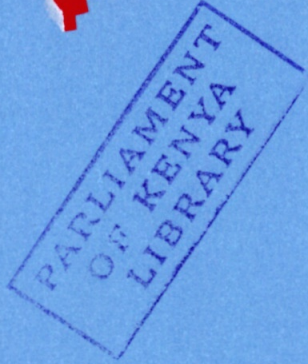


REPUBLIC OF KENYA



*Enhancing Accountability*



THE NATIONAL ASSEMBLY PAPERS LAID	
<b>REPORT</b>	DATE: 05 DEC 2024
	DAY: Thursday
TABLED BY: OF	Hon. Kimani Ichunguach (Leader of the Majority Party)
CLERK AT THE TABLE:	Anastacia

**THE AUDITOR-GENERAL**

**ON**

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

**FOR THE YEAR ENDED  
30 JUNE, 2024**

**STATE DEPARTMENT FOR AGRICULTURE**



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

**IMPLEMENTING ENTITY: STATE DEPARTMENT FOR AGRICULTURE**

**PROJECT CREDIT NUMBER: 2100150028345**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2024**

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

**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**

***Annual Report and Financial Statements for the financial year ended June 30, 2024***

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# Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)

*Annual Report and Financial Statements for the financial year ended June 30, 2024*

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## 1. Acronyms and Definition of Terms

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
CT	County Treasury
NT	National Treasury
PFM	Public Finance Management.
PSASB	Public Sector Accounting Standards Board
WB	World Bank
Comparative FY	Financial year preceding the current financial year
AfDB	African Development Bank
DRSLP	Drought Resilience and Sustainable Livelihoods Programme
GoK	Government of Kenya.

## **2. Project Information and Overall Performance**

### **2.1 Name and registered office**

#### **Name**

The project's official name is **MULTI-NATIONAL DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOODS PROGRAMME IN THE HORN OF AFRICA(DRSLP)**.

#### **Objective**

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

#### **Address**

The project headquarters offices are at **HILL PLAZA BUILDING, 9<sup>TH</sup> FLOOR, OPPOSITE MILIMANI LAW COURTS, NGONG ROAD, NAIROBI County, Kenya.**

The address of its registered office is: **P.O BOX 30028-00100, NAIROBI, KENYA.**

The project also has offices/branches as follows:

- County Headquarters, TURKANA County
- County Headquarters, WEST POKOT County
- County Headquarters, BARINGO County
- County Headquarter, SAMBURU County
- County Headquarter, ISIOLO County
- County Headquarter, MARSABIT County

**Contacts:** The following are the project contacts

P.O Box: **30028 – 00100, NAIROBI, KENYA**

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

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

Website: [www.kilimo.go.ke](http://www.kilimo.go.ke)

**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**

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Project information and overall performance (continued)

**2.2 Project Information**

Project Start Date:	<b>1<sup>ST</sup> JULY, 2013</b>
Project End Date:	<b>30<sup>TH</sup> DECEMBER, 2023</b>
Project Coordinator:	<b>ENG. KENNEDY WANDERA MAKUDIUH</b>
Project Sponsor:	<b>GOVERNMENT OF KENYA (GOK) AND THE AFRICAN DEVELOPMENT BANK (AfDB)</b>

**2.3 Project Overview**

Line Ministry and State/ County Department	<b>The Project is being implemented and supervised by the State Department for Agriculture in the Ministry of Agriculture and Livestock Development.</b>
Project number	<b>P-Z1-AAZ-011</b>
Strategic goals of the project	The strategic goals of the project are as follows: <i>(i) Resilience Building for Agro Pastoral and Pastoral communities of Northern ASAL Kenya</i> <i>(ii) Poverty Reduction.</i> <i>(iii) Enhance food security.</i> <i>(iv) Accelerated economic growth.</i>
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: <i>(i) Investment and provision of large multipurpose water infrastructure (Dams, Water pans, Boreholes, Shallow wells, Earth dams)</i> <i>(ii) Investment in Irrigation schemes and Micro irrigation schemes.</i> <i>(iii) Improved crop production in the irrigation schemes and the other water structures provided.</i> <i>(iv) Improved livestock health and Management.</i>

**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**

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	<p>(v) Improved livestock production through improved pasture production and feeding.</p> <p>(vi) Improved livestock Health and Management.</p> <p>(vii) Improved Livestock Marketing and Management.</p>
Other important background information of the project	<b>The project aims at improving communities' resilience to drought and hence improve their livelihoods in a sustainable way.</b>
Areas that the project was formed to intervene	<p>The project was formed to intervene in the following problems/gaps:</p> <p>(i) <b>Water availability for both domestic and livestock use.</b></p> <p>(ii) <b>Livestock productivity through pasture and water development.</b></p> <p>(iii) <b>Food security improvement</b></p> <p>(iv) <b>Improvement of livestock infrastructure and management</b></p> <p>(v) <b>Natural resources management.</b></p>
Project duration	The project started on 1 <sup>st</sup> July, 2013 and was expected to run until 30 <sup>th</sup> June, 2018 but was extended up to 30 <sup>th</sup> December 2023.

**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**

**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**Project Information and Overall Performance (Continued)**

**2.4 Bankers**

The following are the bankers for the project:

- (i) **Central Bank of Kenya (C.B.K) A/C No. 1000457667**
- (ii) **Central Bank of Kenya (C.B.K) A/C No. 1000457643**

**2.5 Independent Auditor**

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

**3<sup>rd</sup> Floor, Anniversary Towers, University Way. P.O Box 30084-00100 Nairobi**

**2.6 Roles and Responsibilities**

No	Names	Title designation	Key qualification	Responsibilities	Contact
1.	Eng. Kennedy Makudih	Chief Engineer.	Msc. Agricultural Engineering	Project Co-ordinator	072 827 425
2.	Jonah Kebeney	Chief Superintendent Engineer	Bsc. Agricultural Engineering	Deputy Project Co-ordinator/Component Manager	0720 837 775
3.	Gerald K. Kurema	Assistant Accountant General	C.P.A (K) B.Com	Project Accountant	0716 891 735
4.	Hillary Ngeno	Assistant Director of Agriculture	Bsc./ Msc Agribusiness	Monitoring & Evaluation	0725 805 810
5.	Jackson Magembe	Assistant Director Supply Chain Management Services	Bachelor of Commerce- Procurement and Supply Chain Management	Project Procurement Specialist	0724 455 525
6.	Elizabeth Mwanza	Procurement Assistant	Diploma in Supply Chain Management	Project Procurement Assistant	0724 013 674
7.	Josephat Omari	Agriculture Engineer	Bsc. Agricultural Engineer	Project Engineer	0720 349 322
8.	William Ndeka	Assistant Director of Agriculture	Bsc. Horticulture	Horticulture Specialist	0722 212 235
10.	Janet Oyuke	Assistant Director of Agriculture	Msc. Environmental Science	Environmental Specialist	0726 657 238

**2.7 Funding summary**

The Project duration was Five (5) years from 2013 to 2018 with an approved budget of Account (UA) US\$ 41,798,841 Million equivalent to Kshs 5,480,998,480. **The project has had 6 no. one year No - Cost Extension up to 30<sup>th</sup> December 2023.**

Below is the funding summary:

**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**  
**Annual Report and Financial Statements for the financial year ended June 30, 2024**

**Project information and overall performance (continued)**

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment		Amount received to date – (30 <sup>th</sup> June 2024)		Undrawn balance to date (30 <sup>th</sup> June 2024)	
	Donor currency UA	Kshs	Donor currency UA	Kshs	Donor currency UA	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
<b>(i) Loan</b>						
African Development Bank (AfDB)	37,410,000	6,448,324,290	35,892,280	6,186,716,379	1,517,720	261,607,911
<b>(ii) Counterpart funds</b>						
Government of Kenya	4,389,000	756,527,541	2,055,743	354,346,445	2,333,257	402,181,096
<b>Total</b>	<b>41,799,000</b>	<b>7,204,851,831</b>	<b>37,948,023</b>	<b>6,541,062,824</b>	<b>3,850,977</b>	<b>663,789,007</b>

*N/B: 1 UA = 172.369 Kshs as of June 2024*

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 <sup>th</sup> June 2024)		Cumulative amount paid to date – (30 <sup>th</sup> June 2024)		Unutilised balance to date (30 <sup>th</sup> June 2024)	
	<i>Donor currency</i> <i>UA</i>	<i>Kshs</i>	<i>Donor currency</i> <i>UA</i>	<i>Kshs</i>	<i>Donor currency</i> <i>UA</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>	<i>(B)</i>	<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
<b>(i) Loan</b>						
African Development Bank (AfDB)	35,892,280	6,186,716,379	35,814,758	6,173,354,045	77,522	13,362,334
<b>(i) Counterpart funds</b>						
Government of Kenya	2,055,743	354,346,445	2,055,743	354,346,445	0	0
<b>Total</b>	<b>37,948,023</b>	<b>6,541,062,824</b>	<b>37,870,501</b>	<b>6,527,700,490</b>	<b>77,522</b>	<b>13,362,334</b>

N/B: 1 UA = 172.369 Kshs as of June 2024

**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**

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**Project information and overall performance (continued)**

**2.8 Summary of Overall Project Performance:**

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

<i>BUDGET ITEM/CATEGORY</i>	<i>PRINTED ESTIMATES</i>	<i>REVISED ESTIMATES</i>	<i>ACTUAL EXPENDITURE</i>	<i>% ABSORPTION</i>
<i>COUNTERPART FUND</i>	<i>90,000,000</i>	<i>90,000,000</i>	<i>80,276,063</i>	<i>89.19%</i>
<i>LOAN REVENUE</i>	<i>100,000,000</i>	<i>100,000,000</i>	<i>68,826,941</i>	<i>68.82%</i>
<i>LOAN AIA</i>	<i>435,000,000</i>	<i>835,000,000</i>	<i>507,850,851</i>	<i>60.82%</i>
<i>TOTAL</i>	<i>625,000,000</i>	<i>1,025,000,000</i>	<i>656,953,855</i>	<i>64.09%</i>

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

**Output reporting**

<b>Output indicators (as specified in the RLF; add more rows as needed)</b>	<b>Most recent value (A)</b>	<b>End target (B) (expected value at project completion)</b>	<b>Progress towards target (% realized) (A/B)</b>	<b>Narrative assessment (indicative max length: 50 words per output)</b>	<b>Core Sector Indicator (Yes/No)</b>
<b>Component 1 : Natural Resources Management</b>					
<b>Subcomponent 1: Water Supply development and Management</b>					
<b>Output 1:</b> Number of water pans constructed/rehabilitated by Dec 2023	27	27	100	100% Achieved.	Yes
<b>Output 2:</b> No of boreholes constructed/rehabilitated by Dec 2023	110	110	100	100% Achieved	Yes
<b>Output 3:</b> No of shallow wells constructed/rehabilitated by Dec 2023	10	10	100	100% Achieved	Yes

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sub-surface dams constructed/ rehabilitated by Dec 2023					
<b>Output 5:</b> No of Water Users Association formed/strengthened by Dec 2023	162	162	100	100% Achieved	Yes
<b>Output 6:</b> No of Irrigation Water Users Association (WUAs) trained by Dec 2023	162	162	100	100% Achieved	Yes
<b>Subcomponent 2: Irrigation infrastructure development</b>					
<b>Output 7:</b> Area of the 7 irrigation schemes rehabilitated and expanded (Ha) by Dec 2023	1070	1070	100	100% Achieved	Yes
<b>Output 8:</b> No of Irrigation water Users Associations (IWUAs) Office blocks & Grading sheds constructed by Dec 2023	7	7	100	100% Achieved	Yes
<b>Output 9:</b> No of IWUAs formed/strengthened by Dec 2023	7	7	100	100% Achieved	Yes
<b>Output 10:</b> No of Feasibility and assessment reports produced by Dec 2023	7	7	100	100% Achieved	Yes
<b>Component 2: Improvement of Livestock Infrastructure and Management</b>					
<b>Sub-component 1: Infrastructure for market access</b>					
<b>Output 11 :</b> No of livestock markets constructed by Dec 2023	25	25	100	100% Achieved	Yes
<b>Output 12:</b> Length of access road constructed	219	100	219	219% achieved	Yes

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or rehabilitated (Km) by Dec 2023					
<b>Sub-component 2: Improved rangeland management</b>					
<b>Output 13:</b> No of hay sheds/fodder banks constructed by 20% by Dec 2023	25	25	100	100% Achieved	Yes
<b>Output 14:</b> Area of the 12 demonstration plots of communal pastures rehabilitated (600Ha) by Dec 2023	910	600	152	152% achieved	Yes
<b>Sub-component 3: Improved livestock health</b>					
<b>Output 15:</b> No of holding grounds and quarantine stations rehabilitated by Dec 2023	1	1	100	100% Achieved	Yes
<b>Output 16:</b> No of diagnostic veterinary laboratories equipped by Dec 2023	6	6	100	100% Achieved	Yes
<b>Component 3 : Project Management and Capacity Building</b>					
<b>Sub-component 1: National Project Management and Capacity Building</b>					
<b>Output 17:</b> No of personnel trained and developed in areas of livestock production, animal health	1798	1300	138	An over achievement.	Yes
<b>Output 18:</b> No of personnel of trained in peace building and conflict resolution	711	480	148	An over achievement.	Yes
<b>Output 19:</b> No of new technologies	9	4	225	An over achievement.	Yes

# Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)

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introduced to communities and adoption rates measured and enhanced					
<b>Output 20:</b> Project website developed by Dec 2023	1	1	100	Fully achieved.	Yes
<b>Output 21:</b> Project M&E System developed by Dec 2023	1	1	100	Fully achieved.	Yes
<b>Output 22:</b> ESMP developed	226	250	90.4	Partially achieved.	Yes

## 1. Outcome reporting

Outcome indicators (as per RLF; add more rows as needed)		Baseline value (Year-2015)	Most recent value (A)	End target (B) (expected value at project completion)	Progress towards target (% realized) (A/B)	Narrative assessment (indicative max length: 50 words per outcome)	Core Sector Indicator (Yes/No)
<b>Outcome 1:</b> Increased water availability and accessibility in the ASALs	Increase d water availability in ASALs	78 No. water structures to be constructed	152 No. water structures constructed.	152 No. water structures constructed.	100%	At Appraisal the project was to construct 78 no. water structures (Boreholes, Water pans, Earth dams, Shallow wells and Sub surface dams) but at completion the project had completed 152 no. water structures. The water structures supplied 10-18.5 cubic metres of water for boreholes and shallow wells while water pans, earth dams and sub surface dams held from 30,000-75,000 cubic meters of water hence ensuring almost 3-4 seasons water availability for the agro-pastoral communities.	Yes
	Increase d water accessibility in the	Average distance to nearest livestock	Average distance to nearest livestock	Average distance to nearest livestock watering	100%	According to the DRSLP Baseline Study Report conducted in 2015, the average distance trekked to access water was an average of 8.5 km in the project area (and for Marsabit	Yes

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	ASALs	8.5 Km	watering points is 1.5 Km	points is 1.5 Km		County in some places the distance went up to 25 km). This was reduced to 1.5 km for the target communities after the construction of the additional water structures as per DRSLP Internal Impact Assessment Report of November 2023. Moreover, at the time of the impact assessment, 35% of the households obtained water for livestock from rivers and streams compared to 46.6% at baseline (DRSLP Baseline Study, 2015), representing about 12 percentage improvement in water access. Those whose main source was boreholes rose from 12.7% at baseline to 28% at impact assessment. The average distance to the nearest watering point decreased from 8.5 km at baseline to 1.5 km at the time of the impact assessment.	
<b>Outcome 2:</b> Increased forage quality and availability in the ASALs.	Increased forage quality	Baseline carrying capacity was about 5ha/LU	Carrying capacity is about 3.5 ha/LU	Increased the carrying capacity to 3ha/LU in Dec 2023	116.7%	Under the DRSLP the fencing, construction and establishment of Pasture plots for fodder banks in the counties in focused on improved rangeland management in terms of access to fodder and general livestock production in times of drought. The adoption of fodder banks development has helped enhance rangeland regeneration and improved access to pasture during lean times or times of drought at both the household and community level.	Y
	Increased forage availability in the ASALs	0 Hay stores/ Fodder Banks at Baseline	25 No. Hay stores/Fodder Banks constructed	25 No. Hay stores/Fodder Banks constructed	100%	Commercial pasture production in community land has been the most novel idea adopted by the people in the project area. Some people personalised the idea, grew their own pasture and kept their extra in the community fodder banks. Others	Y
		0 Ha under communal	910 Hectares of communal	600 Hectares of pastures established	151.67%		Y

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		commercial pastures	pastures established by Dec 2023	d by Dec 2023		<p>went further and built their own fodder banks (hay sheds). The uptake of pasture intervention was evident in Barwesa where individual farms were regenerating after fencing off using chain link and conservation of pasture by private individuals Baringo.</p> <p>Generally, the average price per bale of hay reduced from between Kshs 550-600 at baseline to between Kshs 300-400 during the impact assessment across the six counties.</p> <p>In Longewan, Samburu, the demand for pasture was so high that it became a security challenge as the community owned pasture plots were invaded by unruly farmers to access the cattle feed. Investment in pasture is cost effective as every shilling spent on rangeland management and fodder banks has been multiplied several times.</p>	
<b>Outcome 3:</b> Developed rural feeder roads to improve market access input delivery and access to animal health services in the ASALs	Developed rural feeder roads to improve market access input delivery in the ASALs	0 Kms of roads at baseline	219 Km of rural feeder roads developed by the Project by Dec 2023	100 Km of rural feeder roads developed by the project by Dec 2023	219%	The outcome was overachieved because there was close collaboration with the County Governments in the Project Counties. The Project opened up roads to most Livestock support and Marketing infrastructures which facilitated more trade and marketing of both agricultural and Livestock products.	Yes
	Access to animal health services in the ASALs	6 No. diagnostic laboratories lacked requisite drugs	6 laboratories equipped	6 laboratories equipped	100%	On livestock health services, the project equipped veterinary laboratories at county headquarters in all the six counties to ease disease surveillance and testing. The project also trained animal health personnel from the counties who in turn trained disease reporters	

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		and equipment				from the communities. Overall, access to veterinary services and attendant benefits improved from 47% at baseline to 56% at the time of impact assessment across the six counties.	
<b>Outcome 4:</b> A sustained well-developed human and institutional capacity in the ASALs.	Well-developed human capacity in the ASALs.	50 personnel trained on various topics (Livestock production, Animal health, community development, peace building etc)	3,273 staffs and community member trained (1767 M, 1506 F)	1000 personnel	327.3%	To enhance community participation in the management of the water, pasture and livestock marketing, the project trained a total of 3,273 staffs and community members through various training workshops and sensitization sessions for improvement of livestock production, animal health, nutrition, HIV/AIDS, water-related diseases, hygiene and sanitation. Further, the training was to contribute to and help in facilitating peacebuilding, conflict management and mitigation.	Y

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

**This being the 10<sup>th</sup> year of actual implementation, the absorption rate is 99.72% (as at 30<sup>th</sup> June 2024)**

*iv) List the implementation challenges and recommend the next steps.*

<b>Challenges</b>	<b>Action Taken</b>
Covid 19 Pandemic in the Country. (Works stoppages, delivery of materials etc)	- Adherence to the health protocols laid down
Expired/Non-renewal of Tax Compliance Certificates, Remittance of withholding Tax prior to payments	-Sensitization of contractors to always update tax compliance

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processing - Slows down IPC processing (Has affected quite a number of contractors)	-Need for more trainings on compliance
Inadequate GoK counterpart funds	Lobbying for increased budget provision for GoK Funds.
Slow execution of contracts	-Management site meetings increased -Warning and termination letters given -Enlisting of Graduate Engineers to support PMs in contract administration. - Capacity building of Supervisors on contract management.

**2.9 Summary of Project Compliance:**

- i) *Include significant cases of non-compliance with applicable laws and regulations, e.g., treasury circulars on project investment management, PFM Act 2012 and Kenya Vision 2030 flagship projects, and essential external financing agreements/covenants,*

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

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

***Not Applicable.***

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

***Striving to adhere to the laid down applicable laws and regulations.***

### **3. Statement of Performance against Project's Predetermined Objectives**

#### **Introduction**

*Section 81(2)(f)* of the Public Finance Management Act, 2012, requires that at the end of each financial year, the Accounting Officer when preparing financial statement 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.

government entity's performance against predetermined objectives.

#### **Project Goal/Purpose**

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

#### **Project Objective**

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

#### **Project Outcomes:**

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

#### **KEY PERFORMANCE INDICATORS**

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

**The Key development objectives of the project's 2013-2023 plan are to:**

- (i) Investment and provision of large multipurpose water infrastructure (dams, water pans, Boreholes, Shallow wells, Earth dams).
- (ii) Investment in irrigation schemes and micro irrigation schemes.
- (iii) Improved Crop Production in the Irrigation schemes and the other water structures provided.
- (iv) Improved crop marketing and management.
- (v) Improved livestock production through improved pasture production and feeding.
- (vi) Improved Livestock Health and Management.

**Progress on the attainment of strategic development objectives**

To implement and cascade 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 to track progress and performance measurement.

**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**  
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Below, we provide the progress on attaining the stated objectives:

<b>Project</b>	<b>Objective</b>	<b>Outcome</b>	<b>Indicator</b>	<b>Performance</b>
Drought Resilience and Sustainable Livelihoods Programme (DRSLP)	To increase water availability and accessibility in the ASAL areas	Increased water availability and accessibility in the ASAL areas	Number of water structures constructed by Dec 2023	Fully achieved
	To Improve Food and Nutrition Security	Enhanced Food and Nutrition Security	Area of 1050 Ha under Irrigation schemes rehabilitated and expanded (Ha) by Dec 2023	Fully achieved
	To increase forage quality and availability in the ASAL areas	Increased Forage quality and availability in the ASAL areas	Quantity of Hectarage under commercial (720 Ha) pasture feed and No. of Hay stores constructed (No.22) by Dec 2023	Fully achieved

#### **4. Environmental and Sustainability Reporting**

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

##### **i. Sustainability strategy and profile**

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

##### **ii. Environmental performance**

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

Positive environmental impacts resulting from the improvement of the water supply, improvement of the performance of the irrigation and marketing infrastructures as well as enhanced methods of horticultural productivity include: (i) improvement of the overall food

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

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

**iii. Employee welfare**

The Ministry has in place Human Resource Management and Human Resource Development policies that require gender parity in employment, work plan activity implementation trainings etc.

**iv. Market place practices-**

The DRSLP Project outlines its efforts to:

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

The project ensures that there is responsible competition by ensuring level playing field for all seeking services like contracts within the project. All have equal chances and the criteria for contract evaluation is applied evenly to all. The project treats its suppliers well by paying them within the contract's periods and in the agreed contracts amounts.

**b) Responsible ethical practices**

The project maintains ethical practises throughout its project cycle.

**c) Regulatory impact assessment**

The project systematically and critically assesses the positive and negative effects of proposed and existing regulations and non-regulatory alternatives

**v. Community Engagements**

From the inception of the project community participation was given prominence, where communities participated in joint site identification. This was done with the communities for success in the project, ownership and sustainability

**vi. Community Engagements**

From the inception of the project community participation was given prominence, where communities participated in joint site identification. This was done with the communities for success in the project, ownership and sustainability.

## **5. Statement of Project Management Responsibilities**

The *Principal Secretary* for the *State Department for Agriculture* and the *Project Coordinator* for *Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP)* are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2024.

This responsibility includes (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period, (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the project, (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud, (iv) safeguarding the assets of the project, (v) Selecting and applying appropriate accounting policies and (v) Making accounting estimates that are reasonable in the circumstances

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

The *Principal Secretary* for the *State Department for Agriculture* and the *Project Coordinator* for *Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP)* are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year ended June 30, 2024, and of the Project's financial position as at that date. The *Principal Secretary* for *State Department for Agriculture* and the *Project Coordinator* for *Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP)* further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements and the adequacy of the systems of internal financial control.

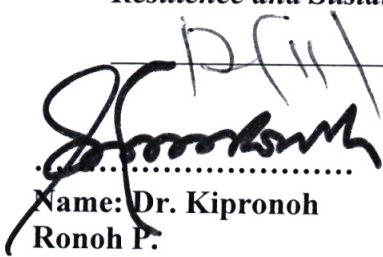
**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**  
***Annual Report and Financial Statements for the financial year ended June 30, 2024***

The *Principal Secretary* for the **State Department for Agriculture** and the *Project Coordinator* for **Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP)** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

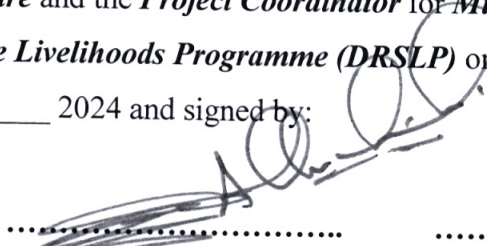
**Approval of the Project Financial Statements**

The Project financial statements were approved by the *Principal Secretary* for the **State Development for Agriculture** and the *Project Coordinator* for **Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP)** on

2024 and signed by:



.....  
Name: **Dr. Kipronoh Ronoh P.**  
**Principal Secretary**



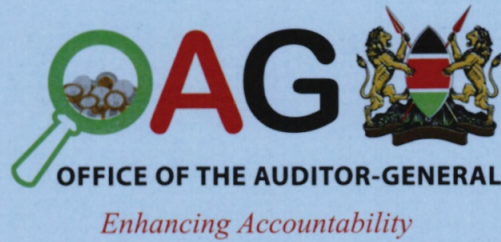
.....  
Name: **Kennedy W. Makudih**  
**Project Coordinator**



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

# REPUBLIC OF KENYA

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

## REPORT OF THE AUDITOR-GENERAL ON MULTI-NATIONAL DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOODS PROGRAMME (DRSLP) IN THE HORN OF AFRICA (ADF LOAN NO.2100150028345) FOR THE YEAR ENDED 30 JUNE, 2024 - STATE DEPARTMENT FOR AGRICULTURE

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### 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 the intended purpose; and,
- 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 is issued when the Auditor-General concludes that the financial statements are fairly presented in accordance with the applicable financial reporting framework. The Report on Financial Statements should be read together with the Report on Lawfulness and Effectiveness in the Use of Public Resources, and the Report on Effectiveness of Internal Controls, Risk Management, and Governance.

The three parts of the report aim to address the Auditor-General's statutory roles and responsibilities 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 Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa set out

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*Report of the Auditor-General on Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa (ADF Loan No.2100150028345) for the year ended 30 June, 2024 - State Department for Agriculture*

on page 1 to 34, which comprise of the statement of financial assets and liabilities as at 30 June, 2024, and the statement of receipts and payments, the 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 Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa as at 30 June, 2024, 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 Loan Number 2100150028345 dated 27 February, 2013 between the Republic of Kenya and African Development Fund (ADF) and the 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 Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP) in the Horn of Africa Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my 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 Information**

The Management is responsible for the other information set out on page iii to xxv which comprise of Project Information and overall performance, Management, Statement of Performance Against Predetermined Objectives. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Multi-National Drought Resilience and Sustainable Livelihoods Programme (DRSLP) financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

My opinion on the financial statements does not cover the Other Information and accordingly, I do not express an audit opinion or any form of assurance conclusion thereon.

## REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

### Conclusion

As required by Article 229(6) of the Constitution, based on the audit procedures performed, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I confirm that, nothing else has come to my attention to cause me to believe that public resources have not been applied lawfully and in an effective way.

### Basis for Conclusion

#### 1. Failure to Transfer GOK Counterpart Funds

The statement of receipts and payments reflects receipts amounting to Kshs.661,182,835. Included in the receipts is an amount of Kshs.80,276,063 in respect of transfers from Government entities as disclosed in Note 1 to the financial statements. Review of the supporting documents revealed that the amount was the GOK counterpart funding through the State Department for Agriculture which was supported by direct payment made by the State Department on behalf of the Project. This is contrary to the law which requires all monies relating to the Project be deposited to the Specific Project Bank Account. Hence, it was not possible to confirm whether Management had full control of the amount.

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

#### 2. Delayed Absorption of Funds

African Development Bank Granted a No-cost-extension for DRSLP – Kenya on 6 September, 2023 through Memo No. AFDB/RDGE/LTR/2023/09/011. The Bank had no objection extending the last disbursement date of the Project from 30 June, 2023 to 31 December, 2023. However, as at 31 December, 2023 unutilized African Development Bank loan balance was Kshs.13,288,246. No clear explanations were given as regards to the delayed absorption of funds.

In the circumstances, the delays in absorptions may result in costs overruns and stakeholders may not get value for their resources in these projects.

### **3. Construction of Livestock Sale Yard at Kampi Nyasi in Baringo County**

The Management awarded Contract No MOALF/DRSLP/TO24/2014-2015 for Kampi Nyasi Livestock Market - Sale yard in Baringo amounting to Kshs.12,193,417 which was completed and handed over to the community. Physical inspection in the month of October, 2024 revealed that the yard has been run down yet the County Government of Baringo is collecting livestock cess fees of Kshs.300 and Kshs.100 per cow and goat/sheep respectively. The County Government has not been remitting any funds back to the community, for operations and maintenance of the sale yard.

In the circumstances, public resources may have gone to waste on these projects.

### **4. Incomplete Works for the Construction of Kaptiony – Kiboi Foot Bridge Dam in Baringo County**

The statement of receipts and payments as disclosed in Note 8 to the financial statements reflects acquisition of non-financial assets of Kshs.544,000,942 which includes an amount of Kshs.359,553,498 in respect of construction of Kaptiony – Kiboi Foot Bridge Dam in Baringo County through Contract No. MOALF/DRSLP/T010/2020-2021 dated 31 October, 2021 at the contract sum of Kshs.586,191,092. Physical inspection in the month of October, 2024 revealed that the Project was 80% complete as per the Project and Resident Engineers Reports. The Project had unspent balance of Kshs.59,064,773.

The following works were yet to be completed as per the bill of quantity;

- i. Kaptioni- Kiboi Foot Bridge Main Dam amounting to Kshs.232,576,226 was 88% complete.
- ii. Intake works Kaptiny Main Dam amounting to Kshs.1,938,300 was 90% complete
- iii. Conveyance system Kaptiony Main Dam amounting to Kshs.97,981,900 was 97% complete.
- iv. Construction of Tulwongoi (big rock) concrete gravity check dam amounting to Kshs.201,325,320 was 55% complete.
- v. Spill way Check Dam amounting to Kshs.5,993,000 was 55% complete.
- vi. Intake works Check Dam amounting to Kshs.1,938,300 had not started.

In addition, debris was washed back to the main and check dams. This was occasioned by heavy rains experienced in the region in the months of April to June, 2024 and August - September, 2024.

In the circumstances, the stakeholders may not obtain value for money for the resources already spent on the projects.

## 5. Terminated Contracts

Project Management implemented projects on boreholes, cattle yard and irrigation scheme, in the six (6) participating Counties amounting to Kshs.391,354,450.28 in respect of sixteen (16) contract agreements which were later terminated for non-performance. The project paid for works undertaken amounting to Kshs.120,010,095 as shown below:

Description of Works	Contract Value (Kshs)	Amount Paid to Date (Kshs)	Status
Drilling and Equipping of Kasirma Borehole in Baringo County	8,230,544	2,498,275	40% completed- Terminated and re-advertised and re-awarded.
Drilling and Equipping of Akiriamet in West Pokot County	8,118,914	2,640,755	40% completed- Terminated and re-advertised and re-awarded.
Drilling and Equipping of Dub Gidole Borehole in Marsabit County	4,763,825	-	0% not done-terminated due to insecurity issues
Drilling and Equipping Kubi Bagassa and Qachacha Boreholes in Marsabit county	13,390,033	6,896,650	60% completed- Paid for equipping and terminated for non-performance
Drilling and Equipping of Dub Gidole Borehole in Marsabit County	4,763,825	-	0% not done-terminated due to insecurity issues
Drilling and Equipping Ortum and Kaminia Boreholes in West Pokot County	10,902,918	4,596,906	40% completed- Contract terminated at the request of the contractor.
Drilling and Equipping Pongong and Kangorio Boreholes in West Pokot county	10,902,918	3,480,532	40% completed- Contract terminated at the request of the contractor.
Drilling and Equipping Cheptuiya and Pse Boreholes in West Pokot County	11,391,543	-	Terminated and re-advertised and re-awarded.
Drilling and Equipping of Chiloil Shallow Well in West Pokot County	5,594,811	3,190,396	60% completed-terminated, re-

Description of Works	Contract Value (Kshs)	Amount Paid to Date (Kshs)	Status
			advertised and to be re-awarded
Drilling and Equipping of Kalikwon Shallow Well in West Pokot County	5,517,327	3,923,099	75% completed-terminated, re-advertised and to be re-awarded
Rehabilitation of Songa Irrigation Scheme in Marsabit County	84,158,901	23,581,842	contract terminated and re-advertised and re-awarded
Rehabilitation of Konoo Irrigation Scheme in Turkana County	190,955,003	55,427,733	35% completed-terminated, re-advertised and to be re-awarded
Construction of Grading/Marketing Shed-Konoo Irrigation Scheme in Turkana County	11,370,825	-	Terminated and re-advertised and re-awarded.
Construction of Kurungu Livestock Sale Yard in Samburu County	9,899,921	7,482,192	60% completed. Terminated because of Non-performance
Construction of Lol Kunyani Livestock Sale Yard in Samburu County	11,393,136	6,291,710	60% completed. Terminated because of Non-performance
<b>Total</b>	<b>391,354,450</b>	<b>120,010,095</b>	

Although, the Project Management has explained that some of the works have been re-advertised and new sites identified to replace the dried-up boreholes and shallow wells in six (6) participating Counties with the intention of ensuring that the beneficiary communities received value for the investments, the costs incurred did not translate to benefits to the public.

In the circumstances, public resources may have gone to waste on these projects.

## 6.0 Drilling and Equipping of Boreholes

### 6.1 Drilling of Boreholes in Three (3) Counties Turn Salty

Project Management engaged contractors to drill and equip six (6) boreholes at a contract sum of Kshs.52,081,906 and Kshs.19,319,246 for works undertaken in drilling the boreholes. However, the boreholes were found salty and not fit for human or domestic use as shown below:

<b>Description of Works</b>	<b>Contract Value (Ksh)</b>	<b>Amount Disbursed (Kshs)</b>	<b>Current Status</b>
Drilling and Equipping of Delbege Borehole - Isiolo County	7,605,184	3,468,491	40% completed and found to be salty
Drilling and Equipping of Katilu Borehole in Turkana County	9,556,789.57	1,963,346	20% completed-contract abandoned because of water quality
Drilling and Equipping of Waldiri Borehole - Isiolo County	7,605,183.79	2,808,232	40% completed and found to be salty
Drilling and Equipping of Hawaye Borehole - Isiolo County	7,918,881	2,478,491	40% completed and found to be salty
Drilling and Equipping of Qone Daaba Borehole - Isiolo County	9,039,011	2,478,181	40% completed and found to be salty
Drilling and Equipping of Lowobane Borehole - Samburu County	10,356,857	6,122,503	50% completed and found to be salty
<b>Total</b>	<b>52,081,906</b>	<b>19,319,246</b>	

In the circumstances, public resources may have gone to waste on these projects.

## 6.2 Drilling Boreholes Turn to be Dry Boreholes

Project Management engaged contractors to drill and equip four (4) boreholes in the three participating Counties at an amount of Kshs.27,046,767 and paid an amount of Kshs.7,803,540. However, the boreholes were drilled but had no water as shown below:

<b>Description of Works</b>	<b>Contract Value (Kshs)</b>	<b>Amount Disbursed (Kshs)</b>	<b>Current Status</b>
Drilling and Equipping of Soito Borehole in Marsabit County	7,496,196	4,143,897	60% found to be dry, not developed
Drilling and Equipping Kishaunet Borehole in West Pokot County	4,696,538	684,181	40% completed- found to be dry and contract abandoned

<b>Description of Works</b>	<b>Contract Value (Kshs)</b>	<b>Amount Disbursed (Kshs)</b>	<b>Current Status</b>
Drilling and Equipping Munyan (Masol) Borehole in West Pokot County	4,979,443	1,401,362	40% completed- found to be dry and contract abandoned
Drilling and Equipping of Kapkiamo Borehole in Baringo County	9,874,588	1,574,100	The borehole was drilled and found to be dry after drilling
<b>Total</b>	<b>27,046,767</b>	<b>7,803,540</b>	

In the circumstances, stakeholders and target beneficiaries have not obtained value for money from the resources spent on this project.

### **7.0 Completed Community Projects not Commissioned**

Management implemented twenty-eight (28) Community projects in the five (5) participating County regions namely; Samburu County, Marsabit County, Isiolo County, Baringo County, West Pokot County and Turkana County. However, Community Investments amounting to Kshs.908,753,413 were completed but not yet commissioned and handed over to the community by the respective Counties.

No clear explanations were provided for audit review on why the projects were not commissioned and handed over to the communities.

In the circumstances, the value for money of resources spent on the Projects could not be confirmed.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The standards require 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 comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## **REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE**

### **Conclusion**

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, I confirm that, nothing has come to my attention to cause me to believe that internal controls, risk management and overall governance were not effective.

## **Basis for Conclusion**

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

## **REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS**

As required by African Development Bank and African Development Fund, except for the matters described in the Basis for Conclusion on Lawfulness and Effectiveness in Use of Public Resources section of my report, I report based on my audit, that:

- i. The Programme's funds have been used in accordance with the conditions of Protocol of Grant Agreement with due attention to economy, efficiency and effectiveness for the purposes for which they were provided;
- ii. Goods and services financed have been procured in accordance with the Protocol of Grant Agreement and the Bank's and Fund's rules and procedures;
- iii. Necessary supporting documents, records and accounts have been kept in respect of all Programme activities;
- iv. Adequate internal control to monitor expenditure and other financial transactions and ensure safe custody of assets exist;
- v. Ledgers and fixed assets register for the Programme's assets are maintained as required.
- vi. 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;
- vii. In my opinion, adequate accounting records have been kept by the Programme, so far as appears from the examination of those records; and,
- viii. The Programme's financial statements are in agreement with the accounting records and returns.

## **Responsibilities of Management and those Charged with Governance**

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

In preparing the financial statements, Management is responsible for assessing the programme's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the basis of accounting unless Management is aware of the intention 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 overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

### **Auditor-General's Responsibilities for the Audit**

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement 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 conducting the audit, Article 229(6) of the Constitution also requires that I express a conclusion on whether or not 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 addition, I also I consider the entity's control environment 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.

Further, I am required to submit the audit report in accordance with Article 229(7) of the Constitution.

Detailed description of my responsibilities for the audit is located at the Office of the Auditor-General's website at: <https://www.oagkenya.go.ke/auditor-generals-responsibilities-for-audit/>. This description forms part of my auditor's report.



FCPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

Nairobi

22 November, 2024

7. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2024.

	Note	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to-date (From inception)
		2023/2024			2022/2023			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
<b>Receipts</b>								
Transfer from Government entities	1	80,276,063	0	80,276,063	48,374,346	0	48,374,346	354,346,445
Proceeds from domestic and foreign grants	2	0	0	0	0	0	0	0
Loan from external development partners	3	72,981,833	507,850,852	580,832,685	178,900,342	940,689,379	1,119,589,721	6,186,716,379
Miscellaneous receipts	4	74,087	0	74,087	0	0	0	74,087
<b>Total receipts</b>		<b>153,331,983</b>	<b>507,850,852</b>	<b>661,182,835</b>	<b>227,274,688</b>	<b>940,689,379</b>	<b>1,167,964,067</b>	<b>6,541,136,911</b>
<b>Payments</b>								
Compensation to employees	5	15,310,500	0	15,310,500	9,615,000	0	9,615,000	88,783,188
Purchase of goods and services	6	97,642,414	0	97,642,414	115,426,320	0	115,426,320	1,042,092,371
Social security benefits	7	0	0	0	0	0	0	0
Acquisition of non-financial assets	8	36,150,090	507,850,852	544,000,942	93,103,554	940,689,379	1,033,792,933	5,396,899,018
Transfers to other government entities	9	0	0	0	0	0	0	0
Other grants and transfers /payments	10	0	0	0	0	0	0	0
<b>Total payments</b>		<b>149,103,004</b>	<b>507,850,852</b>	<b>656,953,856</b>	<b>218,144,875</b>	<b>940,689,379</b>	<b>1,158,834,254</b>	<b>6,527,774,577</b>
<b>Surplus/ (deficit)</b>		<b>4,228,979</b>	<b>0</b>	<b>4,228,979</b>	<b>9,129,813</b>	<b>0</b>	<b>9,129,813</b>	<b>13,362,334</b>

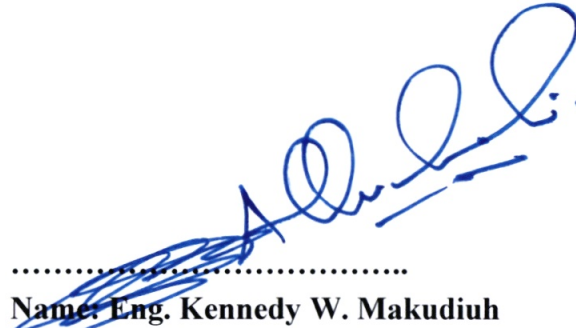
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.

**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**  
*Annual Report and Financial Statements for the financial year ended June 30, 2024*

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.....  
**Name: Dr. Kipronoh Ronoh P.**  
**Principal Secretary**



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



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

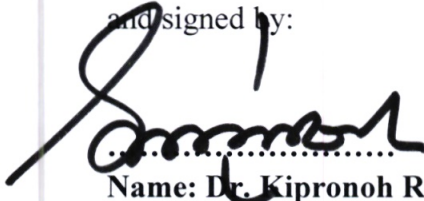
**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**

**Annual Report and Financial Statements for the financial year ended June 30, 2024**

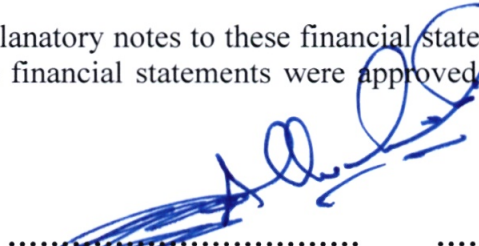
**8. STATEMENT OF FINANCIAL ASSETS AND LIABILITIES AS AT 30<sup>TH</sup> JUNE 2024**

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
<b>Financial Assets</b>			
Cash and Cash equivalents	11	13,362,334	9,133,355
Imprests and Advances	12	0	0
<b>Total Financial Assets (A)</b>		<b>13,362,334</b>	<b>9,133,355</b>
<b>Financial Liabilities</b>			
Third party Deposits and Retention	13	0	0
<b>Total Financial Liabilities (B)</b>		<b>0</b>	<b>0</b>
<b>Net Financial Assets (A-B)</b>		<b>13,362,334</b>	<b>9,133,355</b>
<b>Represented By</b>			
Fund Balance B/fwd.	14	9,133,355	3,541
Prior Year adjustments	15	0	0
Surplus/(Deficit) for the Year		4,228,979	9,129,813
<b>Net Financial Assets</b>		<b>13,362,334</b>	<b>9,133,355</b>

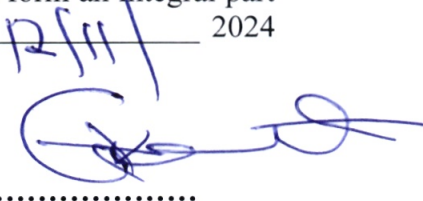
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 21/11 2024 and signed by:



.....  
**Name: Dr. Kipronoh Ronoh P.**  
**Principal Secretary**



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



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

**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**

*Annual Report and Financial Statements for the financial year ended June 30, 2024*

**9. STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024**

<b>Description</b>	<b>Note</b>	<b>2023/2024</b>	<b>2022/2023</b>
<b>Cashflow from operating activities</b>		<b>Kshs</b>	<b>Kshs</b>
<b>Receipts</b>			
Transfer from government entities	1	80,276,063	48,374,346
Proceeds from domestic and foreign grants	2	0	0
Miscellaneous receipts	4	74,087	0
<b>Total receipts</b>		<b>80,350,150</b>	<b>48,374,346</b>
<b>Payments</b>			
Compensation of employees	5	15,310,500	9,615,000
Purchase of goods and services	6	97,642,414	115,426,320
Social security benefits	7	0	0
Transfers to other government entities	9	0	0
Other grants and transfers	10	0	0
<b>Total Payments</b>		<b>112,952,914</b>	<b>125,041,320</b>
<b>Net receipts/(payments)</b>		<b>(32,602,764)</b>	<b>(76,666,974)</b>
<b>Adjustments during the year</b>			
Prior year adjustments	15	0	0
Decrease/(increase) in accounts receivable	16	0	0
Increase/(decrease) in accounts payable:	17	0	0
<b>Net cash flow from operating activities</b>		<b>(32,602,764)</b>	<b>(76,666,974)</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	(544,000,942)	(1,033,792,933)
<b>Net cash flows from investing activities</b>		<b>(544,000,942)</b>	<b>(1,033,792,933)</b>
<b>Cash flow from financing activities</b>			
Proceeds from foreign borrowings	3	580,832,685	1,119,589,721
<b>Net cash flow from financing activities</b>		<b>580,832,685</b>	<b>1,119,589,721</b>
<b>Net increase in cash and cash equivalents</b>		<b>4,228,979</b>	<b>9,129,813</b>
<b>Cash &amp; cash equivalent at beginning of the year</b>	<b>11</b>	<b>9,133,355</b>	<b>3,541</b>
<b>Cash and cash equivalent at end of the year</b>	<b>11</b>	<b>13,362,334</b>	<b>9,133,355</b>

10. STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30<sup>TH</sup> JUNE 2024

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 %
	Kshs	Kshs	Kshs	Kshs	Kshs	
<b>Receipts</b>						
Transfer from Government entities	90,000,000	0	90,000,000	80,276,063	9,723,937	89%
Proceeds from domestic and foreign grants	0	0	0	0	0	0
Proceeds from borrowings	535,000,000	400,000,000	935,000,000	580,832,685	354,167,315	62%
Miscellaneous receipts	0	0	0	74,087	(74,087)	
<b>Total Receipts</b>	<b>625,000,000</b>	<b>400,000,000</b>	<b>1,025,000,000</b>	<b>661,182,835</b>		
<b>Payments</b>						
Compensation to employees	16,500,000	0	16,500,000	15,310,500	1,189,500	93%
Purchase of goods and services	121,204,000	0	121,204,000	97,642,414	23,561,586	81%
Social security benefits	0	0	0	0	0	0
Acquisition of non-financial assets	487,296,000	400,000,000	887,296,000	544,000,942	343,295,058	61%
Transfers to other government entities	0	0	0	0	0	0
Other grants and transfers	0	0	0	0	0	0
<b>Total Payments</b>	<b>625,000,000</b>	<b>400,000,000</b>	<b>1,025,000,000</b>	<b>656,953,856</b>		
<b>Surplus or Deficit</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,228,979</b>		

Note: The significant budget utilization/performance differences in the last column are explained in Annex 2 to these financial statements.

**11. Significant Accounting Policies**

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

**a) 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.

**b) Reporting entity**

The financial statements are for DRSLP under the State Department for Agriculture. The financial statements are for the reporting entity DRSLP as required by Section 81 of the PFM Act, 2012.

**c) Reporting currency**

The financial statements are presented in Kenya Shillings (Kshs), the project's functional and reporting currency. All values are rounded to the nearest Kenya Shilling.

**d) Recognition of receipts**

DRSLP recognizes all receipts from various sources when an event occurs, and the related cash is received.

**i) Transfers from the Exchequer**

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

**Significant Accounting Policies (continued)**

**ii) External Assistance**

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

**iii) Other receipts**

This includes Appropriation-in-Aid and relates to receipts such as proceeds from the disposal of assets and the sale of tender documents. These are recognized in the financial statements when 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 payment advice is received by the recipient entity or by the beneficiary. In the case of a grant/donation in kind, such grants are recorded upon receipt of the grant item and its value determined. The transaction date is the value date indicated on the payment advice.

**v) Proceeds from borrowing.**

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

**vi) Undrawn external assistance**

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

**Significant Accounting Policies (continued)**

**e) Recognition of payments**

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

**i) Compensation to employees**

Salaries, wages, Allowances, and Statutory Contributions for employees are recognized when the compensation is paid.

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**Significant Accounting Policies (continued)**

**v) Acquisition of fixed assets**

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

**f) In-kind donations**

In-kind contributions are donations 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.

**g) Cash and cash equivalents**

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

**Significant Accounting Policies (Continued)**

**h) 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.

**i) Imprests and Advances**

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

**j) Contingent Liabilities**

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 6** of this financial statement is a register of the contingent liabilities in the year.

**Significant Accounting Policies (Continued)**

**k) Contingent Assets**

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

**l) 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 are recorded as 'memorandum' or 'off-balance.' When the pending bills are finally settled, such payments are included in the statement of receipts and payments in the year in which the payments are made.

**m) 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*.

**Significant Accounting Policies (Continued)**

**n) Third-party payments**

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

**o) 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 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 recognized in the statements of receipts and payments.

**p) 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.

**q) Subsequent events**

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2024.

**r) Prior period adjustments**

Prior period adjustments relate to errors and other adjustments noted arising from previous year(s). Explanations and details of these prior period adjustments are presented *in note 15 of these financial statements*.

**Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)**

***Annual Report and Financial Statements for the financial year ended June 30, 2024***

**12. Notes to the Financial Statements**

**1. Transfers from Government entities**

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

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>	<b>Cumulative to-date (from inception)</b>
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
<b><i>Counterpart funding through State Department for Agriculture</i></b>			
Counterpart funds Quarter 1			
Counterpart funds Quarter 2			
Counterpart funds Quarter 3			
Counterpart funds Quarter 4			
<b>Total (See Annex 3)</b>	<b>80,276,063</b>	<b>48,374,346</b>	<b>354,346,445</b>
<b><i>Other transfers from government entities</i></b>			
Ministry			
Project			
Agency			
Total	<u><b>0</b></u>	<u><b>0</b></u>	<u><b>0</b></u>
Appropriations-in-Aid	0	0	0
<b>Total</b>	<b><u>80,276,063</u></b>	<b><u>48,374,346</u></b>	<b><u>354,346,445</u></b>

**Notes to the Financial Statements (Continued)**

**2. Proceeds From Domestic and Foreign Grants**

During the financial period to 30 June 2024, we received grants from donors as detailed in the table below:

Name of Donor	2023/2024						2022/2023	Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
			Kshs	Kshs	Kshs	Kshs	Kshs	
Grants Received from Multilateral Donors (International Organizations)								
Global Environment Facility		0	0	0	0	0	0	0
<b>Total</b>		0	0	0	0	0	0	0

**Notes to the Financial Statements (Continued)**

**3. Loan from External Development Partners**

During the financial period to 30 June 2024, we received funding from development partners in the form of loans negotiated by the National Treasury, as detailed in the table below:

Description  Name of Donor	Date received	Amount in loan currency  (UA)	2023/2024			2022/2023	Cumulative to date  Kshs
			Loans received in actual amount  Kshs	Loans received as direct payment*  Kshs	Total amount in Kshs  Kshs	Total amount in Kshs  Kshs	
Loans received from Multilateral Donors (International Organizations)							
African Development Bank			72,981,833	507,850,852	580,832,685	1,119,589,721	6,186,716,379
<b>Total</b>			<b>72,981,833</b>	<b>507,850,852</b>	<b>580,832,685</b>	<b>1,119,589,721</b>	<b>6,186,716,379</b>

**Notes to the Financial Statements (Continued)**

**4. Miscellaneous receipts**

<b>Description</b>	<b>2023/2024</b>			<b>2022/2023</b>	<b>Cumulative to-date (from inception)</b>
	<b>Receipts controlled by the entity in Cash</b>	<b>Receipts controlled by third parties</b>	<b>Total receipts</b>	<b>Total receipts</b>	
	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Property income	0	0	0	0	0
Sales of goods and services	0	0	0	0	0
Administrative fees and charges	0	0	0	0	0
Fines, penalties, and forfeitures	0	0	0	0	0
Voluntary transfers other than grants	0	0	0	0	0
Other receipts not classified elsewhere*	74,087	0	74,087	0	0
<b>Total</b>	<b>74,087</b>	<b>0</b>	<b>74,087</b>	<b>0</b>	<b>74,087</b>

Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
-	0	0	0	0	0
Basic salaries of permanent employees	0	0	0	0	0
Basic wages of temporary employees	0	0	0	0	0
Personal allowances paid as part of salary	15,310,500	0	15,310,500	9,615,000	88,783,188
Personal allowances paid as reimbursements	0	0	0	0	0
Personal allowances provided in kind	0	0	0	0	0
Pension and other social security contributions	0	0	0	0	0
Compulsory national social security schemes	0	0	0	0	0
Compulsory national health insurance schemes	0	0	0	0	0
Social benefit schemes outside government	0	0	0	0	0
Other personnel payments	0	0	0	0	0
<b>Total</b>	<b>15,310,500</b>	<b>0</b>	<b>15,310,500</b>	<b>9,615,000</b>	<b>88,783,188</b>

6. Purchase of Goods and Services

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	0	0	0	0	0
Communication, supplies and services	1,340,420	0	1,340,420	1,826,311	13,866,433
Domestic travel and subsistence	500,699	0	500,699	0	319,525,870
Foreign travel and subsistence	0	0	0	0	0
Printing, advertising, and information supplies	985,740	0	985,740	2,146,970	48,004,470
Rentals of produced assets	0	0	0	480,000	1,574,200
Training payments	65,606,341	0	65,606,341	62,370,341	274,289,533
Hospitality supplies and services	0	0	0	0	2,815,966
Office and general supplies and services	1,417,426	0	1,417,426	3,313,798	185,638,746
Specialized materials and services	93,080	0	93,080	12,762,400	62,939,600
Fuel Oil and Lubricants	21,000,000	0	21,000,000	18,695,000	72,398,956
Routine maintenance – vehicles and other transport equipment	2,198,912	0	2,198,912	13,650,000	52,658,908
Routine maintenance- other assets	4,499,796	0	4,499,796	150,000	7,634,057
Exchange rate losses/gains (net)	0	0	0	0	714,132
Other operating expenses	0	0	0	31,500	31,500
<b>Total</b>	<b><u>97,642,414</u></b>	<b><u>0</u></b>	<b><u>97,642,414</u></b>	<b><u>115,426,320</u></b>	<b><u>1,042,092,371</u></b>

**7. Social Security Benefits**

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	Kshs	Kshs	Kshs	Kshs	
Government pension and retirement benefits	0	0	0	0	0
Social security benefits in cash and in kind	0	0	0	0	0
Employer social benefits in cash and in kind	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of buildings	0	0	0	0	0
Construction of buildings	0	0	0	0	0
Refurbishment of buildings	0	0	0	0	0
Construction of roads	0	0	0	0	0
Construction of civil works	0	507,850,852	507,850,852	940,689,379	5,202,800,618
Purchase of vehicles & other transport equipment	0	0	0	0	0
Purchase of certified seeds, breeding stock and live animals	0	0	0	600,000	600,000
Research, studies, project preparation, design & supervision	36,150,090	0	36,150,090	92,503,554	193,498,400
Rehabilitation of civil works	0	0	0	0	0
Acquisition of other intangible assets	0	0	0	0	0
<b>Total</b>	<b><u>36,150,090</u></b>	<b><u>507,850,852</u></b>	<b><u>544,000,942</u></b>	<b><u>1,033,792,933</u></b>	<b><u>5,396,899,018</u></b>

**Notes to the Financial Statements (Continued)**

**9. Transfers to other Government Entities**

During the financial period to 30 June 2024, we transferred funds to reporting government entities as shown below:

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
Ministry	0	0	0	0	0
Project	0	0	0	0	0
Transfers to County Governments					
County	0	0	0	0	0
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>	<b><u>0</u></b>

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers, and Payments

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships	0	0	0	0	0
Transfers to lower levels of government e.g. schools	0	0	0	0	0
Miscellaneous payment	0	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts (Note 11A)	13,362,334.15	9,133,354.60
Cash in hand (Note 11B)	0	0
Cash equivalents (short-term deposits) (Note 11C)	0	0
<b>Total</b>	<u>13,362,334.15</u>	<u>9,133,354.60</u>

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

11. A Bank Accounts

Project Bank Accounts

Details	2023/2024	2022/2023
	Kshs	Kshs
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No...1000457667...]	13,362,334.15	9,133,354.60
Others ( <i>specify</i> )	0	0
Total local currency balances	<u>13,362,334.15</u>	<u>9,133,354.60</u>
Total bank account balances	<u>13,362,334.15</u>	<u>9,133,354.60</u>

**Notes to the Financial Statements (Continued)**

**Special Deposit Accounts**

The balances in the Project’s Special Deposit Account(s) as of 30th June 2024 are not included in the Statement of Financial Assets since the line items 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 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**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>USD</b>	<b>USD</b>
<b>(i) A/C Name [A/c No...1000176148...]</b>		
Opening balance (USD)	491,195.54	412,932.80
Total amount deposited in the account (USD)	0	1,538,446.54
Total amount withdrawn (as per Statement of Receipts & Payments) (USD)	<u>491,195.54</u>	<u>1,460,183.80</u>
<b>Closing balance (as per SDA bank account reconciliation attached) (USD)</b>	<b><u>0</u></b>	<b><u>491,195.54</u></b>
<b>Closing balance (Kshs) 1USD = KSHS 148.58</b>	<b><u>0</u></b>	<b><u>72,981,833</u></b>

*(The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as Appendix 9 IV support these closing balance.*

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Notes to the Financial Statements (Continued)

11 B Cash in hand

Description	2023/2024	2022/2023
	KShs	KShs
Location 1	0	0
Location 2	0	0
Location 3	0	0
Other locations ( <i>specify</i> )	0	0
<b>Total cash in hand balances</b>	<b><u>0</u></b>	<b><u>0</u></b>

11 C Cash equivalents (short-term deposits)

Description	2023/2024	2022/2023
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]	0	0
Co-Operative Bank of Kenya [A/C No.....]	0	0
Others ( <i>Specify</i> )	0	0
<b>Total</b>	<b><u>0</u></b>	<b><u>0</u></b>

12. Imprests and Advances

Description	2023/2024	2022/2023
	Kshs	Kshs
Government Imprests	0	0
Salary advances	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

Notes to the Financial Statements (Continued)

12A: Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance Current 2023/2024	Balance Comparative 2022/2023
	Kshs	Kshs	Kshs	Kshs	Kshs
Officer 1	0	0	0	0	0
Officer 2	0	0	0	0	0
Officer 3	0	0	0	0	0
Officer 4	0	0	0	0	0
Officer 5	0	0	0	0	0
Programme 1	0	0	0	0	0
Total	<u>0</u>	<u>0</u>	0	0	0

13. Third-Party Deposits and Retention

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Retention				
Deposits				
<b>Total</b>				
<b>Ageing analysis:</b>	<b>2023/2024</b>	<b>% of the Total</b>	<b>2022/2023</b>	<b>% of the Total</b>
Under one year		%		%
1-2 years		%		%
2-3 years		%		%
Over 3 years		%		%
<b>Total</b>	<b>0</b>	<b>%</b>	<b>0</b>	<b>%</b>

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**14. Fund Balance Brought Forward**

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts	9,133,354.60	3,541.20
Cash in hand	0	0
Cash equivalents (short-term deposits)	0	0
Outstanding imprests and advances	0	0
Deposits and retention	0	0
<b>Total</b>	<b>9,133,354.60</b>	<b>3,541.20</b>

**15. Prior Year Adjustment**

	Balance b/f Previous 2022/2023 (audited financial statements)	Adjustments	Adjusted balance b/f Previous FY
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	0	0	0
Cash in hand	0	0	0
Imprests and advances	0	0	0
Deposits and retentions	0	0	0
Others ( <i>specify</i> )	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>

*(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)*

**16. Changes in Accounts Receivables ( Imprests and Advances)**

Description	2023/2024	2022/2023
	Kshs	Kshs
Opening Receivables as at 1 <sup>st</sup> July 2023	0	0
Closing account receivables as at 30 <sup>th</sup> June 2024	0	0
<b>Change in Imprests and advances</b>	<b>0</b>	<b>0</b>

**17. Changes in Accounts Payables (Deposits and Retention)**

<b>Description</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2023	0	0
Closing accounts payables as at 30 <sup>th</sup> June 2024	0	0
<b>Changes in deposit and retention</b>	<b>0</b>	<b>0</b>

**Other Important Disclosures**

**18. Pending Accounts Payable (See Annex 4a)**

	<b>Balance b/f from Comparative FY</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f For Current FY</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Construction of buildings	0	0	(0)	0
Construction of civil works	0	0	(0)	0
Supply of goods	0	0	(0)	0
Supply of services	0	0	(0)	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>(0)</b>	<b>0</b>

**19. Pending Staff Payables (See Annex 4b)**

	<b>Balance b/f from Comparative FY</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f for Current FY</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Senior management	0	0	0	0
Middle management	0	0	0	0
Union employees	0	0	0	0
Others	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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**20. Other Pending Payables (See Annex 4c)**

	<b>Balance b/f from 2022/2023</b>	<b>Additions for the year</b>	<b>Paid during the year</b>	<b>Balance c/f for 2023/2024</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Amounts due to National Government entities	0	0	0	0
Amounts due to County Government entities	0	0	0	0
Amounts due to third parties	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Important Disclosures (Continued)**

**21. External Assistance**

	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as grants	0	0
External assistance received as loans	0	0
External assistance received in kind- as payment by third parties	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*a). External assistance relating to loans and grants*

	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
External assistance received as loans	0	0
External assistance received as grants	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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*b) Undrawn external assistance*

	<b>Purpose for which the undrawn external assistance may be used</b>	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>		<b>Kshs</b>	<b>Kshs</b>
Undrawn external assistance - loans		0	0
Undrawn external assistance - grants		0	0
<b>Total</b>		0	0

*c) Classes of providers of external assistance*

	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	0	0

*d.) Non-monetary external assistance*

	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	0	0
Services	0	0
<b>Total</b>	0	0

**Other Important Disclosures (Continued)**

*e) Purpose and use of external assistance*

<b>Payments made by third parties</b>	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation to employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other Government entities	0	0
Other grants and transfers	0	0
Social Security benefits	0	0
Acquisition of assets	0	0
Finance Costs including loan interest	0	0
Repayment of principal on domestic and foreign borrowing	0	0
Other payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*f). External Assistance paid by third parties on behalf of DRSLP by Source*

*This relates to external assistance paid directly by third parties to settle obligations on behalf of (the entity This note should tie to line 3 of note 4 on external assistance).*

	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

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**Other Important Disclosures (Continued)**

**22. Payments By Third Party on Behalf of The Project**

*This relates to payments done directly to suppliers on behalf of the project, such as; national government may fund the operation of a health or education program; a donor may pay directly for the construction of a given activity*

**22.1 Classification by Source**

	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
<i>National/ County government</i>	0	0
Multilateral donors	0	0
Bilateral donors	0	0
International assistance organization	0	0
NGOs	0	0
National Assistance Organization	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*(Third-party payments may be done by other entities that are not providers of external assistance)*

**22.2 Classification of payments made by Third Parties by Nature of expenses**

<b>Payments made by third parties</b>	<b>2023/2024</b>	<b>2022/2023</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Compensation of employees	0	0
Use of goods and services	0	0
Subsidies	0	0
Transfers to other government units	0	0
Other grants and transfers	0	0
Social security benefits	0	0
Acquisition of assets	0	0
Finance costs, including loan interest	0	0
Other payments	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*N/B The above subclassification will be adopted based on the appropriate project's operations.*

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**Other Important Disclosures (Continued)**

**23. Related Party Disclosures**

Related party disclosure is encouraged under non-mandatory section of the Cash Basis IPSAS. The comprise of related parties to the Project.

- i) The implementing entity – State Department for Agriculture
- ii) The National Treasury – Signs Loan Agreements with Donor on behalf of the Project

**Related party transactions:**

	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
<b>Compensation to Key Management</b>		
Compensation to the program manager/ director	0	0
Key Management Compensation others (specify)	0	0
<b>Total Compensation to Key Management</b>	<b>0</b>	<b>0</b>
<b>Transfers to related parties</b>		
Transfers to other government entities	0	0
<b>Total Transfers to related parties</b>	<b>0</b>	<b>0</b>
<b>Transfers from related parties</b>		
Transfers from the Ministry/ County department	0	0
Payments made on behalf of the project by other govt. entities	0	0
(Insert any other transfers received)		
<b>Total Transfers from related parties</b>	<b>0</b>	<b>0</b>

**24. Contingent Liabilities**

<b>Contingent liabilities</b>	<b>2023/2024</b>	<b>2022/2023</b>
	<b>Kshs</b>	<b>Kshs</b>
Court case 0 against the project	0	0
Bank guarantees in favour of other govt. entities	0	0
Contingent liabilities arising from PPPs/ donor agreements	0	0
<b>Total</b>	<b>0</b>	<b>0</b>

*(Give details- Update ANNEX 8 Contingent liabilities register)*


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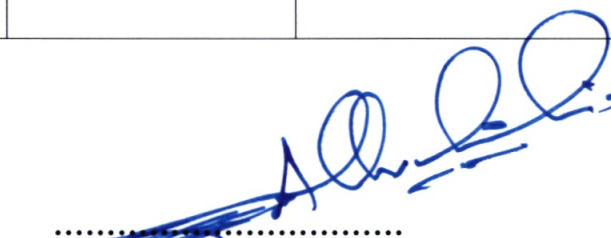
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**13. Annexes**

**Annex 1: Prior Year Auditor-General's Recommendations**

<b>Reference No. on the external audit Report</b>	<b>Issue / Observations from Auditor</b>	<b>Management comments</b>	<b>Status: (Resolved / Not Resolved)</b>	<b>Timeframe: (Put a date when you expect the issue to be resolved)</b>
2022/2023	Delayed Completion of Drilling and Development of Community Boreholes in Marsabit	The management has forwarded the responses to The PAC for resolution.	Not Resolved	30 <sup>th</sup> December 2024
2022/2023	Stalled Construction of Kurungu Livestock Market Yard in Samburu County	The management has forwarded the responses to The PAC for resolution.	Not Resolved	30 <sup>th</sup> December 2024
2022/2023	Stalled Drilling and Development of Three Boreholes in Isiolo County	The management has forwarded the responses to The PAC for resolution.	Not Resolved	30 <sup>th</sup> December 2024

  
 Name: Dr. Kipronoh Ronoh P.  
 Principal Secretary

  
 Name: Eng. Kennedy W. Makudih  
 Project Coordinator

**Annex 2: Variance explanations - Comparative Budget and Actual Amounts for Current FY**

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
	<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>d=b/a %</b>	
<b>Receipts</b>					
Transfer from Government entities	90,000,000	80,276,063	9,723,937	89%	Delay in exchequer Release
Proceeds from domestic and foreign grants	0	0	0	0	
Proceeds from borrowings	935,000,000	580,832,685	354,167,315	62%	Project ended in 31 <sup>st</sup> December 2023
Miscellaneous receipts	0	74,087	(74,087)	0	
<b>Total Receipts</b>	<b>1,025,000,000</b>	<b>661,182,835</b>			
<b>Payments</b>					
Compensation of employees	16,500,000	15,310,500	1,189,500	93%	
Purchase of goods and services	121,204,000	97,642,414	23,561,586	81%	Delay in exchequer Release
Social security benefits	0	0	0		

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	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
Acquisition of non-financial assets	887,296,000	544,000,942	343,295,058	61%	Delay in exchequer Release
Transfers to other government entities	0	0	0		
Other grants and transfers	0	0	0		
<b>Total payments</b>	<b>1,025,000,000</b>	<b>656,953,856</b>			

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**Annex 3: Reconciliation of inter-entity transfers**

<b>Project Name:</b>				
<b>Break down of transfers from the State Department of Agriculture</b>				
<b>a.</b>	<b>Government Counterpart funding</b>			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		<b>Total</b>	<b>80,276,063</b>	
<b>B.</b>	<b>Direct payments</b>			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		<b>Total</b>	<b>0</b>	
<b>C.</b>	<b>Others</b>			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		<b>Total</b>	<b>0</b>	
		<b>Total (A+B+C)</b>	<b>80,276,063</b>	

The above amounts have been communicated to and reconciled with the State Department for Agriculture

Project Coordinator  
 Multi-National Drought Resilience and Sustainable Livelihoods Programme

Sign -----

Head of Accounting Unit  
 State Department for Crop Development

Sign -----

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**Annex 4a: Analysis of Pending Bills**

<b>Supplier of Goods or Services</b>	<b>Date Contracted/ invoiced.</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
		<b>a</b>	<b>b</b>	<b>c=a-b</b>		
Construction of buildings						
1.						
2.						
<b>Sub-Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Construction of civil works						
3.						
4.						
<b>Sub-Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Supply of goods						
5.						
6.						
<b>Sub-Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Supply of services						
7.						
8.						
<b>Sub-Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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**Annex 4b: Analysis of Pending: Staff Bills**

<b>Name of Staff</b>	<b>Job Group</b>	<b>Date Payable Contracted</b>	<b>Original Amount</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance Current FY</b>	<b>Outstanding Balance Previous FY</b>	<b>Comments</b>
<b>Permanent Employees - Management</b>							
1.							
2.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Permanent Employees - Others</b>							
3.							
4.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Temporary employees</b>							
5.							
6.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Grand Total</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

*Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

**Annex 4c: Analysis of Other Pending Payables**

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

***Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)  
Annual Report and Financial Statements for the financial year ended June 30, 2024***

**Annex 5: Summary of Fixed Assets Register**

<b>Asset class</b>	<b>Opening Cost (KShs) 2023/24</b>	<b>Donations in form of assets (KShs) 2023/24</b>	<b>*Purchases/ Additions in the Year (KShs) 2023/24</b>	<b>**Disposals in the Year (KShs) 2023/24</b>	<b>Transfers in/(out) Kshs 2023/24</b>	<b>Closing Cost (KShs) 2024</b>
	<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(d)</b>	<b>(e)= (a)+ (b)+c- (d)+(-)d</b>
Land	0	0	0	0	0	0
Buildings and structures	0	0	0	0	0	0
Transport equipment	130,558,028	0	0	0	0	130,558,028
Office equipment, furniture and fittings	11,013,332	0	0	0	0	11,013,332
ICT Equipment,	7,389,780	0	0	0	0	7,389,780
Other Machinery and Equipment	0	0	0	0	0	0
Heritage and cultural assets	0	0	0	0	0	0
Biological assets	0	0	0	0	0	0
Infrastructure assets roads, rails	0	0	0	0	0	0
Intangible assets	0	0	0	0	0	0
Work in Progress	0	0	0	0	0	0
<b>Total</b>	<b>148,961,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>148,961,140</b>

***Notes***

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

*\*\* The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the project. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No. 23/2020 of The National Treasury*

*Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)*  
*Annual Report and Financial Statements for the financial year ended June 30, 2024*

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**Annex 6: Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Remarks</b>
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

*Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

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**Annex 7: Reporting of Climate Relevant Expenditures**

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

*Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)  
Annual Report and Financial Statements for the financial year ended June 30, 2024*

**Annex 8: Reporting Disaster Management Expenditure**

<b>Column I</b>	<b>Column II</b>	<b>Column III</b>	<b>Column IV</b>	<b>Column V</b>	<b>Column VI</b>	<b>Column VII</b>
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments

- *Multi-National Drought Resilience and Sustainable Livelihoods Programme in the Horn of Africa (DRSLP)*
  - *Annual Report and Financial Statements for the financial year ended June 30, 2024*
- 

**Annex 9: Other Support Documents**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2024
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance (*Where applicable*)

DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOOD PROJECT  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT  
FOR THE YEAR ENDED 30TH JUNE 2024  
PART B: ACCOUNT RECONCILIATION STATEMENT

PROJECT No. 2100150028345  
Bank Account No.114036001 Held with Diamond Trust Bank

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by ADB		8,097,717.37
	Less		
2	Total amount justified to ADB		6,514,309.57
3	Outstanding amount advanced to Designated Account		1,583,407.80
<b>Represented by:</b>			
4	Ending Designated Account Balance at 30.06.2024		-
5	Amount claimed but not credited at 30.06.2024		-
6	Amount withdrawn and not claimed as at 30.06.2024		1,583,407.80
7	Service charges (if not included in 5 & 6 above)		-
	Less		
8	Interest earning (if included in Designated Account)		-
9	Total advance to Designated Account year ended 30.06.2024		1,583,407.80

Discrepancy between total appearing on lines 3 and 9 -

Notes:

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

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

AUTHORIZED REPRESENTATIVE  
RESOURCES MOBILIZATION DEPARTMENT - TREASURY DATE: 14-08-2024

**SPECIAL ACCOUNT STATEMENT**

For period ending	<b>30TH JUNE, 2024</b>
Account No.	<b>114036001</b>
Depository Bank	<b>DIAMOND TRUST BANK</b>
Address	<b>DIAMOND TRUST BANK</b>
Related Loan	<b>DMOND-DROUGHT RESI. LVHD PRG IN H.</b>
Credit Agreement	<b>LN 2100150028345</b>
Currency	<b>USD</b>

**Account Activity**

Beginning balance of 1st July, 2023  
as per C.B.K. Ledger Account 491,195.54

**Add:**

Total Amount deposited by <sup>ADB</sup>World Bank -

Total Interest earnings if deposited in account -

Total amount refunded to cover ineligible  
expenditure -

**Deduct:**

Total amount withdrawn 491,195.54

Total service charges if not included above in  
amount withdrawn -

Ending balance on 30th June, 2024 -

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: \_\_\_\_\_

*[Signature]*

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

DATE \_\_\_\_\_

13/08/2024

SIGNATURE: \_\_\_\_\_

*[Signature]*

DATE \_\_\_\_\_

14-08-2024

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2024 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Run Date: Run Time:  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI  
 STATEMENT PERIOD: From 01/07/2023 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER :

ACCOUNT TITLE : DMOND-DROUGHT RESI. LVHD PRG IN H.  
 30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
	OPENING BAL :			-491,195.54	
NO.	Value Date	Refernce.No	Details	Debit	Credit
1	06/10/2023	FT2327901D5R	PA131630	0.00	491,195.54
				CLOSING BALANCE : 0	

END OF ACCOUNT STATEMENT

Favourites

TAM. E. STMT.OF.ACCT.EPRM

Account equals  \* 1000176148

Statement From equals  \* 20230701

Statement To equals  \* 20240630

TAM. E. STMT.OF.ACCT.EPRM

[More Options](#)  
[Clear Selection](#)



IDV Number	Reference	Curr	Amount Approved Approval Currency	Amount Justified Approval Currency	Balance to Justify Approval Currency	Amount Disbursed UAC	Amount Justified UAC	Balance to Justify UAC	%Justified	Disburs. Value Date	Last Just. Date
(A)	(B)	(X)	(Y)	(Z) = (X) - (Y)	(C)	(D)	(E) = (C) - (D)	F = D / C	(G)	(H)	
20150028345											
All activities											
E/2013/86612	RF N00001	USD	288,788.17	288,788.17	0.00	190,846.00	190,846.00	0.00	100.00	10.09.2013	30.01.2015
E/2014/95781	RF N00002	USD	137,285.15	137,285.15	0.00	89,088.35	89,088.35	0.00	100.00	24.07.2014	07.12.2015
E/2015/01825	RF N00006B	USD	803,445.00	803,445.00	0.00	566,872.22	566,872.22	0.00	100.00	11.02.2015	10.11.2016
E/2016/13807	RF N00047	USD	820,229.41	820,229.41	0.00	587,409.61	587,409.61	0.00	100.00	22.02.2016	30.11.2017
E/2017/25494	RF N00109A	USD	635,345.25	635,345.25	0.00	468,453.87	468,453.87	0.00	100.00	10.02.2017	06.05.2019
E/2018/41891	RF N00008A	USD	424,505.55	424,505.55	0.00	292,266.60	292,266.60	0.00	100.00	09.04.2018	27.05.2020
E/2019/58909	RF N00405	USD	830,430.80	830,430.80	0.00	602,984.90	602,984.90	0.00	100.00	24.05.2019	17.02.2021
E/2020/75130	RF N00476	USD	929,498.70	929,498.70	0.00	672,307.48	672,307.48	0.00	100.00	17.06.2020	17.03.2022
E/2021/96110	RF N00654	USD	1,689,727.80	1,644,781.54	44,946.26	1,199,247.55	1,167,347.92	31,899.63	97.34	15.10.2021	05.12.2022
E/2022/20370	RF N00847	USD	1,538,461.54	0.00	1,538,461.54	1,153,771.16	0.00	1,153,771.16	0.00	10.01.2023	00.00.0000
Total 2100150028345 All activities						5,823,247.74	4,637,576.95	1,185,670.79	79.64		
2100150028345						5,823,247.74	4,637,576.95	1,185,670.79	79.64		

8,097,713.37 6,514,309.57 1,583,403.80

No.	No.		
220701	0078	C6	995000.00
11401	0079	C7	392800.00
			1387800.00
			13362334.15
			1387800.00
			13362334.15

311499	0080	C8	928500.00
			928500.00
			13362334.15
			928500.00
			13362334.15

*[Signature]*  
3/5/2024

*[Signature]*  
20/6/2024

Chairman Kennedy Mushi - Mushi 11/7/24  
 Member - Justus Mwasile - Mushi 11/7/24  
 MEMBER - GEORGE MUKUNGI - Mushi 11/7/24

210701	0081	C9	997300.00
110701	0082	C10	999800.00
210701	0083	C11	999200.00
110701	0084	C12	999700.00
210701	0085	C13	995800.00
210701	0086	C14	861000.00
210701	0087	C15	090000.00
210701	0088	C16	707500.00



REPUBLIC OF KENYA

Date 11/7/2024

Report of the Board of Survey on the Cash and Bank Balances of  
**LIVELIHOOD - A/C NO. 1000457667**  
business on **30-6-2024**

**DROUGHT RESILIENCE AND SUSTAINABLE**  
as at the close of

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

**KENNEDY MIRITI**

**CHAIRMAN**

**JUSTUS MWANTHI**

**MEMBER**

**GEORGE MURIUNGI**

**MEMBER**

Assembled at the office of **SIVAP BOARD ROOM - HILL PLAZA, 9<sup>TH</sup> FLOOR**

at **11.20 A.M.** (time) on the **11/7/2024**

Notes	(Shs.	<b>NIL</b>
Silver	Shs.	<b>NIL</b>
copper	Shs.	<b>NIL</b>
Cheques (as per details on reverse)	Shs.	

**NIL**

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

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

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

The Cash Book reflected the following balances as at the close of business on the **30-6-2024**

Cash on hand	(Shs.	<b>NIL</b>
Bank balance	Shs.	<b>13,362,334.15</b>

The Bank Certificate of Balance showed a sum of Shs. **13,362,334.15**  
cts (shs. cts

Standing to the credit of the account on **30-6-2024**

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.

Chairman

Date **11-7-2024**

Members of the Board

July 12, 2024

BANKI  
KUU YA  
KENYA



CENTRAL  
BANK OF  
KENYA

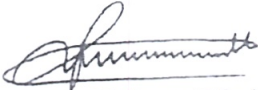
Haile Selassie Avenue  
P.O. Box 60000 - 00200 Nairobi, Kenya  
Tel: 020 281000 Fax: 020 2810192

## CERTIFICATE OF BALANCES

Customer : 145028  
Balance  
Date: 30-Jun-24

STATE DEPT FOR CROP DEVELOPMENT

Account No	Account Name	Currency	Balance
1000456957	REC-STATE DEPT FOR CROP DEV	KES	69,954,796.35
1000456965	DEV-STATE DEPT FOR CROP DEV	KES	812,021,065.15
1000456973	DEP-STATE DEPT FOR CROP DEV	KES	156,204,130.60
1000456981	CBK165-STATE DEPT FOR CROP DEV	KES	0.00
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	13,362,334.15
1000457678	KENYA CLIMATE SMART AGRICULTURE	KES	2,344,359.45
1000457686	MULTINATIONAL RURAL LIVI CLIMATE CH	KES	39,056,151.85
1000457694	NATIONAL AGRIC AND RURAL INCL GROWT	KES	14,919,432.99
1000457708	SMALL SCALE IRRIG VAL ADD PROJ GOK	KES	0.00
1000457716	SMALL SCALE IRR VAL ADD PROJ LOAN	KES	63,259,987.40
1000457724	SMALL SCALE IRR VAL ADD PROJ GRANT	KES	108,402.45
1000457748	MSA AGRI SECT DEV SUPPORT PROGRAMME	KES	0.00
1000457759	ENABLE YOUTH KENYA PROGRAMME	KES	22,325,586.25
1000485566	EMERGENCY LOCUST RESPONSE PROG ELRP	KES	605,720,263.10
1000605499	MAIZE FLOUR SUBSIDY	KES	904,431.05
1000608064	PROG TO BUILD RESIL FOR FOOD,NUTR S	KES	10,465,744.05
1000653687	NAT AGRIC VAL CHAIN DEV - IDA CR7064	KES	1,199,956.35

  
**Priscilla Keitany (Mrs)**  
Authorised Signatory  
Banking Services Division

  
**Micah Nabori**  
Authorised Signatory  
Banking Services Division

**MINISTRY OF AGRICULTURE ,LIVESTOCK , FISHERIES AND IRRIGATION**  
**DROUGHT RESILIENCE AND SUSTAINABLE LIVELIHOOD PROGRAMME**  
**ADF LOAN NO. 2100150028345**  
**BANK RECONCILIATION FOR THE MONTH OF 30TH JUNE 2024**

	<b>BALANCE AS PER BANK STATEMENT</b>		<b>13,362,334.15</b>
Less-	1. Payment in the cashbook not appearing on bank statement	-	
	2.Receipts in Bank statement not posted in Cashbook	-	
		-	
Add-	3. Payment in the Bank statement not not recorded in the Cash Book	-	0.00
	4.Receipts in the Cash Book not yet Banked	-	
		-	
	<b>Bank Balance as per Cash Book</b>		<b>13,362,334.15</b>

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

PREPARED BY  
 ASSISTANT ACCOUNTANT GENERAL  
 Designation

12/7/2024  
 Date



### Trial Balance Comparison Report

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

Current Period: JUL-23 To JUN-24

Compare With: JUL-22 To ADJ2-23

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
	Kshs	Kshs	Kshs	Kshs
	0.00	0.00	0.00	58,385,436.50
10102 Capital Grants from Foreign Governments	0.00	0.00	0.00	58,385,436.40
10100 Grants from Foreign Govts. - Cash through Exchequer	0.00	88,160,774.10	0.00	25,000,000.00
1310202 Capital Grants from Foreign Governments	0.00	88,160,774.10	0.00	25,000,000.00
10200 Grants from Foreign Govts. - Direct Payments treated as AIA	0.00	88,160,774.10	0.00	83,385,436.40
1310000 Grants from Foreign Governments	0.00	63,455,434.35	0.00	1,126,586,678.60
1320202 Capital Grants from International Organizations	0.00	63,455,434.35	0.00	1,126,586,678.60
20200 Grants from International Organizations - Direct Payments AIA	0.00	63,455,434.35	0.00	1,126,586,678.60
1320000 Grants from International Organizations	0.00	72,780,000.00	0.00	( 00)
150208 Interest Received from Financial Institutions	0.00	72,780,000.00	0.00	0.00
1450200 Receipts Not Classified Elsewhere	0.00	72,780,000.00	0.00	0.00
1450000 Other Receipts Not Classified Elsewhere	0.00	0.00	0.00	0.00
90103 Discount Taken	0.00	0.00	0.00	0.00
90100 System Required Revenue A/cs	0.00	0.00	0.00	0.00
1990000 System Required Revenue	442,136,528.25	0.00	428,997,999.80	0.00
2110201 Basic Salaries - Civil Service	442,136,528.25	0.00	428,997,999.80	0.00
10100 Basic Salaries - Permanent employees	156,228,715.00	0.00	144,040,714.00	0.00
2110201 Contractual Employees	19,038,721.90	0.00	20,690,628.75	0.00
2110202 Casual Labour - Others	175,267,436.90	0.00	164,731,342.75	0.00
110200 Basic Wages - Temporary Employees	176,551,584.75	0.00	178,505,643.35	0.00
10301 House Allowance	19,997,135.00	0.00	6,645,774.00	0.00
10306 Foreign Service Allowance (Overseas Addition)	2,636,600.00	0.00	1,305,864.50	0.00
2110307 Hardship Allowance	375,610.00	0.00	896,630.00	0.00
10311 Transfer Allowance	3,501,292.00	0.00	3,138,039.35	0.00
10312 Responsibility Allowance	3,112,145.15	0.00	1,970,645.20	0.00
10313 Entertainment Allowance	79,930,722.55	0.00	81,735,330.25	0.00
2110314 Transport Allowance	46,891,403.25	0.00	24,649,754.25	0.00
2110315 Extraneous Allowance	453,154.85	0.00	489,354.80	0.00
10317 Domestic Servant Allowance	661,000.00	0.00	719,000.00	0.00
10318 n Practising Allowance	8,854,937.95	0.00	9,432,933.30	0.00
2110320 Leave Allowance	2,700,000.00	0.00	1,200,000.00	0.00
2110327 Ministerial Allowance	0.00	0.00	0.00	0.00
110336 Car Purchase Allowance	345,665,585.50	0.00	310,688,969.00	0.00
10300 Personal Allowances paid as part of salary	2,150,626.00	0.00	716,874.00	0.00
2110402 Refund of Medical Expenses - Inpatient	2,150,626.00	0.00	716,874.00	0.00
110400 Personal Allowances paid as reimbursements	965,220,176.65	0.00	905,135,185.55	0.00
110000 Wages and Salary Contributions	5,896,394.00	0.00	1,684,684.00	0.00
2120201 Employer Contributions to National Social and Health Insurance Scheme	5,896,394.00	0.00	1,684,684.00	0.00
120200 Employer Contributions to compulsory Health Insurance Schemes	5,896,394.00	0.00	1,684,684.00	0.00
220000 Social Contributions	20,708,114.85	0.00	11,894,783.15	0.00
2210101 Electricity	5,137,198.00	0.00	2,892,180.50	0.00
2210102 Water and Sewerage Charges	354,012.30	0.00	272,006.00	0.00
210103 Gas expenses	4,567,145.00	0.00	4,794,877.90	0.00
210106 Utilities, Supplies- Other (	31,766,470.15	0.00	19,853,847.55	0.00
2210100 Utilities, Supplies and Services	35,680,365.00	0.00	22,889,132.40	0.00
2210201 Telephone, Telex, Facsimile and Mobile Phone Services	15,475,076.45	0.00	9,164,533.50	0.00
210202 Internet Connections	546,300.00	0.00	111,130.00	0.00
210203 Courier & Postal Services	14,900.00	0.00	9,900.00	0.00
2210205 Satellite Access Services	51,716,641.45	0.00	32,174,695.90	0.00
2210200 Communication, Supplies and services				

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
2210301 Travel Costs (airlines, bus, railway, mileage allowances, etc.)	70,660,004.40	0.00	74,282,468.80	0.00
2210302 Accommodation - Domestic Travel	98,166,310.00	0.00	21,346,016.75	0.00
2210303 Daily Subsistence Allowance	1,285,462,865.90	0.00	1,647,411,260.00	0.00
2210304 Sundry Items (e.g. airport tax, taxis, etc?)	39,283,196.00	0.00	116,220.00	0.00
2210305 Shipment of Personal and Household Effects	7,803,285.00	0.00	0.00	0.00
2210309 Field Allowance	1,000,000.00	0.00	0.00	0.00
2210300 Domestic Travel and Subsistence, and Other Transportation Costs	1,502,375,661.30	0.00	1,743,155,965.55	0.00
2210401 Travel Costs (airlines, bus, railway, etc.)	76,611,986.00	0.00	0.00	0.00
2210402 Accommodation	26,222,700.00	0.00	0.00	0.00
2210403 Daily Subsistence Allowance	67,409,867.00	0.00	82,666,578.00	0.00
2210404 Sundry Items (e.g. airport tax, taxis, etc?)	0.00	0.00	0.00	0.00
2210400 Foreign Travel and Subsistence, and other transportation costs	170,244,553.00	0.00	82,666,578.00	0.00
2210502 Publishing & Printing Services	58,591,415.35	0.00	27,462,260.00	0.00
2210503 Subscriptions to Newspapers, Magazines and Periodicals	290,240.00	0.00	247,597.40	0.00
2210504 Advertising, Awareness and Publicity Campaigns	55,201,835.30	0.00	35,797,567.35	0.00
2210505 Trade Shows and Exhibitions	11,232,710.00	0.00	512,442.00	0.00
2210506 Purchase of Curios	249,999.00	0.00	0.00	0.00
2210500 Printing, Advertising and Information Supplies and Services	125,566,199.65	0.00	64,019,866.75	0.00
2210602 Payment of Rents and Rates - Residential	6,547,737.60	0.00	3,160,137.60	0.00
2210603 Rents and Rates - Non-Residential	62,080,686.70	0.00	37,591,358.15	0.00
2210604 Hire of Transport, Equipment	8,880,011.25	0.00	4,504,784.20	0.00
2210606 Hire of Equipment, Plant and Machinery	1,600,000.00	0.00	0.00	0.00
2210600 Rentals of Produced Assets	79,108,435.55	0.00	45,256,279.95	0.00
2210701 Travel Allowance	1,121,716,708.00	0.00	864,232,774.30	0.00
2210702 Remuneration of Instructors and Contract Based Training Services	27,505,857.00	0.00	13,732,775.00	0.00
2210703 Production and Printing of Training Materials	88,584,431.70	0.00	29,143,816.50	0.00
2210704 Hire of Training Facilities and Equipment	98,357,501.85	0.00	50,129,582.25	0.00
2210706 Book Allowance	0.00	0.00	0.00	0.00
2210708 Trainer Allowance	8,398,950.00	0.00	13,292,350.00	0.00
2210709 Research Allowance	6,443,550.00	0.00	3,639,752.00	0.00
2210710 Accommodation Allowance	77,902,620.00	0.00	99,365,107.55	0.00
2210711 Tuition Fees Allowance	2,068,450.00	0.00	51,001,579.00	0.00
2210712 Trainee Allowance	48,012,692.00	0.00	69,480,654.30	0.00
2210714 Gender Mainstreaming	100,000.00	0.00	0.00	0.00
2210700 Training Expenses	1,479,090,760.55	0.00	1,194,018,390.90	0.00
2210801 Catering Services (receptions), Accommodation, Gifts, Food and Drinks	57,274,003.00	0.00	17,442,741.00	0.00
2210802 Boards, Committees, Conferences and Seminars	150,557,194.00	0.00	81,995,976.00	0.00
2210808 Purchase of Coffins	50,000.00	0.00	0.00	0.00
2210800 Hospitality Supplies and Services	207,881,197.00	0.00	99,438,717.00	0.00
2210904 Motor Vehicle Insurance	7,971,292.00	0.00	5,163,196.30	0.00
2210910 Medical Insurance	36,763,193.00	0.00	30,472,092.00	0.00
2210999 Insurance Costs - Other (Budget)	255,616,734.50	0.00	184,699,657.00	0.00
2210900 Insurance Costs	300,351,219.50	0.00	220,334,945.30	0.00
2211003 Veterinarian Supplies and Materials	283,900.00	0.00	180,000.00	0.00
2211004 Fungicides, Insecticides and Sprays	176,109,313.00	0.00	168,288,040.00	0.00
2211005 Chemicals and Industrial Gases	59,799,879.00	0.00	0.00	0.00
2211006 Purchase of Workshop Tools, Spares and Small Equipment	1,600,000.00	0.00	22,143,000.00	0.00
2211007 Agricultural Materials, Supplies and Small Equipment	516,978,509.80	0.00	582,433,312.30	0.00
2211008 Laboratory Materials, Supplies and Small Equipment	0.00	0.00	19,650,366.65	0.00
2211009 Education and Library Supplies	1,969,430.00	0.00	813,500.00	0.00
2211010 Supplies for Broadcasting and Information Services	0.00	0.00	0.00	0.00
2211015 Foods and Rations	3,999,900.00	0.00	2,580,000.00	0.00
2211016 Purchase of Uniforms and Clothing - Staff	2,147,006.30	0.00	417,000.00	0.00
2211021 Purchase of Bedding and Linen	0.00	0.00	0.00	0.00
2211023 Supplies for Production	27,607,648.65	0.00	4,514,600.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
			393,543.00	0.00
2211029 Purchase of Safety Gear	537,800.00	0.00		0.00
2211000 Specialised Materials and Supp	791,033,386.75	0.00	801,413,361.95	0.00
2211101 General Office Supplies (papers, pencils, forms, small office equipment etc)	127,992,250.90	0.00	48,657,692.50	0.00
2211102 Supplies and Accessories for Computers and Printers	69,578,942.15	0.00	26,490,176.35	0.00
2211103 Sanitary and Cleaning Materials, Supplies and Services	7,401,371.60	0.00	5,338,667.25	0.00
2211100 Office and General Supplies and Services	204,972,564.65	0.00	80,486,536.10	0.00
2211201 Refined Fuels and Lubricants for Transport	182,159,369.65	0.00	90,616,758.10	0.00
2211202 Refined Fuels and Lubricants for Production	135,000.00	0.00	172,500.00	0.00
2211203 Refined Fuels and Lubricants – Other	118,450.00	0.00	150,000.00	0.00
2211204 Other Fuels (wood, charcoal, cooking oils etc?)	0.00	0.00	0.00	0.00
2211200 Fuel Oil and Lubricants	182,412,819.65	0.00	90,939,258.10	0.00
2211301 Bank Service Commission and Charges	295,900.00	0.00	201,463.00	0.00
2211305 Contracted Guards and Cleaning Services	26,614,797.80	0.00	21,052,369.00	0.00
2211306 Membership Fees, Dues and Subscriptions to Professional and Trade Bodies	922,300.00	0.00	670,550.00	0.00
2211307 Transport Costs and Charges (weight, loading/unloading, clearing and shipping charges)	98,063,512.40	0.00	31,802,764.00	0.00
2211308 Legal Dues/fees, Arbitration and Compensation Payments	0.00	0.00	0.00	0.00
2211310 Contracted Professional Services	394,201,336.85	0.00	525,061,563.50	0.00
2211311 Contracted Technical Services	214,403,919.45	0.00	245,962,857.10	0.00
2211320 Temporary Committee Expenses	0.00	0.00	0.00	0.00
2211323 Laundry Expenses	426,720.00	0.00	270,000.00	0.00
2211335 Monitoring and Evaluation Expenses	95,225,814.00	0.00	111,940,500.00	0.00
2211300 Other Operating Expenses	830,154,300.50	0.00	936,962,066.60	0.00
2210000 Goods and Services	<b>5,956,674,209.70</b>	<b>0.00</b>	<b>5,410,720,509.65</b>	<b>0.00</b>
2220101 Maintenance Expenses - Motor Vehicles	90,485,109.10	0.00	57,032,693.85	0.00
2220100 Routine Maintenance - Vehicles	90,934,109.25	0.00	116,346,931.20	0.00
2220201 Maintenance of Plant, Machinery and Equipment (including lifts)	1,907,399.55	0.00	1,299,173.00	0.00
2220202 Maintenance of Office Furniture and Equipment	3,464,998.10	0.00	1,371,552.75	0.00
2220205 Maintenance of Buildings and Structures – Non-Residential	87,993,125.30	0.00	101,322,634.95	0.00
2220207 Maintenance of Roads, Ports and Jetties	5,640,319.40	0.00	61,774,286.00	0.00
2220209 Minor Alterations to Buildings and Civil Works	14,735,569.05	0.00	8,802,527.00	0.00
2220210 Maintenance of Computers, Software, and Networks	498,886.90	0.00	209,682.00	0.00
2220212 Maintenance of Communications Equipment	205,174,407.55	0.00	291,126,786.90	0.00
2220200 Routine Maintenance - Other Assets	<b>295,659,516.65</b>	<b>0.00</b>	<b>348,159,480.75</b>	<b>0.00</b>
2230102 Foreign Exchange Rates Loss	3,666,775.40	0.00	75,280.35	0.00
2230100 Exchange Rate Losses	<b>3,666,775.40</b>	<b>0.00</b>	<b>75,280.35</b>	<b>0.00</b>
230000 Other Charges	0.00	0.00	3,366,999,497.95	0.00
2520199 Subsidies to Non- Financial Private Enterprises	0.00	0.00	3,366,999,497.95	0.00
2520100 Subsidies to Non- Financial Private Enterprises	548,211,092.00	0.00	1,500,740,624.40	0.00
2520201 Subsidies to Financial Private Enterprises	548,211,092.00	0.00	1,500,740,624.40	0.00
2520200 Subsidies to Financial Private Enterprises	<b>548,211,092.00</b>	<b>0.00</b>	<b>4,867,740,122.35</b>	<b>0.00</b>
2520000 Subsidies to Private Enterprises	16,389,226,322.30	0.00	10,223,841,352.00	0.00
2630101 Current Grants to Semi-Autonomous Government Agencies	222,334,991.00	0.00	369,989,916.35	0.00
2630152 Bukura Agricultural College	16,611,561,313.30	0.00	10,593,831,268.35	0.00
2630100 Current Grants to Government Agencies and other Levels of Government	17,473,187,844.00	0.00	10,446,428,140.65	0.00
2630201 Capital Grants to Semi-Autonomous Government Agencies	9,386,343,492.10	0.00	9,125,102,725.45	0.00
2630203 Capital Grants to Other levels of government	26,859,531,336.10	0.00	19,571,530,866.10	0.00
2630200 Capital Grants to Government				

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
Agencies and other Levels of Government		0.00	30,165,362,134.45	0.00
2630000 Grants & Transfer To Other Govt.	43,471,092,649.40			0.00
2640000 Grants	9,763,650.00	0.00	2,440,912.00	0.00
2640100 Scholarships and other Educational Benefits - Tertiary Education	9,763,650.00	0.00	2,440,912.00	0.00
2640100 Scholarships and other Educational Benefits	0.00	0.00	1,430,000,000.00	0.00
2640503 Other Capital Grants and Trans	0.00	0.00	1,430,000,000.00	0.00
2640500 Other Capital Grants and Trans	9,763,650.00	0.00	1,432,440,912.00	0.00
2640000 Other Transfers and Emergency Relief	1,266,422.35	0.00	20,711,489.40	0.00
2710102 Gratuity - Civil Servants	1,266,422.35	0.00	20,711,489.40	0.00
2710100 Government Pension and Retirement Benefits	1,266,422.35	0.00	20,711,489.40	0.00
2710000 Social Security Benefits	47,503,973.20	0.00	32,191,089.20	0.00
310202 Non-Residential Buildings (offices, shops, hospitals, etc..)	47,503,973.20	0.00	32,191,089.20	0.00
310200 Construction of Building	0.00	0.00	0.00	0.00
310301 Refurbishment of Residential Buildings	96,331,847.00	0.00	155,538,584.35	0.00
310302 Refurbishment of Non-Residential Buildings	96,331,847.00	0.00	155,538,584.35	0.00
310300 Refurbishment of Buildings	115,000.00	0.00	100,000.00	0.00
3110502 Water Supplies and Sewerage	1,176,531,108.00	0.00	1,308,080,249.95	0.00
3110504 Other infrastructure and Civil Works	1,176,646,108.00	0.00	1,308,180,249.95	0.00
3110500 Construction and Civil Works	155,187,432.00	0.00	81,499,999.00	0.00
3110701 Purchase of Motor Vehicles	0.00	0.00	0.00	0.00
3110704 Purchase of Bicycles and Motorcycles	155,187,432.00	0.00	81,499,999.00	0.00
3110700 Purchase of Vehicles and Other Transport Equipment	1,510,000.00	0.00	1,696,125.60	0.00
3110801 Overhaul of Vehicles	1,510,000.00	0.00	1,696,125.60	0.00
3110800 Overhaul of Vehicles and Other Transport Equipment	283,000.00	0.00	150,000.00	0.00
3110902 Purchase of Household and Institutional Appliances	283,000.00	0.00	150,000.00	0.00
3110900 Purchase of Household Furniture and Institutional Equipment	2,515,310.60	0.00	40,268,303.95	0.00
3111001 Purchase of Office Furniture and fittings	29,990,427.75	0.00	91,315,774.00	0.00
3111002 Purchase of Computers, Printers and other IT Equipment	0.00	0.00	0.00	0.00
3111005 Purchase of Photocopiers	2,500,000.00	0.00	3,668,200.00	0.00
3111009 Purchase of other Office Equipment	35,005,738.35	0.00	135,252,277.95	0.00
3111000 Purchase of Office Furniture and General Equipment	1,987,129,570.85	0.00	71,852,643.90	0.00
3111103 Purchase of Agricultural Machinery and Equipment	0.00	0.00	0.00	0.00
3111106 Purchase of Fire fighting Vehicles and Equipment	5,040,000.00	0.00	28,176,723.95	0.00
3111107 Purchase of Laboratory Equipment	4,999,565.10	0.00	0.00	0.00
3111109 Purchase of Educational Aids and Related Equipment	0.00	0.00	0.00	0.00
3111110 Purchase of Generators	50,000.00	0.00	1,682,500.00	0.00
3111111 Purchase of ICT Networking and Communication Equipment	2,851,629.40	0.00	0.00	0.00
3111112 Purchase of Software	2,000,070,765.35	0.00	101,711,867.85	0.00
3111100 Purchase of Specialised Plant, Equipment and Machinery	230,400.00	0.00	160,398.00	0.00
3111201 Overhaul of Plant, Machinery and Equipment	230,400.00	0.00	160,398.00	0.00
3111200 Rehabilitation and Renovation of Plant, Machinery and Equipment	848,199,740.15	0.00	35,614,600.00	0.00
3111301 Purchase of Certified Crop Seed	625,342.00	0.00	0.00	0.00
3111302 Purchase of Animals and Breeding Stock	848,825,082.15	0.00	35,614,600.00	0.00
3111300 Purchase of Certified Seeds, Breeding Stock and Live Animals	457,513,531.45	0.00	236,484,506.70	0.00
3111401 Pre-feasibility, Feasibility and Appraisal Studies	159,276,448.00	0.00	187,004,394.40	0.00
3111499 Research, Feasibility Studies	616,789,979.45	0.00	403,488,901.10	0.00
3111500 Research, Feasibility Studies, Project Preparation and Design, Project Supervision	772,363,671.50	0.00	752,819,314.20	0.00
3111504 Other Infrastructure and Civil Works	772,363,671.50	0.00	752,819,314.20	0.00
3111500 Rehabilitation of Civil Works	5,750,747,997.00	0.00	3,008,303,407.20	0.00
3110000 Acquisition of Fixed Capital Assets	0.00	0.00	532,096,071.00	0.00
3120101 Maize and Beans	0.00	0.00	532,096,071.00	0.00
3120100 Acquisition of Strategic Stocks	0.00	0.00	0.00	0.00

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
3120000 Acquisition of Inventories, Stock and Commodities	0.00	0.00	532,096,071.00	0.00
3511001 Receipts from the Sale of Cultivated Assets (Livestock)	0.00	55,000,000.00	0.00	0.00
3511002 Receipt from the Sale of Cultivated Assets (Plants and Crops)	0.00	55,000,000.00	0.00	0.00
511000 Receipts from Sale of Certified Seeds and Breeding Stock	0.00	110,000,000.00	0.00	0.00
510000 Receipts from the Sale of Fixed Assets	0.00	110,000,000.00	0.00	0.00
3520304 Sale of Goods and Fees for Services	0.00	5,959,294,606.00	0.00	4,108,579,189.70
520300 Receipts from the Sale of Inventories, Stocks and Commodities	0.00	5,959,294,606.00	0.00	4,108,579,189.70
520000 Receipts from Sales of Inventories	0.00	5,959,294,606.00	0.00	4,108,579,189.70
5120202 Borrowing from International Organizations	0.00	1,017,794,421.55	0.00	1,706,862,838.20
120200 Foreign Borrowing-Direct Payments	0.00	1,017,794,421.55	0.00	1,706,862,838.20
120000 Currency and Deposits, Accounts Payable, Clearing Transfers and Other Liabilities	0.00	1,017,794,421.55	0.00	1,706,862,838.20
510329 EMERGENCY LOCUST RESPONSE PROGRAM (ELRP)	0.00	538,239,868.45	1,031,414,730.45	0.00
510341 Maize Flour Subsidy	904,431.00	0.00	904,431.00	0.00
6510346 NATIONAL AGRICULTURAL VALUE CHAIN DEVELOPMENT PROJECT	43,116,188.55	0.00	134,385,386.00	0.00
510300	44,020,619.55	538,239,868.45	1,166,704,547.45	0.00
510000 Special Accounts	44,020,619.55	538,239,868.45	1,166,704,547.45	0.00
530101 Ministry HQ Recurrent Bank A/C	0.00	6,812,397,737.10	139,038.60	0.00
530100 Recurrent Bank Accounts	0.00	6,812,397,737.10	139,038.60	0.00
530000 Recurrent Bank Accounts	0.00	6,812,397,737.10	139,038.60	0.00
540100 Ministry HQ Development Bank A	0.00	26,872,733,460.45	18,479.90	0.00
540118 Multinational Rural Livelihoods to Climate change (RLAAC)	0.00	12,895,350.00	0.00	0.00
6540119 Drought Resilience and Sustainable and Project (DRSLP) GOK	0.00	114,258,735.40	9,133,354.60	0.00
40100 Development Bank Accounts	0.00	26,999,887,545.85	9,151,834.50	0.00
41113 Fertilizer Proceeds Account	0.00	153,099,181.85	0.00	0.00
6541118 Small Scale Irrigation and Value Addition Project (Loan)	0.00	106,257,343.65	8,823,068.35	0.00
41119 Small Scale Irrigation and Value Addition Project (Grant)	108,402.45	0.00	3,659,787.45	0.00
41131 Enable Youth Kenya Programme	0.00	61,268,595.70	607,916.30	0.00
6541100	108,402.45	320,625,121.20	13,090,772.10	0.00
6540000 Development Bank Accounts	108,402.45	27,320,512,667.05	22,242,606.60	0.00
50101 Ministry HQ Deposit Bank A/C	147,442,578.60	0.00	70,979,436.60	0.00
50100 Deposit Bank Accounts	147,442,578.60	0.00	70,979,436.60	0.00
50000 Deposit Bank Account	147,442,578.60	0.00	70,979,436.60	0.00
6570101 Co-Operative Bank of Kenya (He	1,300,207,657.65	0.00	1,300,207,657.65	0.00
6570100 Project Specific Bank Accounts	1,300,207,657.65	0.00	1,300,207,657.65	0.00
50000 Project Specific Bank Accounts	1,300,207,657.65	0.00	1,300,207,657.65	0.00
50101 Cash	28,101,965,724.95	0.00	265,375.70	0.00
6580104 Cash in Transit	7,713,744,297.95	0.00	0.00	0.00
6580100 Cash in Hand	35,815,710,022.90	0.00	265,375.70	0.00
50000 Cash in Hand	35,815,710,022.90	0.00	265,375.70	0.00
50227 Prog to build Resil for Food Itio(BREFRON)	162,031,429.85	0.00	0.00	0.00
6590200 Foreign Cash Holdings	162,031,429.85	0.00	0.00	0.00
6590000 Foreign Currency and Foreign D	162,031,429.85	0.00	0.00	0.00
50103 Salary advance	0.00	22,551.00	0.00	0.00
50100 Debtors & Advances - Employees	0.00	22,551.00	0.00	0.00
50000 Domestic Debtors & Advances	0.00	22,551.00	0.00	0.00
6740101 Prepayment	0.00	2,005,400.00	0.00	0.00
6740102 R/D Cheques	0.00	692,244.40	0.00	0.00
100 Other Debtors & Pre-payments	0.00	2,697,644.40	0.00	0.00
50000 Other Debtors & Pre-payments	0.00	2,697,644.40	0.00	0.00
6760101 Standing Imprests	0.00	0.00	0.00	0.00
6760103 Temporary Imprests	0.00	12,037,562.00	0.00	0.00
50000 Imprests	0.00	12,037,562.00	0.00	0.00
50000 Government Imprests	0.00	12,037,562.00	0.00	0.00
50103 District Suspense A/c	48,054,102.80	0.00	0.00	0.00
6780100 Suspense & Clearance Account	48,054,102.80	0.00	0.00	0.00
6780000 Suspense & Clearance Account	48,054,102.80	0.00	0.00	0.00
50102 Receiving Inventory A/C	0.00	0.00	0.00	0.00
50000 Other Current System A/cs	0.00	0.00	0.00	0.00
50000 Other Current Assets (System r	0.00	0.00	0.00	0.00
7310101 General Deposits	0.00	97,348,601.80	0.00	70,979,436.60
7310100 General Deposits Items	0.00	97,348,601.80	0.00	70,979,436.60

Account No and Description	Current Period		Previous period	
	Debit Balance	Credit Balance	Debit Balance	Credit Balance
7310000 Deposits	0.00	97,348,601.80	0.00	70,979,436.60
7320008 Insurances	0.00	0.00	0.00	0.00
7320000 Other Liabilities	0.00	0.00	0.00	0.00
7320101 PAYE	0.00	0.00	0.00	0.00
7320102 NHIF	0.00	0.00	0.00	0.00
7320103 House Rent	0.00	1,455.00	0.00	0.00
7320106 NSSF	0.00	0.00	0.00	0.00
7320107 Co-operatives	0.00	32,850.00	0.00	0.00
7320108 Insurances	32,850.00	0.00	0.00	0.00
7320109 Hire Purchases	0.00	0.00	0.00	0.00
7320111 WCPS	0.00	0.00	0.00	0.00
7320112 Staff Welfare Associations	0.00	0.00	0.00	0.00
7320113 HELB Deductions	0.00	0.00	0.00	0.00
7320114 Union Dues	0.00	4,900.00	0.00	0.00
7320115 Save As You Earn (SAYE)	4,900.00	0.00	0.00	0.00
7320116 Mortgages / Bank Loans	0.00	20,522.50	0.00	0.00
7320117 Govt. Liability Attachments	0.00	65,780.40	0.00	0.00
7320119 RTD Salary - held for officer	0.00	32,500.00	0.00	0.00
7320120 Staff Contribution	0.00	0.00	0.00	0.00
7320123 Civil Service Housing Fund	0.00	0.00	0.00	0.00
7320124 3% Commission on Deductions	0.00	0.00	0.00	0.00
7320126 Employee Contribution to PSSS	0.00	0.00	0.00	0.00
7320127 Housing Levy	0.00	0.00	0.00	0.00
7320199 Salary Control Account	52,972.40	0.00	0.00	0.00
7320200 Salary Deductions	90,722.40	158,007.90	0.00	0.00
7320201 Contractors Retention Money	0.00	230,960,143.00	0.00	0.00
7320200 Other General Liabilities	0.00	230,960,143.00	0.00	0.00
7320200 Other Liabilities	90,722.40	231,118,150.90	0.00	0.00
7380101 General Withholding Tax	0.00	39,644.40	0.00	0.00
7380102 VAT Withholding	0.00	29,183.06	0.00	0.00
7380100	0.00	68,807.45	0.00	0.00
7380000 Withholding Taxes	0.00	68,807.45	0.00	0.00
7390101 Inventory AP Accrual	0.00	0.00	0.00	0.00
7390103 AP Liabilities	24,493,128.45	0.00	0.00	0.00
7390100 System Required Liabilities	24,493,128.45	0.00	0.00	0.00
7399999 Cash Clearing A/c	0.00	34,075,522.40	0.00	0.00
7399900	0.00	34,075,522.40	0.00	0.00
7390000 System Required Liabilities A/cs	24,493,128.45	34,075,522.40	0.00	0.00
740101 Provision for Encumbrance	0.00	1,702,050.00	0.00	0.00
740100 General Provisions	0.00	1,702,050.00	0.00	0.00
7490201 Exchequer Releases/ Provisioning Account	0.00	165,132,785,755.15	0.00	115,433,693,831.90
7490209 Remittances to Exchequer Miscellaneous Revenue	806,911,213.50	0.00	806,911,213.50	0.00
74910200 Exchequer Provisions	806,911,213.50	165,132,785,755.15	806,911,213.50	115,433,693,831.90
74910401 Banks- Prior Year Adjustments	0.00	0.00	0.00	0.00
74910403 Receivables- Prior Year Adjustments	0.00	0.00	0.00	0.00
74910400 Prior Year Adjustments	0.00	0.00	0.00	0.00
74910000 Provisions	806,911,213.50	165,134,487,805.15	806,911,213.50	115,433,693,831.90
74991101 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
74990100 Opening Balance Bank	0.00	11,718,462,676.00	0.00	11,718,462,676.00
74990201 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
74990200 Opening Balance Cash	0.00	260,221.00	0.00	260,221.00
74990301 Opening Balance Receivables - imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
74990300 Opening Balance Receivables - imprest and Clearance Accounts	0.00	1,740,938.00	0.00	1,740,938.00
74990401 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
74990400 Opening Balance - Deposits	10,002,601,888.00	0.00	10,002,601,888.00	0.00
7499999 Consolidated Fund	113,855,085,339.40	0.00	74,188,070,205.60	0.00
7499900	113,855,085,339.40	0.00	74,188,070,205.60	0.00
7490000 Opening Balance Reserves	123,857,687,227.40	11,720,463,835.00	84,190,672,093.60	11,720,463,835.00
<b>Total</b>	<b>219,214,955,988.70</b>	<b>219,214,955,988.70</b>	<b>134,250,551,246.40</b>	<b>134,250,551,246.40</b>

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

Prepared By: \_\_\_\_\_ Date: \_\_\_\_\_

Reviewed By: \_\_\_\_\_ Date: \_\_\_\_\_

Approved By: \_\_\_\_\_ Date: \_\_\_\_\_



DESKTOP COMPUTERS	AfDB	TRF42307XT	MOALD/DRSLP/DC/D301	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF42307RH	MOALD/DRSLP/DC/D302	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF42307VH	MOALD/DRSLP/DC/D303	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF42306M7	MOALD/DRSLP/DC/D304	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF4230836	MOALD/DRSLP/DC/D305	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF42306Q4	MOALD/DRSLP/DC/D306	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF4230841	MOALD/DRSLP/DC/D307	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF42307R6	MOALD/DRSLP/DC/D308	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF42307WX	MOALD/DRSLP/DC/D309	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF423085L	MOALD/DRSLP/DC/D310	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF42306TO	MOALD/DRSLP/DC/D311	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF42306MT	MOALD/DRSLP/DC/D312	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
COLOUR PRINTER	AfDB	CNFF243271	MOALD/DRSLP/CP/D313		2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PHOTOCOPIER	AfDB	W874J400082	MOALD/DRSLP/PM/D314	RICOH MP	2016	N/A	PCU	REQUIRES REPAIR	DISPOSABLE
PHOTOCOPIER	AfDB	E754K750379	MOALD/DRSLP/PM/D315	RICOH	2016	N/A	PCU	REQUIRES REPAIR	DISPOSABLE
PHOTOCOPIER	AfDB	E754K750307	MOALD/DRSLP/PM/D316	RICOH	2016	N/A	PCU	REQUIRES REPAIR	DISPOSABLE
PHOTOCOPIER	AfDB	E754K400192	MOALD/DRSLP/PM/D317	RICOH	2016	N/A	PCU	REQUIRES REPAIR	DISPOSABLE
PHOTOCOPIER	AfDB	E754K400174	MOALD/DRSLP/PM/D318	RICOH	2016	N/A	PCU	REQUIRES REPAIR	DISPOSABLE
PHOTOCOPIER	AfDB	E754K750393	MOALD/DRSLP/PM/D319	RICOH	2016	N/A	PCU	REQUIRES REPAIR	DISPOSABLE
PHOTOCOPIER	AfDB	E754K400129	MOALD/DRSLP/PM/D320	RICOH	2016	N/A	PCU	REQUIRES REPAIR	DISPOSABLE
DESK TOP CUMPTERS	AfDB	CND17P11390	MOALD/DRSLP/DC/D321	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESK TOP CUMPTERS	AfDB	CNDI7P1397	MOALD/DRSLP/DC/D322	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESK TOP CUMPTERS	AfDB	CN364692	MOALD/DRSLP/DC/D323	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESK TOP CUMPTERS	AfDB	CNC7086110	MOALD/DRSLP/DC/D324	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESK TOP CUMPTERS	AfDB	CNC7P1380	MOALD/DRSLP/DC/D325	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESK TOP CUMPTERS	AfDB	CNC634PD33	MOALD/DRSLP/DC/D326	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESK TOP CUMPTERS	AfDB	CN634PDR8	MOALD/DRSLP/DC/D327	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PHOTOCOPY MACHINE	AfDB		MOALD/DRSLP/PM/D328		2016	N/A	PCU	REQUIRES REPAIR	DISPOSABLE
LAPTOP	AfDB	5CD4174e5M	MOALD/DRSLP/LAP329	HP	2024	N/A	PCU	GOOD	
LAPTOP	AfDB	5CD426eRW5	MOALD/DRSLP/LAP330	HP	2024	N/A	PCU	GOOD	
IPAD	AfDB		MOALD/DRSLP/ IPAD331	HP	2024	N/A	PCU	GOOD	
IPAD	AfDB		MOALD/DRSLP/IPAD332	HP	2024	N/A	PCU	GOOD	
PHOTOCOPY MACHINE	AfDB		MOALD/DRSLP/ P M 333	HP	2024	N/A	PCU	GOOD	

Asset Description	Financed by/ source of funds	Serial number	Tag number	Make & Model	Date of Delivery / installation	PV number	Original Location	Asset condition	Notes
PRINTER	AfDB	PHKGC14536	MOALD/DRSLP/B&WP/D262	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16282	MOALD/DRSLP/B&WP/D263	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16308	MOALD/DRSLP/B&WP/D264	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16203	MOALD/DRSLP/B&WP/D265	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14519	MOALD/DRSLP/B&WP/D266	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC13641	MOALD/DRSLP/B&WP/D267	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKG17487	MOALD/DRSLP/B&WP/D268	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16316	MOALD/DRSLP/B&WP/D269	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKG14532	MOALD/DRSLP/B&WP/D270	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14533	MOALD/DRSLP/B&WP/D271	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14528	MOALD/DRSLP/B&WP/D272	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14530	MOALD/DRSLP/B&WP/D273	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16313	MOALD/DRSLP/B&WP/D274	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14534	MOALD/DRSLP/B&WP/D275	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16311	MOALD/DRSLP/B&WP/D276	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	CNCSBO7574	MOALD/DRSLP/B&WP/D277	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14527	MOALD/DRSLP/B&WP/D278	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14524	MOALD/DRSLP/B&WP/D279	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	CNFF276063	MOALD/DRSLP/B&WP/D280	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16250	MOALD/DRSLP/B&WP/D281	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14528	MOALD/DRSLP/B&WP/D282	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16205	MOALD/DRSLP/B&WP/D283	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16314	MOALD/DRSLP/B&WP/D284	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC17477	MOALD/DRSLP/B&WP/D285	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16310	MOALD/DRSLP/B&WP/D286	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14523	MOALD/DRSLP/B&WP/D287	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14537	MOALD/DRSLP/B&WP/D288	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16312	MOALD/DRSLP/B&WP/D289	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16295	MOALD/DRSLP/B&WP/D290	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14537	MOALD/DRSLP/B&WP/D291	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16317	MOALD/DRSLP/B&WP/D292	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14525	MOALD/DRSLP/B&WP/D293	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC17477	MOALD/DRSLP/B&WP/D294	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14539	MOALD/DRSLP/B&WP/D295	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC14536	MOALD/DRSLP/B&WP/D296	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
PRINTER	AfDB	PHKGC16306	MOALD/DRSLP/B&WP/D297	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF42307XR	MOALD/DRSLP/DC/D298	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF42307V1	MOALD/DRSLP/DC/D299	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE
DESKTOP COMPUTERS	AfDB	TRF4230823	MOALD/DRSLP/DC/D300	HP	2016	N/A	PCU	UNSERVICEABLE	DISPOSABLE









Asset Description	Financed by/ source of funds	Serial number	Tag number	Make & Model	Date of Delivery / Installation	PV number	Original Location	Current Location	Replacement Date (if applicable)	Asset condition	Notes
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D01	N/A	N/A	N/A	PCU	RM907	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D02	N/A	N/A	N/A	PCU	RM907	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D03	N/A	N/A	N/A	PCU	RM908	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D04	N/A	N/A	N/A	PCU	RM908	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D05	N/A	N/A	N/A	PCU	RM908	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D06	N/A	N/A	N/A	PCU	RM909	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D07	N/A	N/A	N/A	PCU	RM909	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D08	N/A	N/A	N/A	PCU	RM910	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D09	N/A	N/A	N/A	PCU	RM911	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D10	N/A	N/A	N/A	PCU	RM911	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D11	N/A	N/A	N/A	PCU	RM911	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D12	N/A	N/A	N/A	PCU	RM911	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D13	N/A	N/A	N/A	PCU	RM912	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D14	N/A	N/A	N/A	PCU	RM912	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D15	N/A	N/A	N/A	PCU	RM914	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D16	N/A	N/A	N/A	PCU	RM914	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D17	N/A	N/A	N/A	PCU	RM913	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D18	N/A	N/A	N/A	PCU	RM913	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D19	N/A	N/A	N/A	PCU	RM915	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D20	N/A	N/A	N/A	PCU	RM915	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D21	N/A	N/A	N/A	PCU	RM916	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D22	N/A	N/A	N/A	PCU	RM916	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D23	N/A	N/A	N/A	PCU	RM916	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D24	N/A	N/A	N/A	PCU	RM917	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D25	N/A	N/A	N/A	PCU	RM917	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D26	N/A	N/A	N/A	PCU	RM917	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D27	N/A	N/A	N/A	PCU	RM918	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D28	N/A	N/A	N/A	PCU	RM918	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D29	N/A	N/A	N/A	PCU	RM918	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D30	N/A	N/A	N/A	PCU	RM919	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D31	N/A	N/A	N/A	PCU	RM919	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D32	N/A	N/A	N/A	PCU	RM920A	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D33	N/A	N/A	N/A	PCU	RM920B	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D34	N/A	N/A	N/A	PCU	RM922	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D35	N/A	N/A	N/A	PCU	RM922	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D36	N/A	N/A	N/A	PCU	RM923	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D37	N/A	N/A	N/A	PCU	RM923	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D38	N/A	N/A	N/A	PCU	RM 924	N/A	SERVICEABLE	IN USE
Office Table	AfDB	N/A	MOALD/DRSLP/OT/D39	N/A	N/A	N/A	PCU	RM906	N/A	SERVICEABLE	IN USE
Office Chair	AfDB	N/A	MOALD/DRSLP/OC/D40	N/A	N/A	N/A	PCU	RM905	N/A	SERVICEABLE	IN USE

Asset Description	Financed by/ source of funds	Serial number	Tag number	Make & Model	Date of Delivery / Installation	PV number	Original Location	Current Location	Asset condition	Notes
Water Dispenser	AfDB		MOALD/DRSLP/WD/D207	NUNIX	N/A	N/A	PCU	RM906	SERVICEABLE	IN USE
Water Dispenser	AfDB	20002003	MOALD/DRSLP/WD/D208	HADA	N/A	N/A	PCU	RM907	UNSERVICEABLE	DISPOSABLE
Water Dispenser	AfDB	2.01919E+11	MOALD/DRSLP/WD/D209	UKEN	N/A	N/A	PCU	RM909	SERVICEABLE	IN USE
Water Dispenser	AfDB		MOALD/DRSLP/WD/D210	NUNIX	N/A	N/A	PCU	RM911	UNSERVICEABLE	DISPOSABLE
Water Dispenser	AfDB	909VADA2210W0392	MOALD/DRSLP/WD/D211	VON	N/A	N/A	PCU	RM914	SERVICEABLE	IN USE
Water Dispenser	AfDB		MOALD/DRSLP/WD/D212		N/A	N/A	PCU	RM915	SERVICEABLE	IN USE
Water Dispenser	AfDB	03037/00153	MOALD/DRSLP/WD/D213	RAMTONS	N/A	N/A	PCU	RM916	SERVICEABLE	IN USE
Water Dispenser	AfDB		MOALD/DRSLP/WD/D214		N/A	N/A	PCU	RM917	SERVICEABLE	IN USE
Water Dispenser	AfDB		MOALD/DRSLP/WD/D215		N/A	N/A	PCU	RM918	UNSERVICEABLE	DISPOSABLE
Water Dispenser	AfDB		MOALD/DRSLP/WD/D216		N/A	N/A	PCU	RM919	SERVICEABLE	IN USE
Water Dispenser	AfDB		MOALD/DRSLP/WD/D217		N/A	N/A	PCU	RM920B	SERVICEABLE	IN USE
Water Dispenser	AfDB	2200B2015510239	MOALD/DRSLP/WD/D218	VON	N/A	N/A	PCU	RM924	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D219		N/A	N/A	PCU	RM906	UNSERVICEABLE	DISPOSABLE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D220		N/A	N/A	PCU	RM907	UNSERVICEABLE	DISPOSABLE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D221		N/A	N/A	PCU	RM907	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D222		N/A	N/A	PCU	RM909	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D223		N/A	N/A	PCU	RM910	UNSERVICEABLE	DISPOSABLE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D224		N/A	N/A	PCU	RM911	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D225		N/A	N/A	PCU	RM911	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D226		N/A	N/A	PCU	RM912	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D227		N/A	N/A	PCU	RM914	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D228		N/A	N/A	PCU	RM915	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D229		N/A	N/A	PCU	RM915	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D230		N/A	N/A	PCU	RM916	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D231		N/A	N/A	PCU	RM920A	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D232		N/A	N/A	PCU	RM922	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D233		N/A	N/A	PCU	RM922	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/SC/D234		N/A	N/A	PCU	RM923	SERVICEABLE	IN USE
Steel cabinet	AfDB		MOALD/DRSLP/FPC/D235		N/A	N/A	PCU	RM916	SERVICEABLE	IN USE
Fire Proof Cabinet	AfDB		MOALD/DRSLP/FPC/D236		N/A	N/A	PCU	RM918	SERVICEABLE	IN USE
Fire Proof Cabinet	AfDB		MOALD/DRSLP/FPC/D237		N/A	N/A	PCU	RM918	SERVICEABLE	IN USE
Fire Proof Cabinet	AfDB		MOALD/DRSLP/FPC/D238		N/A	N/A	PCU	RM920A	SERVICEABLE	IN USE
Fire Proof Cabinet	AfDB		MOALD/DRSLP/FPC/D239		N/A	N/A	PCU	RM920A	SERVICEABLE	IN USE
Fire Proof Cabinet	AfDB		MOALD/DRSLP/FPC/D240		N/A	N/A	PCU	RM920A	SERVICEABLE	IN USE
Fire Proof Cabinet	AfDB		MOALD/DRSLP/FPC/D241		N/A	N/A	PCU	RM920B	SERVICEABLE	IN USE
Fire Proof Cabinet	AfDB		MOALD/DRSLP/FPC/D242		N/A	N/A	PCU	RM924	SERVICEABLE	IN USE
Fire Proof Cabinet	AfDB		MOALD/DRSLP/FPC/D243		N/A	N/A	PCU	RM924	SERVICEABLE	IN USE
Microwave	AfDB	210TBSWA3366	MOALD/DRSLP/MICRO.W/D244	LG	N/A	N/A	PCU	RM908	SERVICEABLE	IN USE
Microwave	AfDB	906VAM5200GX0482	MOALD/DRSLP/MICRO.W/D245	VON	N/A	N/A	PCU	RM910	SERVICEABLE	IN USE
Microwave	AfDB	06219/10332	MOALD/DRSLP/MICRO.W/D246	RAMTONS	N/A	N/A	PCU	RM920B	SERVICEABLE	IN USE
Shredder	AfDB	CC1840200400054	MOALD/DRSLP/SHREDDER/D247	ATLAS	N/A	N/A	PCU	RM906	SERVICEABLE	IN USE
Shredder	AfDB	CC1840220400008	MOALD/DRSLP/SHREDDER/D248	ATLAS	N/A	N/A	PCU	RM909	SERVICEABLE	IN USE
Shredder	AfDB	CC1840209000188	MOALD/DRSLP/SHREDDER/D249	ATLAS	N/A	N/A	PCU	RM911	SERVICEABLE	IN USE
Shredder	AfDB	CC1840210900043	MOALD/DRSLP/SHREDDER/D250	ATLAS	N/A	N/A	PCU	RM912	SERVICEABLE	IN USE
Shredder	AfDB	CC18402109000119	MOALD/DRSLP/SHREDDER/D251	ATLAS	N/A	N/A	PCU	RM914	SERVICEABLE	IN USE
Shredder	AfDB	240328000JP-6215CD	MOALD/DRSLP/SHREDDER/D252		N/A	N/A	PCU	RM917	SERVICEABLE	IN USE
Shredder	AfDB		MOALD/DRSLP/SHREDDER/D253		N/A	N/A	PCU	RM918	SERVICEABLE	IN USE

Shredder	AfDB		MOALD/DRSLP/SHREDDER/D254	ATLAS	N/A	N/A	PCU	RM920A	SERVICABLE	IN USE
Shredder	AfDB		MOALD/DRSLP/SHREDDER/D255		N/A	N/A	PCU	RM920B	SERVICABLE	IN USE
Shredder	AfDB	CC1840210900196	MOALD/DRSLP/SHREDDER/D256		N/A	N/A	PCU	RM923	SERVICABLE	IN USE
Shredder	AfDB	CC1840210900158	MOALD/DRSLP/SHREDDER/D257	ATLAS	N/A	N/A	PCU	RM924	SERVICABLE	IN USE
Fridge	AfDB	3038RNO039079	MOALD/DRSLP/ - RIDGE/D258	LG	N/A	N/A	PCU	RM910	SERVICABLE	IN USE
Fridge	AfDB		MOALD/DRSLP/ - RIDGE/D259		N/A	N/A	PCU	RM923	SERVICABLE	IN USE
Server HPE	AfDB	CZ20020MWD	MOALD/DRSLP/SERVER/D260		N/A	N/A	PCU	RM922	SERVICABLE	IN USE
Server AGP	AfDB	FD01124VOSU	MOALD/DRSLP/SERVER/D261		N/A	N/A	PCU	RM922	SERVICABLE	IN USE