplies	-	-	-	326,140,000	326,140,000
Other operating payments	-	-	-	2,299,579	2,299,579
Supplies and accessories for computers	866,250	-	866,250	-	866,250
Fuel, Oil and lubricants	2,906,597	-	2,906,597	-	2,906,597
Research and feasibility studies	3,300,000	-	3,300,000	-	3,300,000
Internet connections	3,044,933	-	3,044,933	-	3,044,933
Contracted professional Services	32,139,000	-	32,139,000		32,139,000
Routine maintenance-other assets	1,060,289	-	1,060,289	-	1,060,289
Routine maintenance – vehicles and other transport equipment, refined fuel	125,468	-	125,468	21,428,118	21,553,586
Total	**254,437,949**	**-**	**254,437,949**	**629,645,869**	**884,083,818**

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. ACQUISITION OF NON-FINANCIAL ASSETS

	2021/22			2020/21	
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	Cumulative to Date
	KShs	KShs	KShs	KShs	
Purchase of ICT Networking and communication equipment	1,350,000	-	1,350,000	-	1,350,000
Purchase of office furniture & general equipment	-	-		21,531,412	21,531,412
Purchase of Office Equipment	574,500		574,500		574,500
Purchase of photocopiers	4,500,000	-	4,500,000	-	4,500,000
Purchase of computers, printers and other IT equipment	7,265,000		7,265,000		7,265,000
Total	**13,689,500**		**13,689,500**	**21,531,412**	**35,220,912**

4. KCSAP

Supplier of Goods or Services	Original Amount	Refund 2021/2022	Outstanding Balance 2021/2022
	Kshs	Kshs	Kshs
Supply of Services			
1. KCSAP	56,433,771	56,433,771	-
Sub-Total	56,433,771	56,433,771	-
Grand Total	56,433,771	56,433,771	-

5. EXPENDITURE BY OTHER LEVELS OF GOVERNMENT

	2021/22			2020/21	
	Payments made by the Entity in Cash	Paymen ts made by third parties	Total Payments	Total Payments	Cumulative to Date
	KShs	KShs	KShs	KShs	
Expenditure by Counties – **Note 5(a)**	283,344,230	-	283,344,230	41,871,541	325,215,771
Expenditure by CDDCs – **Note 5(b)**	88,104,258	-	88,104,258	-	88,104,258
Total	**371,448,488**		**371,448,488**		**413,320,029**

NOTES TO THE FINANCIAL STATEMENTS (Continued)
5(a) Expenditure by County Government

		2021/2022				2020/2021		
COUNTY	Opening balance as at 1/7/2021	Amount received for FY 2021/22	Amount Disbursed to CDDCs	County Expenditure	Balance as at 30/6/2022	Total amount received	Amount Spent (Restated)	Balance as at 30/6/2021 (Restated)
	B	C	D	E	f	g	h	I
COUNTY	KShs	KShs	KShs	KShs	KShs	KShs	KShs	KShs
Samburu	68,782,871	35,176,647	34,000,000	28,076,940	41,882,578	68,785,000	2,129	68,782,871
Marsabit	52,217,620	32,294,514	29,000,000	21,878,370	33,633,764	63,381,000	11,163,381	52,217,619
Meru	35,983,000	17,682,247	13,711,296	19,642,302	20,311,649	35,983,000	0	35,983,000
Kitui	28,762,570	14,076,914	14,619,257	14,133,140	14,087,087	29,223,000	460,430	28,762,570
Tharaka Nithi	19,895,125	10,317,981	5,652,000	14,046,719	10,514,387	22,175,000	2,279,875	19,895,125
Isiolo	51,509,390	28,903,581	25,030,000	25,021,975	30,360,996	57,023,000	5,513,610	51,509,390
Mandera	31,526,878	19,661,447	11,000,000	20,526,268	19,662,057	39,694,000	8,167,122	31,526,878
Wajir	34,421,840	18,730,781	12,250,000	22,013,451	18,889,170	37,949,000	3,527,160	34,421,840
Embu	20,269,600	9,850,781	7,653,205	8,012,515	9,888,922	21,299,000	1,029,400	20,269,600
Machakos	20,796,892	9,844,914	9,886,017	10,851,190	9,904,599	21,288,000	491,108	20,796,892
West Pokot	24,639,575	12,292,914	9,000,000	14,939,714	12,992,775	25,878,000	1,238,425	24,639,575
Elgeyo Marakwet	35,307,850	17,626,781	19,980,000	14,597,009	18,357,622	35,879,000	571,150	35,307,850
Baringo	20,374,390	9,653,447	5,559,000	14,811,548	9,657,289	20,929,000	554,610	20,374,390
Garissa	26,267,330	14,682,781	6,270,000	17,629,029	17,051,082	30,359,000	4,091,670	26,267,330
Turkana	87,373,529	46,573,981	49,312,988	37,164,059	47,470,463	90,155,000	2,781,471	87,373,529
TOTAL	**558,128,459**	**297,369,711**	**252,923,763**	**283,344,230**	**314,664,440**	**600,000,000**	**41,871,541**	**558,128,459**

5. (b) Expenditure by CDDCs

COUNTY	Amount Received by CDDCs	Expenditure by CDDCs	CDDCs Closing Balances as at 30th June 2022
	A	b	c
	KShs	KShs	KShs
Samburu	34,000,000	896,935	33,103,065
Marsabit	29,000,000	-	29,000,000
Meru	13,711,296	12,941,370	769,926
Kitui	14,619,257	13,830,707	788,550
Tharaka Nithi	5,652,000	5,249,627	402,373
Isiolo	25,030,000	16,000,000	9,030,000
Mandera	11,000,000	7,625	10,992,375
Wajir	12,250,000	-	12,250,000
Embu	7,653,205	3,853,099	3,800,106
Machakos	9,886,017	6,310,822	3,575,195
West Pokot	9,000,000	6,751,750	2,248,251
Elgeyo Marakwet	19,980,000	3,916,970	16,063,030
Baringo	5,559,000	951,536	4,607,464
Garissa	6,270,000	6,260,900	9,100
Turkana	49,312,988	11,132,917.30	38,180,071
TOTAL	**252,923,763**	**88,104,258**	**164,819,505**

6. CASH AND CASH EQUIVALENTS

Description	2021-2022	2020-2021 (Restated)
	Kshs	Kshs
Bank Accounts -ELRP H/Q **(Note 6a)**	549,676,649	152,593,490
Bank accounts-Counties **(Note 6 b)**	314,664,440	558,128,459
CDDCs balances **(Note 5 b)**	164,819,505	-
Total	**1,029,160,594**	**710,721,949**

6.(a) Project Bank accounts

			2021/2022	2020/2021
			KShs	KShs
Local Currency Accounts		**Account No**		
ELRP H/Q	Central Bank of Kenya	1000485566	331,633,472	152,593,490
	KCB Bank	1286481260	218,043,177	-
		Total	**549,676,649**	**152,593,490**

6.(b) Counties Bank Accounts

Counties	Bank name	Account No	2021/2022	2020/2021 (Restated)
			KShs	KShs
Samburu	CO-OPERATIVE BANK	01141999708000	41,882,578	68,782,871
Marsabit	CO-OPERATIVE BANK	01141552526000	33,633,764	52,217,619
Meru	KCB	1285223047	20,311,649	35,983,000
Kitui	CO-OPERATIVE BANK	01141811642100	14,087,087	28,762,570
Tharaka Nithi	KCB	1285357523	10,514,387	19,895,125
Isiolo	KCB	1285148894	30,360,996	51,509,390
Mandera	KCB	1285132378	19,662,057	31,526,878
Wajir	KCB	1285131517	18,889,170	34,421,840
Embu	CO-OPERATIVE BANK	01141731991000	9,888,922	20,269,600
Machakos	CO-OPERATIVE BANK	01141655609900	9,904,599	20,796,892
West Pokot	CO-OPERATIVE BANK	01141852266100	12,992,775	24,639,575
Elgeyo Marakwet	CO-OPERATIVE BANK	01141958169100	18,357,622	35,307,850
Baringo	KCB	1285236629	9,657,289	20,374,390
Garissa	KCB	1285217470	17,051,082	26,267,330
Turkana	KCB	1285228162	47,470,463	87,373,529
Total County Balances			**314,664,440**	**558,128,459**

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2021 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

	2021/2022	2020/2021
	KShs	KShs
(i) ELRP H/Q [A/c No....1000485566]		
Opening balance ELRP H/Q	152,593,490	0
Addition during financial year 2021/2022	730,135,919	
Total	**882,729,409**	
(ii) Counties Balances		
Opening balance	562,596,391	
Addition during financial year 2021/2022	297,369,711	1,347,337,000
Total	**859,966,102**	1,304,743,510
Grand Total	**1,742,695,511**	**42,593,490**

7. ACCOUNTS RECEIVABLE – OUTSTANDING IMPREST AND ADVANCES

	2021/2022	2020/2021
	KShs	KShs
Project ELRP H/Q **(Note 7a)**	8,491,540	-
County **(Note 7b)**	4,565,738	
Total	**13,057,278**	-

7.(a). Outstanding Imprest and Advances (Project H/Q)

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	2021/2022	2020/2021
	KShs	KShs		KShs	
Emily Boro (Project H/Q)	738,200	20/04/2022	-	738,200	-
Julius Mutua (Project H/Q)	7,753,340	02/06/2022	-	7,753,340	-
	8,491,540			**8,491,540**	

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. (b). Outstanding Imprest and Advances (Counties)

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	2021/2022	2020/2021
	KShs	KShs		KShs	
Embu County	4,565,738		-	4,565,738	-
	4,565,738			**4,565,738**	

9. FUND BALANCE BROUGHT FORWARD

	2021/2022	2020/2021
	Kshs	**KShs**
Bank Accounts (H/Q)	152,593,490	-
Bank Accounts(Counties)	558,128,459	-
Total	**710,731,949**	**-**

12. OTHER IMPORTANT DISCLOSURES

PENDING ACCOUNTS PAYABLE (See Annex 2)

	Balance b/f FY 2021/2022	Additions for the period	Paid during the year	Balance c/f FY 2022/2023
Description	**Kshs**	**Kshs**	**Kshs**	**Kshs**
Supply of goods	56,433,771	10,133,898	56,433,771	10,133,898
Supply of Services	-	2,723,475		2,723,475
Total	**56,433,771**	**12,857,373**	**56,433,771**	**12,857,373**

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

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

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

Dr. F. O. Owino, (PhD), CBS
Principal Secretary

Esther M. Wambua
Project Coordinator

14. ANNEXES

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Reasons
	c=a+b	D	e=c-d	f=d/c %	
Receipts	Kshs	Kshs	Kshs		
Proceeds from borrowings	1,362,000,000	1,027,505,630	(334,494,370)	75%	Reduction in budgeting
Total Receipts	1,362,000,000	**1,027,505,630**	(334,494,370)	75%	
Payments					
Purchase of goods and services	800,000,000	254,437,949	(545,562,051)	32%	Slow procurement process-IFMIS
Acquisition of non-financial assets	242,000,000	13,689,500	(228,310,500)	6%	Slow procurement process-IFMIS
KCSAP	-	56,433,771	(56,433,771)		Repayment of advance lending by KCSAP
Expenses by other levels of governments	320,000,000	371,448,488	51,448,488	116%	Reduction in disbursement
Total Payments	1,362,000,000	**696,009,708**	**(665,990,295)**	**51%**	

Explain all variance below 90% and above 100%

ANNEX 2- ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2022	Outstanding Balance 2021	Comments
	a	b	c	d=a-c		
Supply of services	**Kshs**		**Kshs**	**Kshs**	**Kshs**	
Toyota Kenya Limited	10,133,898	20/1/2022	-	10,133,898	-	
Merica Hotel	330,400	22/3/2022	-	330,400	-	
Sumedi Technologies	635,000	28/6/2022	-	635,000	-	
Merica Hotel	394,800	18/3/2022	-	394,800	-	
Hotel KalyaInvestment Ltd	288,000	7/6/2022	-	288,000	-	
Isuzu East Africa Limited	53,721	11/4/2022	-	53,721	-	
Diverton Agencies	455,554	12/6/2022	-	455,554	-	
The Kyaka Hotel	566,000	4/6/2022	-	566,000	-	
KCSAP	56,433,771	Various	56,433,771	-	56,433,771	
Total	**69,291,144**	**Various**	**56,433,771**	**12,857,373**	**56,433,771**	

ANNEX 3– SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost 2021/2022	*Purchases/Additions in the Year 2021/2022	**Disposals in the Year 2021/2022	Transfers in/(out) 2021/2022	Closing Cost 2021/2022
	(a)	(b)	(c)	(d)	(e)= (a)+ (b)-(c)+(-)d
	(KShs)	(KShs)	(KShs)	(KShs)	(KShs)
ICT Equipment	21,531,412	13,689,500	0.00	0.00	35,220,912
Total	21,531,412	13,689,500	0.00	0.00	35,220,912

ANNEX 4-Bank Reconciliation Statement(CBK Account)
ANNEX 5-Board of Survey Report (KCB Account) and Certificate of Bank Balance
ANNEX 6-Bank Reconciliation Statement(KCB Account)
ANNEX 7-Board of Survey Report (CBK Account)
ANNEX 8-Certificate of Bank Balance (CBK Account)
ANNEX 9-Statement of Special (Designated) Account Reconciliation.(Designated Account DA-ANational)
ANNEX 10-Statement of Special (Designated) Account Reconciliation(Designated Account DA-BCounties)

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REPUBLIC OF KENYA

BANK RECONCILIATION

as at 30TH JUNE 2022 Station ELRP HQ

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate					371,918,837	80
Less—						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					40,285,366	05
2. Receipts in Bank Statement not yet recorded in Cash Book						
Add—						
3. Payments in Bank Statement not yet recorded in Cash Book						
4. Receipts in Cash Book not yet Recorded in Bank Statement						
Bank Balance as per Cash Book					331,633,471	75

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

Signature	Designation	Date
	Accountant	21/07/2022

1. Payments in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)

Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.	Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.
	30/6/22	Sweet lake Resort	604,386	55		30/6/22	The Cradle Hotel	515,948	30
	30/6/22	Withholding Tax	10,603	45		30/6/22	WHT	9051	70
	30/6/22	Zackcrash Ent	552,346	55		✓	Safaricom K. Ltd	665,000	00
	30/6/22	Withholding Tax	14,953	45		~	Sweet lake Resort	684,000	00
	30/6/22	Visionwise Upbeat	2,892,434	15		~	WHT	12,000	00
	30/6/22	Withholding Tax	52,448	85		~	Izaak Walton	919,562	05
	30/6/22	Pago Airways	425,650	00		~	WHT	16,137	95
	30/6/22	Mum of ICT	324,620	00		~	Phineas Ent	1,277,586	20
	30/6/22	Isuzu East Africa	65,468	00		~	WHT	22,413	50
	30/6/22	KALRO	180,550	00		~	Hotel waterbuck	1,400,431	05
	30/6/22	Pago Airways Ltd	187,940	00		~	WHT	24,568	95
	30/6/22	Hotel waterbuck	221,120	70		~	The Kyaka Hotel	1,572,413	50
	30/6/22	Withholding Tax	3,879	30		~	WHT	27,586	20
	~	Izaak walton inn	224,068	95		✓	Euphrates Investments	1,916,379	30
	~	Withholding Tax	3,931	05		~	WHT	33,620	70
	~	Mashatos Inn	235,000			~	Kenvil Agencies	2,456,596	55
	~	Sweet lake Resort	368,043	10		~	WHT	43,103	45
	✓	Withholding Tax	6,456	90			Tap Gas Ltd	2,522,987	05
		Eastern Resort	383,275.85				WHT	44,262.95	
		Withholding Tax	6,724.15				Finlay lease services	3,038,124.60	
		Hotel waterbuck	436,344.85				WHT	53,300.45	
		Withholding Tax	7,655.15				Giyan Ent	4,766,379.30	
		Seasons Guest Hse	489,413.80				WHT	83,620.70	
		Withholding Tax	8,586.20				Nyasave Vendors	6,042,000.00	

1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)

Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.
	30/10/22	WHT	102,500	00
	30/6/22	Safaricom & Hotel	173,000	00
	30/6/22	Ashoian Grand Hotel	275,172	40
	〃	WHT	4,527	60
	〃	Wajir County G HSE	324,310	35
	〃	WHT	5,659	65
	〃	Ashoian Hotel	597,025	85
	〃	WHT	10,474	15
	〃	Sweet lake Resort	619,137	95
	〃	WHT	10,862	05
	〃	Kenya school of govt	957,600	00
	〃	WHT	16,800	00
	〃	Midwest Gas Supplies	1,113,956	90
	〃	WHT	19,543	10
	〃			
			4,255,366	05

2. Receipts in Bank Statement not yet recorded in Cash Book

Details	Amount Sh.	Amount cts.

3. Payments in Bank Statement not yet recorded in Cash Book

Details	Amount Sh.	Amount cts.

4. Receipts in Cash Book not yet recorded in Bank Statement

Details	Amount Sh.	Amount cts.

G.P.K. (L)

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REPUBLIC OF KENYA

Annex 5

Date 7/7/2022

Report of the Board of Survey on the Cash and Bank Balances of EHRP A/C 1286148126

as at the close of business on 30/6/2022 at 11:30 A.M.

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

David Kithale - Chairman
David Ombalo - Member
Gerald Kuneka - Member.

Assembled at the office of Project Accountant

at 11:30 AM. (time) on the ~~Lowfet~~ Lancet 5th Avenue Suite

Notes ..... (Shs. .....

Silver ..... Shs. .....

copper ..... Shs. .....

Cheques (as per details on reverse) Shs. .....

It was observed that cheques amounting to Shs. NIL cts .....

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

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

The Cash Book reflected the following balances as at the close of business on the .....

Cash on hand ..... (Shs. NIL

Bank balance ..... Shs. 218,043,177.30

The Bank Certificate of Balance showed a sum of Shs. 218,043,177.30

..... cts ..... (shs. ..... cts .....

Standing to the credit of the account on NIL

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank

Reconciliation Statement (F.O. 30) attached.

David Kithale -
David Ombalo -
Gerald Kuneka

Date 7/7/2022

Members of the Board

1218 CA 41 BRANCHES
CERTIFICATE OF BALANCE

KCB Bank Limited
(Incorporated in Kenya)

CERT2218892881

KCB NAIROBI HIGH COURT 07 JUL 2022

Certified that the balance at the CREDIT Of THE EMERGENCY LOCUST RESPONSE PROGR

A/C 1286481260

at the close of business on 30 JUN 2022 Was KES

TWO HUNDRED AND EIGHTEEN MILLION FORTY THREE THOUSAND ONE HUNDRED AND SEVENTY SEVEN CENTS TWENTY

KES 218,043,177.20

Examined by For: KCB BANK KENYA LTD.

Manager Service Quality & Compliance

For: KCB BANK KENYA LTD.

Branch Manager

Branch Manager
NAIROBI HIGH COURT BRANCH

Annex 6

F.O. 30.

REPUBLIC OF KENYA

BANK RECONCILIATION

as at 30TH JUNE 2022 Station E.L.R.P. H/Q

	Sh.	cts.	Sh.	cts.	Sh.	cts.
Balance as per Bank Certificate					218,043,177	20
Less—						
1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)						
2. Receipts in Bank Statement not yet recorded in Cash Book						
Add—						
3. Payments in Bank Statement not yet recorded in Cash Book						
4. Receipts in Cash Book not yet Recorded in Bank Statement						
Bank Balance as per Cash Book					218,043,177	20

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

Signature	Designation	Date
	Accountant	4/7/2022

1. PAYMENTS IN CASH BOOK NOT YET RECORDED IN BANK STATEMENT (UNPRESENTED CHEQUES)

Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.	Cheque No.	Cheque Date	Payee	Amount Sh.	Amount cts.

1. Payments in Cash Book not yet recorded in Bank Statement (Unpresented Cheques)					2. Receipts in Bank Statement not yet recorded in Cash Book		
Cheque		Payee	Amount		Details	Amount	
No.	Date		Sh.	cts.		Sh.	cts.

3. Payments in Bank Statement not yet recorded in Cash Book			4. Receipts in Cash Book not yet recorded in Bank Statement		
Details	Amount		Details	Amount	
	Sh.	cts.		Sh.	cts.

O.P.K. (L)

Annex 7.

Date 7/7/2022

Report of the Board of Survey on the Cash and Bank Balances of ELRP-A/C 1000485546

as at the close of business on 30/6/2022 at 11:00 A.M.

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

Chairman – DAVID KITHAKE

Member – DAVID OMBALO

Member – GERALD KUBERE.

Assembled at the office of PROJECT ACCOUNTANT

at 11.30 AM (time) on the LANCET 5th AVENUE

Notes (Shs.

Silver N/A Shs.

copper Shs.

Cheques (as per details on reverse) Shs.

It was observed that cheques amounting to Shs. NIL cts

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

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

The Cash Book reflected the following balances as at the close of business on the

Cash on hand (Shs. NIL

Bank balance Shs. 331,633,471.75

The Bank Certificate of Balance showed a sum of Shs. 371,918,837.80

cts (shs. cts

Standing to the credit of the account on

The difference between this figure and the Bank Balance as shown by the Cash Book is accounted for in the Bank

Reconciliation Statement (F.O. 30) attached.

David Kithale –

David Ombalo –

Gerald Kubere

Members of the Board

Date 7/7/2022

BANKI KUU YA KENYA
CENTRAL BANK OF KENYA

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

July 29, 2022

CERTIFICATE OF BALANCES

Customer: 145028 STATE DEPT FOR CROP DEV AGRI RESERC

Balance Date: 30-Jun-22

Account No	Account Name	Currency	Balance
1000456957	REC-STATE DEPT FOR CROP DEV AGRI RE	KES	7,665,393.40
1000456965	DEV-STATE DEPT FOR CROP DEV AGRI RE	KES	1,559,323,461.35
1000456973	DEP-STATE DEPT FOR CROP DEV AGRI RE	KES	294,856,447.35
1000456981	CBK165-STATE DEPT FOR CROP DEV AGRI	KES	700,000.00
1000457627	FERTILIZER PROCEEDS	KES	0.00
1000457635	STRATEGIC FOOD RESERVE	KES	0.00
1000457643	DROUGHT RESIL SUSTAIN LAND PROJ GOK	KES	0.00
1000457651	FERTILIZER REVENUE COLLECTION ACCOU	KES	0.00
1000457667	DROUGHT RESIL SUSTAINABLE LAND PROJ	KES	5,689,521.20
1000457678	KENYA CLIMATE SMART AGRICULTURE	KES	2,243,400,766.55
1000457686	MULTINATIONAL RURAL LIVI CLIMATE CH	KES	1,171,487.05
1000457694	NATIONAL AGRIC AND RURAL INCL GROWT	KES	67,460,659.14
1000457708	SMALL SCALE IRRIG VAL ADD PROJ GOK	KES	0.00
1000457716	SMALL SCALE IRR VAL ADD PROJ LOAN	KES	76,741.35
1000457724	SMALL SCALE IRR VAL ADD PROJ GRANT	KES	93,867.70
1000457748	MSA AGRI SECT DEV SUPPORT PROGRAMME	KES	0.00
1000457759	ENABLE YOUTH KENYA PROGRAMME	KES	18,760,546.45
1000485566	EMERGENCY LOCUST RESPONSE PROG ELRP	KES	371,918,837.80
1000605499	MAIZE FLOUR SUBSIDY	KES	0.00
1000608064	PROG TO BUILD RESIL FOR FOOD, NUTR S	KES	0.00

Lawrence Rweria
Authorised Signatory
Banking Services Division

Joyce Nasieku
Authorised Signatory
Banking Services Division

KENYA EMERGENCY LOCUST RESPONSE PROJECT - DA-A
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2022

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

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

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			19,817,872.48
2	Less: Total amount documented			-
3	Outstanding amount to be documented			9,817,872.48
4	Represented by: Ending Special account Balance as as 30 June 2022			1,893,889.98
5	Amounts claimed but not credited as at 30 June 2022			
6	Amounts witdraen and not claimed			7,923,982.50
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2022			9,817,872.48

Discrepancy between total appearing on line 3 and 9 -

Notes:

1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid fron the Special/Designated Account)

2 Indicate if amount appearing on line 6 is eligible for financiang by IDA and provide reasons for not claiming the expenditures

AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 01-08-2022

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

Project: P173702 - Emergency Locust Response Program

Designated Account Detail- DA-A

Account Details

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

Transaction Details

	Currency (EUR) View Transaction List
Total Deposits Less Refunds	19,817,872.48
Documented	9,817,872.48
Outstanding Balance	10,000,000.00
Waived Documentation Amount	0.00
Transaction In Process	0.00

Client Connection

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

Project: P173702 - Emergency Locust Response Program

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date	Loan Signing Date	Loan Made Effective	Authorized Signatories Submitted to WB	Authorized Signatories Approved	Loan is Ready for Disbursing Online
20-May-2020	28-May-2020	29-Jun-2020	18-Mar-2022	20-Mar-2022	03-Aug-2022

Submit Withdrawal Application

Transaction List

Showing results 1 - 6 of 6 entries

Filter by DA-A Paid Summary Value Date Search

Application					Paid						
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA N005	DA-A	Completed	EUR	2,799,656.11	Multiple	EUR	2,799,656.11	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N004	DA-A	Completed	EUR	1,260,133.87	Multiple	EUR	1,260,133.87	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N003	DA-A	Completed	EUR	527,368.06	Multiple	EUR	527,368.06	07-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA N002	DA-A	Completed	EUR	5,230,714.44	1	EUR	5,230,714.44	05-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021
WA N001 RE	DA-A	Completed	EUR	10,000,000.00	DA-A	EUR	10,000,000.00	15-Dec-2020	22-Dec-2020	Borrower	22-Dec-2020

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

Project: P173702 - Emergency Locust Response Program

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date	Loan Signing Date	Loan Made Effective	Authorized Signatories Submitted to WB	Authorized Signatories Approved	Loan is Ready for Disbursing Online
20-May-2020	28-May-2020	29-Jun-2020	18-Mar-2022	20-Mar-2022	03-Aug-2022

Submit Withdrawal Application

Transaction List

Showing results 1 - 9 of 9 entries

Filter by DA-A Documented D Value Date Search

	Application					Paid					
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA N005	DA-A	Completed	EUR	2,799,656.11	3	EUR	1,609,721.64	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N004	DA-A	Completed	EUR	1,260,133.87	2	EUR	932,332.35	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N005	DA-A	Completed	EUR	2,799,656.11	1	EUR	1,189,934.47	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N004	DA-A	Completed	EUR	1,260,133.87	1	EUR	327,801.52	09-Jun-2022	17-Jun-2022	Borrower	17-Jun-2022
WA N003	DA-A	Completed	EUR	527,368.06	2	EUR	480,296.47	07-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA N003	DA-A	Completed	EUR	527,368.06	1	EUR	47,071.59	07-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA N002	DA-A	Completed	EUR	5,230,714.44	1	EUR	5,230,714.44	05-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021
WA N001 RE	DA-A	Completed by WB	EUR	10,000,000.00	DA-A		0.00	15-Dec-2020		Michael Cedric Mukanzi	22-Dec-2020

Annex 17

KENYA EMERGENCY LOCUST RESPONSE PROJECT - DA-B
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2022

Credit No.: IDA LOAN CREDIT NO.66480-KE (DA-B)
Bank Account No.: 1000480548 Held with CENTRAL BANK OF KENYA

		NOTES	AMOUNT EURO	AMOUNT EURO
1	Amount advanced by IDA			6,000,000.00
2	Less: Total amount documented			-
3	Outstanding amount to be documented			6,000,000.00
4	Represented by: Ending Special account Balance as as 30 June 2022			3,624,945.00
5	Amounts claimed but not credited as at 30 June 2022			
6	Amounts witdraen and not claimed			2,375,055.00
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2022			6,000,000.00

Discrepancy between total appearing on line 3 and 9 -

Notes:

1 Explain the discrepancy between totals appearing on lines 3 and 9 above (e.g amount due to be refunded to cover ineligible expenditures paid fron the Special/Designated Account)

2 Indicate if amount appearing on line 6 is eligible for financiang by IDA and provide reasons for not claiming the expenditures

AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 01-09-2022

SPECIAL ACCOUNT STATEMENT

For period ending	30TH JUNE, 2022
Account No.	1000480548
Depository Bank	CENTRAL BANK OF KENYA
Address	
Related Loan	(K)EMERGENCY LOCUST RESPONSE DA-B
Credit Agreement	
Currency	EUR

Account Activity

Beginning balance of 1ST July, 2021 as per C.B.K. Ledger Account	-
Add:	
Total Amount deposited by World Bank	6,000,000.00
Total Interest earnings if deposited in account	-
Total amount refunded to cover ineligible expenditure	-
Deduct:	
Total amount withdrawn	2,375,055.00
Total service charges if not included above in amount withdrawn	-
Ending balance on 30th June,2022	3,624,945.00

AUTHORISED REPRESENTATIVE CENTRAL BANK OF KENYA	**SIGNATURE:**	
	DATE	13.07.2022
AUTHORISED 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.

Results 1 - 2 of 2

Run Date: 13/07/2022 Run Time: 07:27:56

STATEMENT OF ACCOUNT

PAGE NO : 1

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

ACCOUNT NUMBER : 1000480540

ACCOUNT TITLE : (CC)EMERGENCY LOCUST RESPONSE DA-D

STATEMENT PERIOD:From 01/07/2021 To 30/06/2022

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	BALANCE
	OPENING BAL :					0.00

NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	10/05/2022	FT221509DHBF	FUNDING	0.00	6,000,000.00	6000000
2	10/06/2022	FT22161R4XB9	PA128212	-2,375,055.00	0.00	3624945

CLOSING BALANCE : 3624945

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Options
Clear Selection
Find

Account	equals	1000480540
Statement From	equals	20210701
Statement To	equals	20220630

TAM.E.STMT.OF.ACCT.EPRM

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

Project: P173702 - Emergency Locust Response Program

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

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

Designated Account Detail- DA-B

Account Details

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

Transaction Details

	Currency (EUR) View Transaction List
Total Deposits Less Refunds	6,000,000.00
Documented	0.00
Outstanding Balance	6,000,000.00
Waived Documentation Amount	0.00
Transaction In Process	0.00

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

Project: P173702 - Emergency Locust Response Program

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

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date	Loan Signing Date	Loan Made Effective	Authorized Signatories Submitted to WB	Authorized Signatories Approved	Loan is Ready for Disbursing Online
20-May-2020	28-May-2020	29-Jun-2020	18-Mar-2022	20-Mar-2022	03-Aug-2022

Transaction List

Showing results 1 - 6 of 6 entries

Filter by DA-B Paid Summary Value Date Search

	Application					Paid					
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA C001 RE	DA-B	Completed	EUR	6,000,000.00	DA-B	EUR	6,000,000.00	20-May-2022	27-May-2022	Borrower	27-May-2022

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

Project: P173702 - Emergency Locust Response Program

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

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date	Loan Signing Date	Loan Made Effective	Authorized Signatories Submitted to WB	Authorized Signatories Approved	Loan is Ready for Disbursing Online
20-May-2020	28-May-2020	29-Jun-2020	18-Mar-2022	20-Mar-2022	03-Aug-2022

Submit Withdrawal Application

Transaction List

Showing results 1 - 9 of 9 entries

Filter by DA-B Documented D Value Date Search

	Application						Paid					
Borrower Reference	Type	Status	Ccy	Amount	Category Summary		Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA C001 RE	DA-B	Completed by WB	EUR	6,000,000.00	DA-B			0.00	20-May-2022		Felicina Wangondu	27-May-2022