

REPUBLIC OF KENYA



*Enhancing Accountability*

THE NATIONAL ASSEMBLY PAPERS LAID	
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CLERK-AT THE TABLE:	

**REPORT**

**OF**

**THE AUDITOR-GENERAL**

**ON**

**REGIONAL PASTORAL LIVELIHOOD  
RESILIENCE PROJECT  
(IDA CR. NO KE 53880)**

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

**STATE DEPARTMENT FOR LIVESTOCK**



*Revised Template 30/6/2022*



**REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT**  
**MINISTRY OF AGRICULTURE LIVESTOCK FISHERIES AND COOPERATIVES**  
**PROJECT GRANT/CREDIT NUMBER 53880**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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

***Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022***

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*Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

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## 1. Project Information and Overall Performance

### 1.1 Name and registered office

**Name:** The project's official name is Regional Pastoral Livelihoods Resilience Project,

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

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

The address of its registered office is:

P.O. Box 34188 – 00100, Nairobi

The project also has offices/branches as follows:

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

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

P.O. Box: 34188 – 00100, Nairobi

Telephone: (254) 2099167:(254) 20

E-mail: [pslivestock@kenya.go.ke](mailto:pslivestock@kenya.go.ke) ; [ptl.resilience@gmail.com](mailto:ptl.resilience@gmail.com)

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

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

**1.2 Project Information**

<b>Project Start Date:</b>	The project start date is 15 – 12 – 2014
<b>Project End Date:</b>	The project end date is 31 – 12 – 2021
<b>Project Manager:</b>	The project manager is Mr James Kibet Tendwa
<b>Project Sponsor:</b>	The project sponsor is The World Bank and GOK

**1.3 Project Overview**

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Agriculture Livestock Fisheries and Cooperatives/ State department of Livestock
Project number	P129408
Strategic goals of the project	To contribute to ending drought emergencies in the horn of Africa
Achievement of strategic goals	<p>The project management aims to achieve the goals through the following means:</p> <ul style="list-style-type: none"> <li>(i) Reduce the percentage death rate of livestock (cattle, camel, goat &amp; sheep) kept by pastoral and agro-pastoral households targeted by the Project</li> <li>(ii) Increase the number of animals (cattle, goat and sheep) traded in selected Project markets</li> <li>(iii) Increase the value of animals (cattle, goat and sheep) traded in selected Project markets</li> <li>(iv) Reduce the time lapse between early warning information and response reduced</li> <li>(v) Increase the number of direct project beneficiaries (number) of which (percentage) female</li> </ul>

**Regional Pastoral Livelihoods Resilience Project**

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Other important background information of the project	The Project is being implemented in Kenya, Uganda and Ethiopia under the coordination of IGAD. The Kenya RPLRP has the national Project coordinating unit at the Project headquarters and 14 county Project coordination units in the 14 Project counties. The Project will achieve its objectives by facilitating relevant line ministries and state departments to implement Project activities
Current situation that the project was formed to intervene	The Project was formed to intervene in the following 5 areas: (i) Component one - natural resources management (ii) Component two -market access and trade (iii) Component three - livelihood support (iv) Component four - pastoral risk management (v) Component five – Project management and institutional support
Project duration	The project started on 15 <sup>th</sup> December 2014 and is expected to run until 31 <sup>st</sup> December 2021



**PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)**

**1.4 Bankers**

The following are the bankers for the current year:

- (i) Central Bank of Kenya Designated Account (USD Account) A/C No. 1000241292.
- (ii) Central Bank of Kenya Operational Account (KES Account) A/C No. 1000216395.

**1.5 Auditors**

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

**1.6 Roles and Responsibilities**

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

Names	Title designation	Key qualification	Responsibilities
Mr. James K. Tendwa	Deputy Director of Livestock Production	BSc gric, MSc Animal Science	Project Team leader
Ms. Elizabeth Mutisya	Senior Assistant Director Livestock Production	MSc Project Planning,, Bsc Agric,	Project Social Safeguards Officer
Ms. Jane Gakure	Assistant Director Livestock Production	MSc. , BSc Range Mgt	Project Natural Resources Management Office
Mr. Maurice Ouma	Assistant Director Livestock Production	BSc Range Mgt	Project Market Access and Trade Officer
Ms Judy Gachora	Principal Livestock Production Officer	BSc Agric,	Project Livelihoods Support Officer
Mr. Pancras Tumna Ngati	Principal Livestock Production Officer	MSc Project Planning, BSc. Range. Mgt	Project Pastoral Risk and Knowledge Management Officer
Mr. Rajab Ouko Obama	Principal Livestock Production Officer	BSc Range Mgt	Project M & E Officer
Dr. Purity kiunga	Assistant Director Veterinary Services	MSc Epid., BVM	Project Livestock Health Officer
Mr. Vitalis Mwira	Assistant Director of internal audit officer		Project Internal Auditor officer
Ms. Lydia Ciira	Assistant Director of Procurement Officer	Msc Procurement	Project Procurement Officer

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Mr. Daniel Pariken Sakuda	Assistant Director of Human Resource Officer	BA Business Administration , Higher Diploma HRM	Project Human Resource & Logistic Officer
Mr. Matayo Sikunyi Wangalwa	Principal Accountant	BCOM(Fin) , CPA (K), DBM, MBA(Fin)	Project Financial Accountant
Mr. Mugambi Ginthinji	Chief ICT Officer		Project ICT Officer
Ms. Irene Kagendo	Procurement Assistant	Dipl. Procurement, BSC Purchasing and supplies (ongoing)	Project Procurement Assistant
Ms. Betty Jemutai Kiptoo	Certified Accountant	BCOM(Fin) CPA,(K)	Project Assistant Financial Accountant
Ms. Esther Nduta	Administrative Assistant	Dip in Secretarial Studies	Project Administrative Assistant PIU
Mr. Laban Cheruiyot Labatt	Assistant Director of Livestock Production	MSc. Animal Production	Project County Team Leader Baringo
Mr. Mohamed Hussein Ali	Assistant Director of Livestock Production	MPP, BA Dev Studies	Project County Team Leader Garissa
Mr. Abdullahi W. Guyo	Assistant Director of Livestock Production	MPP, BSc. Range Management	Project County Team Leader Isiolo
Mr. Kiambi G.M. Mboroki	Assistant Director of Livestock Production	MSc. NRM, PhD Student; Diploma - Range Management	Project County Team Leader Laikipia
Mr. Frederick Jefa Yaah Baya	Principal Livestock Production Officer	MSc. Animal Production	Project County Team Leader Lamu
Mr. Hussein Madey	Principal Livestock Production Officer	BSc. Animal Production	Project County Team Leader Mandera
Mr. Hako Halaki	Principal Livestock Production Officer	MSc Livestock Dev planning and management	Project County Team Leader Marsabit
Mr. Christopher Kunder	Assistant Director of Livestock Production	BSc Range Management; MSc Student	Project County Team Leader Narok
Mr. Geoffrey L. Lelengulyah	Principal Livestock Production Officer	Masters in Env. studies, BSc Zoology	Project County Team Leader Samburu
Mr. Oscar Ngasi	Principal Livestock Production Officer	MPH - Health/BSc. Animal Production	Project County Team Leader kajiado
Mr. Omar Bulle	Assistant Director of Livestock Production	MSc. Agriculture/BSc Animal Production	Project County Team Leader Wajir
Mr. Andrew Kaptalai	Assistant Director of Livestock Production	BSc Animal Production	Project County Project Team Leader
Mr. Stephen Rono	Principal Livestock Production Officer	BSc. Animal Production	Project County Team Leader Turkana

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Mr. Mohamed Aden Mohamed	Principal Livestock Production Officer		Project County Team Leader Tana river
Mr. Benson M. Munyao	Principal Livestock Production Officer	BSc Range Management	Project County Monitoring and Evaluation Officer Garissa
Mr. Bobby Ewoi	Principal Livestock Production Officer		Project County Monitoring and Evaluation Officer Tanariver
Dr. Mwema josphat	Principal Livestock Production Officer	BSc Range Management	Project County Monitoring and Evaluation Officer Wajir
Mr. Lui Cheruyot Kirui	Principal Livestock Production Officer	BSc (Agric Econ), MSc student	Project County Monitoring and Evaluation Officer Baringo
Dr Pat Rupunye	Principal Livestock Production Officer	MSc. (Natural Products & Bio prospecting), BVM	Project County Monitoring and Evaluation Officer Samburu
Mr. Ogola Thomas Otieno	Principal Livestock Production Officer	MSc. (Agric Econ),	Project County Monitoring and Evaluation Officer Laikipia
Dr. Claudio M. Sortum	Principal Veterinary Service Officer	BVM, MSc Student	Project County Monitoring and Evaluation Officer Mandera
Mr. Peter Arucho Otieno	Principal Livestock Production Officer	MA. Business Admin, BSC (An. Prod.)	Project County Monitoring and Evaluation Officer Lamu
Dr. Anthony W. Naumwo	Principal Livestock Production Officer	BVM	Project County Monitoring and Evaluation Officer West pokot
Mr, Francis Njogu Muratha	Principal Veterinary Service Officer	BSc.(Agric. Econ)	Project County Monitoring and Evaluation Officer Tana river
Dr Sabuni Zephania A.	Principal Veterinary Service Officer	MSc. Applied Veterinary Parasitology/BVM	Project County Monitoring and Evaluation Officer Narok
Mr. David K Cheruiyot	Principal Livestock Production Officer		Project County Monitoring and Evaluation Officer Kajiado
Ms. Rose Jeptoo	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer Narok
Mr. Caleb Papa	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer Tana river

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Ms. Fridah Gacheri	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer Laikipia
Mr. Emmanuel B. Wanjala	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer Westpokot
Mr. John TM Nkuraru	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer Isiolo
Mr. Ali Maalim Billow	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer Garissa
Mr. Peter Chesang Kulei	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer Baringo
Mr. Alfred M Murango	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer Lamu
Mr. Kennedy Kipchirchir Korir	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer Samburu
Ms. Jackline A.Okubala	Assistant Procurement Officer	BSC Purchasing and supplies	Project County Procurement Officer Kajiado
Mr. Mohamud Sheikh Abdullahi	Assistant Procurement Officer	BSC, Diploma in Purchasing &supplies	Project County Procurement Officer Wajir
Mr. mohamud abdulahi adan	Assistant Procurement Officer Assistant	BSC Purchasing and supplies	Project County Procurement Officer Mandera
Ms. Sabdio Mamo Hachu	Assistant Procurement Officer	Diploma Purchasing and supplies	Project County Procurement Officer
Mr. Felix Odemu Ayiedza	Assistant Financial Accountant	CPA III	Project County Financial Accountant Isiolo
Mr. Alex Juma Yaa	Assistant Financial Accountant	CPA III	Project County Financial Accountant Garissa
Mr. Hussein Duba Jarso	Assistant Financial Accountant	CPA (K)	Project County Financial Accountant Marsabit
Ms. Vivian Kiptoo	Assistant Financial Accountant	CPA (K)	Project County Financial Accountant Baringo
Mr. Jackson Samperu Melompuki	Assistant Financial Accountant	CPA (K)	Project County Financial Accountant Kajiado
Mr. Josephat Kemboi Kwarkwar	Assistant Financial Accountant	BBM, CPA (K)	Project County Financial Accountant Westpokot

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Mr. Nguta Joel Mkoji	Assistant Financial Accountant	BCom Finance, CPA II	Poject County Financial Accountant Lamu
Mr Moses Muchiri Waweru	Assistant Financial Accountant	BA, CPA II	Poject County Financial Accountant Tanariver
Ms Janet O. Nyaboke	Assistant Financial Accountant	BCom Finance, CPA II	Poject County Financial Accountant Narok
Mr. Brian Wakhungu Olukwo	Assistant Financial Accountant	CPA III	Poject County Financial Accountant Laikipia
Mr. Edwin Kiprotich Langat	Assistant Financial Accountant	CPA III	Poject County Financial Accountant Samburu
Mr. Mohamed Abdi Shale	Assistant Financial Accountant	BBM, CPA (K)	Poject County Financial Accountant Wajir
Mr. Faustine Adung'o	Assistant Financial Accountant	BBM, CPA (K)	Poject County Financial Accountant Turkana
Mr. Aden Mohamed	Assistant Financial Accountant	BBM, CPA (K)	Poject County Financial Accountant Mandera

### **1.7 Funding summary**

The Project is for a duration of five years from 15<sup>th</sup> December 2014 to 31<sup>st</sup> December 2019 with an approved budget of US\$ 77,000,000 equivalent to KShs. 6,500,000,000 from IDA and USD 21,000,000 equivalent to Kshs. 1,830,000,000 from Government of Kenya. Due to COVID -19, the project requested and received an approval (No Objection) for a no cost extension up to 31<sup>st</sup> December 2021. This is as highlighted in the table below:

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

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment-		Amount received to date - (30 June 2022)		Undrawn balance to date	
	Donor currency (A)	Kshs (A')	Donor currency USD (B)	Kshs (B')	Donor currency USD (A)-(B)	Kshs (A')-(B')
<b>(i) Grant</b>						
World Bank - International Development Association (IDA)	77,000,000	6,500,000,000	71,792,312	7,263,025,804	5,207,688	-763,025,804
<b>(ii) Counterpart funds</b>						
Government of Kenya	21,000,000	1,830,000,000	5,003,498	514,768,849	15,996,502	1,315,231,151
<b>Total</b>	<b>98,000,000</b>	<b>8,330,000,000</b>	<b>76,795,809</b>	<b>7,777,794,653</b>	<b>21,204,191</b>	<b>552,205,347</b>

*The undrawn balances are as a result of differences in the exchange rates between the time of signing financing agreement (2014) and the project closing period (2021).*

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 <sup>th</sup> June 2022)		Cumulative amount paid to date – (30 <sup>th</sup> June 2022)	Unutilised balance to date (30 <sup>th</sup> June 2022)	
	Donor currency (A)	Kshs (A')		Donor currency (A)-(B)	Kshs (A')-(B')
(i) Grant					
World Bank - International Development Association (IDA)	71,792,312	7,263,025,804	7,262,209,117	7,050	816,687
(i) Counterpart funds					
Government of Kenya	5,003,498	514,768,849	511,659,455	26,842	3,109,394
<b>Total</b>	<b>76,795,809</b>	<b>7,777,794,653</b>	<b>7,773,868,572</b>	<b>33,892</b>	<b>3,926,080</b>

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

**1.8 Summary of Overall Project Performance:**

**Project Budget Allocation and Utilisation**

Component / Sub-component	Project costs (USD '000)			Post MTR Revised project costs	Actual Spent
	IDA	GoK	Total	Total	
1. Natural Resources Management	18,677.3		18,677.3	18,296.3	17,042.3
2. Market Access and Trade	16,644.2		16,644.2	15,385.4	15,722.7
3. Livelihoods Support	15,549.5		15,549.5	13,618.8	13,925.1
4. Pastoral Risk Management	6,546.1		6,546.1	13,540.8	6,574.0
5. Project Management and Institutional Support	16,574.2	21,019.6	37,593.8	34,169.6	20,391.8
Total Baseline Cost	73,991.3		95,010.9	95,010.9	73,655.9
Physical Contingencies	1,168.2		1,168.2	1,168.2	1,106.2
Price Contingencies	1,840.5		1,840.5	1,840.5	1,104.5
Total	77,000.0	21,019.6	98,019.6	77,000.0	75,374.3

Source: RPLRP PAD, 2014: RPLRP Restructuring document: RPLRP Financial report

- The GOK total absorption and expenditure was US\$ 4,935,128.14.
- The IDA total absorption was US\$ 70,374,278 (amounting to 100% of the credit) of the signed amount of US\$ 77,000,000 and is explained by fluctuations in the exchange rates between the SDR, US\$ and the KES over the project period. At the time of signing, the exchange rate was US\$ 1 = KES 87.58. At the time of closure, the exchange rate was US\$ 1 = KES 113.85. Exchange rate losses amount to US\$6,625,722
- RPLRP Kenya triggered the subcomponent 4.3 and redirected funds to PRM towards implementation of the emergency response to drought of year 2017 resulting in the restructuring of the project costs across components during the mid-term review (MTR) of the project.

**a. Conclusions**

1. **The objectives of RPLRP were valid considering that there is increasing food insecurity, low incomes and underemployment and unemployment.** RPLRP's objectives were relevant to the goals and objectives of the Range Management and Pastoralism Strategy 2021-2031, the Agricultural Growth and Transformation Strategy, the overall framework of the Sessional Paper No. 2 of 2008 on livestock policy and the draft National Livestock Bill, the Ministry's' Strategic Plan 2013 – 2017 among others.
2. **The activities and outputs of RPLRP were consistent with the overall goal and the attainment of its objectives.** A larger scale and longer term period is however required for the project to significantly create impacts and effects among the agro pastoral community



3. **The Project Steering and Coordination structures were found useful** by the national and county governments. The Project Steering Committee (PSC), the County Steering Committee (CSC), the National Project Implementation Unit (NPIU) and County Project Implementation Unit (CPIU) had particular relevance in strengthening the broad involvement of all stakeholders.
4. **The overall performance of the project was satisfactory and had achieved results and targets in accordance with the project approaches and strategies.** The key factors contributing to performance included establishment, strengthening and operationalization of key RPLRP institutions, enhancing social inclusion through participation of women and youth.
5. **The project had an elaborate M&E system** developed during the implementation period. Some elements of the system should have been established at the beginning e.g. the baseline data and the MIS.
6. **The implementation support provided by the Bank and the ministry** was key in addressing implementation challenges especially prior to Mid Term and during the period of the Covid19 pandemic.

**b. Lessons Learnt**

Some key lessons learnt from project achievements include the following:

1. Achievement of development objectives and outcomes suggests that the project focused on key areas that were supported by beneficiaries and other stakeholders. **Deterioration in indicators towards the end of the project due to persistent drought shows that gaps exist in resilience building initiatives** especially animal health, forage availability and access to markets.
2. **The regional approach was useful** in the implementation of agreed actions in conflict management, harmonized disease control actions and investments in jointly used cross border water and marketing infrastructure.
3. **Tackling interlinking activities** (natural resource management, production and productivity initiatives, improved access to marketing, conflict and risk management) provided a good mix of actions in resilience building.
4. **Participatory planning and implementation; alignment to devolution of technical and administrative responsibilities, sharing of benefits equally by women, men and the youth and the use of innovative tools** such as Community Managed Drought Risk Reduction (CMDRR) contributed to better definition of key areas of impact on ASAL communities such as water, market and trade, conflict areas and hotspots.
5. **Capacity development, opportunity creation, access to technology and information and close public private sector interaction as well as consultations between communities and project teams lowered conflicts and disagreements during implementation.** The project grievance redress mechanism contributed to harmony during implementation by ensuring grievances were responded to promptly

6. **The co-management model of revenue sharing in livestock markets between Livestock Market Associations (LMA) and county governments is an important step towards ensuring sustainability of operations.** Additionally linkages to local private sector service providers (specifically in accessing markets for produce and products, supply of spares and after sales service of machinery/equipment) must be secured at the initial stages of implementation.
7. The emergence of human settlements near developed water points **shows the need to deepen project activities** for greater impacts rather than spreading too thinly.
8. **Collaboration with specialist institutions** like NDMA, ILRI, KALRO, KLMC and KCA contributed significantly to the achievement of some project intermediate outcomes and development objectives
9. **Gender focus on roles male and female** play should be understood from the community perspective and mainstreamed right from the outset of the project.
10. **Securing land for investments must be completed** prior to approval for implementation while on livelihoods activities, binding agreements on roles and responsibilities, access to sites and benefits, clear governing regulations, terms and conditions must be formalized before implementation. Delays in procurement processes affected achievement of IGAs targets. Community grants would have contributed to successful conclusions.
11. **The cluster approach** used in the vaccination exercises involving the County Livestock Veterinary personnel in collaboration with private livestock health practitioners made the work easier
12. **Viability of grass seeds was low and availability of suitable forage species is a challenge.** Protection of reseeded areas is a key factor for success; consequently county based grazing management policies are required for successful implementation of rangeland rehabilitation.
13. **Land registration process should be secured before the investments are erected.** Processes initiated by the National Government that touch on Community land are treated as suspect by the County Governments as the Community Land Act is not yet operational in various Counties.
14. **The online Grievance Redress Mechanism (GRM) requires full-time attention** in terms of personnel to receive, apportion and coordinate feedback to ensure efficiency.
15. **All alternative livelihoods and activities, even if not community driven must be safeguards compliant** before approval for implementation. For Income Generating Activities (IGA), clear mapping for future amalgamation of produce and products must be taken into account for effective marketing and mechanisms to facilitate individual access to the benefits must be in place

### **C. Recommendations**

ASAL development needs are far greater than the combined efforts of current initiatives because of the depth of poverty and under development. Specifically gaps still exist in the targeted transformation of the livestock value chains through among others rehabilitation of rangelands, livestock breeding initiatives, livestock identification and traceability, harmonized disease control initiatives, produce aggregation and business planning along the value chain among others

The End Line Evaluation makes seven specific recommendations for consideration in the design and implementation of the second phase of RPLRP on key areas that require support from public and private sector engagements as follows:

1. **Transition from subsistence to commercial operations by individual producers and from group income generating activities (IGA) to cooperatives** to realise the benefits of aggregation require support. For example, Pastoral Field Schools (PFS) have been good centres for value chains enhancement through IGAs established however, value adding and links to markets remain as significant gaps.
2. **A substantial number of investments have been established in the ASALs, however the process of strengthening the business concept** through planning, engagement with other value chain actors need further support. Some examples include hay production and hay stores, livestock water investments, co management of livestock markets, disease control initiatives such as proven good practice on vaccine temperature monitoring and pest management plan during vaccination. Breed improvement through participatory livestock breeding and breed improvement needs up scaling.
3. **A livestock market information system** is working in Kenya however securing sustainability and the incorporation of other parameters on trade information, EWIS such as disease outbreak and harmonisation with other information systems need further support.
4. **Forage production, range rehabilitation efforts need additional support** through research and community engagement especially in organized grazing management systems and a strong focus on commercialization of pasture and seed production. This can be achieved through private farmers/pastoralist, well organized groups (PFS/Cooperatives, etc.) to achieve sustainability of rehabilitated rangelands and feed security and to address the challenge of spread of invasive species. Invasive species are a key impediment in efforts towards achieving targets in profitable pasture production.
5. **Engagements with private sector, specialist's institutions are important** in realisation of project outputs. These should be pursued at the onset of project take off. For example, the concept of Common Manufacturing Facilities would contribute significantly to value addition and address challenges along the livestock value chain.
6. **There is need to conserve important genetic traits of indigenous livestock** through strengthening of functional breeding programmes in collaboration with specialist institutions (such as ILRI, KALRO among others). This is due to the low production

and productivity of the various livestock species and the need to conserve important genetic traits of indigenous livestock.

7. **The development of a functional livestock disease surveillance** program coupled with an elaborate traceability system will go a long way in ensure access of livestock products to domestic and international markets. This is as a result of the high incidence of livestock diseases and pests in the ASALs.

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**2. Statement of Performance against Project's Predetermined Objectives**

Indicator	Baseline	Project target	Achievement	Performance	Remarks
<b>PDO1: % death rate of livestock</b> <ul style="list-style-type: none"> <li>• <b>Normal year:</b> <ul style="list-style-type: none"> <li>○ Cattle</li> <li>○ Goats</li> </ul> </li> <li>• <b>Drought year:</b> <ul style="list-style-type: none"> <li>○ Cattle</li> <li>○ Goats</li> </ul> </li> </ul>	10% 12% 22% 17%	7.0% 8.4% 14.6% 13.0%	Av. 2019/2020 1.6% 4.3% Data - Yr. 2017 13.1% 10.5%	280% 214% 120% 163%	<ul style="list-style-type: none"> <li>▪ The achievements data recorded are from deaths due to disease, starvation or dehydration.</li> <li>▪ Drought months include 2016 (oct-dec) below average rains, delayed start &amp; early cessation; 2017 (jan-dec) below average and extending to 2018 (Jan-march)</li> <li>▪ There was outbreak of RVF with the onset of long rains 2018(Mar-May). 2019 long rains were below average &amp; had FMD outbreak in Samburu &amp; Hemorrhagic septicemia in camels in Samburu, Turkana; Lampy skin in Kajiado &amp; Narok.</li> <li>▪ Locust had minimal effects on livestock production in 2019.</li> </ul>
<b>PDO2: No. of livestock traded in selected markets</b> <b>Normal year (% increase)</b> <ul style="list-style-type: none"> <li>• Cattle</li> <li>• Goats</li> </ul>	1,000 (0%) 1,800 (0%) 1,000 (0%)	6.1%(1,061) 6.0%(1,908)	-20.5% <sup>1</sup> (795) 0.7% (1813) -23.8% (762) 56.9%(2,825)	74.9% <sup>2</sup> 95% 117.7% 27.5%	<ul style="list-style-type: none"> <li>▪ 2018- quarantine in counties including Marsabit, Garissa, Isiolo, Mandera, Tana river, Wajir</li> <li>▪ 2019- FMD quarantine in Samburu north</li> </ul>

<sup>1</sup> Percentage change from baseline value

<sup>2</sup> Percentage achievement against set target

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<p><b>Drought year (% decrease)</b></p> <ul style="list-style-type: none"> <li>• Cattle</li> <li>• Goats</li> </ul>	1,800 (0%)	7.4% (926)	-		<ul style="list-style-type: none"> <li>▪ 2020 livestock market activities affected by Covid 19 restriction</li> </ul>
<p><b>Normal year (% increase)</b></p> <ul style="list-style-type: none"> <li>• Cattle</li> <li>• Goats</li> </ul> <p><b>Drought year (% increase)</b></p> <ul style="list-style-type: none"> <li>• Cattle</li> <li>• Goats</li> </ul>	<p><i>Avg. for 2008/10/12</i></p> <p>25m 5.4m</p> <p><i>Avg. for 2009/11</i></p> <p>6.33m 4.68</p>	<p>9.4% (27.35m)</p> <p>9.1% (5.89m)</p> <p>6.1% (6.7m)</p> <p>6.6% (4.99m)</p>	<p>-11.96% (22.01m)<sup>3</sup></p> <p>23.15% (6.65m)</p> <p>192% (18.5m)<sup>4</sup></p> <p>111% (9.9m)</p>	<p>80.4%</p> <p>112.9%</p> <p>276%</p> <p>198%</p>	<ul style="list-style-type: none"> <li>▪ <i>Normal yr period(2018 Apr-2020 dec)</i></li> <li>▪ Absolute value cattle (Ksh 26,453,161) NY. Absolute value Goats (Ksh 7,648,938) NY</li> <li>▪ <i>Drought Yr (Jan 2017 to Mar 2018)</i></li> <li>▪ Absolute value cattle (Ksh 21,405,342) DY. Absolute value Goats (Ksh 11,463,850) DY convert to us\$</li> </ul>
<b>PDO4: Time lapse between early warning and response</b>	4 weeks	2 weeks	2 weeks	100%	<ul style="list-style-type: none"> <li>▪ Based on average time taken by NDMA to approve County Contingency funds</li> </ul>
<b>PDO5: Number of project direct beneficiaries</b>	0	93,000	88,296HHs	94.9%	<ul style="list-style-type: none"> <li>▪ <i>Data collection on project beneficiaries is on going.</i></li> </ul>
<ul style="list-style-type: none"> <li>• Number</li> <li>• Per cent women</li> </ul>	0	HHs 40%	43.6%	109%	

### Introduction

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

<sup>3</sup> Deflation factor for normal year of 0.75 based on US\$ exchange rate. (average of 2018/2019/2020 against rate average of 2008/10/12)

<sup>4</sup> Deflation factor for Drought year of 0.86 based on US\$ exchange rate ( exchange rate 2017 against rate of 2011)

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National Government entity in accordance with the standards and formats prescribed by the Public Sector Accounting Standards Board includes a statement of the national government entity's performance against predetermined objectives.

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

- a) Reduce the percentage death rate of livestock (cattle, camel, goat & sheep) kept by pastoral and agro-pastoral households targeted by the Project
- b) Increase the number of animals (cattle, goat and sheep) traded in selected Project markets
- c) Increase the value of animals (cattle, goat and sheep) traded in selected Project markets
- d) Reduce the time lapse between early warning information and response reduced
- e) Increase the number of direct project beneficiaries (number) of which (percentage) female

**Progress on attainment of Strategic development objectives**

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

Below we provide the progress on attaining the stated objectives:

Indicator	Target	Achievement to date (No. and %)	Projection (end December 2021)	Remarks
IR 1: Number of water infrastructures along cross-border migration routes rehabilitated or newly built under the project that are that are operational and sustainably managed	78	107 (137%)	115 (147%)	<ul style="list-style-type: none"> <li>▪ Annex 1- Regional pastoral livelihood resilience project monitoring evaluation report on completed water investments with completion certificates evidence &amp; Annex 1b Regional pastoral livelihood resilience project monitoring evaluation report on rehabilitation of water infrastructure during drought emergency of 2018.</li> <li>• Of the 8 remaining 5 are about 80% complete and 3 are about 60% complete</li> </ul>
IR 2: % of pastoral HHs with improved access to				<ul style="list-style-type: none"> <li>• Survey conducted _Kilometer from livestock</li> </ul>

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Indicator	Target	Achievement to date (No. and %)	Projection (end December 2021)	Remarks
water through project infrastructures rehabilitation and development <ul style="list-style-type: none"> <li>• Normal year (&lt;=10kms)</li> <li>• Drought year (&lt;=30 kms)</li> </ul>	>50%  >50%	61.2 % (122.4%)  69% (138%)	>122.4%  >138%	boma/grazing area to the main water source (2019/2020 treated as normal year; 2017 treated as drought year. A total of 1391 respondents sampled from 152 villages in the project area interviewed. <ul style="list-style-type: none"> <li>• Question on water source reliable throughout the year?; 61.2% of respondents acknowledged water source reliability though out normal year ; and 69% respondent acknowledged reliability of dry season watering points</li> </ul>
IR 3: Land area (hectares) where sustainable land management practices have been adopted as a result of the project in shared rangelands <ul style="list-style-type: none"> <li>• Strategic Hay Sheds constructed</li> </ul>	2,480  12	2,345 (94%)  (12)100%	2480(100 %)  100%	<ul style="list-style-type: none"> <li>• Availability of institutional land in the counties will lead to surpassing 100%</li> <li>• Ongoing with collection of evidence (Geo referencing)</li> <li>• 56% of the beneficiaries are women</li> </ul> <b>Annex II Regional pastoral livelihood resilience project monitoring evaluation report on 12 strategic Hay sheds constructed</b>
IR 4: Number of platforms solving cross-border natural resources management conflicts formed and operational.	16	14 (87.5%)	16 (100%)	<ul style="list-style-type: none"> <li>• 3 conflict resolution meetings have been held in Turkana, Samburu and Wajir/ Garissa. One more planned for Narok .</li> <li>• Remaining 4 to be completed by end of December '21</li> <li>• Additional requests from community for conflict resolution intervention to be done by end of December 2021</li> </ul>
<b>Market infrastructure &amp; mkt information systems</b>				<b>Annex III Regional pastoral livelihood resilience project</b>



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Indicator	Target	Achievement to date (No. and %)	Projection (end December 2021)	Remarks
<p><b>IR 5:</b> Number of regional or cross-border market infrastructures rehabilitated or newly built under the project that are operational and sustainably managed</p> <p><b>IR 6:</b> Regional marketing information (price, diseases) disseminated to partner countries in timely manners</p> <ul style="list-style-type: none"> <li>○ <b>Prices</b></li> <li>○ <b>Diseases</b></li> </ul>	<p>16</p> <p>Yes</p> <p>Yes</p>	<p>28(175%)</p> <p>Yes</p> <p>Yes</p>	<p>30 (187%)</p> <p>85%</p> <p>100%</p>	<p><b>monitoring evaluation report (4 grain stores &amp; 24 markets achieved.</b></p> <p>The counties/ communities demanded for sale yards which are significantly cheaper than the holding grounds that were planned for: additional funds for infrastructure were relocated from LITs and village during project restructuring of the component</p> <ul style="list-style-type: none"> <li>• Chemongoch holding grounds, and Lokiriama Border inspection point will be completed by end of December '21.</li> <li>• Partnership with KLMC on the NLMIS ongoing</li> <li>• Disease reporting is covered through reports to OIE by Director of Veterinary Services</li> <li>• Refer to website ,<a href="http://www.lmike.go.ke">www.lmike.go.ke</a> ,for data / details</li> </ul>
<p><b>IR 7:</b> Number of regional protocols on sanitary and phytosanitary standards ratified by the participating countries</p> <p><b>IR 8:</b> Number of stakeholders trained on policy and regulations in the region</p>	<p>4</p> <p>1,200</p>	<p>11 (275%)</p> <p>651(54.3%)</p>	<p>11 (275%)</p> <p>1200 (100%)</p>	<ul style="list-style-type: none"> <li>• Completion and publication of National SPS, National Leather and hides and skins strategy published by June (document published by the KEBS)</li> <li>• Remaining 579 to be trained by end of December '21</li> </ul>
<p><b>IR 9:</b> Number of suspicions of outbreaks of selected diseases of regional</p>				<p><i>Target is based on total samples planned to be collected during years of project implementation, assuming 10% annual increase</i></p>

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Indicator	Target	Achievement to date (No. and %)	Projection (end December 2021)	Remarks
importance (PPR and FMD) reported and tested in central labs  <ul style="list-style-type: none"> <li>• PPR</li> <li>• FMD</li> </ul>	17,096 70,208	20,635 88804		Achievement is on total suspicions PPR and FMD disease outbreak reported and diagnosis done clinically and through laboratory tests respectively. Cases are from 2016 to 2020 -
<b>IR 10:</b> % HH targeted by the project satisfied with livestock health services	70%	86% (123%)	>86%(>123%)	<ul style="list-style-type: none"> <li>• Survey result from 153 project intervention villages on <b>satisfaction of disease and vector control in project area</b> indicated satisfaction on services accessibility 91% , affordability 85%, quality 91%, timeliness 73%, effectiveness at 90% of the respondents</li> </ul>
<b>IR 11:</b> Number of new technologies demonstrated in the project area	8	9 (112%)	9 (112%)	<ul style="list-style-type: none"> <li>• Seed harvesting, fertilizer and lime application, pest and disease control, drought tolerant varieties, feed treatment and fortification, feed shredding equipment, pasture conservation, water storage structures and seed certification</li> </ul>
<b>IR 12:</b> Number of alternative livelihood sub-projects sustainably managed 2 years after investment	5	5 (100%)	30	The 5 sub projects sustainably managed are Ololulunga Beekeeping cooperative, Nomotio Poultry PFS, Kamar Pasture PFS, Mugurin Pasture PFS, Kiarichewa Pasture PFS. The other 25 are at various stages of implementation and Sustainability measures. beekeeping (10), fish farming (2), dairy goats (3), poultry (5), pasture (5) <b>See Annex IV Regional pastoral livelihood resilience project monitoring evaluation report: Status of PFS and achievements</b>

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Indicator	Target	Achievement to date (No. and %)	Projection (end December 2021)	Remarks
				Support to the investment groups towards sustainable management to reach 30 groups by December 2021.
<b>IR 13: Reliable information from Early Warning System (EWS) disseminated timely</b>	Yes	Yes (100%)	Less than 2 weeks (>100%)	Inclusion of a digital EW collection and dissemination template into the national EWS has ensured provision of reliable and timely EW to stakeholders for early response Activities to be completed by Dec 2021 to further improve dissemination of EW include introduction of a bulk SMS EW system which will provide EW SMS alerts targeting end users especially the pastoral and agro pastoral communities
<b>IR 14: Effective DRM policies from participating countries harmonized and streamlined</b>	Yes	Yes (100%)	Yes (100%)	<ul style="list-style-type: none"> <li>All 14 counties are using the Community Disaster Risk Management and Reduction (CMDRR) approach as a disaster reduction measure</li> <li>IGAD to take lead in harmonization of cross countries initiatives</li> </ul>
<b>IR 15: Contingency Plans in place</b>	15	15 (100%)	15 (100%)	<ul style="list-style-type: none"> <li>Updates of 14 county contingency plans to facilitate access to emergency funds supported annually</li> <li>Draft national emergency response plan is in place</li> </ul>

### 3. Environmental and Sustainability reporting

Regional Pastoral Livelihood Resilience project (RPLRP) exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability.

### **1. Sustainability strategy and profile**

RPLRP works hand in hand with county governments of the respective project counties to ensure investment acceptance and ownership by the target beneficiary communities. Each investment as a local management committee that was constituted during the initial inception

### **2. Environmental performance**

The project as on board an environmental and social safeguard officer whose key duty is to ensure and advice on the environmental and social effects of each investment are not negative or adverse to the target beneficiary communities

### **3. Employee welfare**

The project through the office of the accounting officer as constituted a human resource committee that deals with all human resource issues. This includes human resource stock taking recruiting appraisal and training.

#### **Market place practices-**

The organisation should outline its efforts to:

#### **a) Responsible competition practice.**

The project receives its funding from the World Bank- IDA and government of Kenya. Financial statements are prepared at the end of each government financial year. This statement are presented to and audited by the office of auditor general for compliance and best practices

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

All procurement process in the project are guided by the procurement and disposal act the government of Kenya and the procurement guidelines are set by the world bank through a process called STEP

#### **c) Responsible marketing and advertisement-**

All publicity and advertisement done by the projects are done through the ministry of information and technology for vetting and approval.

**d) Product stewardship-**

Project consumers are the target communities. Before and investment is set up the project arrangers or organises for respective public participation the community is then advised to institute the project management team to foresee the project from initiation to completion ant then its handed over for management further respective technical officers are attached to ache investment to ensure quality work and value for money is achieved from the contractor.

**4. Community Engagements**

The activities the project engages in are purely mend to benefit the community. The community's task is to identify and give public or community owned land where the investment will be situated. Some of the investment that are initiated to benefit community include water infrastructure (borehole, shallow wells, water pans, sand dams and rock catchments ), hay farm and hay shades, grain stores , small stock, animal market, beehives, initiation of pastoral field school , provision of vaccines and responding to drought emergencies through early warning system

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

The Principal Secretary for the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Regional Pastoral Livelihood Resilience project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2022.

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

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

The Principal Secretary for the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Regional Pastoral Livelihood Resilience project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2022, and of the Project's financial position as at that date. The Principal Secretary for the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Regional Pastoral Livelihood Resilience project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary for the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Regional Pastoral Livelihood Resilience project confirm that


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the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

**Approval of the Project Financial Statements**

The Project financial statements were approved by the Principal Secretary for the Ministry of Agriculture livestock fisheries and Cooperatives and the Project Coordinator for Regional Pastoral Livelihood Resilience project on 22/11/ 2022 and signed by them.



Name Harry Kimbiti  
Principal Secretary



Name James Tendwa  
Project Coordinator



Name CPA Matayo Wangalwa  
Project Accountant  
ICPAK Member No:4936





# REPUBLIC OF KENYA

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## **REPORT OF THE AUDITOR-GENERAL ON REGIONAL PASTORAL LIVELIHOOD RESILIENCE PROJECT (IDA CR. NO KE 53880) FOR THE YEAR ENDED 30 JUNE, 2022 - STATE DEPARTMENT FOR LIVESTOCK**

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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 intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

An unmodified opinion does not necessarily mean that an entity has complied with all relevant laws and regulations and that its internal controls, risk management and governance systems are properly designed and were working effectively in the financial year under review.

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution 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 Regional Pastoral Livelihood Resilience Project set out on pages 1 to 25, which comprise of the statement of financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison of budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Regional Pastoral Livelihood Resilience Project as at 30 June, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with Schedule 2 Section II B of the Financing Agreement No.5388-KE dated 19 May, 2014 between the International Development Association (IDA) and the Republic of Kenya and 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 Regional Pastoral Livelihood Resilience Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **Unpaid Insurance Claim for Project Vehicles**

As reported in the previous year, an insurance company was paid an amount of Kshs.18,549,675 as premium for the insurance cover of all the project vehicles. However, two (2) project vehicles; GKB O38R and GKB 412R belonging to West Pokot County Project Implementation Office Unit got burnt by fire suspected to have originated from one of the food kiosks adjacent to the offices. Although compensation lodged was certified

payable on 30 July, 2020 by the insurance company, the claims had not been settled or paid as of October, 2022 yet the project ended in December, 2021.

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

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 4000. The standard requires that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

### **Conclusion**

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

### **Basis for Conclusion**

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

As required by International Development Association (IDA), I report based on my audit, that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the project, so far as appears from the examination of those records; and,

- iii. The project's financial statements are in agreement with the accounting records and returns.

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

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

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

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

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

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

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

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

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

Further, in planning and performing the audit of the financial statements and audit of compliance, I consider internal controls in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1)(a) of the Public Audit Act, 2015 and submit the audit report in compliance with Article 229(7) of the Constitution. My consideration of the internal controls would not necessarily disclose all matters in the internal controls that might be material weaknesses under the ISSAIs. A material weakness is a condition in which the design or operation of one or more of the internal control components does not reduce to a relatively low level the risk that misstatements caused by error or fraud in amounts that would be material in relation to the financial statements being audited may occur and not be detected within a timely period by employees in the normal course of performing their assigned functions.

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

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

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit

report. However, future events or conditions may cause the Project to cease to continue to sustain its services.

- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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

  
CPA Nancy Gathungu, CBS  
AUDITOR-GENERAL

Nairobi

02 December, 2022

**Regional Pastoral Livelihoods Resilience Project  
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**6. Statement of Receipts and Payments for the year ended 30th June 2022.**

Note	Receipts and payments controlled by the entity	2021-2022		Total	Receipts and payment controlled by the entity	2020-2021		Total	Cumulative to-date (From inception)
		Kshs.	Kshs.			Kshs.	Kshs.		
<b>Receipts</b>									
Transfer from Government entities	1	21,256,035	-	21,256,035	37,130,257	-	37,130,257	514,768,849	
Loan from external development partners	2	495,788,658	-	495,788,658	1,128,905,979	-	1,128,905,979	7,263,025,804	
<b>Total receipts</b>		<b>517,044,693</b>	-	<b>517,044,693</b>	<b>1,166,036,236</b>	-	<b>1,166,036,236</b>	<b>7,777,794,653</b>	
<b>Payments</b>									
Compensation to employees	3	60,792,046	-	60,792,046	52,344,484	-	52,344,484	394,457,609	
Purchase of goods and services	4	207,313,486	-	207,313,486	520,538,628	-	520,538,628	4,320,741,485	
Acquisition of non-financial assets	5	251,251,370	-	251,251,370	593,583,105	-	593,583,105	3,039,369,483	
Transfers to other government entities	6	-	-	-	-	-	-	19,299,996	
<b>Total payments</b>		<b>519,356,902</b>	-	<b>519,356,902</b>	<b>1,166,466,217</b>	-	<b>1,166,466,217</b>	<b>7,773,868,572</b>	
<b>Surplus/ (deficit)</b>		<b>(2,312,209)</b>	-	<b>(2,312,209)</b>	<b>(429,981)</b>	-	<b>(429,981)</b>	<b>3,926,080</b>	

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

.....  
Name **Stanley Kintzi**  
Principal Secretary

.....  
Name **James Tendwa**  
Project Coordinator

.....  
Name **CPA Nectayo Wangalwa**  
Project Accountant  
ICPAK Member No:4936

**Regional Pastoral Livelihoods Resilience Project**  
**Annual Report and Financial Statements for the financial year ended June 30, 2022**

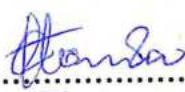
**7. Statement of Financial Assets as at 30<sup>th</sup> June 2022**

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	7.A	816,687	3,394,362
<b>Total Cash and Cash equivalents</b>		<b>816,687</b>	<b>3,394,362</b>
<b>Total Financial Assets</b>		<b>816,687</b>	<b>3,394,362</b>
<b>Financial Liabilities</b>			
<b>Net Assets</b>		<b>816,687</b>	<b>3,394,362</b>
<b>Represented By</b>			
Fund Balance B/fwd.	8	3,394,362	6,668,271
Prior Year adjustments	9	(265,466)	(2,843,928)
Surplus/(Deficit) for the Year		(2,312,209)	(429,981)
<b>Net Financial Position</b>		<b>816,687</b>	<b>3,394,362</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 22/11 2022 and signed by:



Name Henry Kimani  
Principal Secretary



Name James Tendua  
Project Coordinator



Name CPA Nostayo Wangalwa  
Project Accountant

ICPAK Member No:4936

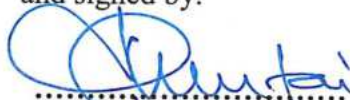


*Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

**8. Statement of Cashflow for the year ended 30<sup>th</sup> June 2022**

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from government entities	1	21,256,035	37,130,257
<b>Total receipts</b>		21,256,035	37,130,257
<b>Payments</b>			
Compensation of employees	3	(60,792,046)	(52,344,484)
Purchase of goods and services	4	(207,313,486)	(520,538,628)
Transfers to other government entities	6	-	-
<b>Total Payments</b>		(268,105,533)	(572,883,112)
<b>Adjustments during the year</b>			
Prior year adjustments	9	(265,466)	(2,843,928)
<b>Net cash flow from operating activities</b>		(247,114,964)	(538,596,782)
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	5	(251,251,370)	(593,583,105)
<b>Net cash flows from investing activities</b>		(251,251,370)	(593,583,105)
<b>Cash flow from financing activities</b>			
Proceeds from foreign borrowings	2	495,788,658	1,128,905,979
<b>Net cash flow from financing activities</b>		495,788,658	1,128,905,979
<b>Net increase in cash and cash equivalents</b>		(2,577,675)	(3,273,909)
<b>Cash and cash equivalent at beginning of the year</b>	<b>8</b>	<b>3,394,362</b>	<b>6,668,271</b>
<b>Cash and cash equivalent at end of the year</b>	<b>8</b>	<b>816,687</b>	<b>3,394,362</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 22/11/2022 and signed by:



Name Harry Kimtai  
Principal Secretary



Name James Tendua  
Project Coordinator



Name CPA Matayo Wangahwa  
Project Accountant  
ICPAK Member No:4936

**Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

**9. Statement of Comparison of Budget and Actual amounts for the year ended 30<sup>th</sup> June 2022**

Receipts/Payments Item	Original Budget a	Adjustments B	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Transfer from Government entities	30,000,000	-	30,000,000	21,256,035	8,743,965	71%
Proceeds from borrowings	458,1000,000	40,000,000	498,100,000	495,788,658	2,311,342	100%
<b>Total Receipts</b>	<b>488,100,000</b>	<b>40,000,000</b>	<b>528,100,000</b>	<b>517,044,693</b>	<b>11,055,307</b>	<b>98%</b>
<b>Payments</b>						
Compensation to employees	57,203,070	5,846,400	63,049,470	60,792,046	2,257,424	96%
Purchase of goods and services	167,778,000	43,153,600	210,931,600	207,313,486	3,618,114	98%
Acquisition of non-financial assets	263,118,930	9,000,000	254,118,930	251,251,370	2,867,560	99%
Transfers to other government entities						
<b>Total Payments</b>	<b>488,100,000</b>	<b>40,000,000</b>	<b>528,100,000</b>	<b>519,356,902</b>	<b>8,743,098</b>	<b>98%</b>
<b>Surplus or Deficit</b>	<b>-</b>	<b>-</b>	<b>(2,312,209)</b>			

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

.....  
Name **Henry Wintei**  
Principal Secretary

.....  
Name **James Tendug**  
Project Coordinator

.....  
Name **PA Notoyo Wangalusa**  
Project Accountant  
ICPAK Member No: 4936

## **10. Significant Accounting Policies**

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

### **10.1 Statement of compliance and basis of preparation**

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

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

### **10.2 Reporting entity**

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

### **10.3 Reporting currency**

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

### **10.4 Recognition of receipts**

Regional Pastoral Livelihoods Resilience Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

#### **i) Transfers from the Exchequer**

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

#### **ii) External Assistance**

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

**Significant Accounting Policies (Continued)**

**iii) Other receipts**

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

**iv) Donations and grants**

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

**v) Proceeds from borrowing**

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

**vi) Undrawn external assistance**

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

**10.5 Recognition of payments**

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

**i) Compensation to employees**

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

**Significant Accounting Policies (Continued)**

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

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

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

**10.6 In-kind donations**

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

**Significant Accounting Policies (Continued)**

**10.7 Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, short-term deposits on call and highly liquid investments with an original maturity of three months or less, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value. Bank account balances include amounts held at the Central Bank of Kenya and at various commercial banks at the end of the financial year.

For the purposes of these financial statements, cash and cash equivalents also include short term cash imprests and advances to authorised public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

**10.8 Restriction on cash**

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

**10.9 Imprests and Advances**

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

**10.10 Contingent Liabilities**

A contingent liability is:

- a) A possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- b) A present obligation that arises from past events but is not recognised because:

**Significant Accounting Policies (Continued)**

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

Some of contingent liabilities may arise from: litigation in progress, guarantees, indemnities. Letters of comfort/ support, insurance, Public Private Partnerships, The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

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

**10.11 Contingent Assets**

Regional Pastoral Livelihoods Resilience Project 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 Regional Pastoral Livelihoods Resilience Project in the notes to the financial statements. Contingent assets are assessed continually to ensure that developments are appropriately reflected in the financial statements. If it has become virtually certain that an inflow of economic benefits or service potential will arise and the asset's value can be measured reliably, the asset and the related revenue are recognized in the financial statements of the period in which the change occurs.

**10.12 Pending bills**

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

### **10.13 Budget**

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

### **10.14 Third party payments**

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

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

### **10.15 Exchange rate differences**

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



**Significant Accounting Policies (Continued)**

**10.16 Comparative figures**

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

**10.17 Subsequent events**

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

**10.18 Prior period adjustments**

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

## 11. Notes to the Financial Statements

### 1. Transfers from Government entities

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

Description	KShs		Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry Agriculture livestock fisheries and Cooperatives</i>			
Counterpart funds Quarter 1	-	-	1,296,199
Counterpart funds Quarter 2	-	-	-
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-	-	-
<b>Total (See Annex 2)</b>	-	-	<b>1,296,199</b>
<i>Other transfers from government entities</i>			
Ministry Agriculture livestock fisheries and Cooperatives	21,256,035	37,130,257	513,472,650
<b>Total</b>	<b><u>21,256,035</u></b>	<b><u>37,130,257</u></b>	<b><u>514,768,849</u></b>
Appropriations-in-Aid	-	-	-
<b>Total</b>	<b><u>21,256,035</u></b>	<b><u>37,130,257</u></b>	<b><u>514,768,849</u></b>

The sum of Ksh. 21,256,035 is the combination of Ksh. 4,559,388 payments paid by the Ministry of Agriculture livestock fisheries and Cooperatives on behalf of the project and sum of Ksh. 16,696,647 transferred to 14 Counties.

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

**2. Loan from External Development Partners**

During the financial period to 30 June 2022, we received funding from development partners in form of loans negotiated by the National Treasury as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in Kshs	
					2021-2022	2020-2021
Loans received from bilateral Donors (Foreign Governments)						
Insert name of foreign Government	-	-	-	-		
Loans received from Multilateral Donors (International Organizations)						
IDA/ World Bank	Various	4,440,223	495,788,658	-	495,788,658	1,128,905,979
<b>Total</b>		<b>4,440,223</b>	<b>495,788,658</b>	<b>-</b>	<b>495,788,658</b>	<b>1,128,905,979</b>

*Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Notes to the Financial Statements (Continued)

3. Compensation to Employees

	2021/2022			2020/2021		Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
-						
Basic salaries of permanent employees	60,792,046	-	60,792,046	52,344,484	392,977,085	
Basic wages of temporary employees	-	-	-	-	1,480,524	
Personal allowances paid as part of salary	-	-	-	-	-	
Personal allowances paid as reimbursements	-	-	-	-	-	
Personal allowances provided in kind	-	-	-	-	-	
Pension and other social security contributions	-	-	-	-	-	
Compulsory national social security schemes	-	-	-	-	-	
Compulsory national health insurance schemes	-	-	-	-	-	
Social benefit schemes outside government	-	-	-	-	-	
Other personnel payments	-	-	-	-	-	
<b>Total</b>	<b>60,792,046</b>	<b>-</b>	<b>60,792,042</b>	<b>52,344,484</b>	<b>394,457,609</b>	

*Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Notes to the Financial Statements (Continued)

4. Purchase of Goods and Services

	2021/2022		2020/2021	Cumulative to-date
	Payments made in Cash	Payments made by third parties		
	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services	488,889	-	613,804	8,062,363
Communication, supplies and services	288,730	-	6,079,070	91,432,172
Domestic travel and subsistence	83,633,127	-	235,944,598	2,166,507,597
Foreign travel and subsistence		-	-	33,091,585
Printing, advertising, and information supplies	5,754,373	-	22,540,413	178,369,181
Rentals of produced assets		-	-	5,801,771
Training payments	1,392,500	-	5,062,810	168,288,828
Hospitality supplies and services	8,795,194	-	2,578,471	42,566,021
Insurance costs	-	-	-	41,433,626
Specialized materials and services	-	-	98,248,216	752,783,138
Office and general supplies and services	-	-	-	2,788,901
Other operating payments	-	-	495,800	4,394,997
Routine maintenance – vehicles and other transport equipment	16,786,999	-	70,790,445	367,764,336
Refunds and Adjustments	-	-	-	-4,499,398
Routine maintenance- other assets	145,400	-	3,242,988	13,049,614
Exchange rate losses/gains (net)		-	-	316,571
Consultancy services: – Technical and professional services	90,028,274		74,942,013	448,590,184
<b>Total</b>	<b>207,313,486</b>	<b>=</b>	<b>520,538,628</b>	<b>4,320,741,485</b>

Notes to the Financial Statements (Continued)

5. Acquisition of Non-Financial Assets

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	Kshs.	Kshs.	Kshs	Kshs	Kshs
		2021-2022		2020-2021	
Purchase of buildings	-	-	-	-	-
Construction of buildings	-	-	-	7,993,682	7,993,682
Refurbishment of buildings	2,906,496	-	2,906,496	6,120,255	91,724,291
Construction of roads	-	-	-	-	-
Construction of civil works	219,033,281	-	219,033,281	502,414,949	1,714,990,399
Overhaul & refurbishment of construction and civil works	-	-	-	-	-
Purchase of vehicles & other transport equipment	-	-	-	-	378,013,859
Overhaul of vehicles & other transport equipment	-	-	-	-	-
Purchase of household furniture & institutional equipment	-	-	-	-	18,375,432
Purchase of office furniture & general equipment		-		-	21,407,840

**Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

	Payments made in Cash	Payments made by third parties	Total payments		Cumulative to-date
			2021-2022	2020-2021	
Purchase of specialised plant, equipment and machinery	15,050,403	-	15,050,403	12,468,999	326,793,922
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	-
Purchase of certified seeds, breeding stock and live animals	-	-	-	7,539,359	243,010,091
Research, studies, project preparation, design & supervision	-	-	-	-	66,310,897
Rehabilitation of civil works	14,261,190	-	14,261,190	54,672,740	117,179,819
Acquisition of computers	-	-	-	2,373,120	53,569,252
Acquisition of strategic stocks	-	-	-	-	-
Acquisition of land	-	-	-	-	-
Acquisition of other intangible assets	-	-	-	-	-
<b>Total</b>	<b>251,251,370</b>	<b>=</b>	<b>251,251,370</b>	<b>593,583,105</b>	<b>3,039,369,483</b>

*Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

Notes to the Financial Statements (Continued)

6. Transfers to other Government Entities

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

	Payments made in Cash		Payments made by third parties		Total payments 2021-2020	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs		
Transfers to National Government entities						
MALF - SDL- Ngong Vet Farm	-	-	-	-	-	3,000,000
MALF - SDL- LIC Mogotio and Sheep and Goat station Kimose	-	-	-	-	-	16,299,996
	-	-	-	-	-	19,299,996
Transfers to County Governments						
County ABC	-	-	-	-	-	-
County XYZ	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total</b>	=	=	=	=	=	<b>19,299,996</b>



**Regional Pastoral Livelihoods Resilience Project**  
**Annual Report and Financial Statements for the financial year ended June 30, 2022**

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

**7. Cash And Cash equivalents**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 7. A)	816,687	3,394,362
<b>Total</b>	<u>816,687</u>	<u>3,394,362</u>

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

**7. A Bank Accounts**

**Project Bank Accounts**

Details	2021-2022	2020-2021
	USD	USD
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No: 1000241292]	-	771,378.54
Others ( <i>specify</i> )	-	-
Total Foreign Currency balances	=	<u>771,378.54</u>
<u>Local Currency Accounts</u>	Kshs	Kshs
Central Bank of Kenya [A/c No: 1000216395]	816,687	1,327,359
Others ( <i>Equity bank</i> ) [ <i>various county bank accounts</i> ]	-	2,067,003
Total local currency balances	<u>816,687</u>	<u>3,394,362</u>
Total bank account balances	<u>816,687</u>	<u>3,394,362</u>

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

**Special Deposit Accounts**

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

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

**Special Deposit Accounts Movement Schedule**

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>(i) A/c Name [A/c No: 1000216395]</b>		
Opening balance	2,480,660	3,046,398
Total amount deposited in the account	495,788,658	676,057,804
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>497,452,631</u>	<u>676,623,542</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>816,687</u></b>	<b><u>2,480,660</u></b>
<b>(ii) A/c Name [A/c No:1000241292]</b>	<b>USD</b>	<b>USD</b>
Opening balance (as per the SDA reconciliation)	771,379	00
Total amount deposited in the account	3,899,785	6,773,306
Add back: Funds in transit	-	230,000
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>4,671,164</u>	<u>6,232,928</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>0.00</u></b>	<b><u>771,379</u></b>

Notes to the Financial Statements (Continued)

**8. Fund Balance Brought Forward**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	816,687	3,394,362
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	-	-
<b>Total</b>	<b>816,687</b>	<b>3,394,362</b>

**Regional Pastoral Livelihoods Resilience Project**  
**Annual Report and Financial Statements for the financial year ended June 30, 2022**

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

**9. Prior Year adjustment**

	Balance b/f FY (2020/2021 audited financial statements)	Adjustments	Adjusted balance b/f FY 2020/2021
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	2,067,003	-265,466	1,801,537
Cash in hand	-	-	-
Accounts Payables	-	-	-
Receivables	-	-	-
Total	2,067,003	-265,466	1,801,537

The ksh 265,466 relates to GOK balances of F/Y 2020/2021 whose cheques were written and presented back to the state department after financial reports had been presented

**N/B** The deficit for the financial year was because there was cash opening balances that was part of the funds used to make payments, but does not constitute the cash receipts during the same period.

**12. Other Important Disclosures**

**1. Pending Accounts Payable (See Annex 3a)**

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	(-)	-
Construction of civil works	33,921,630	13,204,806	(33,921,630)	13,204,806
Supply of goods	23,021,754	-	(23,021,754)	0
Supply of services	12,853,850	-	(12,853,850)	0
Total	69,797,234	13,204,806	(69,797,234)	13,204,806

*Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

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**12. Other Important Disclosures (Continued)**

**2. Pending Staff Payables (See Annex 3b)**

	<b>Balance b/f FY 2020/2021</b>	<b>Additions or the period</b>	<b>Paid during the year</b>	<b>Balance c/f FY 2021/2022</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Senior management	-	-	(-)	-
Middle management	-	-	(-)	-
Union employees	-	-	(-)	-
Others	2,943,540	-	(2,943,540)	-
<b>Total</b>	<b>2,943,540</b>	<b>-</b>	<b>(2,943,540)</b>	<b>-</b>

*Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*


**13. Prior Year Auditor-General's Recommendations**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Resolved) / Not Resolved	Timeframe: (Put a date when you expect the issue to be resolved)
Issue No: 1	Two project vehicles: GK B 038R and or GK B412R belonging to West Pokot county project implementation office unit got burned by five suspected to have originated from one of the food kiosk adjacent to the offices. Although compensation lodged was certified payable 30th July 2020 by the insurance company the claims had not been settled or paid as of October, 2021.	This matter was forwarded to the government legal advisor for further action. These was after it had been discussed and cleared by Public Accounts Committee	Resolved	N/A
Issue No: 2	Government of Kenya underfunding of counterpart of Kshs. 1,336,487,186 or about 73% may have derailed implementation of various project activities and intended objectives	This matter was noted and forwarded to ministry. Because of the timing of project completion, the point was taken as a learning	resolved	N/A

**Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		lesson to be implemented in the management of other projects in the ministry.		

  
Name Henry Kintai  
Principal Secretary

  
Name James Tendwa  
Project Coordinator

*Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

14. Annexes

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

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
<b>Receipts</b>					
Transfer from Government entities	30,000,000	21,256,035	8,743,965	71%	Lack of Exchequer
Proceeds from borrowings	498,100,000	495,788,658	2,311,342	100%	
<b>Total Receipts</b>	<b>528,100,000</b>	<b>517,044,693</b>	<b>11,055,307</b>	<b>98%</b>	
<b>Payments</b>					
Compensation of employees	63,049,470	60,792,046	2,257,424	96%	
Purchase of goods and services	210,931,600	207,313,486	3,618,114	98%	
Acquisition of non-financial assets	254,118,930	251,251,370	2,867,560	99%	
Transfers to other government entities	-	-	-	-	
<b>Total payments</b>	<b>528,100,000</b>	<b>519,356,902</b>	<b>8,743,098</b>	<b>98%</b>	



**Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

**Annex 2: Reconciliation of inter-entity transfers**

<b>Project Name: Regional Pastoral Livelihoods Resilience Project</b>		<b>Break down of transfers from the State Department of Livestock</b>	
<b>A. Government Counterpart funding</b>	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
National project implementation unit	various	4,559,388	2021/2022
Various County project implementation unit	various	16,696,647	2021/2022
		-	
<b>Total</b>		<b>21,256,035</b>	
<b>B. Direct payments</b>	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		-	
<b>Total</b>		<b>-</b>	
<b>C. Others</b>	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		-	
<b>Total</b>		<b>-</b>	
<b>Total (A+B+C)</b>		<b>21,256,035</b>	

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

Project Coordinator  
Regional Pastoral Livelihoods Resilience Project

Sign: 

Annex 3a - Analysis of Pending Bills

Head of Accounting Unit  
Ministry of Agriculture livestock fisheries and cooperatives

Sign: 

**Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020/21	Comments
	a	b	c	d=a-c		
Construction of civil works						
DALLO HOLDINGS LIMITED					4,741,169	Cleared
PELELEZA EAST AFRICA LIMITED					6,658,396	Cleared
NIFFCOM LIMITED					3,735,130	Cleared
DIBE MERCHANTS LIMITED					3,424,066	Cleared
PEARLTEK KENYA LIMITED					5,726,516	Cleared
MAAYLEEL HOLDINGS LIMITED					6,580,399	Cleared
VAJRA DRILLING LIMITED					1,236,555	Cleared
DOWLINE CONSTRUCTION LIMITED					1,819,399	Cleared
IDHIDH DELUXE CONTRACTORS TRANSPORTERS AND DISTRIBUTORS LIMITED	1,900,014	10-12-2020	-	1,900,014		Exchequer
MORKELLY LIMITED	5,690,610	30-02-2020	-	5,690,610		Exchequer
AMASHO CONTRACTORS LIMITED	2,517,797	26-02-2021	-	2,517,797		Exchequer
MAIRER GENERAL SUPPLIES COMPANY LIMITED	1,898,545	20-04-2019	-	1,898,545		Exchequer
DIDO AND SONS	1,197,840	17-07-2017	-	1,197,840		Exchequer
<b>Sub-Total</b>	<b>13,204,806</b>		-	<b>13,204,806</b>	<b>33,921,630</b>	
Supply of goods						

**Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020/21	Comments
KENYA LIVESTOCK MARKETING COUNCIL LIMITED					22,502,794	Cleared
ELLABELL AGENCIES LTD					216,660	Cleared
AIRTEL KENYA NETWORKS KENYA LIMITED					218,000	Cleared
KOJAKO ENTERPRISES					84,300	Cleared
Sub-Total					22,502,794	Cleared
Supply of services						
FLORERI ENTERPRISES					4,060,650	Cleared
JAYPA ENTERPRISES					346,600	Cleared
TORIN TRADERS LIMITED					4,707,500	Cleared
MACKMI ENTERPRISES					2,060,500	Cleared
BELFAST ENGINEERING WORKS LIMITED					1,678,600	Cleared
Sub-Total					<b>12,853,850</b>	
Grand Total	<b>13,204,806</b>				<b>69,797,234</b>	

**Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

**Annex 3b - Analysis of Pending: Staff Bills**

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2021-2022	Outstanding Balance 2020/21	Comments
<b>Permanent Employees - Others</b>							
Baringo						178,560	Cleared
Garissa						193,4000	Cleared
Isiolo						353,520	Cleared
Kajiado						471,360	Cleared
Laikipia						40,000	Cleared
Lamu						252,840	Cleared
Mandera						616,160	Cleared
Narok						118,040	Cleared
Samburu						118,040	Cleared
Tana river						297,600	Cleared
Turkana						60,000	Cleared
Wajir						243,420	Cleared
<b>Sub-Total</b>						<b>2,943,450</b>	
<b>Grand Total</b>						<b>2,943,450</b>	

**Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Annex 4 – Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2020/21	Donations in form of assets (KShs) 2021/22	* Purchases/ Additions in the Year (KShs) 2021/22	** Disposals in the Year (KShs) 2021/22	Transfers in/(out) Kshs 2021/22	Closing Cost (KShs) 2022
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c- (d)+(-)d
Lands	-	-	-	-	-	-
Buildings and structures	96,811,476	-	2,906,496	-	-	99,717,973
Transport equipment	378,013,859	-	-	-	-	378,013,859
Office equipment, furniture and fittings	39,783,272	-	-	-	-	39,783,272
ICT Equipment,	53,569,252	-	-	-	-	53,569,252
Other Machinery and Equipment	311,743,519	-	15,050,403	-	-	326,793,922
Heritage and cultural assets	-	-	-	-	-	-
Biological assets	243,010,091	-	-	-	-	243,010,091
Infrastructure assets roads, rails	1,598,875,746	-	233,294,471	-	-	1,832,170,217
Intangible assets	66,310,897	-	-	-	-	66,310,897
Work in Progress	-	-	-	-	-	-
<b>Total</b>	<b>2,788,118,113</b>	<b>-</b>	<b>251,251,370</b>	<b>-</b>	<b>-</b>	<b>3,039,369,483</b>

***Regional Pastoral Livelihoods Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022***

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**Annex 8: Other Support Documents**

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

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

*Regional Pastoral Livelihoods Resilience Project  
Reports and Financial Statements for the financial year ended June 30, 2022*

**TRIAL BALANCE**

<b>DETAILS</b>	<b>DR</b>	<b>CR</b>
Opening Cash and Cash Equivalent		3,394,362
Transfer from government entities		21,256,035
Loans from external development partners		495,788,658
Closing Cash and Cash Equivalents	816,687	
Basic salaries of permanent employees	60,792,046	
Utilities, supplies and services	488,889	
Communication, supplies and services	288,730	
Domestic travel and subsistence	91,884,677	
Printing, advertising and information supplies	5,754,373	
Training payments	1,392,500	
Hospitality supplies and services	543,644	
Routine maintenance – vehicles and other transport equipment	16,786,999	
Routine maintenance- other assets	145,400	
Consultancy services: – Technical and professional services	90,028,274	
Refurbishment of buildings	2,906,496	
Construction of civil works	219,033,281	
Purchase of specialized plant, equipment and machinery	15,050,403	
Rehabilitation of civil works	14,261,190	
Prior year adjustments	265,466	
<b>TOTAL</b>	<b>520,439,055</b>	<b>520,439,055</b>





STATEMENT Rundate : 21 JUL 2022

CENTRAL BA Runtime : 15:49:27

P.O.BOX 60C Account number : 1000216395

NAIROBI. Account name : REG. PASTORAL LIVELIHOODS RES.PRJ-KES

STATEMENT Opening Balance : 12,618,069.25

No.	Txn. Date	Value Date	Reference N	Transaction Details	Dr. Amount	Cr. Amount	Balance
1	03-Jun-22	03-Jun-22	FT22154RJYI	Outward RTGS Payment MT 103 STATE DEPARTMENT FOR LIVESTOCK:999999 PEARLTEK KENYA LIMITED STD002608	30007742 1,445,283.00		0 11,172,786.25
2	03-Jun-22	03-Jun-22	FT22154G6V	Outward RTGS Payment MT 103 STATE DEPARTMENT FOR LIVESTOCK:999999 Beyond Multilevel Consultants (k) L STD002205/1	30007747 5,939,244.80		0 5,233,541.45
3	09-Jun-22	09-Jun-22	FT221606Z2	Outward RTGS Payment MT 103 STATE DEPARTMENT FOR LIVESTOCK:999999 TRAVELLERS BEACH HOTEL STD002076/8	30007749 1,927,189.65		0 3,306,351.80
4	10-Jun-22	10-Jun-22	FT22161LGD	Outward RTGS Payment MT 103 STATE DEPARTMENT FOR LIVESTOCK:999999 RAGWERI SOLUTIONS STD002804/2	30007750 771,642.40		0 2,534,709.40
5	21-Jun-22	21-Jun-22	FT22172SQ2	TRFS Payments	33,810.35		0 2,500,899.05

6	21-Jun-22	21-Jun-22	FT22172JVT TRFS Payments	30007748				
			Withholding Tax					
					120,081.80	0	2,380,817.25	
7	21-Jun-22	21-Jun-22	FT22172LWC TRFS Payments	30007746				
			Withholding Tax					
					208,942.30	0	2,171,874.95	
8	21-Jun-22	21-Jun-22	FT22172GJY TRFS Payments	30007745				
			Withholding Tax					
					696,474.35	0	1,475,400.60	
9	22-Jun-22	22-Jun-22	FT221737T9 Inward RTGS Payment MT 103			0	2,500.00	1,477,900.60
			EQUITY BANK LIMITED					
			/ROC/UNUSED FUNDS					
10	23-Jun-22	23-Jun-22	FT22174KDV Inward RTGS Payment MT 103			0	8,566.00	1,486,466.60
			EQUITY BANK LIMITED					
			/ROC/REFUND OF PROJECT UNPENT					
			BALANCE					
11	27-Jun-22	27-Jun-22	FT22178MN Inward RTGS Payment MT 103			0	18,521.00	1,504,987.60
			EQUITY BANK LIMITED					
			/ROC/REFUND OF UNUSED FUNDS					
			Totals		11,142,668.65	29,587.00		1,504,987.60
			Closing Balai					

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BANKI  
KUU'YA  
KENYA



CENTRAL  
BANK OF  
KENYA

Harte Seassie Avenue  
P.O. Box 00000 - 00200 Nairobi, Kenya  
Telephone: 2560000, Fax: 340192

July 14, 2022

## CERTIFICATE OF BALANCES

Customer :

122556

STATE DEPARTMENT  
FOR LIVESTOCK

Balance Date:

30-Jun-22

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

  
Sophie Langat (Mrs)  
Authorised Signatory  
Banking Services Division

  
Joyce Nasieku  
Authorised Signatory  
Banking Services Division



**REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT**  
**BANK RECONCILIATIONS- LOAN 53880**

Vote 1162; Head 1162100101

Bank Account No. 1000216395

*30TH*  
~~31ST~~, JUNE, 2022

Central Bank of Kenya

	Kshs	Kshs	
<b>Balance As per Bank Certificate</b>			<b>1,504,987.60</b>
<b>Less:</b>			
1. Payment in Cash Book not yet Recorded in Bank Statement (Unpresented Cheques)	743,082.40		
2. Receipts in Bank Statement not yet recorded in Cash Book	-		743,082.40
<b>Add:</b>			
3. Payment in Bank Statement not yet recorded in Cash Book	-		
4. Receipts in Cash Book not yet Recorded in Bank Statement	54,781.65		54,781.65
<b>Bank Balance as per Cash Book</b>			<b>816,686.85</b>
			0.00

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

Prepared By:

*[Signature]*  
 Signature

...Jemutai...Kiptoo...(AFA)  
 Name & Designation

Approved by:

*[Signature]*  
 Signature *5/07/22*

...Matayo...Wangalwa...P.A.C.  
 Name & Designation



Regional Pastoral Livelihoods Resilience Project

Payment In Cash Book but Not In Bank (Un- Presented)

30<sup>th</sup> JUNE, 2022

S/No.	DATE	NAME	REASON	AMOUNT
	04-01-21	DALLO HOLDINGS LIMITED	INCOME TAX	
	17-05-22	KENYA CAMEL ASSOCIATION		474,116.90
				268,965.50
				743,082.40

Payments in Bank Statement NOT yet recorded in Cashbook

Date	Payee	Amount (Kshs)
	Total	-

Receipts in Bank Statement NOT yet recorded in Cashbook

Date	Payee	Amount (Kshs)
	Total	-

Receipts in the Cashbook NOT yet recorded in Bank Statement

Date	Payee	Amount (Kshs)
30-Jun-22	CPTL GARISSA	
30-Jun-22	CPTL ISIOLO	35,669.00
30-Jun-22	CPTL KAJIADO	1,983.00
30-Jun-22	CPTL MARSABIT	5,337.70
30-Jun-22	CPTL NAROK	3,058.65
30-Jun-22	CPTL WAJIR	4,977.40
		3,755.90
	Total	54,781.65





Date 21/7/2022

Report of the Board of Survey on the Cash and Bank Balances of EASTERN HIGHLAND RESILIENCE PROJECTS IDA business on 21/7/2022 as at the close of

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

- ..... CHAIRMAN
- ..... MEMBER
- ..... SECRETARY

assembled at the office of R.P.R.P.

at ..... (time) on the 21/7/2022

and the following cash was produced:-

Notes .. .. .	Sh.	NIL
Silver .. .. .	Sh.	NIL
Copper .. .. .	Sh.	NIL
Cheques (as per details on reverse) .. .. .	Sh.	NIL
		<u>NIL</u>

It was observed that cheques amounting to Sh - cts had been on hand for more than 14 days prior to the date of the survey.

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

The Cash Book reflected the following balances as at the close of business on the 21/7/2022, 19...:-

Cash on hand .. .. .	Sh.	NIL
Bank balance .. .. .	Sh.	816680/9025

The Bank Certificate of Balance showed a sum of Sh 1,209,987 cts 60 ) Standing to the credit of the account 301612022

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

Chairman

Members of the Board

Date 21/7/2022



4/8

**REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2022**

**Credit No.: IDA LOAN CREDIT NO.5388-KE (DA-BA)**

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

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		48,417,308.00
	<b>Less:</b>		
2	Total amount documented		45,264,324.36
3	<b>Outstanding amount to be documented</b>		<b>3,152,983.64</b>
	<b>Represented by:</b>		
4	Ending Special account Balance as as 30 June 2022		771,378.54
5	Amounts claimed but not credited as at 30 June 2022		-
6	Amounts withdrawn and not claimed		2,381,605.10
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	<b>Total advance to Special Account Year ended 30 June 2022</b>		<b>3,152,983.64</b>

Discrepancy between total appearing on line 3 and 9

-

**Notes:**

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

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

*[Signature]*  
**AUTHORISED REPRESENTATIVE  
 RESOURCE MOBILISATION DEPARTMENT  
 THE NATIONAL TREASURY**

**DATE:** 15<sup>th</sup> June 2022



# SPECIAL ACCOUNT STATEMENT

For period ending **30th JUNE, 2022**  
Account No. **1000241292**  
Depository Bank **CENTRAL BANK OF KENYA.**  
Address **CENTRAL BANK OF KENYA.**  
Related Loan **REGIONAL PAST LVHD RESI PRJ-5388-KE**  
Credit Agreement  
Currency **USD**

## Part A - Account Activity

Beginning balance of 1st July, 2021  
as per C.B.K. Ledger Account 771,378.54

---

**Add:**

Total Amount deposited by World Bank 3,899,785.13

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible  
expenditure

**Deduct:**

Total amount withdrawn 4,671,163.67

Total service charges if not included above in  
amount withdrawn

Ending balance on 30th June, 2022 0.00

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE: 

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE: 

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



Results 1 - 12 of 12

Run Date: 13/07/2022 Run Time: 09:21:09  
**CENTRAL BANK OF KENYA**  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER: 1000241292

ACCOUNT TITLE: REGIONAL PAST LVHD RESI PRJ-5388-KK  
 30/06/2022

STATEMENT PERIOD: From 01/07/2021 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :				771,378.54	
NO.	Value Date	Reference.No	Details	Debit	Credit
1	01/07/2021	FT211822WSVW	PA126141	-231,000.00	0.00
2	03/08/2021	FT212156S56B	PA127204	-540,335.68	0.00
3	26/08/2021	FT21238WPF6R	FUNDING	0.00	1,348,284.86
4	01/09/2021	FT21244GYH49	PA127216	-1,348,284.86	0.00
5	15/11/2021	FT21319HBCMN	FUNDING	0.00	264,148.64
6	23/11/2021	FT21327LQFJ	FUNDING	0.00	372,296.40
7	30/11/2021	FT213344ITZH	FUNDING	0.00	278,872.62
8	30/11/2021	FT21334TMMKQ	PA127359	-636,487.90	0.00
9	06/12/2021	FT213406DDL0	FUNDING	0.00	1,144,905.27
10	16/12/2021	FT21350RKMW2	PA127377	-1,423,777.89	0.00
11	21/12/2021	FT21355VJGZH	FUNDING	0.00	491,277.34
12	09/05/2022	FT22129GY38B	PA127833	-491,277.34	0.00
					0

END OF ACCOUNT STATEMENT

CLOSING BALANCE: 0

Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Options  
Clear Selection

Find

Account  1000241292  
 Statement From  20210701  
 Statement To  20220630

TAM.E.STMT.OF.ACCT.EPRM





Principal Outstanding		Total Charges		Net Commitment Fee	
Disbursed	66,469,820.00	Service Charge	0.75 %	Commitment Fee	0.50 %
Repaid	0.00	Waiver	0.00 %	Waiver	0.00 %
Prepaid	0.00	Interest Waiver Status	Ineligible		
Regular Repayments	0.00				

#### USD Equivalents

Original Approved Amount	77,000,000.00
Current Undisbursed	0.00
Historical Disbursed	70,149,085.33

#### Reference Information

Lending Instrument :	IPF - Investment Project Financing		
Loan Type :	IDA - IDA Credit		
Borrower of Record :	The National Treasury and Planning		
Guarantor :	Kenya	Maturity Type :	IDA10_40
Loan Term :	40 Years	Maturity Profile :	STANDARD
Grace Period :	10 Years		

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

**Project:** P129408 - RI-Regional Pastoral Livelihoods Resilience Project

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#)

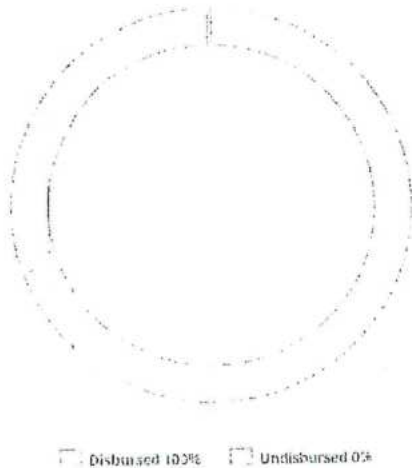
**Important Dates**

Approval	Signing	Commitment Charges Start Date	Effective	Closing	Application Deadline	First Repayment	Last Repayment
18-Mar-2014	19-May-2014	18-Jul-2014	15-Dec-2014	31-Dec-2021	30-Jun-2022	15-Aug-2024	15-Feb-2054

Currency of Commitment : XDR

Show amounts in **USD**

Exchange Rate 1 XDR = 1.324100 USD as of 03-Aug-2022  
The conversion is based on today's rate and is not an aggregation of the equivalent historical rates for each disbursement.



**Loan Information (USD)**

Signed Amount	66,469,820.00
Cancelled	0.00
Disbursed	66,469,820.00
Undisbursed	0.00
Special Commitments	0.00
Funds Available	0.00

**Funds Available (USD)**

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
<b>Estimated Funds Available</b>	<b>0.00</b>

Last Bill, IDA 53880, due on 15-Aug-2022

85,619.70

**Retroactive Available**

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
15-Aug-2022	XDR	190,319.25

Retroactive Limit	85,619.70
Retroactive Disbursed	0.00

Period of Retroactivity: 01-Feb-2014 to 18-May-2014

66,469,820.00

0.75 %

0.00 %



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

**Project:** P129408 - RI-Regional Pastoral Livelihoods Resilience Project

[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#)

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | **[Designated/UN Accounts](#)** | [Category Schedule](#) |

### Designated Account Detail- DA-BA

#### Account Details

Account Holder	REGIONAL PASTORAL LIVELIHOODS	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	6,000,000.00
Account Number	1000241292	Hide	Associated Categories 1 - (Gd,Wk,NnCS,OC,Trg,CS,Pts1-3,4,1,2&5) 3 - (EMERGENCY EXPENDITURES Pt 4.3)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

#### Transaction Details

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

Total Deposits Less Refunds	52,317,093.13
Documented	51,117,519.32
Outstanding Balance	1,199,573.81
Waived Documentation Amount	0.00
Transaction in Process	0.00



**REGIONAL PASTORAL LIVELIHOODS RESILIENCE PROJECT  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2021**

**Credit No.: IDA LOAN CREDIT NO.5388-KE (DA-BA)**

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

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		48,417,308.00
	<b>Less:</b>		
2	Total amount documented		45,264,324.36
3	<b>Outstanding amount to be documented</b>		<b>3,152,983.64</b>
	<b>Represented by:</b>		
4	Ending Special account Balance as as 30 June 2021		771,378.54
5	Amounts claimed but not credited as at 30 June 2021		-
6	Amounts withdrawn and not claimed		2,381,605.10
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	<b>Total advance to Special Account Year ended 30 June 2021</b>		<b>3,152,983.64</b>

Discrepancy between total appearing on line 3 and 9

-

**Notes:**

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

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

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

**DATE:**





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

Project: P129408 - RI-Regional Pastoral Livelihoods Resilience Project

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 18-Mar-2014	Loan Signing Date 19-May-2014	Loan Made Effective 15-Dec-2014	Authorized Signatories Submitted to WB 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online
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Withdrawal Application for this loan cannot be submitted at this time. Please contact clientconnection@worldbank.org.

Transaction List

Showing results 1 - 50 of 122 entries

Filter by DA-BA

Documented C

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 122	DA-BA	Completed	USD	656,444.97	1	USD	656,444.97	19-May-2022	22-May-2022	Borrower	22-May-2022
WA 121	DA-BA	Completed	USD	454,699.35	1	USD	454,699.35	18-Feb-2022	21-Feb-2022	Borrower	21-Feb-2022
WA 120	DA-BA	Completed	USD	450,592.80	1	USD	450,592.80	16-Feb-2022	16-Feb-2022	Borrower	16-Feb-2022
119	DA-BA	Completed	USD	1,057,739.96	1	USD	1,057,739.96	20-Dec-2021	20-Dec-2021	Borrower	22-Dec-2021
WA 118	DA-BA	Completed by WB	USD	1,635,578.96	DA-BA		0.00	30-Nov-2021		Matayo Wangalwa	03-Dec-2021
WA 117	DA-BA	Completed	USD	398,389.45	1	USD	398,389.45	24-Nov-2021	29-Nov-2021	Borrower	29-Nov-2021
WA 116	DA-BA	Completed	USD	531,852.00	1	USD	531,852.00	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021
WA 115	DA-BA	Completed	USD	377,355.20	1	USD	377,355.20	09-Nov-2021	12-Nov-2021	Borrower	12-Nov-2021
WA 114	DA-BA	Completed	USD	1,926,121.23	1	USD	1,926,121.23	23-Aug-2021	25-Aug-2021	Borrower	25-Aug-2021
WA 104	DA-BA	Completed	USD	307,354.27	1	USD	307,354.27	16-Jun-2021	16-Jun-2021	Borrower	16-Jun-2021
WA 103	DA-BA	Completed	USD	464,024.27	1	USD	464,024.27	03-Jun-2021	03-Jun-2021	Borrower	03-Jun-2021
WA 102	DA-BA	Completed	USD	1,135,520.77	1	USD	1,135,520.77	05-May-2021	05-May-2021	Borrower	05-May-2021
WA 100	DA-BA	Completed	USD	422,027.83	1	USD	422,027.83	10-Mar-2021	10-Mar-2021	Borrower	10-Mar-2021
WA 99	DA-BA	Completed	USD	289,651.09	1	USD	289,651.09	10-Mar-2021	10-Mar-2021	Borrower	10-Mar-2021
WA 97	DA-BA	Completed	USD	372,074.65	1	USD	372,074.65	28-Jan-2021	01-Feb-2021	Borrower	01-Feb-2021
WA 95	DA-BA	Completed	USD	580,023.86	1	USD	580,023.86	16-Dec-2020	16-Dec-2020	Borrower	16-Dec-2020

## eBusiness

Application						Paid					
WA 93	DA-BA	Completed	USD	317,232.15	1	USD	317,232.15	02-Dec-2020	02-Dec-2020	Borrower	02-Dec-2020
WA 91	DA-BA	Completed	USD	2,885,427.45	1	USD	2,885,427.45	24-Jul-2020	30-Jul-2020	Borrower	30-Jul-2020
WA 89	DA-BA	Completed	USD	1,448,817.36	1	USD	1,448,817.36	09-Jun-2020	09-Jun-2020	Borrower	09-Jun-2020
WA 88	DA-BA	Completed	USD	549,777.46	1	USD	549,777.46	08-Jun-2020	08-Jun-2020	Borrower	08-Jun-2020
WA 61	DA-BA	Completed	USD	879,189.03	1	USD	879,189.03	06-May-2020	06-May-2020	Borrower	06-May-2020
WA 60	DA-BA	Completed	USD	1,137,808.90	1	USD	1,137,808.90	20-Mar-2020	20-Mar-2020	Borrower	20-Mar-2020
WA 59	DA-BA	Completed	USD	2,731,603.38	1	USD	2,731,603.38	07-Feb-2020	10-Feb-2020	Borrower	10-Feb-2020
WA 58	DA-BA	Completed	USD	250,357.20	1	USD	250,357.20	17-Jan-2020	17-Jan-2020	Borrower	17-Jan-2020
WA 56	DA-BA	Completed	USD	119,972.16	1	USD	119,972.16	13-Jan-2020	14-Jan-2020	Borrower	14-Jan-2020
WA 52	DA-BA	Completed	USD	5,509,652.81	1	USD	5,509,652.81	22-Aug-2019	29-Aug-2019	Borrower	29-Aug-2019
WA 51	DA-BA	Completed	USD	677,048.58	1	USD	677,048.58	13-Jun-2019	14-Jun-2019	Borrower	14-Jun-2019
WA 50	DA-BA	Completed	USD	1,806,531.29	1	USD	1,806,531.29	16-May-2019	17-May-2019	Borrower	17-May-2019
WA 48	DA-BA	Completed	USD	3,099,790.23	3	USD	1,320,198.52	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019
WA 48	DA-BA	Completed	USD	3,099,790.23	1	USD	1,779,591.71	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019
WA 47	DA-BA	Completed	USD	913,257.00	3	USD	555,325.21	14-Nov-2018	14-Nov-2018	Borrower	14-Nov-2018
WA 47	DA-BA	Completed	USD	913,257.00	1	USD	357,931.79	14-Nov-2018	14-Nov-2018	Borrower	14-Nov-2018
WA 46	DA-BA	Completed	USD	4,629,871.41	3	USD	3,237,166.24	31-Jul-2018	01-Aug-2018	Borrower	01-Aug-2018
WA 46	DA-BA	Completed	USD	4,629,871.41	1	USD	1,392,705.17	31-Jul-2018	01-Aug-2018	Borrower	01-Aug-2018
WA 36	DA-BA	Completed	USD	942,396.30	1	USD	942,396.30	18-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018
WA 33	DA-BA	Completed	USD	909,840.44	1	USD	909,840.44	21-May-2018	21-May-2018	Borrower	21-May-2018
WA 32	DA-BA	Completed	USD	616,150.82	1	USD	616,150.82	27-Apr-2018	07-May-2018	Borrower	07-May-2018
WA 30	DA-BA	Completed	USD	396,666.65	1	USD	396,666.65	15-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018
WA 29	DA-BA	Completed	USD	960,824.85	1	USD	960,824.85	23-Feb-2018	23-Feb-2018	Borrower	23-Feb-2018
WA 27	DA-BA	Completed	USD	739,960.00	1	USD	739,960.00	07-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017
WA 24	DA-BA	Completed	USD	2,882,384.23	1	USD	2,882,384.23	23-Aug-2017	25-Aug-2017	Borrower	25-Aug-2017
WA 23	DA-BA	Completed	USD	599,292.22	1	USD	599,292.22	15-Jun-2017	19-Jun-2017	Borrower	19-Jun-2017
WA 22	DA-BA	Completed	USD	600,528.72	1	USD	600,528.72	07-Jun-2017	09-Jun-2017	Borrower	09-Jun-2017
WA 21	DA-BA	Completed	USD	772,347.40	1	USD	772,347.40	10-May-2017	18-May-2017	Borrower	18-May-2017
WA 20	DA-BA	Completed	USD	398,003.87	1	USD	398,003.87	05-May-2017	05-May-2017	Borrower	05-May-2017
WA 16	DA-BA	Completed	USD	1,016,575.34	1	USD	1,016,575.34	13-Mar-2017	16-Mar-2017	Borrower	16-Mar-2017
WA 14	DA-BA	Completed	USD	281,880.45	1	USD	281,880.45	22-Dec-2016	23-Dec-2016	Borrower	23-Dec-2016
WA 10	DA-BA	Completed	USD	1,375,672.97	1	USD	1,375,672.97	27-Oct-2016	28-Oct-2016	Borrower	28-Oct-2016
WA 09	DA-BA	Completed	USD	926,111.98	1	USD	926,111.98	11-Oct-2016	13-Oct-2016	Borrower	13-Oct-2016
WA 06	DA-BA	Completed	USD	529,381.14	1	USD	529,381.14	14-Jun-2016	20-Jun-2016	Borrower	20-Jun-2016



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

Project: P129408 - RI-Regional Pastoral Livelihoods Resilience Project

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## Withdrawal Applications

### Disbursement Milestone

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Withdrawal Application for this loan cannot be submitted at this time. Please contact [clientconnection@worldbank.org](mailto:clientconnection@worldbank.org).

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Showing results 1 - 50 of 122 entries

Filter by DA-BA

Documented Value Date

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	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
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WA 102	DA-BA	Completed	USD	1,135,520.77	1	USD	1,135,520.77	05-May-2021	05-May-2021	Borrower	05-May-2021
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WA 99	DA-BA	Completed	USD	289,651.09	1	USD	289,651.09	10-Mar-2021	10-Mar-2021	Borrower	10-Mar-2021
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WA 95	DA-BA	Completed	USD	580,023.86	1	USD	580,023.86	16-Dec-2020	16-Dec-2020	Borrower	16-Dec-2020

## eBusiness

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WA 58	DA-BA	Completed	USD	250,357.20	1	USD	250,357.20	17-Jan-2020	17-Jan-2020	Borrower	17-Jan-2020
WA 56	DA-BA	Completed	USD	119,972.16	1	USD	119,972.16	13-Jan-2020	14-Jan-2020	Borrower	14-Jan-2020
WA 52	DA-BA	Completed	USD	5,509,652.81	1	USD	5,509,652.81	22-Aug-2019	29-Aug-2019	Borrower	29-Aug-2019
WA 51	DA-BA	Completed	USD	677,048.58	1	USD	677,048.58	13-Jun-2019	14-Jun-2019	Borrower	14-Jun-2019
WA 50	DA-BA	Completed	USD	1,806,531.29	1	USD	1,806,531.29	16-May-2019	17-May-2019	Borrower	17-May-2019
WA 48	DA-BA	Completed	USD	3,099,790.23	3	USD	1,320,198.52	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019
WA 48	DA-BA	Completed	USD	3,099,790.23	1	USD	1,779,591.71	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019
WA 47	DA-BA	Completed	USD	913,257.00	3	USD	555,325.21	14-Nov-2018	14-Nov-2018	Borrower	14-Nov-2018
WA 47	DA-BA	Completed	USD	913,257.00	1	USD	357,931.79	14-Nov-2018	14-Nov-2018	Borrower	14-Nov-2018
WA 46	DA-BA	Completed	USD	4,629,871.41	3	USD	3,237,166.24	31-Jul-2018	01-Aug-2018	Borrower	01-Aug-2018
WA 46	DA-BA	Completed	USD	4,629,871.41	1	USD	1,392,705.17	31-Jul-2018	01-Aug-2018	Borrower	01-Aug-2018
WA 36	DA-BA	Completed	USD	942,396.30	1	USD	942,396.30	18-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018
WA 33	DA-BA	Completed	USD	909,840.44	1	USD	909,840.44	21-May-2018	21-May-2018	Borrower	21-May-2018
WA 32	DA-BA	Completed	USD	616,150.82	1	USD	616,150.82	27-Apr-2018	07-May-2018	Borrower	07-May-2018
WA 30	DA-BA	Completed	USD	396,666.65	1	USD	396,666.65	15-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018
WA 29	DA-BA	Completed	USD	960,824.85	1	USD	960,824.85	23-Feb-2018	23-Feb-2018	Borrower	23-Feb-2018
WA 27	DA-BA	Completed	USD	739,960.00	1	USD	739,960.00	07-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017
WA 24	DA-BA	Completed	USD	2,882,384.23	1	USD	2,882,384.23	23-Aug-2017	25-Aug-2017	Borrower	25-Aug-2017
WA 23	DA-BA	Completed	USD	599,292.22	1	USD	599,292.22	15-Jun-2017	19-Jun-2017	Borrower	19-Jun-2017
WA 22	DA-BA	Completed	USD	600,528.72	1	USD	600,528.72	07-Jun-2017	09-Jun-2017	Borrower	09-Jun-2017
WA 21	DA-BA	Completed	USD	772,347.40	1	USD	772,347.40	10-May-2017	18-May-2017	Borrower	18-May-2017
WA 20	DA-BA	Completed	USD	398,003.87	1	USD	398,003.87	05-May-2017	05-May-2017	Borrower	05-May-2017
WA 16	DA-BA	Completed	USD	1,016,575.34	1	USD	1,016,575.34	13-Mar-2017	16-Mar-2017	Borrower	16-Mar-2017
WA 14	DA-BA	Completed	USD	281,880.45	1	USD	281,880.45	22-Dec-2016	23-Dec-2016	Borrower	23-Dec-2016
WA 10	DA-BA	Completed	USD	1,375,672.97	1	USD	1,375,672.97	27-Oct-2016	28-Oct-2016	Borrower	28-Oct-2016
WA 09	DA-BA	Completed	USD	926,111.98	1	USD	926,111.98	11-Oct-2016	13-Oct-2016	Borrower	13-Oct-2016
WA 06	DA-BA	Completed	USD	529,381.14	1	USD	529,381.14	14-Jun-2016	20-Jun-2016	Borrower	20-Jun-2016



