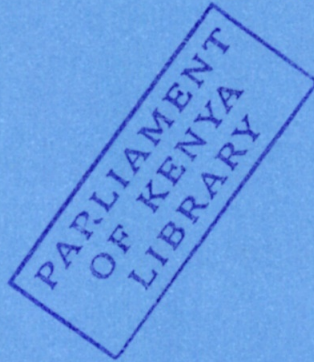


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL

Enhancing Accountability



THE NATIONAL ASSEMBLY
PAPERS LAID

DATE: 05 DEC 2024

DAY:

Thursday

REPORT

TABLED
BY:

Hon. Kimani Ichongiwa
(leader of the Majority Party)

CLERK-AT
THE-TABLE:

Anastacia

OF

THE AUDITOR-GENERAL

ON

**KENYA WATER SECURITY AND CLIMATE
RESILIENCE PROJECT (GRANT
NO. TFOA0761A AND CREDIT
NO.5268/5674/7423-KE)**

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

STATE DEPARTMENT FOR IRRIGATION



KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT

**MINISTRY OF WATER, SANITATION AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION**

PROJECT GRANT NUMBER TFOA0761A/CREDIT NUMBER 5268/5674/7423-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2024

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

***Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

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1. Acronyms and Definition of Terms

AF	Additional Financing
CBK	Central Bank of Kenya
C-ESMP	Construction Environmental and Social Management Plans
CRWSCP	Coastal Region Water Security and Climate Resilience Project
CDA	Coast Development Authority
ESHS	Environmental Social Health and Safety
FFEWS	Flood Forecasting and Early Warning System
FY	Financial Year
GOK	Government of Kenya
GBV	Gender based Violence
GRC	Grievance Redress Committee
GRM	Grievance Redress Mechanism
Ha	Hectares
ICPAK	Institute of Certified Public Accountants of Kenya
IDA	International Development Association
IFAT	Investment Framework Analysis tool
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
KES	Kenya Shillings
Ksh	Kenya Shillings
KWTF	Korean-World Bank Group partnership facility Single donor Trust Fund
KWSCRP	Kenya Water Security And Climate Resilience Project

***Kenya Water Security and Climate Resilience Project
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LNIP	Lower Nzoia Irrigation Project
LNISP	Lower Nzoia Irrigation Scheme Phase
LNIWUAS	Lower Nzoia Irrigation Water Users Association
LNIWUAG	Lower Nzoia Irrigation Water Users Group
NHIF	National Health Insurance Fund
NLC	National Land Commission
NT	National Treasury
OAG	Office of the Auditor General
PAH	Project Affected House
PAP	Project Affected Person
PDO	Project Development Objectives
PFM	Public Finance Management.
PIU	Project Implementing Unit
PMU	Project Management Unit
PSASB	Public Sector Accounting Standards Board
RAP	Resettlement Action Plan
RIC	RAP Implementation Consultant
SEA/SH	Sexual Exploitation and Abuse/Harassment
SC	Sub Component
SCMP	Sub Catchment Management Plan
VfM	Value for money
WB	World Bank
WRA	Water Resources Authority
Comparative FY	Financial year preceding the current financial year.

Kenya Water Security and Climate Resilience Project
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(Projects to include all acronyms and Definition of terms used in the annual report and financial statements)

2. Project Information and Overall Performance

2.1 Name and registered office

Name

The project's official name is Kenya Water Security and Climate Resilience Project.

Objective

The key objective of the project is i) increase availability and productivity of irrigation water for project beneficiaries; and (ii) enhance the institutional framework and strengthen capacity for water security and climate resilience for the country

Address

The project headquarters offices are Nairobi, Nairobi County, Kenya.

The address of its registered office is:

Kenya Water Security and Climate Resilience Project,

Ministry of Water, Sanitation and Irrigation, State Department for Water-Ngong Road,

Maji House

P.O Box 49720-00100 Nairobi

Contacts: The following are the project contacts

P.O. Box:

Telephone: (254) 27116103

E-mail: infor@kwscrp.org

Website: www.kwscrp.go.ke

Kenya Water Security and Climate Resilience Project
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Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	5 th January 2012
Project End Date:	31 st May 2025
Project Manager:	Eng. Vincent N. Kabuti
Project Sponsor:	Ministry of Water, Sanitation and Irrigation, State Department for Water

2.3 Project Overview

Line Ministry/State Department of the project	Ministry of Water, Sanitation and Irrigation, State Department for Water.
Project number	Credit No. 5268/5674/7423-KE/TFA0761
Strategic goals of the project	The strategic goals of the project are as follows: (i) To improve water security and build climate resilience by strengthening water and climate risk investment planning, preparation and implementation that is supported by an enhanced institutional framework.
Summary of Project Strategies for achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Increase availability and productivity of irrigation water for project beneficiaries and enhance the institutional framework and strengthen capacity for water security and climate resilience for the country.
Other important background information of the project	The project is funded by the Government of Kenya (GOK), International Development Association (IDA), KfW, Korea-World Bank Group Partnership Facility Single-donor Trust Funds Grant and the Beneficiaries.

Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

	<p>The project total cost is US\$ 176.06 million as indicated below and is to be implemented over seven years.</p> <ul style="list-style-type: none"> • IDA (USD 141.32M), • Kfw (USD 16.44M), • GOK (USD 14.8M) • Korea-WB Trust Fund (USD 3.5M) • Beneficiaries (USD 1.2M) <p>The project has seven categories as per the Financing Agreement Category 1 Goods, Category 2 Works, Category 3 Consultancy Services, Category 4 Operating Costs, Category 5 Refunds of Preparation Advance and Category 6 Unallocated, Category 7 Goods, Works, Consultancy Services and Training.</p>
<p>Areas that the project was formed to intervene</p>	<p>The project was formed to intervene in the following problems/gaps:</p> <ul style="list-style-type: none"> (i) Component 1: Water Resource Development, <ul style="list-style-type: none"> SC1.1 Water Sector Investment SC1.2 Water Investment Pipeline. (ii) Component 2: Effective Water Sector Institutions <ul style="list-style-type: none"> SC2.1 Support for Water Sector Transition and Reforms SC1.2 Strengthening Water Management and Planning (iii) Support for Project Implementation
<p>Project duration</p>	<p>12 Years</p>

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

- (i) Designated Account-Central Bank of Kenya -Account No 1000214244.
- (ii) NCBA Bank -NCBA House-Account No. 1000591738.

2.5 Independent Auditor

The project is audited by the
 Auditor General
 Office of the Auditor General (OAG)
 P.O. Box 30084 University Way,
 Nairobi.

2.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities
CPA Ephantus Kimotho, CBS	Principal Secretary	Bachelor of Commerce (ICPAK)	Accounting Officer
Eng. Vincent N. Kabuti	Irrigation Secretary/Project Manager	BSC Civil Engineering	Coordination of the Project.
Eng. Samson Musyoka	Project Coordinator	BSC Civil Engineering	Project coordination- Western Region.
CPA Samuel K. Kung'u	Head of Accounting Unit	B.com, CPA(K)	Financial Management

2.7 Funding summary

The Project is for a duration of 12 years from 2013 to 2025 with an approved budget of US\$ 176.06 (use donor currency) equivalent to Kshs 17.9 billion as highlighted on the table below:

*Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Project information and overall performance (continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 June 2024)		Undrawn balance to date	
	Donor currency	Kshs	Donor currency	Kshs	Donor currency Kshs	Kshs
	(A)	(A')	=(B)	(B')	(A)-(B)	(A)-(B)
(i) Grant						
Korean – WB Trust Fund	\$ 3,500,000	350,000,000	\$ 2,795,601	279,560,133	\$ 704,399	70,439,867
(ii) Loan						
IDA	\$141,320,000	16,958,400,000	111,320,000	12,374,023,455	\$ 30,000,000	4,584,376,545
KfW *	\$16,440,000	2,137,200,000	\$16,221,845	2,108,839,914	\$ 218,156	28,360,086
(iii) Counterpart funds						
Government of Kenya	\$18,700,000	1,870,000,000	\$16,951,520	1,695,152,000	\$1,748,480	174,848,000
Total	179,960,000	21,315,600,000	\$ 147,288,966	16,457,575,502	32,671,033	4,858,024,498

*Kfw funding € 15,000,000

*Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2024)		Cumulative amount paid to date – (30 th June 2024)	Unutilised balance to date (30th June 2024)		
	<i>Donor currency</i>	<i>Kshs</i>		<i>Kshs</i>	<i>Donor currency</i>	<i>Kshs</i>
	<i>(A)</i>	<i>(A')</i>		<i>(B')</i>	<i>(A)-(B)</i>	<i>(A')-(B')</i>
(i) Grant						
Korean – WB Trust Fund			279,560,133	704,399	70,429,867	
	-	-		-	-	
(ii) Loan						
IDA	\$7,326,762	952,479,037	12,374,023,455	\$ 30,000,000	4,585,376,545	
KfW	\$3,771,468	490,290,973	2,108,839,914	€ 218,155	28,360,086	
(iii) Counterpart funds						
Government of Kenya	2,530,769	329,000,000	1,695,152,000	1,748,480	174,848,000	
Total	13,629,000	1,771,770,010	16,178,015,369	31,966,635	4,787,584,631	

Kenya Water Security and Climate Resilience Project
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Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

	2023/2024		TOTAL		Variance %
	Budget	Actual	Budget	Actual	
Receipts from Government of Kenya	326,000,000	329,000,000	2,801,652,500	2,345,152,000	84%
Proceeds from Domestic and Foreign Grants			520,000,000	222,901,818	43%
Loan from External Development Partners	3,020,000,000	1,442,770,009	19,759,594,860	14,482,863,075	73%
	3,346,000,000	1,771,770,009	23,081,247,360	17,050,916,893	74%

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

The following are the key achievements during the period under review:

- Project continued with civil infrastructural works necessary for irrigating 3905 ha. The progress now stands at 72.7% completion.
- For Lot 1, key works done during the period under review include: Main Canal works from Km 21+000 to 22+300; Unlined Main Canal works km 22+300 – 26+200, structures such as duck billed weirs (5 no), Drop Structure km 22+100; Oblique weir km 22+270, HR 6, HR 8, box culverts (13no); construction of the Inlet, outlet and Chute Section 22+327 to 22+667; unlined Main Canal up to 23+750 (offtake to SC8) and the 3 box culverts, secondary canal (SC) 8 canal works from km 0+000 – 2+460 including relocation of Dibuoro School buildings; Tertiary Canals (block 3 and Block 4) and Farm Development in block 1 and 2.
- For Lot 2, key works done during the period under review include: drainage Structure and Weir on the Northern Dyke at km 3+200 and: repairs of the gates at the drainage control structure on the Northern Dyke km 12+400.
- Under the agriculture value chain, Usonga Rice Cooperative Society received a rice mill facility from the Siaya County. Plans to increase rice production to supply the newly installed rice mill are on-track. Membership of Usonga Rice Cooperative has grown from 133 to 151 within the reporting period, while the share capital growing KES.300,000 to KES 530,000.

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

- Production of seedlings ongoing under one shed net. To date, 7,150,846 seedlings have been produced and distributed to 2105 farmers.
- During the reporting period, the project worked together with NLC assist in facilitating the land acquisition process by processing documents in blocks 5 – 6 along secondary canal 8. The project also participated in the distribution of Gazette notices, Inspection; inquiry, and award issuance for Main Drain1, Emergency Weir, Secondary Canal 8 (Realignment) and the Southern Dyke. There are PAPs who had not been compensated due to various issues in canals 6 – 8 and schedule B of Main Canal 10. The NLC was supported to clear the pending cases. RIC also participated in Dibouro Primary school meeting to discuss compensation. participated in public Sensitization, distribution of Gazette notices and Inspection of Secondary Drains 1, 2 and 3; Worked with NLC to clear pending documents for PAPs along the Main Canal 10 and Cross drains 1 to 5; Addressed pending issues along Secondary Canal 6 (SC 6). A total of 971 parcels have been acquired to date from the intake works and main canal from Intake works, block 1 to 7 at km 0+000 to 23+760. This relocation has provided a total of 1129 acres to the project. During the period under review, an additional 347 People Affected Households (PAHs) were processed for compensation. The Ministry of Water disbursed ksh 84,000,000 to NLC in the month of September 2023 to be utilised as part compensation of Main Canal 10.

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

	2016/2017	2017/2018	2018/2019	2019/2020	2020/2021
Receipts from Government of Kenya		-	125,000,000	162,500,000	300,000,000
Loan from External Development Partners	308,550,000	277,299,541	330,209,659	2,388,176,785	786,966,167
	308,550,000	277,299,541	455,209,659	2,550,676,785	1,086,966,167
Absorption rate %	1%	1%	2%	10%	4%

	2021/22	2022/2023	2023/2024	Cumulative-to-date
Receipts from Government of Kenya	500,000,000	250,000,000	300,000,000	1,637,500,000
Loan from External Development Partners	666,715,305	1,256,127,355	2,238,550,710	8,252,595,522
	1,166,715,305	1,506,127,355	2,538,550,710	9,890,095,522

Kenya Water Security and Climate Resilience Project
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Absorption rate %	5%	6%	10%	40%
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iv) List the implementation challenges and recommend the next steps

The pace of land acquisition has continued to disrupt the project's work schedule. The delay in land acquisition is hampered by limited budget disbursements by the National Treasury and the NLC valuation processes. Other challenges were:

- Lack of machinery that facilitate mechanization activities such as timely land preparation, mechanized harvesting etc.
- Insufficient irrigation water hence hampering continuous production
- Lack of knowledge and skills in improved rice production techniques including seed production
- Poor road network on Mulwa scheme, thus hampering movement within the scheme, transportation of products and farm inputs

2.9 Summary of Project Compliance:

During the reporting period the following non-compliances on ESHS were noted:

The Contractor was issued with an improvement notice containing non compliances noted, corrective actions recommended and timelines for implementation of the recommended actions. The Contractor addressed the recommendations contained in the improvement notice satisfactorily but was yet to address the following issues during the reporting period:

- (i) to hold a Grievance Redress Committee (GRC) meeting for the month of September 2023 to address emerging issues related to construction works.
- (ii) to harmonize workers records at NHIF to ensure that all deductions made are directed to the right accounts.
- (iii) to dispose of the decommissioned tools and equipment to secondhand material dealers;
- (iv) to fully restore the borrow pit located at Km 23 along the Main Canal to mitigate health and safety risks to the public; and to close out all grievances that are pending resolutions

3. Statement of Performance against Project's Predetermined Objectives

Introduction

***Kenya Water Security and Climate Resilience Project
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The overarching objective of the KWSCRCP is to improve water security and build climate resilience by strengthening water and climate risk investment planning, preparation, and implementation that is supported by an enhanced enabling institutional framework. The program is aimed at building water security and climate resilience for economic growth and improved social well-being.

The project is guided by two objectives, namely:

- a) To increase availability and productivity of irrigation water for project beneficiaries; and
- b) To enhance the institutional framework and strengthen capacity for water security and climate resilience in certain regions of the country.

Table 3 below highlights attendant indicators identified for reasons of tracking progress and performance measurement:

Indicators	Unit of Measure	Baseline 2013	Target	Achievement	Achievement	Achievement	Achievement
			Year 9 (EoP) Sept 2023	April 2023	Aug-23	Feb-24	Jun-24
PDO LEVEL RESULTS INDICATORS							
5	Percentage of institutions mandated by the Water Act that have been established	%	0	100%	100%	100%	100%
6	No of people with increased flood protection	Nos	0	66700	66,700	66,700	66,700
7	Area provided with irrigation and drainage services	Ha	0	3,905	0	0	534
8	Land size with improved protection from floods	Nos	0	25,000	25,000	25,000	25,000
9	Water Act and Sector Policy adopted	text	Water Act in Draft form	Water Act and Policy adopted	Indicator has been achieved	Indicator has been achieved	Indicator has been achieved
10	Direct Project beneficiaries (of which % female)	Nos (%)	0	148,357	111,726	113,001	113,882
11	Water Resources Authority (WRA) established and operational	text	0	WRA operational	WRA operational	WRA operational	WRA operational
12	Water Users provided with new/improved irrigation and drainage services (of which % are female)	Nos (%)	0	7,600	0	0	600
INTERMEDIATE LEVEL INDICATORS - COMPONENT 1 - WATER RESOURCES DEVELOPMENT							
13	New or upgraded monitoring stations (hydrologic, hydro-meteorological, and groundwater) with real time telemetry	Number	24	91	105	105	105

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Indicators	Unit of Measure	Baseline 2013	Target	Achievement	Achievement	Achievement	Achievement	
			Year 9 (EoP) Sept 2023	April 2023	Aug-23	Feb-24	Jun-24	
14	Area where land and water management processes have been practiced as a result of the project	ha	100	1450	1830	1830	1830	1830
15	Cropping pattern and intensity in LNIP	%	77	147	147	147	147	147
16	Value of scheme agricultural products marketed	US\$ million	5.34	7.6	7.1	7.3	7.36	7.36
17	No. of Lower Nzoia Irrigation Water User Associations (LNIWUAs) established and operational	Number	0	14 LNIWUGs formed, 1 LNIWUA established)	14 LNIWUGs formed, 1 LNIWUA formed but awaiting certificate by registrar of societies	14 LNIWUGs formed, 1 LNIWUA formed and certificate issued by registrar of societies	14 LNIWUGs formed, 1 LNIWUA formed and certificate issued by registrar of societies	14 LNIWUGs formed, 1 LNIWUA formed and certificate issued by registrar of societies
18	Number of farmers trained in improved agriculture practices (including irrigated agriculture)	Number	0	12,600	10,230	11,410	11,515	11,515
19	Number of SCMPS revised/ developed and implemented	Number	44	59	59	59	59	59
20	No. of household water connections (new or rehabilitated) in Mombasa supported under the project	Number	0	7,000	3,000	3,000	3,000	3,000
21	Length of flood protection structures (dykes) rehabilitated	Number	0	34	34	34	34	34
22	No. of studies completed to advance investment pipeline	Number	0	12	13	13	13	13
23	% civil works/infrastructure and equipment necessary for irrigating 2385 ha completed	%	0	100%	71.0%	92.2%	99.2%	72.65
24	Number of farmers receiving extension support services	Number	2000	12,600	11,360	11,410	11,410	11,970
25	Number of farmers accessing agricultural inputs (inputs, credit, cropping and post-harvest infrastructures and equipment on timely basis)	Number	0	6,300	4,865	4,910	5,086	10458
INTERMEDIATE LEVEL INDICATORS - COMPONENT 2 - EFFECTIVE WATER INSTITUTIONS								
26	No. of water infrastructure investment framework analysis tool (IFAT) developed and used to identify a pipeline of infrastructure investments	Number	0	1	1	1	1	1
27	No. of operational Flood Forecasting and Early Warning Systems (FFEWS)	Number	0	1	17	17	17	17
28	No. of basin plans developed and adopted	Number	0	6	6	6	6	6
29	No. of new or upgraded monitoring stations (hydrologic, hydro-meteorological and ground water)	Number	24	91	105	105	105	105
30	No. of sub-catchment management plans (SCMPs) developed	Number	44	59	59	59	59	59
INTERMEDIATE LEVEL INDICATORS - COMPONENT 3 - PROJECT MANAGEMENT								

Kenya Water Security and Climate Resilience Project
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Indicators		Unit of Measure	Baseline 2013	Target	Achievement	Achievement	Achievement	Achievement
				Year 9 (EoP) Sept 2023	April 2023	Aug-23	Feb-24	Jun-24
31	Project MIS/GIS M&E established and operational	Text	0	Fully Operational	100% completed	100% completed	100% completed	100% completed

i. Marketplace practices-

a) Responsible Supply chain and supplier relations-

Quotations are sought from suppliers on the list of approved vendors on a competitive basis, and the best supplier are selected to provide the required goods/services. The selected vendor is expected to provide supplies, services and works of acceptable quality, and have proven this at least once.

For procurement, Value for Money (VfM), transparency, economy, effectiveness, efficiency, and equity are the basic principles that are in procurement. Procurement is strictly compliant with government procurement procedures (e.g. in relation to value for money; tendering; due diligence). Purchases of goods and services are costed and evaluated for value for money (VfM) before purchase. VfM does not necessarily mean getting the lowest price. It means buying the right quality, in the right quantity, at the right price, at the right time. It also includes other considerations such as delivery and availability, additional costs e.g. transport and storage and the cost of procurement itself (i.e. time spent on the purchase).

Competition is usually the best and most appropriate way to ensure (and demonstrate) VfM, while negotiation is another way of achieving this end. The procumbent team ensures that relevant information regarding VfM is detailed in the procurement evaluation.

b) Responsible ethical practices

The project upholds high technical, professional and safety standards. The project is committed to behaving ethically at all times and taking responsibility for the actions of staff/consultants when those actions are taken on behalf of the Ministry.

Where a credible allegation of bribery or corruption is made against a consultant or employee, he/she is specifically required by the terms of engagement with the project to participate fully and openly in all investigations undertaken. This can include the provision of full access to tax returns, bank records, and/or other relevant financial and personal data.

Moreover, measures are taken to mitigate against conflict between official duties and private interests. In line with the Ministry's Code of Conduct, all staff are required to disclose outside business interests or activities where these may conflict with or potentially damage the interests of the project.

Additionally, staff and consultants who are nominated to evaluate quotations/proposals as a member of procurement committee must sign CoI form and declare if a real or apparent conflict of interest is involved.

c) Regulatory impact assessment

ii. Community Engagements

The Grievance Management Procedure is expanded to all components of the project. The project supported the grievance redress mechanism (GRM) process by training the first level GRCs on how to handle grievances in an impartial manner, respect for PAHs, the process of registering and closing grievances. The project also facilitates GRC members to attend meetings and NLC functions as additional tasks. The GRCs have performed well in resolving disputes. There are very few PAHs that have taken cases to court compared to the ones that have been resolved.

During the reporting period, the project ensured that most of the pending grievances were resolved at the DCC level, so far there are 9 pending disputes from Block 6 – 14, out of these, one dispute is in court, another dispute the parcel owner cannot be found and the remaining 7 disputes are at 2nd level GRM committee.

The project continued to engage with stakeholders during the land acquisition and compensation process. Stakeholders engaged with during the reporting period are; DCC for supporting the second level GRM process, the NLC for land acquisition and compensation, Land Registrar, Chief, ISC, Engineers, the community, and PMU field team. RIC also engaged with stakeholders of Dibouro primary school during discussions on canal realignment and compensation. This stakeholder engagement has been made possible by the Stakeholder Engagement Plan developed at the initial stages of the project during RAP one implementation

4. Statement of Project Management Responsibilities

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation, State Department for Irrigation and the Project Manager for Kenya Water Security and Climate 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 the financial year ended on June 30, 2024.

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

The Principal Secretary for the Ministry of Water Sanitation and Irrigation State Department for Irrigation and the Project Manager for Kenya Water Security and Climate 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 Water Sanitation and Irrigation State Department for Irrigation. and the Project Manager for Kenya Water Security and Climate Resilience Project are of the opinion that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30, 2024, and of the Project's financial position as at that date. The Principal Secretary for Ministry of Water, Sanitation and Irrigation, State department for Irrigation. and the project Manager for Kenya Water Security and Climate 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 and the adequacy of the systems of internal financial control.

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation State Department for Irrigation and the Project Manager for Kenya Water Security and Climate Resilience


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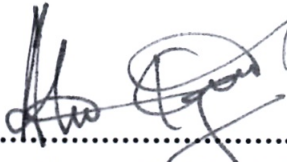
Project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

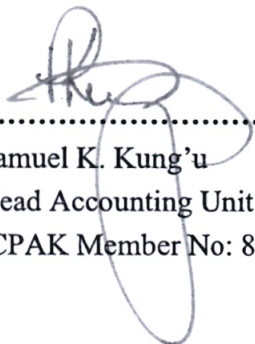
***Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

Approval of the Project Financial Statements

The Project financial statements were approved by the Principal Secretary for the Ministry of Water, Sanitation and Irrigation State Department for Irrigation. and the Project Manager for Kenya Water Security and Climate Resilience Project on 6/11/2024 2024 and signed by:

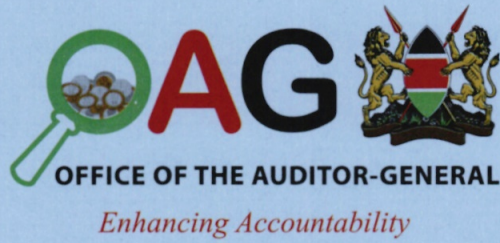

.....
CPA Ephantus Kimotho, CBS
Principal Secretary


.....
Eng. Vincent N. Kabuti, OGW
Project Manager


.....
Samuel K. Kung'u
Head Accounting Unit
ICPAK Member No: 8836

REPUBLIC OF KENYA

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

REPORT OF THE AUDITOR-GENERAL ON KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT (GRANT NO. TFOA0761A AND CREDIT NO.5268/5674/7423-KE) FOR THE YEAR ENDED 30 JUNE, 2024 – STATE DEPARTMENT FOR IRRIGATION

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 the 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 the Government achieves value for money and that such funds are applied for the intended purpose.
- C. Report on the 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, risk management environment and internal controls, developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

The three parts of the report are aimed at addressing the statutory roles and responsibilities of the Auditor-General as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012 and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya Water Security and Climate Resilient Project set out on pages 1 to 56 which comprise of the statement of financial assets and liabilities as at 30 June, 2024 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 Kenya Water Security and Climate Resilience Project as at 30 June, 2024 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement Grant No.TFOA0761A and Credit No. 5268/5674-KE dated 7 September, 2015 between International Development Association (IDA) and the Public Finance Management Act, 2012 of the Republic of Kenya.

In addition, the special accounts statements present fairly, transactions for the year, and the closing balance have been reconciled with the books of account.

Basis for Opinion

The audit was conducted in accordance with the International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Water Security and Climate Resilience Project Management in accordance with ISSAI 130 on the 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.

Emphasis of Matter

Budgetary Control and Performance

The statement of comparison of Budget and Actual amounts reflects final receipts budget and actual on comparable basis of Kshs.3,346,000,000 and Kshs.1,778,917,777 respectively, resulting in underfunding by Kshs.1,567,082,223 or 47% of the budget. Similarly, the project spent Kshs.1,472,975,025 against the budgeted amount of Kshs.3,346,000,000 resulting in under expenditure of Kshs.1,873,024,975 representing 56% of the estimated expenditure. Management has attributed the low absorption to slow pace of release of counterpart funds by the Government.

The underfunding and under expenditure is an indication that the project's objectives may not be achieved and may impact negatively on service delivery to the public

My opinion is not modified in respect of this matter.

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, 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

Unresolved Prior Year Audit Matters

There were issues raised in the audit report for 2022/2023 financial year of which no report or recommendations from the Project Management and oversight bodies were submitted for audit verification and clearance. Further, the issues remain unresolved contrary to Section 68(2)(l) of the Public Finance Management Act, 2012 which require Accounting Officers designated for National Government entities to try to resolve any issues resulting from an audit that remain outstanding.

REPORT ON THE LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Payment of Claims

The statement of receipt and payments showed acquisition of non-financial assets of Kshs.1,398,366,928. Included in this amount is Kshs.697,327,832 paid for Construction and Civil Works as disclosed under Note 8 to the financial statement.

Examination of payment vouchers provided for audit for Lot 1, Lower Nzoia Irrigation Project for the financial year 2023/2024 revealed that the project had paid a total accumulated amount of Kshs.214,801,257.82 as claims made by the contractor for idle time.

The Ag. Director, Irrigation and Drainage in a letter ref: MWSI/SDI/PS/32 dated 5 December, 2023 stated that the progress of works was hindered due to delayed land

acquisition by the National Land Commission which occasioned additional costs from claims and extensions of time.

It was however not clear why IDA approved the commencement of work knowing very well that the compensation for land had not been completed.

The Government therefore went at a loss of Kshs.214,801,257.82 through payment of claims.

In the circumstances, the Project's objectives may not be achieved due to delay in project completion resulting in increase in project costs and the value for money may not be realized

2. Interest on Late Payments

The statement of Receipt and Payments showed Acquisition of Non-Financial Assets of Kshs.1,398,366,928. Included in this amount is Kshs.697,327,832 paid for Construction and Civil Works as disclosed under Note 8 to the financial statement.

Examination of records provided for audit revealed that by the end of the financial year under review, the project had made payments totalling Kshs.70,072,392.32 as interest on late payments.

The management stated that payments were not made on time due to late release of funding from the Government, lack of KFW budget and inadequate IDA budget during the financial year under review.

In the circumstances, the Government has gone at a loss of Kshs.70,072,392.32 through payment of interest to the contractor resulting to increase in project costs and the value for money may not be realized.

3. Cost Adjustments Due to Delay in Project Completion

The statement of Receipt and Payments showed Acquisition of Non-Financial Assets of Kshs.1,398,366,928. Included in this amount is Kshs.697,327,832 paid for Construction and Civil Works as disclosed under Note 8 to the financial statement.

The contract for Lot 1 project was signed between the Ministry of Water, Sanitation and Irrigation and Sinohydro Corporation Ltd on 22 November, 2017 at a contract price of Kshs.3,873,317,854.47. The notice to commence works was issued by the engineer on 12 June, 2018 and the contractor commenced the work in lot 1 on 27 June, 2018. The original time for completion of work was 36 months bringing the completion date to 11 June, 2021.

The contract completion date was further extended to 27 September, 2023. This was again extended to 31 May, 2025. The project is therefore expected to be completed four years after the date of the intended original completion.

From the records provided for audit, it was noted that an accumulated sum of Kshs.494,222,305.68 has been incurred by the project due to cost adjustment in the payment certificates.

The taxpayers have therefore gone at a loss of Kshs.494,222,305.68 due to delay in completion of the project due to extension of completion time and price adjustment on the contract items.

In the circumstances, the Project may not realize the intended objectives and may result in continuous price escalation above the approved budget

4. Delay in Resettlement of Project Affected Persons

The statement of Receipt and Payments shows Acquisition of Non-Financial Assets of Kshs.1,398,366,928. Included in this amount is Kshs.211,627,107 for acquisition of land as disclosed in Note 8 to the financial statement.

Audit inspection of the Project during the month of October, 2024, revealed that resettlement of the project affected persons have not yet been completed and there are unpaid claims totalling Kshs.140,872,646. This has led to delay in completion of the project.

It was however not established why the claims have not been paid since National Land Commission had already been transferred money for resettlement of the affected persons.

In the circumstances, delay in the settlement process has resulted in delayed completion of the project, high constructions cost and price variations.

5. Failure by Kenya Power Company to Supply Transformer

The statement of Receipt and Payments shows Acquisition of Non-Financial Assets of Kshs.1,398,366,928. Included in this amount is Kshs.697,327,832 paid for Construction and Civil Works as disclosed under note 8 to the financial statement.

Examination of the bill of quantities under paragraph 7.2.505 showed provisional sum for KPLC charges for electricity and power charges of Kshs.3,500,000. Records provided for audit revealed that a total of Kshs.2,774,519 had already been paid to KPLC for supply of power and installation of transformer to Nyadorera Irrigation Management Facilities. Physical verification of the project in October 2024 revealed that KPLC had not supplied and installed transformer.

In the circumstances, the project implementation and potential has not been fully realized.

6. Stolen Motor Vehicles

The statement of Receipt and Payments reflect Kshs.73,234,362 for purchase of goods and services. Included in this amount is Kshs.2,937,770 for routine maintenance of motor vehicles and other transport equipment.

Physical inspection to the Contractors' office in October 2024 revealed that three double cabin motor vehicles purchased at a total cost of Kshs.23,267,982 registration numbers KCV 130D KCW 137H and KCV 639H were missing.

The contractor explained that the vehicles were stolen on 9 April, 2024, 12 May, 2024 and 17 June, 2024 respectively and the matter had been reported to the police and Police Abstract obtained. Further, claims for compensation had been made to the insurance but by the time of audit, no claim had been paid.

In the circumstances, value for Kshs.23,267,982 may never be achieved.

The audit was conducted in accordance with ISSAIs 3000 and 4000. The Standards require that I comply with ethical requirements and plan and perform the audit to obtain assurance about whether the activities, financial transactions and information reflected in the financial statements comply in all material respects, with the authorities that govern them. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

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

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015 and based on the audit procedures performed, except for the effect of the matter described in the Basis for Conclusion on the Effectiveness of Internal Controls, Risk Management and Governance section of my report, I confirm that nothing else has come to my attention to cause me to believe that internal controls, risk management and governance were not effective.

Basis for Conclusion

Lack of Assets Register

During field verification, it was noted that the contractor had bought 25 motor vehicles of various makes, computers, office equipment's and other assets from the funds paid for by the project. However, the contractor did not maintain assets register showing the type of asset, date of purchase, the supplier, amount, LPO or Receipt number and serial number of the assets or chassis number of the vehicle. Without proper assets register, the existence of all the assets purchased could not be confirmed.

Further, the assets that were found in the office were not tagged. It could not be established if they were actually assets of that office.

In the circumstances, movement of the assets and handover after the end of project may not be confirmed.

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by Financing Agreement Grant No. TFOA0761A and Credit No.5268/5674-KE, dated 7 September, 2015 between International Development Association (IDA) and the Republic of Kenya, 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 agree with the accounting records and returns.

Responsibilities of the 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 governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the 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 comply with the authorities which govern them and that public resources are applied in an effective way.

Those charged with governance are responsible for overseeing the Project's financial reporting process, reviewing the effectiveness of how Management monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes

and systems are in place to address key roles and responsibilities in relation to governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

My responsibility is to conduct an audit of the financial statements in accordance with Article 229(4) of the Constitution, Section 35 of the Public Audit Act, 2015 and the INTOSAI Framework of Professional Pronouncements (IFPP). The Framework requires that, in conducting the audit, I obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error and to issue an auditor's report that includes my opinion in accordance with Section 48 of the Public Audit Act, 2015. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with IFPP will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

In conducting the audit, Article 229 (6) of the Constitution also requires that I express a conclusion on whether or not in all material respects, the activities, financial transactions and information reflected in the financial statements are in compliance with the authorities that govern them and that public resources are applied in an effective way. In addition, I consider the entity's control environment in order to give an assurance on the effectiveness of internal controls, risk management and governance processes and systems in accordance with the provisions of Section 7(1) (a) of the Public Audit Act, 2015.

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

21 November, 2024

6. Statement of Receipts and Payments for the year ended 30th June 2024

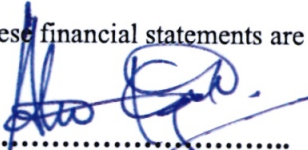
	No te	Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	Cumulative to- date (From inception)
		2023/2024			2022/2023			
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.
Receipts								
Transfer from Government entities	1	329,000,000	-	329,000,000	61,500,000	-	61,500,000	1,695,152,000
Proceeds from domestic and foreign grants	2	-	-	-	-	-	-	279,560,133
Loan from external development partners	3	400,000,000	1,042,770,010	1,442,770,010	424,125,000	616,781,284	1,040,906,284	14,482,863,370
Miscellaneous receipts	4	7,147,767	-	7,147,767	12,654,592	-	12,654,592	116,202,760
Total receipts		736,147,767	1,042,770,010	1,778,917,777	498,279,592	616,781,284	1,115,060,876	16,573,778,263
Payments								
Compensation to employees	5	1,373,736	-	1,373,736	360,687	-	360,687	19,935,130
Purchase of goods and services	6	73,234,362	-	73,234,362	80,106,353	-	80,106,353	366,983,465
Social security benefits	7	-	-	-	-	-	-	-
Acquisition of non-financial assets	8	355,596,918	1,042,770,010	1,398,366,928	674,833,526	616,781,284	1,291,614,810	16,996,713,917
Transfers to other government entities	9	-	-	-	-	-	-	-
Other grants and transfers /payments	10	-	-	-	-	-	-	16,996,739
Total payments		430,205,015	1,042,770,010	1,472,975,026	755,300,566	616,781,284	1,372,081,849	17,400,629,251
Surplus/ (deficit)		305,942,752	-	305,942,752	(257,020,974)	-	(257,020,974)	(826,850,988)

***Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

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



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CPA Ephantus Kimotho, CBS
Principal Secretary



.....
Eng. Vincent N. Kabuti, OGW
Project Manager




.....
Samuel K. Kung'u
Head Accounting Unit
ICPAK Member No: 8836

Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

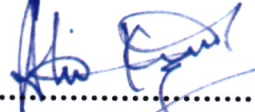
7. Statement of Financial Assets and Liabilities as at 30th June 2024

Description	Note	2023/2024	2022/2023
		Kshs	Kshs
Financial Assets			
Cash and Cash equivalents			
Bank Balances	11.A	171,817,005	256,453,781
Cash Balances	11. B	-	-
Cash equivalents (Short-term deposits)	11.C	-	-
Total Cash and Cash equivalents		171,817,005	256,453,781
Imprests and Advances	12	131,586,281	177,281,103
Total Financial Assets		303,413,286	433,734,884
Financial Liabilities			
Third party Deposits and Retention	13	28,465,240	464,729,588
Net Assets		274,948,046	(30,994,705)
Represented By			
Fund Balance B/fwd.	14	(30,994,705)	226,026,269
Prior Year adjustments	15	-	-
Surplus/(Deficit) for the Year		305,942,751	(257,020,974)
Net Financial Position		274,948,046	(30,994,705)

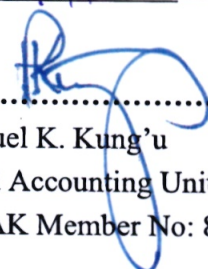
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 6/11 2024 and signed by:



 CPA Ephantus Kimotho, CBS
 Principal Secretary



 Eng. Vincent N. Kabuti, OGW
 Project Manager



 Samuel K. Kung'u
 Head Accounting Unit
 ICPAK Member No: 8836

*Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*


8. Statement of Cashflow for the year ended 30th June 2024

Description	Notes	2023/2024	2022/2023
		Kshs	Kshs
Cashflow from operating activities			
Receipts			
Transfer from government entities	1	329,000,000	61,500,000
Proceeds from domestic and foreign grants	2		-
Miscellaneous receipts	4	7,147,767	12,654,592
Total receipts		336,147,767	74,154,592
Payments			
Compensation of employees	5	(1,373,736)	(360,687)
Purchase of goods and services	6	(73,234,362)	(80,106,353)
Social security benefits	7		-
Transfers to other government entities	9		-
Other grants and transfers	10		-
Total Payments		(74,608,098)	(80,467,040)
Net receipts/(payments)		261,539,669	(6,312,447)
Adjustments during the year			
Prior year adjustments	15		-
Decrease/(increase) in accounts receivable	16	45,684,820	(40,401,957)
Increase/(decrease) in accounts payable:	17	(436,264,348)	8,500,815
Net cash flow from operating activities		(390,579,528)	(31,901,142)
Cashflow from investing activities			
Acquisition of non-financial assets	8	(1,398,366,927)	(1,291,614,809)
Net cash flows from investing activities		(1,398,366,927)	(1,291,614,809)
Cash flow from financing activities			
Proceeds from foreign borrowings	3	1,442,770,010	1,040,906,284

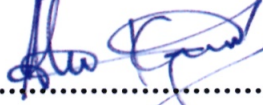
Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

Description	Notes	2023/2024	2022/2023
		Kshs	Kshs
Net cash flow from financing activities		1,442,770,010	1,040,906,284
Net increase in cash and cash equivalents		(84,636,776)	(288,922,116)
Cash and cash equivalent at beginning of the year	11	256,453,781	545,375,898
Cash and cash equivalent at end of the year	11	171,817,005	256,453,781


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 08/11/2024 and signed by:



 CPA Ephantus Kimotho, CBS
 Principal Secretary



 Eng. Vincent N. Kabuti, OGW
 Project Manager



 Samuel K. Kung'u
 Head Accounting Unit
 ICPAK Member No: 8836

*Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

9. Statement of Comparison of Budget and Actual amounts for year ended 30th June 2024

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	d	e=c-d	f=d/c %
Receipts						
Transfer from Government entities	326,000,000	-	326,000,000	329,000,000	3,000,000	99%
Proceeds from domestic and foreign grants	-	-	-	-	-	-
Proceeds from borrowings	2,340,000,000	680,000,000	3,020,000,000	1,442,770,020	(1,577,229,990)	48%
Miscellaneous receipts	-	-	-	7,147,767	7,147,767	100%
Total Receipts	2,666,000,000	680,000,000	3,346,000,000	1,778,917,777	(1,567,082,223)	53%
Payments						
Compensation to employees	1,600,000	-	1,600,000	1,373,736	(226,264)	86%
Purchase of goods and services	75,000,000	-	75,000,000	73,234,362	(1,765,638)	98%
Social security benefits						
Acquisition of non-financial assets	2,589,400,000	680,000,000	3,269,400,000	1,398,366,927	(1,871,033,073)	43%
Transfers to other government entities						
Other grants and transfers						
Total Payments	2,666,000,000	680,000	3,346,000,000	1,472,975,025	(1,873,024,975)	44%
Surplus or Deficit				305,942,752		

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



.....
CPA Ephantus Kimotho, CBS
Principal Secretary



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Eng. Vincent N. Kabuti, OGW
Project Manager



.....
Samuel K. Kung'u
Head Accounting Unit
ICPAK Member No: 8836

10. Significant Accounting Policies

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

a) Statement of compliance and basis of preparation

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

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

b) Reporting entity

The financial statements are for Kenya Water Security and Climate Resilience under the State Department of Water. The financial statements are for the reporting entity Kenya Water Security and Climate Resilience Project as required by Section 81/ Section 164 of the PFM Act, 2012.

c) Reporting currency

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

d) Recognition of receipts

(Kenya Water Security and Climate Resilience Project recognizes all receipts from various sources when an event occurs, and the related cash is received.

i) Transfers from the Exchequer

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

Significant Accounting Policies (continued)

ii) External Assistance

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

iii) Other receipts

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

iv) Donations and grants

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

v) Proceeds from borrowing.

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

vi) Undrawn external assistance

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

Significant Accounting Policies (continued)

e) Recognition of payments

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

i) Compensation to employees

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

ii) Use of goods and services

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

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

Significant Accounting Policies (continued)

v) Acquisition of fixed assets

The payment on the acquisition of property plant and equipment items is not capitalized. The cost of acquisition and proceeds from disposal of these items are treated as payments and receipts items, respectively. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration and the fair value of the asset can be reliably established, a contra transaction is recorded as a receipt and as a payment. A fixed asset register is maintained by each public entity, and a summary is provided for consolidation purposes. This summary is disclosed as an annexure to the consolidated financial statements.

f) In-kind donations

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

g) Cash and cash equivalents

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

Significant Accounting Policies (Continued)

h) Restriction on cash

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

i) Imprests and Advances

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

j) Contingent Liabilities

A contingent liability is:

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

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

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

Significant Accounting Policies (Continued)

k) Contingent Assets

Kenya Water Security and Climate 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 Kenya Water Security and Climate 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.

l) Pending bills

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

m) Budget

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

Significant Accounting Policies (Continued)

n) Third-party payments

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

o) Exchange rate differences

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

p) Comparative figures

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

q) Subsequent events

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

r) Prior period adjustments

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

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11. Notes to the Financial Statements

1. Transfers from Government entities

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

Description	2023-2024	2022-2023	Cumulative to-date (from inception)
	Kshs	Kshs	Kshs
<i>Counterpart funding through Ministry of Water, Sanitation and Irrigation state Department of Water</i>			
Counterpart funds Quarter 1	84,500,000		894,152,000
Counterpart funds Quarter 2	81,500,000	61,500,000	596,500,000
Counterpart funds Quarter 3	81,500,000	-	81,500,000
Counterpart funds Quarter 4	81,500,000	-	123,000,000
Total (See Annex 3)	329,000,000	61,500,000	1,695,152,000
Total	<u>329,000,000</u>	<u>61,500,000</u>	<u>1,695,152,000</u>

Notes to the Financial Statements (Continued)

2. Proceeds From Domestic and Foreign Grants

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

Name of Donor	FY2023/2024						FY2022/2023	Cumulative to date
	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment*	Grants received in kind	Total amount	Total Amount	
			Kshs	Kshs	Kshs	Kshs	Kshs	
Grants Received from Bilateral Donors (Foreign Governments)	-	-	-	-	-	-	-	-
Insert name of foreign Government								
Grants Received from Multilateral Donors (International Organizations)	-	-	-	-	-	-	-	-
Korean-WB Trust Fund							-	279,560,133
Grants Received from Local Individuals and organizations	-	-	-	-	-	-	-	-
Insert name of individual or local organization								
Total	-	-	-	-	-	-	-	279,560,133

(* The direct payment grants represent payments for goods and services done directly by the donor on behalf of the project. Projects should ensure that adequate support documents are requested from the donors to support this grant).

Kenya Water Security and Climate Resilience Project
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Notes to the Financial Statements (Continued)

3. Loan from External Development Partners

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

Description Name of Donor	FY 2023/2024					FY 2022/2023	Cumulative to date
	Date received	Amount in loan currency	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	
		(Insert currency)	Kshs	Kshs	Kshs	Kshs	
Loans received from Multilateral Donors (International Organizations)							
IDA donor Funds	20-Sept-23			260,510,964	260,510,964	127,000,000	
IDA donor Funds	20-Sept-23	\$361,846.99		37,599,521	37,599,521	127,000,000	
IDA donor Funds	21-Dec-23		400,000,000		400,000,000	43,125,000	
IDA donor Funds (A.I.A)	18-Dec-23	\$998,731.66		103,778,207	103,778,207	81,365,000	
IDA donor Funds (A.I.A)	02-Oct-23	\$520,364.56		54,071,081	54,071,081	45,635,000	
IDA donor Funds (A.I.A)	10-Jan-24	\$2,739,008.85		284,610,405	284,610,405	120,483,767	
IDA donor Funds (A.I. A)	10-Jan-24			71,152,602	71,152,602	34,330,208	
IDA donor Funds (A.I.A)	14-Mar-24	\$374,042.36		38,866,742	38,866,742	91,785,425	
IDA donor Funds (A.I. A)	02-Aug-23			1,400,514	1,400,514	22,946,356	
IDA Donor Funds (A.I.A)	02-Aug-23			1,301,905	1,301,905	45,714,365	
IDA Donor Funds (A.I.A)	02-Aug-23			1,263,834	1,263,834	49,594,297	
IDA Donor Funds (A.I.A)	02-Aug-23			1,585,450	1,585,450	54,255,946	
Kfw	02-Aug-23			2,586,694	2,586,694	21,087,747	
Kfw	02-Aug-23			2,346,662	2,346,662	84,350,989	

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Description Name of Donor	FY 2023/2024					FY 2022/2023	Cumulative to date
	Date received	Amount in loan currency	Loans received in actual amount	Loans received as direct payment*	Total amount in Kshs	Total amount in Kshs	
		(Insert currency)	Kshs	Kshs	Kshs	Kshs	
Loans received from Multilateral Donors (International Organizations)							
KfW	02-Aug-23	€ 9,490.80		1,472,484	1,472,484	18,573,926	
KfW	02-Aug-23			2,554,733	2,554,733	4,643,482	
KfW	02-Aug-23			2,681,079	2,681,079	34,375,236	
KfW	02-Aug-23			1,560,063	1,560,063	8,593,809	
KfW	02-Aug-23			1,486,030	1,486,030	1,359,316	
KfW	02-Aug-23			348,237	348,237	2,280,979	
KfW	02-Aug-23	€ 9,092.50		1,410,765	1,410,765	1,563,931	
KfW	03-Oct-23			2,312,874	2,312,874	2,176,744	
KfW	03-Oct-23	€ 10,645.67		1,658,489	1,658,489	1,370,398	
KfW	03-Oct-23			2,081,371	2,081,371	2,096,927	
KfW	17-Oct-23			1,287,745	1,287,745	1,395,708	
KfW	17-Oct-23			1,159,074	1,159,074	2,054,310	
KfW	17-Oct-23	€ 5,132.04		799,931	799,931	1,542,236	
KfW	17-Oct-23	€ 5,422.03		845,132	845,132	1,981,821	
KfW	17-Oct-23	€ 5,434		846,998	846,998	1,489,797	
KfW	17-Oct-23	€ 11,044.67		1,720,649	1,720,649	2,731,285	
KfW	17-Oct-23			2,370,292	2,370,292	1,376,861	
KfW	17-Oct-23	€ 13,725.99		2,139,470	2,139,470	2,615,418	
KfW	17-Oct-23			2,312,874	2,312,874		
KfW	17-Oct-23	€ 10,645.67		1,685,489	1,685,489		
KfW	23-Nov-23	€ 5,434		846,998	846,998		
KfW	23-Nov-23			1,159,075	1,159,075		
KfW	23-Nov-23	€ 5,422.03		845,132	845,132		
KfW	23-Nov-23	€ 5,132.04		799,931	799,931		
KfW	23-Nov-23			1,329,716	1,329,716		

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KfW	23-Nov-23			1,287,746	1,287,746		
KfW	29-Nov-23	€ 5,422.03		859,609	859,609		
KfW	06-Nov-23			1,312,911	1,312,911		
KfW	06-Nov-23			1,390,399	1,390,399		
KfW	06-Nov-23	€ 4,923.59		780,586	780,586		
KfW	06-Nov-23			1,198,476	1,198,476		
KfW	06-Nov-23	€ 17,513.6		2,776,608	2,776,608		
KfW	06-Nov-23			2,670,338	2,670,338		
KfW	10-Jan-24			9,716,685	9,716,685		
KfW	22-Jan-24			1,274,094	1,274,094		
KfW	22-Jan-24	€ 4,151.66		686,746	686,746		
KfW	22-Jan-24			1,348,030	1,348,030		
KfW	22-Jan-24	€ 5,398.09		892,923	892,923		
KfW	22-Jan-24			1,293,704	1,293,704		
KfW	22-Jan-24	€ 4,140.54		678,952	678,952		
KfW	22-Jan-24			1,395,438	1,395,438		
KfW	22-Jan-24	€ 5,729.28		947,707	947,707		
KfW	22-Jan-24			1,274,799	1,274,799		
KfW	22-Jan-24	€ 5,713.97		945,174	945,174		
KfW	22-Jan-24			1,479,601	1,479,601		
KfW	22-Jan-24	€ 5,702		943,194	943,194		
KfW	22-Jan-24			1,476,181	1,476,181		
KfW	22-Jan-24	€ 2,341.34		387,292	387,292		
KfW	22-Jan-24			1,410,326	1,410,326		
KfW	22-Jan-24	€ 6,226.97		1,030,032	1,030,032		
KfW	22-Jan-24			1,675,533	1,675,533		
KfW	22-Jan-24	€ 5,702		943,194	943,194		
KfW	22-Jan-24			1,889,861	1,889,861		
KfW	22-Jan-24	€ 5,378.69		889,715	889,715		
KfW	22-Jan-24			1,846,289	1,846,289		
KfW	22-Jan-24	€ 5,702		943,194	943,194		
KfW	22-Jan-24			1,669,548	1,669,548		
KfW	22-Jan-24	€ 4,646.77		768,645	768,645		
KfW	22-Jan-24			1,298,830	1,298,830		
KfW	19-Mar-24	€ 5,120.07		811,736	811,736		
KfW	19-Mar-24			1,096,803	1,096,803		
KfW	14-Mar-24	\$ 872,765.49		90,689,062	90,689,062		
Total			400,000,000	1,042,770,110	1,442,770,110	1,040,906,284	14,482,863,370

Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

Description	FY 2023/2024			FY 2022/2023	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	
	Kshs	Kshs	Kshs	Kshs	Kshs
Property income				-	-
Sales of goods and services				-	-
Administrative fees and charges				-	-
Fines, penalties, and forfeitures				-	-
Voluntary transfers other than grants				-	-
Other receipts not classified elsewhere*	7,147,767	-	7,147,767	12,654,592	116,202,760
Total	7,147,767	-	7,147,767	12,654,592	116,202,760

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Notes to the Financial Statements (Continued)

5. Compensation to Employees

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	
-	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees				-	6,499,335
Basic wages of temporary employees	1,373,736		1,373,736	360,687	13,435,796
Personal allowances paid as part of salary				-	
Personal allowances paid as reimbursements				-	
Personal allowances provided in kind				-	
Pension and other social security contributions				-	
Compulsory national social security schemes				-	
Compulsory national health insurance schemes				-	
Social benefit schemes outside government				-	
Other personnel payments				-	
Total			1,373,736	360,687	19,935,131

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6. Purchase of Goods and Services

Description	2023-2024			2022-2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Utilities, supplies and services				-	11,946,345
Communication, supplies and services				-	3,100,051
Domestic travel and subsistence	60,971,005	-	60,971,005	57,853,305	246,880,148
Foreign travel and subsistence				-	
Printing, advertising, and information supplies	2,006,728	-	2,006,728	1,911,276	9,776,582
Rentals of produced assets				-	3,320,913
Training payments				-	-
Hospitality supplies and services	4,590,857	-	4,590,857	7,154,642	31,107,597
Insurance costs				-	180,850
Specialized materials and services				1,559,627	3,646,042
Other operating payments	2,728,002	-	2,728,002	8,788,536	47,304,359
Routine maintenance – vehicles and other transport equipment	2,937,770	-	2,937,770	2,838,866	9,720,578
Routine maintenance- other assets				-	-
Exchange rate losses/gains (net)				-	-
Total	<u>73,234,362</u>		<u>73,234,362</u>	<u>80,106,353</u>	<u>364,193,365</u>

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7. Social Security Benefits

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

Notes to the Financial Statements (Continued)

8. Acquisition of Non-Financial Assets

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs.	Kshs.	Kshs	Kshs	Kshs
Purchase of buildings				-	
Construction of buildings				-	
Refurbishment of buildings				-	
Construction of roads				-	
Construction of civil works	(257,667,438)	950,995,270	697,327,832	41,466,725	7,025,267,367
Overhaul & refurbishment of construction and civil works					54,566,563
Purchase of vehicles & other transport equipment				-	108,746,222
Overhaul of vehicles & other transport equipment					
Purchase of household furniture & institutional equipment				-	
Purchase of office furniture & general equipment				-	259,583,523
Purchase of specialised plant, equipment and machinery				-	368,086,704
Rehabilitation & renovation of plant, equipment & machinery					

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	2023/2024			2022/2023	Cumulative to-date
Description	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
Purchase of certified seeds, breeding stock and live animals	1,574,791	-	1,574,791	-	1,574,791
Research, studies, project preparation, design & supervision	396,062,457	91,774,740	487,837,197	311,907,123	6,313,019,303
Rehabilitation of civil works				-	
Acquisition of strategic stocks				-	
Acquisition of land	211,627,107	-	211,627,107	184,049,893	2,865,869,443
Acquisition of other intangible assets				-	
Total	<u>351,596,917</u>	<u>1,042,770,010</u>	<u>1,398,366,927</u>	<u>1,291,614,810</u>	<u>16,996,713,916</u>

Notes to the Financial Statements (Continued)

9. Transfers to other Government Entities

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

Description	2023/2024			2022/2023	Cumulative to-date
	Payments made in Cash	Payments made by third parties	Total payments	Total payments	
	Kshs	Kshs	Kshs	Kshs	Kshs
Transfers to National Government entities					
Ministry ABC	-	-	-	-	-
Project XYZ	-	-	-	-	-
	-	-	-	-	-
Transfers to County Governments					
County ABC	-	-	-	-	-
County XYZ	-	-	-	-	-
	-	-	-	-	-
Total	≡	≡	≡	≡	≡

Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

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

[Provide explanation as necessary]

Notes to the Financial Statements (Continued)

11. Cash And Cash equivalents

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts (Note 11A)	171,817,005	256,453,781
Cash in hand (Note 11B)		-
Cash equivalents (short-term deposits) (Note 11C)		-
Total	<u>171,817,005</u>	<u>256,453,781</u>

Kenya Water Security And Climate Resilience Project has one number of project accounts spread within the project implementation area and one number of foreign currency designated accounts managed by the National Treasury as listed below:

11. A Bank Accounts

Project Bank Accounts

Details	2023/2024	2022/2023
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]		
Kenya Commercial Bank [A/c No.....]		-
Co-operative Bank of Kenya [A/c No.....]		-
Others (<i>specify</i>)		-
Total Foreign Currency balances		-
<u>Local Currency Accounts</u>		-
Central Bank of Kenya [A/c No.....]		
NCBA [A/c No 1000591738]	171,817,005	256,453,781
Co-operative Bank of Kenya [A/c No.....]		
Others (<i>specify</i>)		-
Total local currency balances		-
Total bank account balances	171,817,005	256,453,781

Notes to the Financial Statements (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as of 30th June 2024 are not included in the Statement of Financial Assets since the line items are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

Description	2023/2024	2022/2023
	Kshs	Kshs
i) A/C Name [A/c No. 1000214244]		
Opening balance	<u>157,115,496</u>	37,941,519
Total amount deposited in the account	273,900,506	543,299,077
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>430,888,320</u>	<u>424,125,100</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>127,682</u>	<u>157,115,496</u>
Closing balance (as per SDA bank account reconciliation attached)		

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

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Notes to the Financial Statements (Continued)

11 Cash in hand

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

[Provide a cash count certificate for each location above]

11 C Cash equivalents (short-term deposits)

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

[Provide short appropriate explanations as necessary]

12. Imprests and Advances

Description	2023-2024	2022-2023
	Kshs	Kshs
Government Imprests	-	-
National Irrigation Authority	8,719,674	21,210,036
Water Resources Authority	159,267	632,419
National Land Commission	120,827,343	84,954,450
CRWSCRIP	1,890,000	70,484,199
Total	131,596,284	177,281,103

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Notes to the Financial Statements (Continued)

12A: : Breakdown of Imprests and Advances

Name of Officer or Institution	Amount Taken	Due Date of Surrender	Amount Surrendered	Balance 2023/2024	Balance 2022/2023
	Kshs	Kshs	Kshs	Kshs	Kshs
			-		

13. Deposits and Retention Monies

Description	2023/2024		2022/2023	
	Kshs		Kshs	
Retention	28,006,880		464,011,773	
Accounts Payables	458,360		717,815	
Total	28,465,240		464,729,588	
Ageing analysis:	2023/2024	% of the Total	2022/2023	% of the Total
Under one year			978,624,171	21%
1-2 years			191,700,497	41%
2-3 years			174,404,919	38%
Over 3 years	28,465,240	100%	-	%
Total	28,465,240	100%	464,729,588	100%

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14. Fund Balance Brought Forward

Description	2023/2024	2022/2023
	Kshs	Kshs
Bank accounts	256,453,781	545,375,898
Cash in hand		-
Cash equivalents (short-term deposits)		-
Outstanding imprests and advances	177,281,103	136,879,144
Deposits and retention	(464,729,588)	(425,228,775)
Total	(30,994,705)	226,026,267

15. Prior Year adjustment

	Balance b/f Previous 2022/2023(audited financial statements)	Adjustments	Adjusted balance b/f 2021/2022
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Imprests and advances	-	-	-
Deposits and retentions	-	-	-
Others (<i>specify</i>)	-	-	-
Total	-	-	-

16. Changes in Accounts Receivables (Imprests and Advances)

Description	2023/2024	2022/2023
	Kshs	Kshs
Opening Receivables as at 1 st July 2023	177,281,103	136,879,144
Closing account receivables as at 30 th June 2024	131,596,281	177,281,103
Change in Imprests and advances	45,682,820	40,401,957

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17. Changes in Accounts Payables (Deposits and Retention)

Description	2023/2024	2022/2023
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2023	464,729,588	456,228,775
Closing accounts payables as at 30 th June 2024	28,465,240	464,729,588
Changes in deposit and retention	436,264,348	8,500,815

Other Important Disclosures

1. Pending Accounts Payable (See Annex 4a)

Description	Balance 2022/2023 from Comparative FY	Additions for the year	Paid during the year	Balance 2023/2024 For Current FY
	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-		-	
Construction of civil works	464,011,775		(436,004,892)	28,006,880
Supply of goods	-		-	
Supply of services	-		-	
Total	464,011,775		(436,004,892)	28,006,880

2. Pending Staff Payables (See Annex 4b)

Description	Balance 2022/2023 from Comparative FY	Additions for the year	Paid during the year	Balance 2023/2024 for Current FY
	Kshs	Kshs	Kshs	Kshs
Senior management	-		-	
Middle management	-		-	
Union employees	-		-	
Others	717,815		-	717,815
Total	717,815		-	717,815

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3. Other Pending Payables (See Annex 4c)

	Balance FY 2022/20223	Additions for the year	Paid during the year	Balance FY 2023/2024
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
Total	-	-	-	-

Other Important Disclosures (Continued)

4. External Assistance

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

a). External assistance relating loans and grants

	2023/2024	2022/2023
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2023/2024	FY2022/2023
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

(This is a disclosure of the assistance not yet received as per donor agreements)

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c) Classes of providers of external assistance

	FY 2023/2024	FY2022/2023
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

d. non-monetary external assistance

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

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Other Important Disclosures (Continued)

e Purpose and use of external assistance

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

(N/B The above sub-classification should be adopted based on the purpose of the external assistance and how it was used).

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

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

	FY 2023/2024	FY 2022/2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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Other Important Disclosures (Continued)

5. Payments By Third Party on Behalf of The Project

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

5.1 Classification by Source

	FY2023/2024	FY2022/2023
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

5.2 Classification of payments made by Third Parties by Nature of expenses

Payments made by third parties	FY 2023/2024	FY2022/2023
Description	Kshs	Kshs
Compensation of employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other government units	-	-
Other grants and transfers	-	-
Social security benefits	-	-
Acquisition of assets	-	-
Finance costs, including loan interest	-	-
Other payments	-	-
Total	-	-

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

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Other Important Disclosures (Continued)

6. Related Party Disclosures

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

- i) Key management personnel including the program director/manager
- ii) The implementing entity/ministry/ department
- iii) Other Ministries and Departments.
- iv) The National Treasury

Related party transactions:

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

7. Contingent Liabilities

Contingent liabilities	FY 2023/2024	FY 2022/2023
	Kshs	Kshs
Court case xxx against the project	-	-
Bank guarantees in favour of other govt. entities	-	-
Contingent liabilities arising from PPPs/ donor agreements	-	-
Total	-	-

(Give details- Update ANNEX 8 Contingent liabilities register)

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12. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>Unresolved Prior Year Audit Matters</p> <p>There were issues raised in the audit report for 2020/2021 financial year of which no report or recommendations from the Project Management and oversight bodies were submitted for audit verification and clearance. Further, the issues remain unresolved contrary to Section 68(2)(1) of the Public Finance Management Act, 2012 which require accounting officers designated for national government entities to try to resolve any issues resulting from an audit that remain outstanding</p>	<p>The report of the issues and resolutions by Public Accounts Committee attached</p>	<p>Resolved</p>	
2	<p>Budgetary Control and Performance</p> <p>The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.1,796,000,000 and Kshs.1,115,060,876 respectively, resulting in under-funding of</p>	<p>The project confirms the slow pace of absorption is attributed to slow release of counterpart funds which</p>	<p>Resolved</p>	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.680,939,124 or 38% of the budget. Similarly, the project spent Kshs.1,372,081,849 against the budgeted amount of Kshs.1,796,000,000 resulting in under-expenditure of Kshs.423,918,150 or 24% of the budget. The under-funding and under-expenditure is an indication that the project's objectives may not be achieved and may impact negatively on service delivery to the public</p>	<p>affected compensation of land affected person and also challenges related to land acquisition. Dispute arose in the year under review and beyond which inhibited the contractors progress leading to additional challenges in implementation. However, the project has taken note of the recommendation and will implement it forthwith</p>		
3	<p>Excessive Payment of Claims and Interest Rates - Lot 1 Project Review of tender reference number MOWI/KWSCR-1/020B/2016-2017 awarded by the Ministry to an International company revealed that, the project has incurred an expenditure of Kshs.275,774,871 which was paid to the contractor. The amount includes interest on late payment of Kshs.60,973,613 and claims by the contractor for idle time</p>	<p>It is indeed correct the claims arising from delayed payment wouldn't have arisen if the contractor was paid on time. However, claims due to idle plant and equipment arose due to delayed compensation to</p>	Resolved	

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>amounting to Kshs.214,801,257. This could have been avoided if the project paid the contractor claims on time considering the projects funds are available and if the issue of land acquisition was resolved before the project commenced. . Further, physical inspection conducted in the month of October, 2023 revealed that the overall work completion was approximately 67% based on the original bill of quantities. Though the revised projected completion time was 27th September,2023, no evidence of revised extension of time from 27th September, 2023 has been provided for audit.</p> <p>In the circumstance, the project may not realize the intended objectives and may result in continuous price escalation above the approved budget.</p>	<p>landowners which was in turn due largely to succession disputes amongst the beneficiaries. The project had not anticipated such challenges while signing the contracts which to a certain extent are inevitable. To mitigate against further claims arising from such incidences, the project in conjunction with world bank, resolved to seek the services of a succession lawyer, and eventually enlisted the services of JO JUMA and Company Advocates to canvass various aspects of the construction contract on 9th</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>April 2019, 24th January 2022, and 11th April 2022 as vide the attached contract excepts, to expedite processing of succession disputes which has greatly eased the payment of Project Affected Persons (PAPs) by the National Land Commission and acquisition of land. Further, KWSCRP also engaged a RAP implementation Consultant, Southern Delta International in respect to specified assignments on 18th November 2019 and 8th February 2022, to assist in the execution of the Resettlement Action Plan</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		<p>by assisting PAPs relocate promptly in order to avail land to the Contractor for Works implementation. Further, KWSCRIP has enjoined the services of a surveying firm, Geomatics Civil Engineering Surveyors to facilitate preparation of land acquisition gazettes for the National Land Commission to proceed with acquisition of land. These interventions have significantly improved rate of progress of works from 24.6% in July 2020 to 67% as at July 2023 in respect to the overall scope of works and 90.68% with respect to the</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
		priority works which were scheduled for completion on 30 th September 2023		
4	<p>Excess Expenditure on Claims and Interests -Lot 2 Project</p> <p>On 22nd November 2017, the Ministry of Water, Irrigation and Sanitation entered into contract Agreement with an International Company for construction works of the Lower Nzoia Project Lot 2 Improvement of flood Mitigation Structures at a contract sum of Kshs.1,412,667,909 vide contract reference number MOWI/KWSCR-1/020B/2016-2017.</p> <p>On 09/02/2023 the Project paid the construction company Kshs.14,002,597 for construction works under Lot 2 project. Review of Payments made revealed that the contractor had cumulatively been paid Kshs.7,313,052 and USD 89,401 being interest on late payments and another payment of Kshs.4,728,819 and USD 303,340 being claims on idle time. The project has not put in place, adequate</p>	<p>Whilst the Contract for the Improvement of Flood Mitigation Structures (LOT 2) commenced on 12th June 2018, the Contractor was unable to mobilize for the works on account of non-availability of land. This prompted KWSCR through its executing agency for the works, the National Water Harvesting and Storage Authority to instruct that the Engineer in consultation with the Contractor produce an alternative methodology vide the correspondences attached, Annex I, so as to mitigate to the fullest extent possible the effects of land acquisition delays which gave rise to escalating claims. This revised construction methodology was applied initially to the Northern dyke and mirrored</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>measures to prevent additional costs on claims and interests.</p> <p>In the circumstances, the project objectives may not be achieved due to delay in project completion resulting in increase in project costs and the value for money may not be realized</p>	<p>also for the Southern dyke. Further and as stated before, KWSCRCP had at its disposal the services of a succession lawyer, RAP implementation Consultant, and an engineering surveyor to accelerate land acquisition and ensure that works progressed smoothly thereby eliminating potential claims which would have arisen otherwise. The resultant of these actions was that LOT 2 works were substantially completed on, 25th March 2023 as vide the attached Taking Over Certificate, Annex II and benefits of protection from life threatening floods accrue to the 66,700 citizens of Budalangi to this day</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
5	<p>Unjustified Price Adjustment – Lot 2 Project</p> <p>The statement of receipts and payments reflects acquisition of assets amount of Kshs.1,291,614,810 as disclosed in Note 8 to the financial statements. Included in the amount is Kshs.754,191,068 being construction of civil works. Review of the project revealed that on 22nd November 2017, the Ministry of Water, Irrigation and Sanitation through Kenya Water Security and Climate Resilience Project entered into contract Agreement with construction company for construction works of the Lower Nzoia Project Lot 2 for Improvement of flood Mitigation Structures at a contract sum of Kshs.1,412,667,909.</p> <p>The project commenced on 12th June, 2018 with an expected original completion date of 11th June, 2020, which was further revised to 23rd December, 2022. The takeover certificate was issued to the contractor on 24th March 2023. However, the payment certificate 13 paid by the project to the contractor revealed that, the Project had paid the</p>	<p>Price Adjustments is provided for by Clause 13.8 of FIDIC which states, inter alia, that , “.....the amounts payable to the Contractor shall be adjusted for rises or falls in the cost of labour, Goods and other inputs to the Works, by the addition or deduction of the amounts determined by the formulae prescribed in this Sub-Clause.....”. It further provides that, “If the Contractor fails to complete the Works within the Time for Completion, adjustment of prices thereafter shall be made using either (i) each index or price applicable on the date 49 days prior to the expiry of the Time for Completion of the Works, or (ii) the current index or price, whichever is more favourable to the Employer.”</p> <p>It is therefore clear that price adjustment is</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>contractor a cumulative total of Kshs.109,161,136 for price adjustments arising from delay in project completion from the original project completion period amount of Kshs.25,764,633 by Kshs.83,396,502.</p> <p>In the circumstances, the project may not realize the intended objectives and may result in continuous price escalation above the approved budget</p>	<p>applicable to every Interim Payment Certificate (IPC) for works done before or after Time for Completion and only the indices used may vary. In Lot 2, all price adjustments were applied within the authorized Time for Completion</p>		
6	<p>Delay in Resettlement of Persons The statement of receipts and payment reflects acquisition of non-financial assets amount of Kshs.1,291,614,810 under Note 8 to the financial statements which includes an amount of Kshs.19,652,436 paid to a consultancy company engaged by the Ministry of Water, Sanitation and Irrigation to provide consultancy services vide Contract No. MOWS/KWSCR-1/004/2018-2019 at a contract price of Kshs.87,028,965. The contract that commenced on 25 November, 2019 for handling and facilitating the project affected persons in the form</p>	<p>Kenya Water Security and Climate resilience project financing agreement was signed on 29 June 2013. The contract for Lower Nzoia Irrigation project and Improvement of flood mitigation structures was signed on 27 November 2017 and the commencement letter issued on 12 June 2018 vide Annex III. The project acknowledges treasury letter no 12/2018 dated October 29,2018 which was issued after the project had commenced as in Annex</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>of Resettlement Action Plan – Lower Nzoia Irrigation Project was for an agreed duration of twelve (12) months to be completed on 18 November, 2020. However, the contract duration was extended to 17 January, 2023 and a further extension to 30 September, 2023 totalling to three (3) years of extension period.</p> <p>However, field inspection in the month of October, 2023, revealed that the resettlement of the affected persons had not yet been completed even after payments to the consultant totalling to Kshs.65,407,500 (approximately 75% of the contract price). At the time of project's commencement, the land owners had not legally transferred the parcels of lands for the irrigation project. It is not clear why priority of land acquisition was not done before the contract was signed resulting in avoidable high consultancy costs on resettlement .</p> <p>In the circumstances, delay in the settlement process by more than</p>	<p>IV. As indicated in other queries, the project has not anticipated such land compensation challenges most of which were attributed to lack of ownership documents. The Consultancy costs would have been mitigated against probably had the circular letter come before the financing was secured, and in such a case the National Treasury who is the borrower in this case, would not have entered into the agreement with the donor, World Bank. However, the project and world bank proceeded executing the signed contracts since terminating the contract would have occasioned prohibitive costs on the Government of Kenya.</p> <p>However, the project through the services of this and</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	three (3) years has resulted in delayed completion of the project, high constructions cost and price variations	other consultants and government agencies has made significant progress in the three years mentioned above and attached schedules of compensation done over time		
7	<p>Poor Project Management of Contract Leading to High Price Escalation</p> <p>The Statement of receipts and payment reflects acquisition of non-financial assets of Kshs.1,291,614,810 as disclosed under Note 8 to the financial statements which includes an amount of Kshs.204,858,666 paid to an Engineering company . The consultancy firm was engaged by the Ministry and through a contract signed on 4th October, 2016 via tender number: MOWI/KWSCR-1/010/2014-2015-B at the agreed contract prices of Kshs.547,066,287</p>	<p>The Consultancy Contract for Tractebel Engineering GmbH (Lead firm) in joint venture with GFA Consulting Group in association with Quadrant Engineering Consultants Ltd is not only for Supervision of Construction Works but also in supporting and building capacity of farmers to engage in Irrigated Agriculture and be able to manage the Irrigation project on their</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>excluding Indirect taxes of Kshs.87,530,606 and EUR. 2,938,554 and EUR.470,168 in separate accounts. The contract was for providing supervision and consulting services in construction of Lower Nzoia Irrigation Project Lot 1 constructed by Sinohydro Corporation Limited which commenced on 7 December 2017 and agreed completion date was 7 May, 2023 (6-7 years period service related).</p> <p>field inspection of the projects in the month of October, 2023, revealed the following issues that are of concern;</p> <ul style="list-style-type: none"> i. Very high price Escalation due to delay in completion of consultancy and construction works. The works have not yet been completed and it is almost 67% based on the original contract though the completion date of the contract was 7 May, 2023. ii. Various addendums were raised between the consultant and the Project/ 	<p>own after the project is completed.</p> <p>Secondly, the Consultancy Contract for Phase II was time-input-based. Thus the longer the project took to implement the more the additional man-months were required to be with the farmers and the Contractor on site. Furthermore, the process of land acquisition required the time input from the Consultant's Sociologist and Surveyors' to work with National Land Commission field team and the Employer in processing land acquisition documentation. Addendums 15 and 16 for extension of Consultant's services have been attached as detailed in Annex V. The Consultant has applied for extension of time in respect to the 18 month extension from 30th September 2023 to March 2025 which is still under processing by the</p>		

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Ministry within the contract period leading to very high contract price escalations. Based on the Addendum No. 16 which was signed between the Project and the Consultants on 18 July 2023, the revised contract price was raised to a contract sum of Kshs.906,664,605 and indirect tax of Kshs.145,066,337 and EUR.4,943,349 which includes taxes. This results to a significant price escalation by Kshs.359,598,318 (66%) and EUR.1,534,627(45%) respectively.</p> <p>iii. After the expiry of the contract between the Project and the consultant, the Ministry through Addendum No. 16 extended the contract to 30 September 2023. At the time of the field inspection in the month of October 2023, there was no valid</p>	<p>Client, MWSI, and a copy is attached, Annex VI.</p>		

Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>contract extension between the Project/ Ministry.</p> <p>iv. Due to delay in project completion, the construction works by the construction company had not yet been completed leading to a significant increase in construction cost by Kshs.753,826,598 (19%) from 3,873,317,854 to Kshs.4,627,144,452.48 for Lot 1 as per the Payment Certificate No. 18B.</p> <p>Full settlement of all affected persons has not been made seven (7) years after the project commenced.</p> <p>Infrastructure to irrigate block 6 to 14 had not been constructed. This implies that massive investment done in the intake and main canal at the upstream of the scheme cannot be fully utilized to accomplish the project objectives. The secondary canal no. 8 to Bunyala had not been</p>			

Kenya Water Security and Climate Resilience Project

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>constructed and therefore the objective of changing to the gravity supply of water for the scheme at extra costs may also not be realized.</p> <p>In the circumstances, project objective may not be achieved due to delay in project completion resulting in increase in high project and consultancy costs and thus the value for money may not be realized</p>			
8	<p>Lack of Documents to Confirm Payments of Compensation Funds</p> <p>The statement of receipts and payments indicates Kshs.1,291,614,810 under Note 8 to the financial statements. Included in the amount is Kshs.184,049,893 out of which Kshs.221,500,000 was transferred to the National Land Commission for compensating farmers displaced by Lower Nzoia Irrigation and Flood Mitigation Structures Project. However, the following supporting documents were not provided for audit.</p>	<p>The payment schedules and vesting letters showing land acquired in favor of the Government have been attached. Annex VII</p>		

Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>i. Compensation Schedule of PAPs indicating plot numbers, details of payee with cheque numbers and their national Identity Card Numbers for all Canals in Busia and Siaya (Lower Nzoia County).</p> <p>ii. Land valuation reports schedules for all the lands compensated to affected persons as per the National Land Commission.</p> <p>iii. Current Land Compensation status specifically of those affected by Kenya Water Security and Climate Resilience Project.</p> <p>In absence of the above circumstances, it was not possible to confirm whether the funds were paid to the intended persons and whether value for money was obtained from the expenditure</p>			

*Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*



.....
CPA Ephantus Kimotho, CBS
Principal Secretary



.....
Eng. Vincent N. Kabuti, OGW
Project Manager

Annex 2 Annex 2: Variance explanations - Comparative Budget and Actual amounts for FY 2023/2024

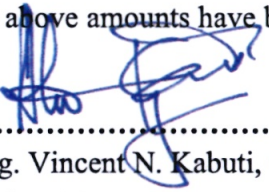
	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance (below 90% and over 100%)
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	326,000,000	329,000,000	3,000,000	99%	
Proceeds from domestic and foreign grants	-	-	-	-	
Proceeds from borrowings	3,020,000,000	1,442,770,020	(1,577,229,990)	48%	(i)
Miscellaneous receipts		7,147,767	7,147,767	100%	
Total Receipts	3,346,000,000	1,778,917,777	(1,567,082,223)	53%	
Payments					
Compensation of employees	1,600,000	1,373,736	(226,264)	86%	
Purchase of goods and services	75,000,000	73,234,362	(1,765,638)	98%	
Social security benefits					
Acquisition of non-financial assets	3,269,400,000	1,398,366,927	(1,871,033,073)	43%	(ii)
Transfers to other government entities					
Other grants and transfers					
Total payments	3,346,000,000	1,472,975,025	(1,873,024,975)	44%	
		305,942,752			

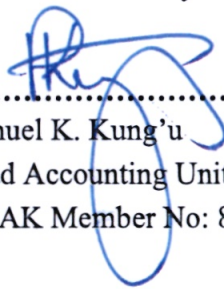
- i. During the financing year, the project received an additional budget of Kshs 1.2B which was expected to be absorbed by the end of the financial year. However, the prolonged process in signing the contract for the contractor inhibited works by the contractor who by then was anticipated to have done substantial work to be paid with the additional budget.

Annex 3: Reconciliation of inter-entity transfers

Project Name:				
Break down of transfers from the State Department of Irrigation				
a.	Government Counterpart funding			
		Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate
		05.07.2023	84,500,000	2022/23
		21.11.2023	81,500,000	2023/24
		22.01.2024	81,500,000	2023/24
		29.04.2024	81,500,000	2023/24
		Total	329,000,000	
		Total (A+B+C)	329,000,000	

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


.....
Eng. Vincent N. Kabuti, OGW
Project Manager


.....
Samuel K. Kung'u
Head Accounting Unit
ICPAK Member No: 8836

*Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Annex 4a: Analysis of Pending Bills

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

Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 4b: Analysis of Pending: Staff Bills

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

*Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024*

Annex 4c: Analysis of Other Pending Payables

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

Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 5: Summary of Fixed Assets Register

Asset class	Opening Cost (KShs) 2023/24	Donations in form of assets (KShs) 2023/24	*Purchases/ Additions in the Year (KShs) 2023/24	**Disposals in the Year (KShs) 2023/24	Transfers in/(out) Kshs 2023/24	Closing Cost (KShs) 2024
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)-(d)+(-d)
Land	2,654,242,336		211,627,107			2,865,869,443
Buildings and structures						
Transport equipment	108,746,227					108,746,227
Office equipment, furniture and fittings	210,853,770					210,853,770
ICT Equipment,	29,769,571					29,769,571
Other Machinery and Equipment	32,060,020					32,060,020
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails	6,369,406,260		697,327,832			7,066,734,092
Intangible assets	6,193,268,810		489,411,988			6,682,860,798
Work in Progress						
Total	15,598,346,994		1,398,366,927			16,996,713,921

Notes

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

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

Annex 6: Contingent Liabilities Register

	Nature of contingent liability	Remarks
1		
2		
3		
4		
5		
6		
7		
8		
9		
10		

***Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024***

Annex 7: Reporting of Climate Relevant Expenditures

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

Annex 8: Reporting Disaster Management Expenditure

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

Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2024

Annex 9: Other Support Documents

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



NATIONAL LAND COMMISSION
Office of the Commission
Secretary/Chief Executive Officer



National Land Commission, 316 Upperhill Chambers, 2nd Ngong Avenue, off Ngong Road
P.O. Box 44417 - 00100, Nairobi-KENYA, Tel: 0111042800, Email: info@landcommission.go.ke
Website: www.landcommission.go.ke

REF: NLC/8/106/(13)

Date: 14th August, 2024

Eng. Vincent N. Kabuti, OGW
Project Manager
Ministry of Water, Sanitation and Irrigation
State Department for Irrigation
Kenya Water Security & Climate Resilience Project
P.O Box 49720-00100
NAIROBI.

Dear

Eng Kabuti,

**REF: CONFIRMATION OF FUNDS TRANSFERRED IN THE FINANCIAL
YEAR 2023/2024**

Reference is made to your letter Ref: KWSCR/ACC/004/VOL.IV/108 dated 9th August, 2024 on the above subject.

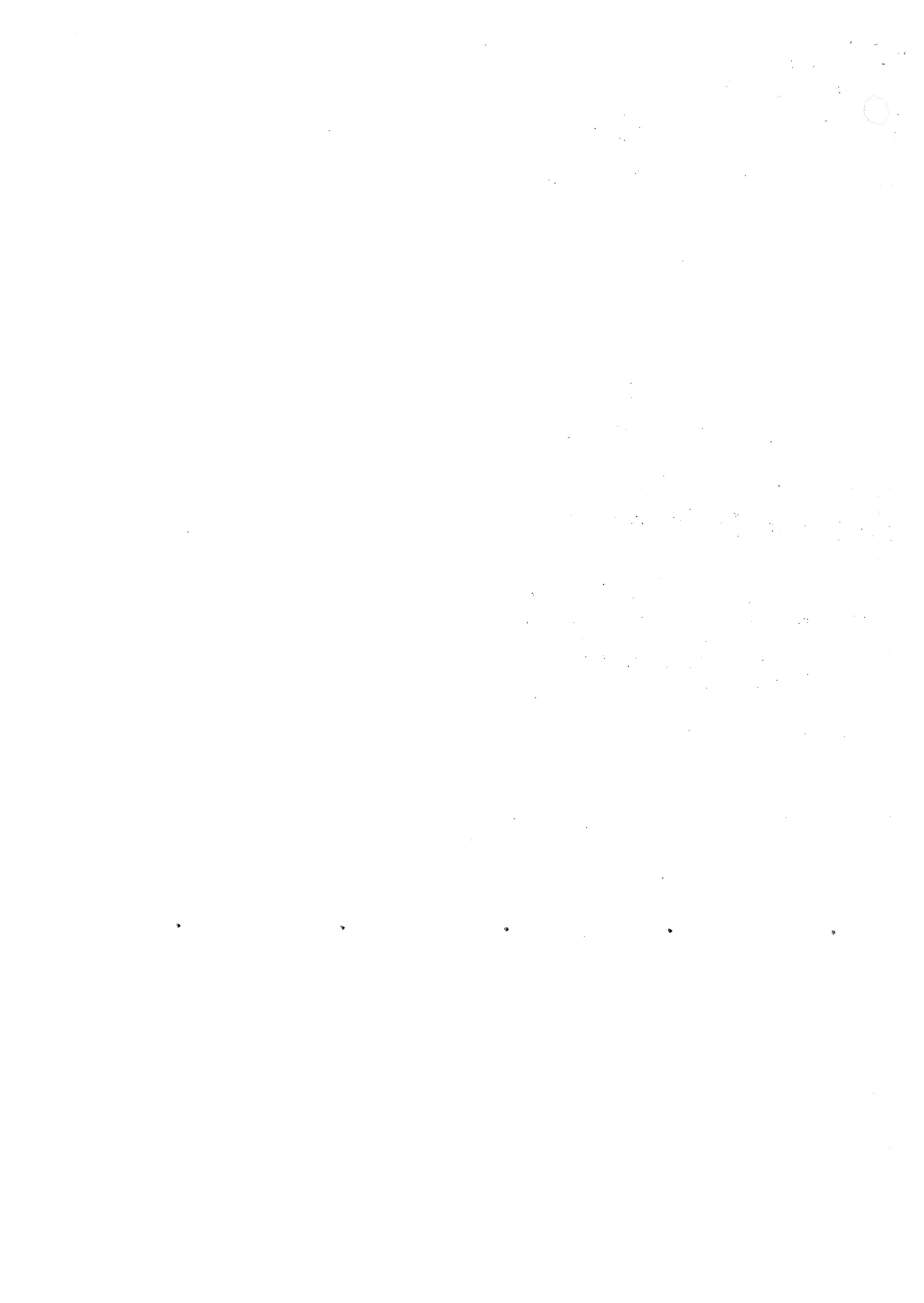
The National Land Commission acknowledge receipt of funds totaling to Ksh 800,694,890 transferred to Project Implementing Units/SAGAs during the financial year 2023/2024 as tabulated below;

Date Received	ProjectName	Acq Body	Amount Received
27-Jan-24	Mwache Dam	Ministry Of Water	43,707,000.00
07 MAY 24	Mwache Dam	Ministry Of Water	509,487,890.00
08-Sep-23	Lower Nzoia	Ministry Of Water	84,500,000.00
30-Nov-23	Lower Nzoia	Ministry Of Water	81,500,000.00
20 MAR 24	Lower Nzoia	Ministry Of Water	81,500,000.00
TOTAL			800,694,890.00


Yours

Sin Cherutich

CPA Bernard Cherutich
For. Secretary/CEO



				F.O 30
KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT				
	D-110 (KWSCRIP)		2023/2024	
BANK RECONCILIATION STATEMENT AS AT 30th June 2024				
		KSHS.	Kshs.	Kshs.
Balance as per bank certificate(New A/c)				172,124,124.86
Less				
1. Payments in cashbook not yet recorded in bank statement (Unpresented Cheques)		307,120.00	307,120.00	
2. Receipts in bank statement not yet recorded in cashbook				
Add				
3. Payments in bank statement not yet recorded in cashbook				
4. Receipts in cashbook not yet recorded in bank statement.		0.00		
Balance as per the cashbook.....				171,817,004.86
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct.				
Prepared By:	PA			
	Signature			
	Date 08/07/2024			
	(All schedules are attached herewith)			

CHECKED BY:
FRANCIS KIMANI

08/7/2024



July 10, 2024

MINISTRY OF WATER AND IRRIGATION,
MAJI HOUSE, NGONG ROAD,
P.O. BOX 49720-00100,
NAIROBI, KENYA.

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCES FOR KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT

We refer to your correspondence requesting us to furnish you with information regarding your state of affairs:

In response we wish to confirm the account and its respective balance with us, as at close of business on 30th June 2024 to have been as follows:

ACCOUNT NUMBER	ACCOUNT NAME	CURR	ACCOUNT BALANCE
2033770043	KENYA WATER SECURITY AND CLIMATE	KES	172,124,124.86 CR

We trust that this meets your requirements.

Yours faithfully,

Authorized signatory
Alex Kitsao

Authorized signatory
Julia Kimiti

NCBA Centre
Mara and Ragati Road, Upper Hill
P. O. Box 44599-00100, Nairobi, Kenya
Tel: +254 20 2884444
Mobile: +254 711 056444/+254 732 156444
Email: contact@ncbagroup.com

e-Statement Of Account
 Account Number : 2033770043 - 1110001953 1000591738
 Institutional Banking Current AC
 From : 01/06/2024 To : 30/06/2024
 Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE

Opening Balance	189,162,618.31
Payments In	8,229,711.73
Payments Out	25,268,205.18
Available Balance	172,124,124.86
Closing Balance	172,124,124.86

Statement No 1

Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
06/06/2024	Inward Clg Cheque CHQ NO - 004977 PANAFRIC HOTEL COLLECTION A/C FT24158JRRVH	06/06/2024	269,299.05		188,893,319.26
07/06/2024	Inward Clg Cheque CHQ NO - 004995 MAIYAN HOTEL MANAGEMENT LTD FT241598MKJL	07/06/2024	181,500.00		188,711,819.26
07/06/2024	Outward EFT Charges FT24159QD34P MINISTRY OF WATER AND IRRIGATION 42402	07/06/2024	12,500.00		188,699,319.26
07/06/2024	Outward Cheque - Dr FT24159QD34P MINISTRY OF WATER AND IRRIGATION 42402	07/06/2024	1,787,860.00		186,911,459.26
07/06/2024	Outward EFT Charges FT24159L5TSM MINISTRY OF WATER 42403	07/06/2024	4,000.00		186,907,459.26
07/06/2024	Outward Cheque - Dr FT24159L5TSM MINISTRY OF WATER 42403	07/06/2024	556,040.00		186,351,419.26
07/06/2024	Excise Duty CHG24159D0SC7 FT24159QD34P	07/06/2024	1,875.00		186,349,544.26
07/06/2024	Excise Duty CHG241593T8TQ FT24159L5TSM	07/06/2024	600.00		186,348,944.26
11/06/2024	Inward Clg Cheque CHQ NO - 005000 GLOBAL LINK ADVENTURES FT24163837MJ	11/06/2024	118,990.00		186,229,954.26
11/06/2024	Cash Deposit TT2416353FX1 CASH DEPOSIT	11/06/2024		199,100.00	186,429,054.26
11/06/2024	Cash Deposit TT24163NN71V CASH DEPOSIT	11/06/2024		8,000.00	186,437,054.26
12/06/2024	Outward EFT Charges FT24164TLRKK MINISTRY OF WATER AND IRRIGATION 42433	12/06/2024	5,800.00		186,431,254.26
12/06/2024	Outward Cheque - Dr FT24164TLRKK MINISTRY OF WATER AND IRRIGATION 42433	12/06/2024	1,286,389.00		185,144,865.26
12/06/2024	Excise Duty CHG24164SG7QH FT24164TLRKK	12/06/2024	870.00		185,143,995.26
14/06/2024	Internal Transfer FT241668XJFK RET Joseph Kamanda Kariuki BEN NAME DIFFERS NCBA CREDIT TRANSFER S	14/06/2024		140,000.00	185,283,995.26
18/06/2024	VAT Commission 5106 2020240001839156 FT24170NBN85	18/06/2024	300.00		185,283,695.26

IMPORTANT NOTICE: Please examine your statement carefully. If we don't hear from you within 28 days, we shall assume that the details shown on your Account Statement are correct. If, however, you have any query about any transaction on your Account Statement, get in touch with our Contact Centre on +254 711 056 444/+254 732 156 444 or email: contact@ncbagroup.com

e-Statement Of Account
 Account Number : 2033770043 - 1110001953 1000591738
 Institutional Banking Current AC
 From : 01/06/2024 To : 30/06/2024
 Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE	
Opening Balance	189,162,618.31
Payments In	8,229,711.73
Payments Out	25,268,205.18
Available Balance	172,124,124.86
Closing Balance	172,124,124.86
Statement No	2

Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
18/06/2024	Outward Cheque - Dr 5106 2020240001839156 FT24170NBN85	18/06/2024	601,594.00		184,682,101.26
18/06/2024	Excise Duty CHG241703ZL2V FT24170NBN85	18/06/2024	45.00		184,682,056.26
18/06/2024	VAT Commission 5105 2020240001838735 FT241703TBDY	18/06/2024	300.00		184,681,756.26
18/06/2024	Outward Cheque - Dr 5105 2020240001838735 FT241703TBDY	18/06/2024	260,890.00		184,421,066.26
18/06/2024	Excise Duty CHG24170QVJND FT241703TBDY	18/06/2024	45.00		184,421,021.26
18/06/2024	VAT Commission 5104 2020240001838871 FT241709YG77	18/06/2024	300.00		184,420,721.26
18/06/2024	Outward Cheque - Dr 5104 2020240001838871 FT241709YG77	18/06/2024	244,397.00		184,176,324.26
18/06/2024	Excise Duty CHG241704PDCH FT241709YG77	18/06/2024	45.00		184,176,279.26
18/06/2024	VAT Commission 5109 2020240001844569 FT241701RFJ9	18/06/2024	300.00		184,175,979.26
18/06/2024	Outward Cheque - Dr 5109 2020240001844569 FT241701RFJ9	18/06/2024	134,754.00		184,041,225.26
18/06/2024	Excise Duty CHG24170N4NQ8 FT241701RFJ9	18/06/2024	45.00		184,041,180.26
18/06/2024	VAT Commission 5110 2020240001844547 FT24170L6WP0	18/06/2024	300.00		184,040,880.26
18/06/2024	Outward Cheque - Dr 5110 2020240001844547 FT24170L6WP0	18/06/2024	336,883.00		183,703,997.26
18/06/2024	Excise Duty CHG24170W6GGK FT24170L6WP0	18/06/2024	45.00		183,703,952.26
18/06/2024	Outward Telegraphic Tr Pymnt FT24170MY6KP TRACTEBEL ENGINEERING GMBH TRANSFER	18/06/2024	500.00		183,703,452.26
18/06/2024	Outward Telegraphic Tr Pymnt FT24170MY6KP TRACTEBEL ENGINEERING GMBH TRANSFER	18/06/2024	7,344,040.70		176,359,411.56

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KENYA WATER SECURITY AND CLIMATE

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11/06/2024	Cash Deposit TT2416353FX1 CASH DEPOSIT	11/06/2024		199,100.00	186,429,054.26
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KENYA WATER SECURITY AND CLIMATE	
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18/06/2024	Outward Cheque - Dr 5106 2020240001839156 FT24170NBN85	18/06/2024	601,594.00		184,682,101.26
18/06/2024	Excise Duty CHG241703ZL2V FT24170NBN85	18/06/2024	45.00		184,682,056.26
18/06/2024	VAT Commission 5105 2020240001838735 FT241703TBDY	18/06/2024	300.00		184,681,756.26
18/06/2024	Outward Cheque - Dr 5105 2020240001838735 FT241703TBDY	18/06/2024	260,690.00		184,421,066.26
18/06/2024	Excise Duty CHG24170QVJND FT241703TBDY	18/06/2024	45.00		184,421,021.26
18/06/2024	VAT Commission 5104 2020240001838871 FT241709YG77	18/06/2024	300.00		184,420,721.26
18/06/2024	Outward Cheque - Dr 5104 2020240001838871 FT241709YG77	18/06/2024	244,397.00		184,176,324.26
18/06/2024	Excise Duty CHG241704PDCH FT241709YG77	18/06/2024	45.00		184,176,279.26
18/06/2024	VAT Commission 5109 2020240001844569 FT241701RFJ9	18/06/2024	300.00		184,175,979.26
18/06/2024	Outward Cheque - Dr 5109 2020240001844569 FT241701RFJ9	18/06/2024	134,754.00		184,041,225.26
18/06/2024	Excise Duty CHG24170N4NQ8 FT241701RFJ9	18/06/2024	45.00		184,041,180.26
18/06/2024	VAT Commission 5110 2020240001844547 FT24170L6WP0	18/06/2024	300.00		184,040,880.26
18/06/2024	Outward Cheque - Dr 5110 2020240001844547 FT24170L6WP0	18/06/2024	336,883.00		183,703,997.26
18/06/2024	Excise Duty CHG24170W6GGK FT24170L6WP0	18/06/2024	45.00		183,703,952.26
18/06/2024	Outward Telegraphic Tm Pymnt FT24170MY6KP TRACTEBEL ENGINEERING GMBH TRANSFER	18/06/2024	500.00		183,703,452.26
18/06/2024	Outward Telegraphic Tm Pymnt FT24170MY6KP TRACTEBEL ENGINEERING GMBH TRANSFER	18/06/2024	7,344,040.70		176,359,411.56

IMPORTANT NOTICE: Please examine your statement carefully. If we don't hear from you within 28 days, we shall assume that the details shown on your Account Statement are correct. If, however, you have any query about any transaction on your Account Statement, get in touch with our Contact Centre on +254 711 056 444/+254 732 156 444 or email: contact@ncbagroup.com

e-Statement Of Account
 Account Number : 2033770043 - 1110001953 1000591738
 Institutional Banking Current AC
 From : 01/06/2024 To : 30/06/2024
 Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE

Opening Balance	189,162,618.31
Payments In	8,229,711.73
Payments Out	25,268,205.18
Available Balance	172,124,124.86
Closing Balance	172,124,124.86
Statement No	3

Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
18/06/2024	Excise Duty CHG24170PVVFC FT24170MY6KP	18/06/2024	75.00		176,359,336.56
18/06/2024	Outward EFT Charges FT241704XNZ3 MINISTRY OF WATER 42494	18/06/2024	12,000.00		176,347,336.56
18/06/2024	Outward Cheque - Dr FT241704XNZ3 MINISTRY OF WATER 42494	18/06/2024	3,565,945.00		172,781,391.56
18/06/2024	Excise Duty CHG241704F92T FT241704XNZ3	18/06/2024	1,800.00		172,779,591.56
18/06/2024	Outward Telegraphic Trn Pymnt FT24170395LV NTIVUNWA JEAN DAMASCENE P145559-21	18/06/2024	2,400.00		172,777,191.56
18/06/2024	Outward Telegraphic Trn Pymnt FT24170395LV NTIVUNWA JEAN DAMASCENE P145559-21	18/06/2024	1,384,912.35		171,392,279.21
18/06/2024	Excise Duty CHG241708MJV7 FT24170395LV	18/06/2024	360.00		171,391,919.21
20/06/2024	Inward Telex Payment STATE DEPARTMENT FOR IRRIGATION /REC/0090001675 FT24172Z3ZKQ	20/06/2024		3,780,000.00	175,171,919.21
20/06/2024	Inward Telex Payment STATE DEPARTMENT FOR IRRIGATION /REC/0090001661 FT241721G3F8	20/06/2024		3,655,489.50	178,827,408.71
20/06/2024	Outward Telegraphic Trn Pymnt FT24172YC50R ARQ CONSULTING ENGINEERS LIMITED CONSULTANCY SERVICES	20/06/2024	2,400.00		178,825,008.71
20/06/2024	Outward Telegraphic Trn Pymnt FT24172YC50R ARQ CONSULTING ENGINEERS LIMITED CONSULTANCY SERVICES	20/06/2024	3,053,895.75		175,771,112.96
20/06/2024	Excise Duty CHG241721LJ9F FT24172YC50R	20/06/2024	360.00		175,770,752.96
25/06/2024	Inward Cig Cheque CHQ NO - 004993 LAICAN ENTERPRISES LIMITED FT24177VTG9	25/06/2024	719,400.00		175,051,352.96
28/06/2024	VAT Commission 5114 2020240002057817 FT24180RHJTB	28/06/2024	300.00		175,051,052.96
28/06/2024	Outward Cheque - Dr 5114 2020240002057817 FT24180RHJTB	28/06/2024	28,966.00		175,022,086.96
28/06/2024	Excise Duty CHG24180W2QX3 FT24180RHJTB	28/06/2024	45.00		175,022,041.96

IMPORTANT NOTICE: Please examine your statement carefully. If we don't hear from you within 28 days, we shall assume that the details shown on your Account Statement are correct. If, however, you have any query about any transaction on your Account Statement, get in touch with our Contact Centre on +254 711 056 444/+254 732 156 444 or email: contact@ncbagroup.com

e-Statement Of Account
 Account Number : 2033770043 - 1110001953 1000591738
 Institutional Banking Current AC
 From : 01/06/2024 To : 30/06/2024
 Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE

Opening Balance	189,162,618.31
Payments In	8,229,711.73
Payments Out	25,268,205.18
Available Balance	172,124,124.86
Closing Balance	172,124,124.86

Statement No 4

Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
28/06/2024	Outward Telegraphic Trn Pymnt FT24180PFYLH DISTINCTION GARDENS LTD TRANSFER	28/06/2024	500.00		175,021,541.96
28/06/2024	Outward Telegraphic Trn Pymnt FT24180PFYLH DISTINCTION GARDENS LTD TRANSFER	28/06/2024	1,651,031.00		173,370,510.96
28/06/2024	Excise Duty CHG24180VLKGD FT24180PFYLH	28/06/2024	75.00		173,370,435.96
28/06/2024	KE Excise Duty CHG24180Y065M ONLINE ACCESS FEES	28/06/2024	300.00		173,370,135.96
28/06/2024	Online Access Fee CHG24180Y065M ONLINE ACCESS FEES	28/06/2024	1,500.00		173,368,635.96
28/06/2024	Outward EFT Charges FT24180TWYTN MINISTRY OF WATER 42739	28/06/2024	9,000.00		173,359,635.96
28/06/2024	Outward Cheque - Dr FT24180TWYTN MINISTRY OF WATER 42739	28/06/2024	1,614,215.00		171,745,420.96
28/06/2024	Excise Duty CHG24180T7V77 FT24180TWYTN	28/06/2024	1,350.00		171,744,070.96
28/06/2024	e-Local Transfer Credit Interest AACT241806H0DS7P9	29/06/2024		447,122.23	172,191,193.19
28/06/2024	KE Excise Duty Tax AACT241806H0DS7P9	29/06/2024	67,068.33		172,124,124.86

IMPORTANT NOTICE: Please examine your statement carefully. If we don't hear from you within 28 days, we shall assume that the details shown on your Account Statement are correct. If, however, you have any query about any transaction on your Account Statement, get in touch with our Contact Centre on +254 711 056 444/+254 732 156 444 or email: contact@ncbagroup.com



NIA - KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT
BANK RECONCILIATION STATEMENT FOR THE QUARTER ENDING JUNE 2024

NCBA BANK - NCBA HOUSE BRANCH
 ACCOUNT NO. - 1797370137

CASHBOOK SUMMARY

Balance as per cashbook b/f	10,544,702.40
<u>Add</u>	
Receipts for the Quarter (April - June 2024)	198,821.04
	<u>10,743,523.44</u>
<u>Less</u>	
Expenditure for the Quarter (April - June 2024)	4,445,051.26
Expected Cashbook balance c/f	<u>6,298,472.18</u>
Imprest and Advances issued during the period	3,151,300.00
Project Account Cashbook balance c/f	6,298,472.18
Outstanding Imprest and Advances	2,421,200.00
Actual Closing balance c/f	<u>6,298,472.18</u>

BANK RECONCILIATION STATEMENT

Balance as per bank statement	6,973,838.18
<u>Less</u>	
Un-presented cheques	
Cheque No. 001115	28,000.00
Cheque No. 001267	59,506.00
Cheque No. 001394	376,360.00
Cheque No. 001409	84,000.00
Cheque No. 001412	71,500.00
Cheque No. 001411	56,000.00
	<u>(675,366.00)</u>
Balance as per cashbook	<u>6,298,472.18</u>



12 July 2024
12:30:17

NATIONAL IRRIGATION AUTHORITY
UNYUNYIZI HOUSELENANA RD
Nairobi
00100
Kenya

Statement Period: 01062024 to 30062024
Customer Name NIA - KENYA WATER SECURITY A
ND
Customer Number: 179737
Account Number: 1797370137 - 1004150167
Account Type Institutional Banking Current AC
Currency: Kenyan Shilling

Date	Transaction Details	Value Date	Debit	Credit	Balance
04062024	Cash Deposit TT24156MBV46 DEPOS IT ALFRED OMOLLO	04062024		30,000.00	9,430,648.30
07062024	Inward Clg Cheque CHQ NO - 001391 DOR OTHY KAWIRA NDUBI FT24159WJXWT	07062024	56,000.00		9,374,648.30
13062024	Outward Telegraphic Trn Pymnt FT24165WCDB7 DENNIS JOSHUA INDI MULI TRANSFER	13062024	500.00		9,374,148.30
13062024	Outward Telegraphic Trn Pymnt FT24165WCDB7 DENNIS JOSHUA INDI MULI TRANSFER	13062024	1,164,400.00		8,209,748.30
13062024	Excise Duty CHG241657FF1M FT24 165WCDB7	13062024	75.00		8,209,673.30
14062024	Inward Clg Cheque CHQ NO - 001400 VELO NAH AGIZA SHIRAHOH FT2416633QKZ	14062024	189,900.00		8,019,773.30
14062024	Inward Clg Cheque CHQ NO - 001401 STEP HEN WAMBUA MUTIND A FT2416653G6R	14062024	42,000.00		7,977,773.30
14062024	Inward Clg Cheque CHQ NO - 001402 PATR ICK ONYANGO OCHIE NG FT241668T7BB	14062024	51,500.00		7,926,273.30
14062024	Inward Clg Cheque	14062024	150,600.00		7,775,673.30

18062024	CHQ NO - 001403 ROS ELIDA AWUOR OCHIEN G FT24166J1C50 Inward Clg Cheque	18062024	23,064.00		7,752,609.30
18062024	CHQ NO - 001393 JOSE PH ADUNDO ODWORU FT24170WGDCV Inward Clg Cheque	18062024	15,500.00		7,737,109.30
18062024	CHQ NO - 001392 WAL TER OGANA FT24170F HZG6 Inward Clg Cheque	18062024	23,064.00		7,714,045.30
19062024	CHQ NO - 001398 ROB ERT SIFUNA WANJALA FT24170SDBZF Inward Clg Cheque	19062024	112,500.00		7,601,545.30
19062024	CHQ NO - 001397 DISTI NCTION GARDENS LIM ITED FT24171X8PYQ Inward Clg Cheque	19062024	330,765.10		7,270,780.20
19062024	CHQ NO - 001395 RJA UTO SERVICES (K) LIM ITED FT241713DPLP Inward Clg Cheque	19062024	376,360.00		6,894,420.20
19062024	CHQ NO - 001394 SILV ER SUPERMRKT and G EN AGENCIES FT2417 16H49R Inward Unpaid Cheque F	19062024		376,360.00	7,270,780.20
20062024	CHQ NO - 001394 HOR IZANTAL STREAKS IN IMAGE Inward Clg Cheque	20062024	40,500.00		7,230,280.20
26062024	CHQ NO - 001396 RED EMPTA MUTINDI NZIO KA FT24172GDLLK Inward Clg Cheque	26062024	84,000.00		7,146,280.20
26062024	CHQ NO - 001408 SHA RON ADHIAMBO OBON YO FT24178MY5WH Inward Clg Cheque	26062024	56,000.00		7,090,280.20
26062024	CHQ NO - 001406 STEP HEN OCHIENG ONGON DO FT24178YNN08 Inward Clg Cheque	26062024	56,000.00		7,034,280.20
26062024	CHQ NO - 001405 FLOR ENCE WANZA NGUNG U FT24178R3488 Inward Clg Cheque	26062024	70,000.00		6,964,280.20
26062024	CHQ NO - 001404 JAIR US IMBENZI SEREDE F T24178N75W6 Inward Clg Cheque	26062024	70,000.00		6,894,280.20



12 July 2024
12:30:17

	CHQ NO - 001407 FLOR ENCE GRACE NJOKI N DAI FT24178L68S3			
26062024	Inward Clg Cheque	26062024	56,000.00	6,838,280.20
	CHQ NO - 001410 FELI STER KALONDU MUIA FT24178C6KRD			
28062024	Cash Deposit	28062024	127,000.00	6,965,280.20
	TT24180BZJK CLAUDI A MASSAWE			
28062024	e-Local Transfer	29062024	10,068.21	6,975,348.41
	Credit Interest AACT24 180JHS989R8			
28062024	KE Excise Duty	29062024	1,510.23	6,973,838.18
	Tax AACT24180JHS9 89R8			
Payments In			543,428.21	
Payments Out			2,970,238.33	
Available Balance			6,576,599.08	
Closing Balance			6,973,838.18	



Our Ref: EBL/CS/BC/WRA/2024

THE C.E.O,
WATER RESOURCES AUTHORITY,
P.O BOX 45250-00100,
NAIROBI, KENYA.

8th July 2024

Dear Sir/Madam.

REF: BANK BALANCE CONFIRMATION- WATER RESOURCES AUTHORITY

We refer to your letter, dated 3rd July 2024 on the above referenced and give the account balances as of 30th June 2024 as below:

ACCOUNT NUMBER	ACCOUNT NAME	BALANCE (KES)
0180269867060	KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT(WRMA)	159,267.20 CR

Yours Faithfully,
For and on behalf of
EQUITY BANK (KENYA) LTD

Steve Gichohi Gichuhi, MBS,EBS
GENERAL MANAGER

Leah Gitonga
RELATIONSHIP MANAGER- CUSTOMER SERVICE

Equity Bank (Kenya) Limited: Britam Towers 26th Floor, Hospital Road, Upper Hill, P.O Box 75104-00200 Nairobi, +254 763 026 000,
Contact Centre: +254 763 000 000, info@equitybank.co.ke, www.equitygroup Holdings.com/ke, @KeEquitybank, KeEquitybank

Directors: Amb. Erastus J.O. Mwencha - Non-Executive Chairman, Mr. Gerald Warui - Managing Director, Ms. Mary Wamae, Mr. Fredrick Muchoki,
Ms. Adema Sangale, Mrs. Jane Ngige, Prof. Timothy Waema, Mr. Samuel Onyango, Prof. Gideon J.K. Maina, Dr. Julius Muia

Equity Bank (Kenya) Limited is regulated by The Central Bank of Kenya

Water Resources Management Authority-PIU
 Equity Bank Community Corporate Branch
 A/c No.018026987060
 CASH BOOK
 June 2024

Page	Description	Allocation	Voucher No.	Receipt No	Cheque No.	Receipts	Payments	SUB TOTAL
24	Opening Balance							
24	Equity Bank					159,267.20		159,267.20
	Bank Charges June 2024							
	Balance C/D						159,267.20	
	BANK RECONCILIATION STATEMENT AS AT 30th June 2024					159,267.20	159,267.20	
	Balance as per bank statement as at 30-06-2024							
	Less: payments in cashbook not in bank statement						159,267.20	
	Adjusted bank balance as at 30-06-2024							159,267.20
	PREPARED BY: Deborah Mubwa							
	(FO)							
	REVIEWED BY: Juliana Chumbe							
	(CA)							
	APPROVED BY: SIMON N. MWANGI							
	(HOD)							

SIGN: *[Signature]* DATE: 30/06/2024

SIGN: *[Signature]* DATE: 30/6/2024

SIGN: *[Signature]* DATE: 30/6/2024



REPUBLIC OF KENYA
MINISTRY OF WATER, SANITATION AND IRRIGATION

Munge

MAJI HOUSE
NGONG ROAD
P. O. BOX 49720-00100
NAIROBI
Website: www.water.go.ke

Telegrams: "MAJI Nairobi"
Telephone: +254204900303
G.L +254 20 2716103
Fax: +254 20 2728703
Email: ps@water.go.ke

MWSI/SDI/BOS/2023/2024/3

27th June 2024

Mr. Samuel Koskey -DLR
Mr. Lilian Miliza -Finance Unit
Mr. Margret Karanja -Accounting Unit

RE: BOARD OF SURVEY FINANCIAL YEAR 2023-2024

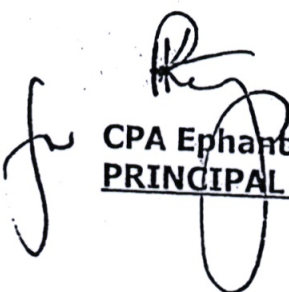
In accordance with section 5.9.9.2 of the Government Financial Regulations and procedures, you have been appointed a member of the Board of Survey for Financial year 2023/2024 for the underlisted accounts as at the close of business on **30/6/2024**

S/NO	ACCOUNT NAME	ACCOUNT NUMBER
1	Kenya Water Security and Climate Resilience Project (KWSCR)	2033770043
2	Coastal region Water Security and Climate Resilience Project (CRWSCR)	1000736488

The board will be chaired by **Mr. Samuel Koskey**

The Examination will take place on **1st July 2024** as per the Government Financial Regulations.

The report of your examination should be submitted on the official form F.O.51 on or before **8th July 2024** for onward transmission to the Head of Accounting Unit.


CPA Ephantus Kimotho
PRINCIPAL SECRETARY

Date. 1/7/2023

Report of the Board of Survey on the Cash and Bank Balances of 2023/2024 for KWSCRП as at the close of business on 30th June, 2024

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

Samuel Koskey - CHAIRMAN
 Lillian Miliza - MEMBER
 Margaret Karanja - MEMBER

assembled at the office of KWSCRП Accounts office at 10.00 a.m. (time) on the 1st July, 2024 as the following cash was produced:-

Notes	Sh. NIL
Silver	Sh. NIL
Copper	Sh. NIL
Cheques as per details on reverse	Sh. NIL

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

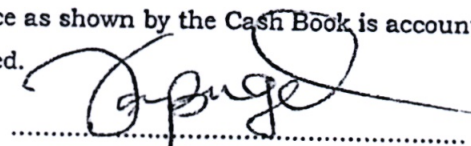
The Cash Book reflected the following balances as at the close of business on the 30th June, 2024

Cash on hand	Sh. Nil
Bank balance	Sh. 171,817,004.86

The Bank Certificate of Balance showed a sum of Sh. 172,124,124.86

..... cts Nil (Sh.) standing to the credit of the account on 30th June, 2024

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



 Chairman

Date 01/07/2024

.....
 LILLIAN MILIZA
 Members of the Board
 Margaret Karanja
 GPK (L)

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

<i>Cheque No.</i>	<i>Drawer</i>	<i>Date of Cheque</i>	<i>Date Received</i>	<i>Amount</i>

**KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2024**

Credit No.: IDA LOAN No. CREDIT NO. 5268-KE (DA-C)

Bank Account No.: 1000214244 Held with CENTRAL BANK OF KENYA

	NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA		58,572,457.65
	Less:		
2	Total amount documented		58,572,457.65
3	Outstanding amount to be documented		-
	Represented by:		
4	Ending Special account Balance as as 30 June 2024		834.74
5	Amounts claimed but not credited as at 30 June 2024		-
6	Amounts withdrawn and not claimed		(834.74)
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	Total advance to Special Account Year ended 30 June 2024		-

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: 02-08-2024

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2024
Account No.	1000214244
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	(K) WAT. SEC & CL. RESI PRJ 5268 KE
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2023 as per C.B.K. Ledger Account	1,609,340.76
---	---------------------

Add:

Total Amount deposited by World Bank	1,208,493.98
--------------------------------------	---------------------

Total Interest earnings if deposited in account	-----
---	-------

Total amount refunded to cover ineligible expenditure	-----
--	-------

Deduct:

Total amount withdrawn	2,817,000.00
------------------------	---------------------

Total service charges if not included above in amount withdrawn	-----
--	-------

Ending balance on 30th June, 2024	834.74
-----------------------------------	---------------

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE

01-08-2024

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE

02-08-2024

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

Run Date: 09/07/2024 Run Time: 15:51:07
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2023 To

STATEMENT OF ACCOUNT

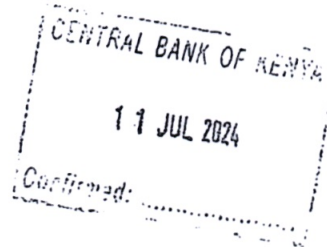
ACCOUNT NUMBER : 1000214244

ACCOUNT TITLE : (K) WAT. SEC & CL. RESI PRJ 5268 KE
 30/06/2024

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
OPENING BAL :		1,609,340.76			
NO.	Value Date	Reference.No	Details	Debit	Credit
1	03/07/2023	FT231849QHDS	FUNDING	0.00	598,182.74
2	28/08/2023	FT232405V5B2	FUNDING	0.00	610,311.24
3	29/11/2023	FT2333354IY8	PA133023	-2,817,000.00	0.00
				CLOSING BALANCE : 834.74	

END OF ACCOUNT STATEMENT

Favourites	TAM.E.STMT.OF.ACCT.EPRM	More Options	Find
	Account equals	✓ 1000214244	
	Statement From equals	✓ 20230701	
	Statement To equals	✓ 20240630	
TAM.E.STMT.OF.ACCT.EPRM			



Loan: IDA 52680 (IDA - IDA Credit) | Status: Repaying | Country: Kenya |

Project: P117635 - Kenya Water Security and Climate Resilience Project

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

Designated Account Detail- DA-C

Account Details

Account Holder	KENYA WATER SECURITY AND	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA, HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	5,000,000.00
Account Number	1000214244	Hide	Associated Categories 1(A) - (Goods under Pt1a(i)) 1(B) - (Gds excl under Pt 1a(ii)) 2(A) - (Works under Pt 1a(i)) 2(B) - (Works under Pt 2c(iv)) 3(A) - (Cons Svcs Pt 1a(i)) 3(B) - (Cons Svcs exc Pt1a(i)) 4 - (Operating Costs) 7 - (GDS,WKS,CS,TRN) 8 - (GDS, WKS, CS, NCS, TRN, OC (under all parts of the Project excluding Sub-grants) 9 - (Sub-grants under Parts 1.4(a)(i)(c) and 1.A(ii) of the Project)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	IDA56740

Transaction Details

Currency (USD) View Transaction List

Total Deposits Less Refunds	58,572,457.65
Documented	58,572,457.65
Outstanding Balance	0.00
Waived Documentation Amount	0.00
Transaction In Process	0.00



Loan: IDA 52680 (IDA - IDA Credit) | Status: Repaying | Country: Kenya

Project: P117635 - Kenya Water Security and Climate Resilience Project

[Loan Overview](#) |
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Important Dates

Approval	Signing	Commitment Charges Start Date	Effective	First Repayment	Closing	Application Deadline	Last Repayment
18-Jun-2013	29-Jul-2013	27-Sep-2013	24-Oct-2013	15-Oct-2023	30-Nov-2023	31-Mar-2024	15-Apr-2053

Currency of Commitment : XDR

Show amounts in XDR

Loan Information (XDR)

Signed Amount	103,400,000.00
Cancelled	21,259,695.00
Disbursed	82,140,305.00
Undisbursed	0.00
Special Commitments	0.00
Funds Available	0.00

Funds Available (XDR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	0.00

Disbursed 100%
 Undisbursed 0%

Last Bill, IDA 52680, due on 15-Apr-2024

USD Equivalents

Borrower: The National Treasury and Planning

Original Approved Amount	155,000,000.00
Current Undisbursed	0.00
Historical Disbursed	114,406,411.94

Date Payable	Currency	Amount Payable
15-Apr-2024	XDR	1,100,926.82

80,497,498.90

0.75 %

0.00 %

Principal Outstanding

Total Charges

Net Commitment Fee

Disbursed

82,140,305.00

Commitment Fee 0.50 %

Repaid

1,642,806.10

Waiver 0.00 %

Prepaid	0.00	Service Charge	0.75 %
Regular Repayments	1,642,806.10	Waiver	0.00 %
		Interest Waiver Status	Ineligible

Reference Information

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

Loan: IDA 52680 (IDA - IDA Credit) | Status: Repaying | Country: Kenya

Project: P117635 - Kenya Water Security and Climate Resilience Project

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 18-Jun-2013	Loan Signing Date 29-Jul-2013	Loan Made Effective 24-Oct-2013	Authorized Signatories Submitted to WB 05-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan is Ready for Disbursing Online
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Submit Withdrawal Application

Withdrawal Application for this loan cannot be submitted at this time. Please contact clientconnection@worldbank.org.

Transaction List

Showing results 1 - 10 of 142 entries

Filter by DA-C | Paid Summary | Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 138	DA-C	Completed	USD	0.00	9	USD	0.00	22-May-2024	30-May-2024	Borrower	30-May-2024
WA 134	DA-C	Completed	USD	0.00	8	USD	0.00	08-Feb-2024	22-Feb-2024	Borrower	22-Feb-2024
WA 130	DA-C	Completed	USD	1,220,622.48	9	USD	610,311.24	22-Aug-2023	25-Aug-2023	Borrower	25-Aug-2023
WA 127	DA-C	Completed	USD	1,196,365.48	8	USD	598,182.74	27-Jun-2023	30-Jun-2023	Borrower	30-Jun-2023
WA 124	DA-C	Completed	USD	1,198,605.66	8	USD	1,198,605.66	23-Feb-2023	27-Feb-2023	Borrower	27-Feb-2023
WA 122	DA-C	Completed	USD	1,410,640.34	8	USD	1,410,640.34	05-Dec-2022	07-Dec-2022	Borrower	07-Dec-2022
WA 119	DA-C	Completed	USD	1,871,571.13	8	USD	1,871,571.13	15-Aug-2022	16-Aug-2022	Borrower	16-Aug-2022
WA 114	DA-C	Completed	USD	626,523.63	8	USD	626,523.63	15-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022
WA 110	DA-C	Completed	USD	1,871,580.37	8	USD	1,871,580.37	16-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA 106	DA-C	Completed	USD	2,191,152.68	8	USD	2,191,152.68	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021



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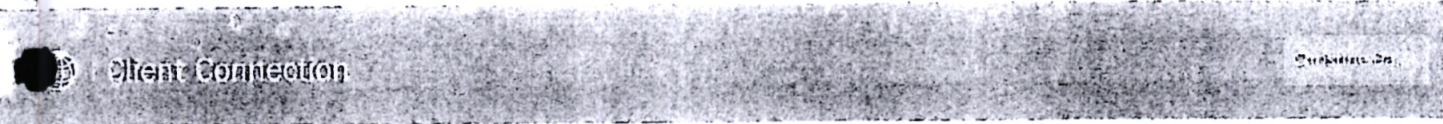
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Loan: IDA 52680 (IDA - IDA Credit) | Status: Repaying | Country: Kenya |

Project: P117635 - Kenya Water Security and Climate Resilience Project

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 18-Jun-2013	Loan Signing Date 29-Jul-2013	Loan Made Effective 24-Oct-2013	Authorized Signatories Submitted to WB 09-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan is Ready for Disbursing Online
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Submit Withdrawal Application

Withdrawal Application for this loan cannot be submitted at this time. Please contact clientconnection@worldbank.org.

Transaction List

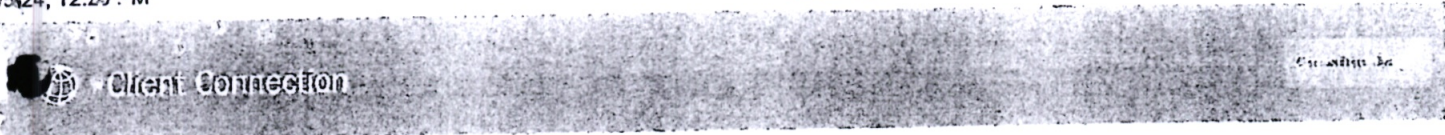
Showing results 1 - 142 of 142 entries

Filter by

Borrower Reference	Application Type	Status	Ccy	Amount	Category Summary	Paid					
						Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 138	DA-C	Completed	USD	0.00	9	USD	0.00	22-May-2024	30-May-2024	Borrower	30-May-2024
WA 134	DA-C	Completed	USD	0.00	8	USD	0.00	08-Feb-2024	22-Feb-2024	Borrower	22-Feb-2024
WA 130	DA-C	Completed	USD	1,220,622.48	9	USD	610,311.24	22-Aug-2023	25-Aug-2023	Borrower	25-Aug-2023
WA 127	DA-C	Completed	USD	1,196,365.48	8	USD	598,182.74	27-Jun-2023	30-Jun-2023	Borrower	30-Jun-2023
WA 124	DA-C	Completed	USD	1,198,605.66	8	USD	1,198,605.66	23-Feb-2023	27-Feb-2023	Borrower	27-Feb-2023
WA 122	DA-C	Completed	USD	1,410,640.34	8	USD	1,410,640.34	05-Dec-2022	07-Dec-2022	Borrower	07-Dec-2022
WA 119	DA-C	Completed	USD	1,871,571.13	8	USD	1,871,571.13	15-Aug-2022	16-Aug-2022	Borrower	16-Aug-2022
WA 114	DA-C	Completed	USD	626,523.63	8	USD	626,523.63	15-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022
WA 110	DA-C	Completed	USD	1,871,580.37	8	USD	1,871,580.37	16-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA 106	DA-C	Completed	USD	2,191,152.68	8	USD	2,191,152.68	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021
WA 103	DA-C	Completed	USD	967,897.86	8	USD	967,897.86	17-Aug-2021	17-Aug-2021	Borrower	17-Aug-2021
WA 99	DA-C	Completed	USD	1,692,125.06	8	USD	1,692,125.06	03-May-2021	03-May-2021	Borrower	03-May-2021
WA 95	DA-C	Completed	USD	1,242,123.53	8	USD	1,242,123.53	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021
WA 91	DA-C	Completed	USD	1,709,107.34	8	USD	1,709,107.34	30-Nov-2020	30-Nov-2020	Borrower	30-Nov-2020
WA 87	DA-C	Completed	USD	1,854,534.40	8	USD	1,854,534.40	14-Aug-2020	17-Aug-2020	Borrower	17-Aug-2020
WA 83	DA-C	Completed	USD	2,811,564.24	8	USD	2,811,564.24	24-Jun-2020	24-Jun-2020	Borrower	24-Jun-2020
WA 76	DA-C	Completed	USD	852,016.86	8	USD	852,016.86	14-May-2020	14-May-2020	Borrower	14-May-2020
WA 75	DA-C	Completed	USD	3,069,268.58	8	USD	3,069,268.58	27-Mar-2020	27-Mar-2020	Borrower	27-Mar-2020
WA 68	DA-C	Completed	USD	2,906,753.07	8	USD	2,906,753.07	16-Jan-2020	16-Jan-2020	Borrower	16-Jan-2020
WA 61	DA-C	Completed	USD	1,731,639.10	7	USD	1,731,639.10	17-Sep-2019	18-Sep-2019	Borrower	18-Sep-2019
WA 58	DA-C	Completed	USD	553,577.90	7	USD	553,577.90	07-Jun-2019	07-Jun-2019	Borrower	07-Jun-2019
WA 51	DA-C	Completed	USD	1,416,404.87	7	USD	1,416,404.87	11-Apr-2019	11-Apr-2019	Borrower	11-Apr-2019
WA 47	DA-C	Completed	USD	2,085,659.54	7	USD	2,085,659.54	11-Mar-2019	12-Mar-2019	Borrower	12-Mar-2019
WA 44	DA-C	Completed	USD	1,359,694.43	7	USD	1,359,694.43	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019
WA 39	DA-C	Completed	USD	2,616,607.37	Multiple	USD	2,616,607.37	27-Sep-2018	28-Sep-2018	Borrower	28-Sep-2018
WA 36	DA-C	Completed	USD	1,668,597.31	Multiple	USD	1,668,597.31	13-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018
WA 31	DA-C	Completed	USD	1,931,836.21	Multiple	USD	1,931,836.21	13-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018

eBusiness

Application						Paid					
WA 25	DA-C	Completed	USD	1,337,271.28	Multiple	USD	1,337,271.28	08-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017
WA 23	DA-C	Completed	USD	2,278,523.54	Multiple	USD	2,278,523.54	08-Sep-2017	08-Sep-2017	Borrower	08-Sep-2017
WA 21	DA-C	Completed	USD	1,123,293.83	7	USD	1,123,293.83	27-Jun-2017	28-Jun-2017	Borrower	28-Jun-2017
WA 20	DA-C	Completed	USD	845,477.93	7	USD	845,477.93	27-Jun-2017	28-Jun-2017	Borrower	28-Jun-2017
WA 16	DA-C	Completed	USD	796,198.41	Multiple	USD	796,198.41	09-Jan-2017	10-Jan-2017	Borrower	10-Jan-2017
WA 14	DA-C	Completed	USD	1,789,280.18	7	USD	1,789,280.18	14-Sep-2016	15-Sep-2016	Borrower	15-Sep-2016
WA 13	DA-C	Completed	USD	874,717.44	7	USD	874,717.44	02-Jun-2016	06-Jun-2016	Borrower	06-Jun-2016
WA 11	DA-C	Completed	USD	792,706.28	Multiple	USD	792,706.28	01-Apr-2016	05-Apr-2016	Borrower	05-Apr-2016
WA 9	DA-C	Completed	USD	2,631,125.30	DA-C	USD	2,631,125.30	07-Jan-2016	21-Jan-2016	Borrower	21-Jan-2016
WA 10	DA-C	Completed	USD	255,888.00	Multiple	USD	255,888.00	07-Jan-2016	21-Jan-2016	Borrower	21-Jan-2016
5258	DA-C	Completed	USD	0.00	Multiple	USD	0.00	13-Nov-2015	20-Nov-2015	Borrower	20-Nov-2015
KWSCRW WA 02	DA-C	Completed	USD	* 0.00	Multiple	USD	* 0.00	09-Jul-2015	14-Jul-2015*	Borrower	14-Jul-2015
KWSCRW WA 01	DA-C	Completed	USD	5,000,000.00	DA-C	USD	5,000,000.00	22-Jan-2015	27-Jan-2015	Borrower	27-Jan-2015



Loan: IDA 52680 (IDA - IDA Credit) | Status: Repaying | Country: Kenya |

Project: P117635 - Kenya Water Security and Climate Resilience Project

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date 18-Jun-2013	Loan Signing Date 29-Jul-2013	Loan Made Effective 24-Oct-2013	Authorized Signatories Submitted to WB 09-Mar-2023	Authorized Signatories Approved 09-Mar-2023	Loan Is Ready for Disbursing Online
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Submit Withdrawal Application

Withdrawal Application for this loan cannot be submitted at this time. Please contact clientconnection@worldbank.org.

Transaction List

Showing results 1 - 0 of 156 entries

Filter by

Borrower Reference	Application					Paid						
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated	
WA 138	DA-C	Completed	USD	2,905,583.32	9	USD	2,905,583.32	22-May-2024	30-May-2024	Borrower	30-May-2024	
WA 134	DA-C	Completed	USD	885,922.66	8	USD	885,922.66	08-Feb-2024	22-Feb-2024	Borrower	22-Feb-2024	
WA 130	DA-C	Completed	USD	1,220,622.48	9	USD	1,220,622.48	22-Aug-2023	25-Aug-2023	Borrower	25-Aug-2023	
WA 127	DA-C	Completed	USD	1,196,365.48	8	USD	1,196,365.48	27-Jun-2023	30-Jun-2023	Borrower	30-Jun-2023	
WA 124	DA-C	Completed	USD	1,198,605.66	8	USD	1,198,605.66	23-Feb-2023	27-Feb-2023	Borrower	27-Feb-2023	
WA 122	DA-C	Completed	USD	1,410,640.34	8	USD	1,410,640.34	05-Dec-2022	07-Dec-2022	Borrower	07-Dec-2022	
WA 119	DA-C	Completed	USD	1,871,571.13	8	USD	1,871,571.13	15-Aug-2022	16-Aug-2022	Borrower	16-Aug-2022	
WA 114	DA-C	Completed	USD	626,523.63	8	USD	626,523.63	15-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022	
WA 110	DA-C	Completed	USD	1,871,580.37	8	USD	1,871,580.37	16-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022	
WA 106	DA-C	Completed	USD	2,191,152.68	8	USD	2,191,152.68	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021	
WA 103	DA-C	Completed	USD	967,897.86	8	USD	967,897.86	17-Aug-2021	17-Aug-2021	Borrower	17-Aug-2021	
WA 99	DA-C	Completed	USD	1,692,125.06	8	USD	1,692,125.06	03-May-2021	03-May-2021	Borrower	03-May-2021	
WA 95	DA-C	Completed	USD	1,242,123.53	8	USD	1,242,123.53	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021	
WA 91	DA-C	Completed	USD	1,709,107.34	8	USD	1,709,107.34	30-Nov-2020	30-Nov-2020	Borrower	30-Nov-2020	
WA 87	DA-C	Completed	USD	1,854,534.40	8	USD	1,854,534.40	14-Aug-2020	17-Aug-2020	Borrower	17-Aug-2020	
WA 83	DA-C	Completed	USD	2,811,564.24	8	USD	2,811,564.24	24-Jun-2020	24-Jun-2020	Borrower	24-Jun-2020	
WA 76	DA-C	Completed	USD	852,016.86	8	USD	852,016.86	14-May-2020	14-May-2020	Borrower	14-May-2020	
WA 75	DA-C	Completed	USD	3,069,268.58	8	USD	3,069,268.58	27-Mar-2020	27-Mar-2020	Borrower	27-Mar-2020	
WA 68	DA-C	Completed	USD	2,906,753.07	8	USD	2,906,753.07	16-Jan-2020	16-Jan-2020	Borrower	16-Jan-2020	
WA 61	DA-C	Completed	USD	1,731,639.10	7	USD	1,731,639.10	17-Sep-2019	18-Sep-2019	Borrower	18-Sep-2019	
WA 58	DA-C	Completed	USD	553,577.90	7	USD	553,577.90	07-Jun-2019	07-Jun-2019	Borrower	07-Jun-2019	
WA 51	DA-C	Completed	USD	1,416,404.87	7	USD	1,416,404.87	11-Apr-2019	11-Apr-2019	Borrower	11-Apr-2019	
WA 47	DA-C	Completed	USD	2,085,659.54	7	USD	2,085,659.54	11-Mar-2019	12-Mar-2019	Borrower	12-Mar-2019	
WA 44	DA-C	Completed	USD	1,359,694.43	7	USD	1,359,694.43	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019	
WA 39	DA-C	Completed	USD	2,616,607.37	7	USD	1,567,043.32	27-Sep-2018	28-Sep-2018	Borrower	28-Sep-2018	
WA 39	DA-C	Completed	USD	2,616,607.37	4	USD	1,049,564.05	27-Sep-2018	28-Sep-2018	Borrower	28-Sep-2018	
WA 36	DA-C	Completed	USD	1,668,597.31	7	USD	1,147,357.93	13-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018	



Application				Paid						
WA 36	DA-C	Completed	USD 1,668,597.31 4	USD 521,239.38	13-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018		
WA 31	DA-C	Completed	USD 1,931,836.21 7	USD 1,248,709.51	13-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018		
WA 31	DA-C	Completed	USD 1,931,836.21 4	USD 683,126.70	13-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018		
WA 25	DA-C	Completed	USD 1,337,271.28 7	USD 1,217,562.04	08-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017		
WA 25	DA-C	Completed	USD 1,337,271.28 4	USD 119,709.24	08-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017		
WA 23	DA-C	Completed	USD 2,278,523.54 7	USD 1,566,394.12	08-Sep-2017	08-Sep-2017	Borrower	08-Sep-2017		
WA 23	DA-C	Completed	USD 2,278,523.54 4	USD 712,129.42	08-Sep-2017	08-Sep-2017	Borrower	08-Sep-2017		
WA 21	DA-C	Completed	USD 1,123,293.83 7	USD 1,123,293.83	27-Jun-2017	28-Jun-2017	Borrower	28-Jun-2017		
WA 20	DA-C	Completed	USD 845,477.93 7	USD 845,477.93	27-Jun-2017	28-Jun-2017	Borrower	28-Jun-2017		
WA 16	DA-C	Completed	USD 796,198.42 7	USD 495,594.39	09-Jan-2017	10-Jan-2017	Borrower	10-Jan-2017		
WA 16	DA-C	Completed	USD 796,198.42 4	USD 300,604.03	09-Jan-2017	10-Jan-2017	Borrower	10-Jan-2017		
WA 14	DA-C	Completed	USD 1,789,280.18 7	USD 1,789,280.18	14-Sep-2016	15-Sep-2016	Borrower	15-Sep-2016		
WA 13	DA-C	Completed	USD 874,717.44 7	USD 874,717.44	02-Jun-2016	06-Jun-2016	Borrower	06-Jun-2016		
WA 11	DA-C	Completed	USD 792,706.28 4	USD 271,458.48	01-Apr-2016	05-Apr-2016	Borrower	05-Apr-2016		
WA 11	DA-C	Completed	USD 792,706.28 3(B)	USD 504,004.65	01-Apr-2016	05-Apr-2016	Borrower	05-Apr-2016		
WA 11	DA-C	Completed	USD 792,706.28 1(B)	USD 17,243.15	01-Apr-2016	05-Apr-2016	Borrower	05-Apr-2016		
WA 10	DA-C	Completed	USD 255,888.00 4	USD 166,293.00	07-Jan-2016	21-Jan-2016	Borrower	21-Jan-2016		
WA 10	DA-C	Completed	USD 255,888.00 3(B)	USD 89,595.00	07-Jan-2016	21-Jan-2016	Borrower	21-Jan-2016		
5268	DA-C	Completed	USD 945,430.09 4	USD 482,661.55	13-Nov-2015	20-Nov-2015	Borrower	20-Nov-2015		
5268	DA-C	Completed	USD 945,430.09 3(B)	USD 426,029.38	13-Nov-2015	20-Nov-2015	Borrower	20-Nov-2015		
5268	DA-C	Completed	USD 945,430.09 1(B)	USD 36,739.16	13-Nov-2015	20-Nov-2015	Borrower	20-Nov-2015		
KWSCRIP WA 02	DA-C	Completed	USD 1,685,695.24 4	USD 376,575.36	09-Jul-2015	14-Jul-2015	Borrower	14-Jul-2015		
KWSCRIP WA 02	DA-C	Completed	USD 1,685,695.24 3(B)	USD 1,004,536.00	09-Jul-2015	14-Jul-2015	Borrower	14-Jul-2015		
KWSCRIP WA 02	DA-C	Completed	USD 1,685,695.24 1(B)	USD 304,583.88	09-Jul-2015	14-Jul-2015	Borrower	14-Jul-2015		

**KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2023**

Credit No.: IDA LOAN No. CREDIT NO. 5268-KE (DA-C)

Bank Account No.: 1000214244 Held with CENTRAL BANK OF KENYA

		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			57,962,146.41
	Less:			
2	Total amount documented			53,560,329.19
3	Outstanding amount to be documented			4,401,817.22
	Represented by:			
4	Ending Special account Balance as as 30 June 2023			1,609,340.76
5	Amounts claimed but not credited as at 30 June 2023			-
6	Amounts withdrawn and not claimed			2,792,476.46
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2023			4,401,817.22

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: