

REPUBLIC OF KENYA



Enhancing Accountability

REPORT

OF


PARLIAMENT
OF KENYA
LIBRARY

THE AUDITOR-GENERAL

ON

KENYA WATER INSTITUTE

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

 THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 09 APR 2025	
DAY: Wednesday	
TABLED BY:	Hon. Sylvia Orop, MP Majority Party Whip
CLERK-AT THE-TABLE:	A. Shibuska





KENYA WATER INSTITUTE
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE FINANCIAL YEAR ENDED
30TH JUNE, 2024

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

Kenya Water Institute
Annual Report and Financial Statements
for the year ended June 30, 2024.

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1. Acronyms, Abbreviations and Glossary of Terms

A: Acronyms and Abbreviations

KEWI	Kenya Water Institute
SAGA	Semi-Autonomous Government Agency
CEO	Chief Executive Officer
PAYE	Pay As You Earn
AHL	Affordable Housing Levy
AIA	Appropriation-in-Aid
KEWATRI	Kenya Water Teaching and Research Institute
NRW	Non-Revenue Water
TVETA	Technical and Vocational Education and Training Authority
CBET	Competency-Based Education and Training
TVC	Technical and Vocational College
CSR	Corporate Social Responsibility
IPSAS	International Public Sector Accounting Standards
PFM ACT	Public Finance Management Act, 2012
WIP	Work in Progress
ICPAK	Institute of Certified Public Accountants of Kenya
ERP	Enterprise Resource Planning
KRA	Kenya Revenue Authority
PRN	Payment Registration Number
KPLC	Kenya Power & Lighting Company

B: Definition of Key Terms

Fiduciary Management- Members of Management directly entrusted with the responsibility of financial resources of the organisation

Comparative Year- Means the prior period.

2. Key Entity Information and Management

a) Background Information

Kenya Water Institute (KEWI) is a Semi-Autonomous Government Agency (SAGA) established through the Kenya Water Institute Act 2001 Revised Edition 2012. The Institute is currently under the Ministry of Water, Sanitation and Irrigation. The Institute is a body corporate with perpetual succession and a common seal. Its governance, control and administration are vested in the Governing Council. The Institute has four campuses, namely: Nairobi, Kitui, Kisumu and Chiakariga which are located in Nairobi, Kitui, Kisumu and Tharaka Nithi Counties respectively. There are three divisions namely, Academic, Research and Consultancy and Corporate Services.

b) Principal Activities

Vision

A world class centre of excellence in training, research and consultancy in water, sanitation, irrigation and related sectors.

Mission

To offer competency-based training, research, consultancy and outreach services in water, sanitation, irrigation and related sectors for sustainable development.

Core objectives

The objectives of the Institute are:

- i. to provide directly or in collaboration with other institutions of higher learning, services in human resource development, consultancy, research and development in the water sector on a commercial basis to the public sector, state corporations, local authorities, the private sector and all other persons, local or foreign, who may request for such services from the Institute;
- ii. to provide training programmes, seminars, and workshops and producer publications aimed at maintaining standards in the water and sanitation sector;
- iii. to provide a forum for effective collaboration between the public and private sectors and other interested parties for the development of the water and sanitation sectors; and
- iv. to conduct examinations and award diplomas, certificates and other awards to successful candidates.

c) Key Management

Kenya Water Institute's day-to-day management is under the following key organs:

No.	Designation	Name
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No.	Designation	Name
1.	Chairperson Governing Council	Hon. Patrick Musila Mbangula
2.	Alternate Member – Governing Council	Dr. Eunice M’Mboga
3.	Alternate Member – Governing Council	Dr. Nancy Koech
4.	Independent Member – Governing Council	Ms. Jane M. Nyoko
5.	Independent Member – Governing Council	Dr. Reuben Kiptoo Sigei
6.	Independent Member – Governing Council	Mr. Wilson Kipkazi
7.	Independent Member – Governing Council	Mr. Solomon Kiptarbei Maritim
8.	Independent Member – Governing Council	Ms. Fridah Gacheri Kimaita
9.	Director/CEO	Dr. Leiro Letangule, E.B.S.
10.	Deputy Director Research, Consultancy & Training Services	Mr. Nelson Kwamini
11.	Deputy Director Academic Affairs	Mr. Eric Wamiti
12.	Deputy Director Corporate Services	Dr. Kimeli M. Chirchir
13.	Ag. Corporation Secretary	Mr. Brian Wanyonyi Wechabe

d) Fiduciary Management

The key management personnel who held office during the financial year ended 30th June 2024 and who had direct fiduciary responsibility were:

No.	Designation	Name
1.	Director/CEO	Dr. Leiro Letangule, E.B.S.
2.	Deputy Director Research, Consultancy & Training Services	Mr. Nelson Kwamini
3.	Deputy Director Academic Affairs	Mr. Eric Wamiti
4.	Deputy Director Corporate Services	Dr. Kimeli M. Chirchir
5.	Manager, Finance and Accounts	Mr. Elvis Songa
6.	Principal Supply Chain Management Officer	Mr. Peter Maina
7.	Manager, Internal Audit and Risk Assurance	Mr. Muhumed Shurie
8.	Ag. Manager, Human Resources Management and Administration	Ms. Dar Nyanchoka
9.	Ag. Principal Kitui Campus	Mr. Elkanah Kaburi
10.	Principal Kisumu Campus	Dr. Emily Chepkoech
11.	Principal Chiakariga Campus	Mr. Paul Rarieya

e) Fiduciary Oversight Arrangements

KEWI’s oversight responsibility is vested in the:

- 1) Governing Council which had 9 members
- 2) Audit and Risk Committee which had 4 members
- 3) Academic, Research and Development Committee which had 3 members
- 4) Corporate Services Committee which had 3 members
- 5) Project Implementation Committee which had 3 members
- 6) Independent Internal Audit Function
- 7) Parliamentary Committee on Water, Irrigation and Blue Economy
- 8) Public Investments Committee

f) Entity Headquarters

Kenya Water Institute,
Nairobi South C,
Ole Shapara Avenue,
P.O. Box 60013 – 00200,
Nairobi, KENYA.

g) Entity Contacts

Tel: 0722-207757
Email: inquiries@kewi.or.ke
info@kewi.or.ke
Website: www.kewi.or.ke

h) Entity Bankers

1. Kenya Commercial Bank of Kenya,
Moi Avenue,
P.O. Box 30081,
GPO 00100,
Nairobi, Kenya.
2. National Bank of Kenya Limited,
Harambee Avenue,
P.O. Box 72866-00200,
Nairobi, Kenya.

i) Independent Auditors

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



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GPO 00100,
Nairobi, Kenya.



j) Principal Legal Adviser



The Attorney General,
State Law Office and Department of Justice,
Harambee Avenue,
P.O. Box 40112,
City Square 00200,
Nairobi, Kenya.

3. The Governing Council


Ref.	Directors	Details
1.	 <p data-bbox="252 864 655 898">Hon. Patrick Musila Mbangula</p>	<p data-bbox="940 427 1501 925">Hon. Patrick Musila Mbangula was born in 1979. He is a valuer by profession and served as the Member of County Assembly for Mathare Ward and Deputy Minority Leader from 2017-2022. Among his achievements are starting Old Mathare Secondary School thereby increasing the transition rate of students from primary to secondary and spearheading the opening of a vocational training center in Hospital Ward to assist youth access technical training.</p> <p data-bbox="940 976 1501 1384">He has also served as the Chairperson of the Governing Council for Athi Water Works Development Agency. During his tenure, he initiated bulk water supply arrangement by leading the Institution to acquire relevant licences and fast tracked the completion of two major water works (Karimenu Dam and Northern Collector Tunnel) which provide water to Nairobi and Kiambu Counties.</p> <p data-bbox="940 1435 1501 1514">He joined the Governing Council on 7th August, 2023 as the Chairperson.</p>
2.	 <p data-bbox="252 1939 919 2056">Dr. Eunice M'Mboga Ph.D. in Business Administration (Strategic Management)</p>	<p data-bbox="940 1529 1501 1895">Dr. Eunice M'Mboga was born in 1968. She holds a Ph.D. in Business Administration (Strategic Management), an MBA in Strategic Management, a Bachelor of Business Administration (Human Resource Management option), a Higher National Diploma in Human Resource Management and a Diploma in Personnel Management.</p> <p data-bbox="940 1946 1501 2024">She is a holder of Corporate Governance, Senior Management Course (SMC) and</p>


		<p>Strategic Leadership and Development Program (SLDP). She is a practicing member of the Institute of Human Resource Management and a full member of IHRM. She joined the Governing Council on 3rd May, 2023 as the representative of the Principal Secretary of the National Treasury.</p>
<p>3.</p>	<div data-bbox="233 689 491 967" data-label="Image"> </div> <p data-bbox="233 1016 896 1133"> Dr. Nancy Koech Ph.D. in Integrated Water Resources Management </p>	<p data-bbox="922 645 1481 851"> Dr. Nancy Koech was born in 1983. She holds a Ph.D. in Integrated Water Resources Management, an MSc. in Water Science Engineering and a BSc. in Water and Environmental Engineering. </p> <p data-bbox="922 896 1481 1312"> Her professional experience in the water sector spans over 12 years. She provides consultancy on the formulation of flood and drought mitigation strategies for flood and drought prone parts in Kenya, analysis of hydrological extremes among other services. She is currently the acting Deputy Director, Trans-boundary Water Resources Department in the Ministry of Water, Sanitation and Irrigation (MWSI). </p> <p data-bbox="922 1357 1481 1433"> She has several publications under her name in peer reviewed journals. </p> <p data-bbox="922 1478 1481 1639"> She joined the Governing Council on 24th July, 2023 as the representative of the Principal Secretary of the Ministry of Water, Sanitation and Irrigation. </p>

<p>4.</p>	 <p>Jane M. Nyoko Diploma in Counseling Psychology</p>	<p>Ms. Jane Muthoni Nyoko is the Managing Director, Richu Hardware and a seasoned motivational speaker. She has served as a member of the Kabete NGCDF Committee, Kabete CRC Committee (KERRA) and is also a Director DIMKES Sacco.</p> <p>She holds a Diploma in Counseling Psychology from the University of Nairobi, a Diploma in Hospitality Management from the Kiambu Institute of Hotels and Catering as well as a Certificate in Graphic Arts from the The Kenya Polytechnic.</p> <p>She joined the board on 8th September 2023 as an independent director and chairs the Project Implementation and Development Committee.</p>
<p>5.</p>	 <p>Dr. Reuben Kiptoo Sigei Bachelor of Pharmacy</p>	<p>Dr. Reuben Kiptoo Sigei was born in 1967. He is a pharmaceutical industry professional with wide-ranging experience in Kenya and the African region. He works with Ethypharm, UK as the Regional Manager, Northern Sub-Saharan Africa and has previously worked for Missionpharma A/S, Autosterile (EA) Limited among others.</p> <p>He holds a Bachelor's degree in Pharmacy from the University of Nairobi and is pursuing a Master's degree program in Health Economics. In addition, he has undertaken training in pharmacovigilance at India's Institute of Health Sciences Training as well as in business management and corporate governance. He is licensed to practice pharmacy by the Pharmacy and Poisons Board of Kenya and is an active member of the Pharmaceutical Society of Kenya.</p>

		<p>He joined the board on 8th September 2023 as an independent director and chairs the Corporate Services Committee.</p>
<p>6.</p>	 <p>Wilson Kipkazi BA (Hons) Development Studies</p>	<p>Mr. Wilson Kipkazi was born in 1965. He is the immediate former Chairman of the NGO Council as well as the former Executive Director of Endorois Welfare Council-Kenya. He has also served as a Director at the Kenya National Chamber of Commerce and Industry (KNCCI) where he was tasked to implement programmes, disseminate business policy and evaluate their impacts at the grass-roots level.</p> <p>He has wide experience in the fields of conflict management and peace building, resource mobilization and fund-raising as well as corporate governance having served in several boards and commissions and as a trainer/consultant.</p> <p>He rejoined the board on 24th November 2023 as an independent director representing the NGO Council. He chairs the Academic and Research Committee.</p>
<p>7.</p>	 <p>Solomon Kiptarbei Maritim Bachelor of Business and Economics</p>	<p>Mr. Solomon Kiptarbei Maritim was born in 1987.</p> <p>He is the former CEO for Skids 2010 Limited and has worked as an accountant for DL Koisagat as well as Danian Education Centre. He has also been the auditor for Solid Rock and previously served the County Council of Wareng in the Accounts Department.</p> <p>He has extensive experience in Performance Management, Management and Supervisory Skills Development and</p>

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		<p>has qualifications in Performance Based Roads Maintenance Contracts.</p> <p>He joined the board on 7th November 2023 as an independent director and chairs the Audit and Risk Committee.</p>
8.	 <p>Fridah Gacheri Kimaita MSc. in Organisational Development, M.Ed. in Education Leadership & Educational Management</p>	<p>Ms. Fridah Gacheri Kimaita is the Director and CEO of Lassyncy Holding Ltd a position she has held from 2016 to date. She has previously worked as a Territory Manager and Marketing & Communication Executive at Rubis Energy Kenya (previously Gulf Energy Ltd) where she successfully oversaw the retail chain covering 90 stations in Coast, Eastern and Central Kenya with over 500 staff. She has also worked at Kenya Methodist University and Mt. Kenya University.</p> <p>She joined the board on 26th January 2024 as an independent director.</p>
9.	 <p>Dr. Leiro Letangule, Ph.D., E.B.S. Ph.D. in Business Administration (Strategic Management)</p>	<p>Dr. Solomon Leiro Letangule was born in 1985. He is the Director/Chief Executive Officer of Kenya Water Institute (KEWI). He joined the Institute in February 2023 from the Kenya School of Government (KSG) where he provided distinctive leadership as the Director of KSG Baringo Campus.</p> <p>He is an accomplished Business Strategy and Change Management Professional with experience in both the public and private sectors. Before joining KSG, he worked with public institutions such as the Judiciary, Ministry of Foreign Affairs</p>

		<p>and the then Ministry of Home Affairs. He has been instrumental in setting up effective business strategies and management systems.</p> <p>Dr. Letangule has published in internationally recognized journals</p> <p>He holds a Ph.D. in Business Administration (Strategic Management), Masters degree in Management and Leadership, an MBA (Strategic Management) and a BA.</p>
10.	 <p>Brian Wechabe Bachelor of Laws (LL. B.), Dipl. (Kenya School of Law)</p>	<p>Mr. Brian Wechabe was born in 1994. He is an Advocate of the High Court of Kenya and is currently the Acting Corporation Secretary having joined the institute on 28th August, 2023. He is the lead supervisor of the Legal Research Team in the <u>African Mining Legislation Atlas (AMLA)</u>; executed by the African Legal Support Facility (ALSF) and the African Natural Resources Centre (ECNR) of the Africa Development Bank. Previously he has been involved in project conceptualization and research on the Ford Foundation Project on ‘Advancing Capacity and Access to Justice in Kenya’s Extractives Sector’.</p> <p>He published his honors thesis ‘Refugee Protection in Kenya: an analysis of the effectiveness of the Refugee Act of 2006 in the protection of refugee rights.’ from the Department of Law, Kabarak University.</p> <p>He holds a Diploma in Laws from the Kenya School of Law, a Bachelor of</p>




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		Laws (LL. B.), and is registered as a Certified Public Secretary with the Institute of Certified Secretaries.
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4. Management Team

Management Team Members	Designation
 <p>Dr. Leiro Letangule, Ph.D., E.B.S. Ph.D. in Business Administration (Strategic Management)</p>	<p>Dr. Leiro Letangule is the Director/CEO of Kenya Water Institute. He has been serving as the Director/CEO of the Institute from 21st February, 2023 to date.</p>
 <p>Eric Wamiti MSc in Social Statistics, PG Certificate in Spatial Modelling for Integrated Water Resources Management</p>	<p>Mr. Eric Wamiti is the Deputy Director Academic Affairs. He has been serving as the Deputy Director Academic Affairs in the Institute from 20th March, 2023 to date.</p>
	<p>Mr. Nelson Kwamini is the Deputy Director Research, Consultancy & Technical Services. He has been serving as the Deputy Director Research, Consultancy & Technical Services of the Institute from 3rd August, 2023 to date.</p>

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<p>Nelson Kwamini MBA in Strategic Management</p>	
 <p>Dr Kimeli M. Chirchir Ph.D in Business Administration and Management, CHRP, MIHRM</p>	<p>Dr Kimeli M. Chirchir is the Deputy Director Corporate Services. He has been serving as the Deputy Director Corporate Services of the Institute from 7th August, 2023 to date.</p>
 <p>Elvis M. Songa MBA (Finance), CPA (K), CCP(K)</p>	<p>Mr. Elvis M. Songa is the Manager Finance and Accounts. He has been serving as the Manager Finance and Accounts from 4th September, 2023 to date.</p>
 <p>Peter Maina MSc. (Procurement and Contract Management), CPSP (K)</p>	<p>Mr. Peter Maina is the Principal Supply Chain Management Officer. He has been serving as the Principal Supply Chain Management Officer from 21st August, 2023.</p>

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Muhumed Buthul Shurie
MBA in Finance, CPA(K)

Mr. Muhumed Buthul Shurie is the Manager Internal Audit and Risk Assurance. He has been serving as the Manager Internal Audit and Risk Assurance of the Institute from 15th August, 2023.



Brian Wanyonyi Wechabe
Dipl. (Kenya School of Law), Bachelor of Laws (LL. B.)




Mr Brian Wanyonyi Wechabe is the Ag. Corporation Secretary. He has been serving as the Acting Corporation Secretary of the Institute from 28th August, 2023.



Dar Nyanchoka
MBA in Strategic Management

Ms. Dar Nyanchoka is the Ag. Manager Human Resource Management and Administration. She has been serving as the Ag. Manager Human Resource Management and Administration since 29th March 2024.

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 <p>Elkanah Kaburi BSc. in Electrical Engineering</p>	<p>Mr. Elkanah Kaburi is the Ag Principal – Kitui Campus. He has been serving as the Ag. Principal Kitui Campus since 2nd April 2024.</p>
 <p>Paul Rarieya MSc. in Environmental Science</p>	<p>Mr. Paul Rarieya is the Principal – Chiakariga Campus. He has been serving as the Principal Chiakariga Campus since 7th August 2023.</p>
 <p>Dr. Emily Chepkoech Ph.D. in Educational Management & Policy Studies</p>	<p>Dr. Emily Chepkoech is the Principal – Kisumu Campus. She has been serving as the Principal Kisumu Campus since 7th August 2023.</p>

5. Chairperson's Statement

It gives me great pleasure to present to you the Kenya Water Institute Report and Financial Statements for the Financial Year 2023/2024. KEWI strives to be a world class leader in Training, Research, Consultancy and Outreach Services. This will be achieved through a deliberately well-planned, carefully and transparently executed investment in Human Resource, teaching and learning systems and well-developed physical facilities for both learners and trainers.

During the financial year 2023/2024, the Institute graduated 1282 students in various diploma, certificate and artisan courses. This forms a critical mass of well-trained water technicians that are critical to support the attainment of Government's BETA agenda, Kenya's Vision 2030 and Africa Agenda 2063. The Institute has modernized the teaching facilities by acquiring state of the art laboratory and workshop equipment. This will ensure that the students are properly trained in the new CBET curriculum.

The Institute secured funding to modernize the training facilities and to complete the construction of the Irrigation Block at the Chiakariga Campus. Works are at an advanced stage and the contractor is expected to hand over the site by September 2024. It is envisaged that the school will enhance training for irrigation practitioners for the Country and the region. It is further envisaged that the completion of those two major activities will also enhance research activities in the sector and create a platform for knowledge sharing, especially on modern techniques of irrigation.

During the financial year, the Water Resource Center was equipped and officially opened to act as the hub of water knowledge in the region. The human resource capacity was greatly enhanced during the period by recruiting key personnel to ensure efficiency and effectiveness in service delivery.

The Council approved critical policies within the financial year including: Academic, Finance, Procurement, Research and Human Resource policies. The new policies together with the ISO recertification that Management is pursuing will enable the Institute to streamline its processes and improve the profile and credibility of the Institute.

The Governing Council is spearheading the process of enacting the Kenya Water Teaching and Research Institute (KEWATRI) Bill, 2023 which aims to widen the scope of KEWI's mandate. This will include offering training, research and consultancy services in the Water, Sanitation and Irrigation sectors.

During the period, the Institute received recurrent grants of Ksh. 183,000,000 and development grants of Ksh. 800,000,000. On behalf of the Governing Council, I wish to convey my appreciation to the Ministry of Water, Sanitation and Irrigation and the National Treasury for the marked increase which has enabled the Institute undertake critical infrastructure development and renovations.

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The Institute's Appropriation in Aid (AIA) remained fairly stable with Ksh. 235,253,874 generated compared to the previous period where Ksh 234,499,617 was generated.

The Institute has experienced inadequate recurrent funding which has limited its potential to achieve its mandate and strategic objectives. To meet this challenge, the Institute will enhance its Resource Mobilization capabilities by implementing its Revised Strategic Plan 2021-2026. In addition, KEWI will work with the Ministry of Water, Sanitation and Irrigation and other strategic development partners to enhance its financial sustainability.

The challenges being experienced in the Water, Sanitation and Irrigation sector in the country, place KEWI in an advantaged position as far as playing a critical role in capacity development for the sector. The Government's focus on irrigated agriculture as a key strategy for addressing persistent food shortages and enhancing disposable income for those involved in agricultural activities provides the Institute with a massive opportunity to be a critical player in Kenya's economic development.

KEWI has revised its Strategic Plan 2021-2026 to ensure that it aligns and supports the achievement of the Government's Bottom-Up Economic Transformation Agenda (BETA). As we soldier on in our quest to fulfil the Institute's mandate of providing Training, Research, Consultancy and Outreach Services to the Kenyan populace and beyond, it is my sincere appeal to the Government of Kenya to continue supporting the Council to make KEWI the Fountain of Water Knowledge.



Patrick Musila Mbangula
Chairperson, Governing Council

Date: 24th December, 2024.

6. Report of the Chief Executive Officer

I present the Kenya Water Institute Report and Financial Statements for the FY 2023/2024. During this period, the Institute fared reasonably well as all disbursements from the Government were received.

During the financial year 2023/2024, the Institute graduated 1282 students. A number of consultancy services in borehole drilling were also undertaken during the period. Over 700 youth and women were trained on safe sanitation techniques in the AfDB funded Project titled Improving Public Health and Enhancing Technical Skills of Youth in Kenya through Sanitation Technology Transfer while construction of 100 low-cost toilets and 20 Green Toilet Systems was undertaken and is now at 90%. 593 participants from different water service providers were trained in short courses to enhance their capacity.

KEWI also pursued collaborations with several partners as it sought to deliver on her mandate. Among them, was the establishment of a Centre of Excellence in Non-Revenue Water (NRW) funded by Gatsby Africa. The grant included a collaboration with IHE Delft Institute for Water Education in the Netherlands to upskill key personnel involved in NRW as well as equipping the laboratories. The Institute also signed a Memorandum of Understanding with WILO East Africa to combat NRW.

The DANIDA-3F TVET Consortium sponsored 208 students to pursue artisan courses at KEWI among whom 151 graduated within the financial year. Safaricom PLC was a partner in the smart metering training initiative and Water Kiosk Africa also supported by providing a water desalination machine which the Institute hopes to utilize in a commercial venture by providing clean drinking water.

The National Treasury through the Ministry of Water Irrigation and Sanitation gave approval for the recruitment of staff including 12 senior managers recruited by the Governing Council and 38 junior staff recruited by management in the FY 2023/2024. All the staff were successfully recruited and onboarded by February 2024. The Salaries and Remuneration Commission also approved new salary structures within the financial year which have since been implemented. This is expected to motivate employees and enhance service delivery.

Several key policies were also approved by the Governing Council among them: Finance, Procurement, Research, Academic and Human Resource Policies. These policies will guide and streamline processes in KEWI and will be key in getting ISO recertification which the management is pursuing.

During the reporting year, the Institute received Ksh. 183,000,000 for recurrent budget and Ksh. 800,000,000 for the development budget. The Institute's Appropriation in Aid (AIA) grew marginally with Ksh. 235,253,874 generated compared to the previous period where Ksh 234,499,617 was generated.

The AiA collections of Ksh. 235,253,874 was above the targeted amount of Ksh. 205,000,000. A revaluation of assets was undertaken to ensure that the carrying costs are aligned with current market values. The revaluation report was issued as at 30th June 2023. There was a downward revaluation of

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assets by KSh. 46,220,729.67 and Work In Progress (WIP) by Ksh 402,870,657.40. The deficit was KSh. 636,317,187.

The Institute's revised development grant for the Financial Year 2023/2024 was Kshs. 800,000,000 with Kshs. 770,000,000 and Kshs. 30,000,000 being for Modernization of KEWI and Equipping of Water Resource Centre projects respectively. The Water Resource Centre is now complete and well equipped for conferencing. Renovation have also been done to existing conferencing facilities to ensure that the Institute is well placed to offer first class conferencing facilities. The Classrooms Project in Chiakariga is also due for completion having been allocated funds within the financial year. The construction of a Tuition Block within the Main Campus commenced during the financial year 2023/2024 as did ongoing renovations to existing facilities such as workshops, offices and hostels. This will enhance the capacity of the KEWI to accommodate more learners and staff in a conducive environment.

The challenge that was faced by the Institute was pending bills from previous years which affected the implementation of the budget within the FY 2023/2024. I am pleased to report that KEWI Management handled these challenges well through strict planning and prudent utilization of the available resources namely; Human, Systems, Financial and Physical Facilities; this was supported by technical backstopping of the Parent Ministry. The pending bills have been submitted to the Committee on Pending Bills Verification and the Institute is hopeful that the debts will be settled by the National Treasury when the process is complete.

KEWI has been able to enhance its human resources capacity in terms of numbers though it is still below the approved establishment. However, the recurrent grant allocation has not grown to match this growth in employee costs and has actually fallen in the FY 2024/2025. KEWI plans to complete a number of projects, programmes and activities to diversify her revenue streams to reduce the financing gap.

Other programmes aimed at enhancing service delivery include maintaining and improving e-learning infrastructure, curriculum review and development, development of training and learning facilities in Kisumu, Kitui and Chiakariga campuses, and the initiation of programmes in other counties as stated in the KEWI's Revised Strategic Plan 2021-2026.

It is envisaged that these projects and programmes will strengthen KEWI's revenue streams thus reducing her over-reliance on the exchequer.



Leiro Letangule, Ph.D., E.B.S.

Director/CEO,

Kenya Water Institute

Date: 24th December, 2024.

7. Statement of Performance against Predetermined Objectives for FY 2023 2024

KEWI has 5 strategic pillars/ themes/issues and objectives within the current Strategic Plan for FY 2021- FY 2026. These strategic pillars/ themes/ issues are as follows:

- Key Result Area 1: Training and Human Resources Development
- Key Result Area 2: Research, Innovation and Community Outreach
- Key Result Area 3: Resource Mobilisation and Consultancy Services
- Key Result Area 4: Institutional Capacity
- Key Result Area 5: Leadership and Integrity

KEWI develops its Performance Contract and annual work plans based on the above 5 pillars/Themes/Issues. Assessment of the Board’s performance against its annual work plan is done on a quarterly basis. The Institute achieved its performance targets set for the FY 2023-2024 period set out in the Performance Contract, as indicated in the table below:

		Unit	TARGET FOR CONTRACT PERIOD	CUMULATIVE TO DATE	Remarks
Service Delivery					
B1	Implementation of Citizens' Service Delivery Charter	%	100.00	100.00	<ul style="list-style-type: none"> • The Service Charter has been prominently displayed both in English and Kiswahili using the prescribed format. The Service Charter has been translated into Braille, provision for sign language and audio recordings available. The charter is also uploaded on the website. • Staff sensitized on Citizen's Delivery Charter • Registers are updated on a daily basis to facilitate development of quarterly reports. • Records are maintained at service points as per the requirements of the Service Charter
B2	Digitalization of Government Services	%	100.00	100.00	<ul style="list-style-type: none"> • Citizen-facing services onboarded on E-Citizen include; Water Quality Analysis (Chemical), Water Quality Analysis

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					<p>(Bacteriological), Water Quality Analysis (Wastewater), Hydro-Geological services and Drilling</p> <ul style="list-style-type: none"> • Business process/ services identified were 100% re-engineered • Identified Business Continuity Strategies being implemented: Automatic back up implemented, Manual back up done every day, developed data backup procedure manuals available to the Institute • Security Firewall procured and fully configured. The firewall is working well. • Draft Disaster Recovery and cloud policies • Draft ICT policy
B3	Resolution of Public Complaints	%	100.00	100.00	<ul style="list-style-type: none"> • All complaints received were resolved. • Information is accessible to customers at services points and through online platforms. • Complaints reporting channels are displayed at service points. • Complaint register is available at customer service points. • A complaints email is in place and active. • Complaints and complements reporting box is in place. • Awareness creation on the complaints handling mechanisms

		Unit	TARGET FOR CONTRACT PERIOD	CUMULATIVE TO DATE	Remarks
Core Mandate					
C110_1	Science, Technology and Innovation (STI)	%	100.00	100.00	<ul style="list-style-type: none"> • STI mainstreaming strategy continued to be

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	Mainstreaming				<p>implemented</p> <ul style="list-style-type: none"> • • STI mainstreaming annual workplan developed and implemented • outreach carried out in Kitui, Kajiado, Kisumu and Tharaka Nithi counties; • participated in WASIC conference; • Scientific papers submitted to journals for publication; • multidisciplinary proposals submitted for funding; • linkages established with industry to create opportunities for Research, Development and innovation • 14 staff trained on grant proposal writing. • Draft Intellectual Property Policy and Research Policy • A paper was presented during the 3rd GDR Colloquium, 2024 International Conference at Maasai Mara University. • All KEWI trainers trained in Training of Trainers CBET delivery, • KEWI Management and Research staff trained in Resource Mobilization, • PWaSS in partnership with KEWI trained Water Operators in Advanced Water Supply and Wastewater.
C110_10	Consultancy Services	No	1000.00	1711.00	<ul style="list-style-type: none"> • 1711 water samples were

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	Implemented-Water Analysis				analysed
C110_11	Consultancy Services Implemented_ Borehole drilling	No	10.00	8.0	<ul style="list-style-type: none"> • Boreholes drilled (in Embu County ,4 in Narok County, 1 borehole cleaned at judiciary court, supreme of Kenya • Borehole drilling Quotations issued to clients (Danson Njuguna Mwangi and Kenya School of Government)
C110_12	Consultancy Services Implemented_ Resource Mobilization	No	4.00	7.00	<ul style="list-style-type: none"> • EOI submitted to • Action Against Hunger (Evaluation of a Pilot Project: Uptake of an Innovative Water Testing Kit in Kenya at Action against Hunger International); • RFA submitted to Strathmore University (Post Drought Disaster Assessment for the (2021-2023) Episode); • EOI submitted to World Waternet (Climate Adaptation and Resilience Plan-Water Supply and Sewerage Management in Nairobi County); • Grant Application submitted to Polish Aid (Improving learners' and manual septage emptiers learning and work environments respectively through enhancing environment and social benefits of toilets in schools in Kenya) • Proposals submitted to

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					<ul style="list-style-type: none"> • National Urban Water Supply and Sanitation Program (NUWSSP) proposal submitted. • Knowledge Sharing Program (KSP) administered by the ministry of economy and finance, republic of Korea
C110_13	Improving Public Health and Enhancing Technical Skills of Youth in Kenya through Sanitation Technology Transfer	%	100.00	100.00	<ul style="list-style-type: none"> • Curricular, Trainee's handbooks and Facilitators manual developed • 779 youth and women trained on safe toilets and green toilet systems • Construction of 100 low - cost safe toilets at 90%, 20 Green Toilet Systems at 90%, 1 workshop and 2 faecal matter recycling plants at 90% • 1 paper published, 1 manuscript submitted for publication. • knowledge products disseminated through community outreach and during conferences (WASIC and 3rd GDR Colloquium, 2024 International Conference at Maasai Mara University.
C110_14	Short courses managed- Review of short-courses	No	5.00	4.00	<ul style="list-style-type: none"> • Non-Revenue water management course reviewed and developed 3 curricula namely:1. Incentive Based Approaches for NRW 2. Technical Losses reduction

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					<ul style="list-style-type: none"> 3. Physical Losses reduction • NRW- Data analytics curriculum, Learning guides and Manuals developed
C110_16	Short courses managed –Short-courses training	No	1200.00	593.00	<ul style="list-style-type: none"> • 593 participants trained (from different WSPs ; KEWI staff on induction and on Training of Trainers in CBET quality delivery; 52 plumbers certified)
C110_17	Policies developed	No	3.00	3.00	<ul style="list-style-type: none"> • Draft Resource Mobilization policy • Academic policies approved(Examination policy) • Draft ICT policy
C110_18	Students' welfare enhanced	%	100.00	147.50	<ul style="list-style-type: none"> • Career mentorship sessions in all campuses • All first year students were sensitized on HIV/AIDS prevention and mental wellness • 27 newly elected student leaders trained on Young Leaders Development Program
C110_4	Library Services enhanced	No	600.00	627.00	<ul style="list-style-type: none"> • Library resources digitized and uploaded in the e-learning platform • students sensitized on information literacy programs
C110_5	Strategic Plan Reviewed	%	100.00	100.00	<ul style="list-style-type: none"> • Strategic Plan Reviewed
C110_6	Productivity Mainstreaming	%	100.00	100.00	<ul style="list-style-type: none"> • Productivity measurement data collected on; • feedback on students teaching and learning environment;

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					<ul style="list-style-type: none"> • ratio of students attaining credit/competent grades and above; • growth in number of students admitted into various academic programmes; • Ratio of Research, Technology and innovations disseminated to those conducted; • level of customer satisfaction for short course trainees; • cost of short course training per trainee; • surplus made from short courses and consultancy services; • lead time on consultancy and technical services; • number of staff trained for the minimum hours annually; • level of employee satisfaction; • usage of library and e-learning resources; • level of debt recovery; • performance of KEWI movable and immovable assets; • lead time for procurement process (for delayed contracts) • Productivity Metrics computed
C110_7	Competency Based Education and Training curriculum	No	16.00	16.00	<ul style="list-style-type: none"> • 8 Performance Weighting Criteria developed • 8 Practical manuals

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	Implemented				developed
C110_8	Project Completion rate	%	100.00	100.00	<ul style="list-style-type: none"> ERP- We have functional online and student portals, 100%. Live environment operational. The Academics module implementation at 100%, Research Module 100%, Library Module 75%,(Pending purchase of mini-server to host the module), System reviews 95%. (Continued user training ongoing)

		Unit	TARGET FOR CONTRACT PERIOD	CUMULATIVE TO DATE	Remarks
Core Mandate					
Cross - Cutting					
F1	Asset Management	%	100.00	100.00	<ul style="list-style-type: none"> Asset valuation has been done Assets Registers maintained and updated. We disposal of idle/unserviceable assets conducted as follows; <ul style="list-style-type: none"> Donation of beddings to Nairobi West Prison. Submission of e waste to Communication Authority of Kenya – Awaiting collection Disposed assorted items to staff – most of the items have been collected Disposal through destruction – We wrote to NEMA requesting for list of firms licensed to handle hazardous waste. Once the list is received, the institute will proceed to engage them to dispose the hazardous chemicals.

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F2	Youth Internships/ Industrial Attachments/ Apprenticeships	No	67.00	74.00	<ul style="list-style-type: none"> 74 No students under attachment and-graduates under internship
F3	Competence Development	%	100.00	100.00	<ul style="list-style-type: none"> Staff recruited Staff trained in the Quarter include 1. Principal Legal Officer on Board Secretary Practices; 2.Manager, Internal Audit on Global Internal Audit Standards; 3.Supply Chain Management Assistant in Women In Procurement and Supply Chain Conference; (2) staff trained at Gansu academy on rain water harvesting; .Three staff trained by PWASS on proposal writing; The KEWI management trained on resource mobilization; Training of Trainers(TOT)-all trainers were trained;Five (5) staff attended a seminar/training-ICPAK 41ST seminar edition Employee individual annual targets filled compiled. Staff performance appraisal forms filled and analyzed and report available. Action plan developed to inform implementation of the recommendations from staff appraisal reports
F4	National Values and Principles of Governance	%	100.00	100.00	<ul style="list-style-type: none"> Irrigation training is a common unit for all diploma and certificate students. Entrepreneurship is a common unit for all the students. The Institute conducts training of construction experts (plumbing and engineers). Students are trained in courses with units in Construction Technology and Plumbing and Pipefitting Recruitment of qualified healthcare providers, equipping of KEWI sickbay

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					<p>with drugs.</p> <ul style="list-style-type: none"> • KEWI has on boarded her services on the E citizen platform. • Campuses have demos of green houses for small scale foods. • Chiakariga Campus conducts SMART Agriculture under NUFFIC Project. • Tree Planting exercise conducted
F5	Road Safety Mainstreaming	%	100.00	100.00	<ul style="list-style-type: none"> • Draft Road safety policy • Annual Road Safety Plan developed • Annual Road Safety Plan implementation ongoing • Five (5) motor vehicles were taken for inspection

8. Corporate Governance Statement

The Institute's governance, control and administration are vested in the Governing Council. The Governing Council is responsible for ensuring that Kenya Water Institute embraces and upholds good corporate governance and practices. The Council is accountable to the Government through the Ministry of Water, Sanitation & Irrigation and is responsible for ensuring that the Institute complies with the highest standards of corporate governance and business ethics.

The Governing Council held eight (8) full Governing Council meetings and five (5) Special Governing Council meetings during the financial year. The purpose of the Special Governing Council meetings was to discuss the recruitment process, shortlisting, interviewing, selecting, hiring and on-boarding of new staff. No conflict of interest was declared in all of the Governing Council meetings. Membership of the committees and the number of meetings held during the year is tabulated below.

No.	Name of Committee	Membership	Number of Meetings held
1.	Audit and Risk Committee	Mr. Solomon Maritim - Chairperson Dr. Nancy Koech - Member Mr. Wilson Kipkazi - Member	4
2.	Corporate Services Committee	Dr. Reuben Sigei - Chairperson Ms. Jane Nyoko - Member Dr. Eunice M'mboga - Member Ms. Fridah Kimaita - Member	8
3.	Academic and Research Committee	Mr. Wilson Kipkazi - Chairperson Dr. Reuben Sigei - Member Dr. Eunice M'mboga - Member Ms. Fridah Kimaita - Member	7
4.	Project Implementation and Development Committee	Ms. Jane Nyoko - Chairperson Dr. Nancy Koech - Member Mr. Solomon Maritim - Member	2

The Council was guided by the Board Charter in ensuring that good corporate governance and business ethics were practiced at all times during the reporting period. This enabled the Management to deliver on the Institute's strategic objectives and maintain effective control of the financial, operational and compliance issues.

Under the KEWI Act, the responsibility of appointing and removing the Governing Council members and the Chairperson is vested in the Cabinet Secretary in charge of Water and Sanitation and Irrigation. Membership is drawn from Government representatives from key Ministries and independent members from different but relevant professional fields. Alternate directors are appointed by the Principal Secretary to the National Treasury and the Principal Secretary to the Ministry for time being responsible for the local authorities.

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The KEWI Act has spelt out the instances under which a board member shall be removed. The process of appointment, roles, functions, remuneration and evaluation of the board is guided by Mwongozo. The institute has been observing the guidelines provided in Mwongozo strictly.

The Chairperson and the other members of the Governing Council were inducted by the Inspectorate of State Corporations and internally by Management. Members of the Governing Council also received training in various fields that are relevant to their roles. The following are the roles and functions of the Governing Council:

- a. Formulate, with approval of the Cabinet Secretary, policies pertaining the organization, management and implementation of the objects of the Institute
- b. Administer the property and funds in such a manner and for such purposes as shall best promote the interests of the institute: provided that the council shall not charge or dispose of the immovable property of the Institute without the approval of the Cabinet Secretary
- c. Receive on behalf of the Institute, donations, endorsements, gifts, grants, or other monies and to make legitimate disbursement therefrom
- d. Borrow, generate and raise for the purposes of the Institute
- e. Appoint suitable academic staff for the Institute upon such terms and conditions as it may determine
- f. Receive reports from the Director or any officer of the Institute in respect of financial or any other circumstances of the Institute and to direct any action to be taken by the Director or any other officer of the Institute; and
- g. To do or perform anything or any other act for the better of the Institute.

During the financial year 2023/2024, the Governing Council approved a number of policies including the Finance policy, Procurement policy, Research policy, new Human Resource Instruments as well as the Revised Strategic Plan. Senior management of the Institute were also recruited by the Governing Council during the financial year. The Council has also been instrumental in oversighting the development grants disbursed by the State Department of Water and Sanitation.

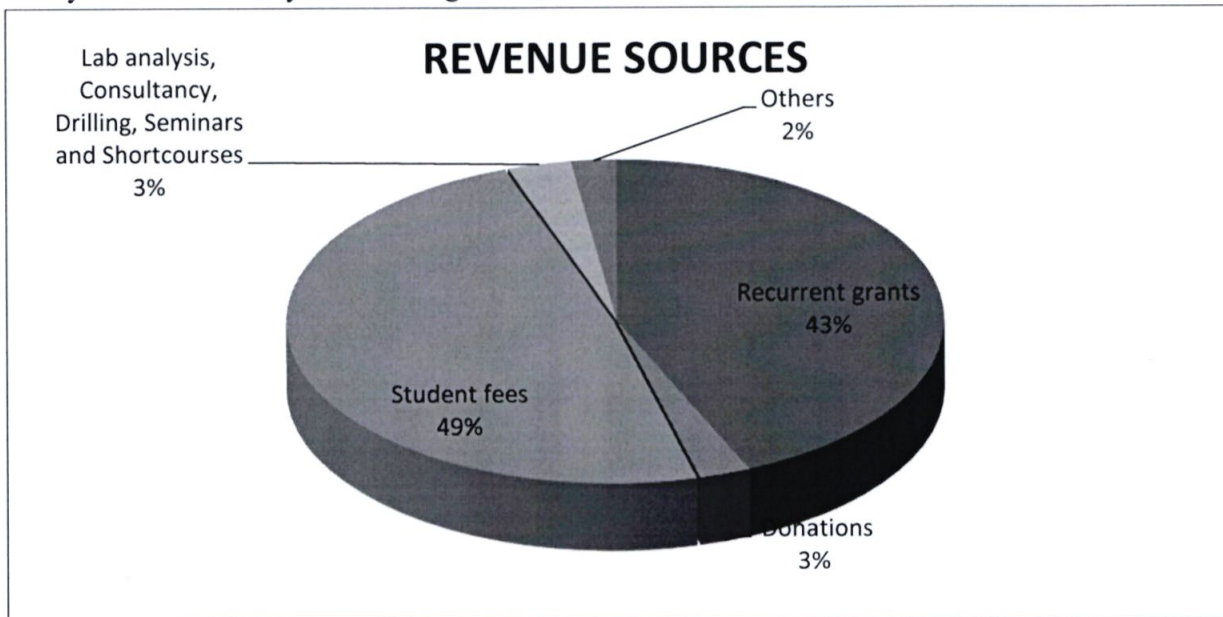
The Chairman of the Council is entitled to a monthly honorarium of Sh 80,000 while all members are entitled to a sitting allowance for every meeting, transport or mileage allowance from their declared residence and lunch allowance when lunch is not provided. All remuneration to Governing Council members was subjected to relevant statutory deductions including Pay As You Earn (PAYE) and Affordable Housing Levy (AHL).

All members adhere to Article 10 of the Constitution of Kenya 2010 on national principles and values and to the Public Officers Ethics Act, 2003. A Governance Audit of the Governing Council was conducted in the last Financial Year.

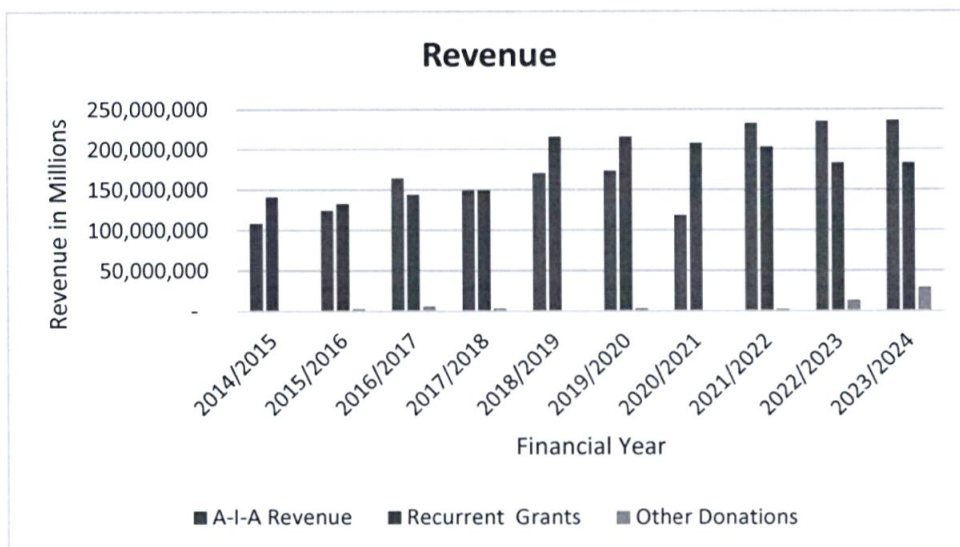
Draft Whistle Blowing and Communications Policies have been developed and are undergoing internal public participation before submission to the Governing Council for approval.

8. Management Discussion and Analysis

Traditionally, the Institute has relied on grants from the Government to support its activities. Student fees contributed 49% of the total revenue generated during the year ended 30th June, 2024. Government Grants contributed 43% of the total revenue. The Management has taken cognizance of the fact that these two sources cannot sustain the operation of the Institution. The inflow of grants has continued to dwindle while the Institute has continued to expand both in terms of the students' intake and geographical coverage. Most of the students come from economically disadvantaged families hence increasing school fees to support them is not tenable. This has led to a high rate of fee defaulters. Analysis of revenue by sources is given below:

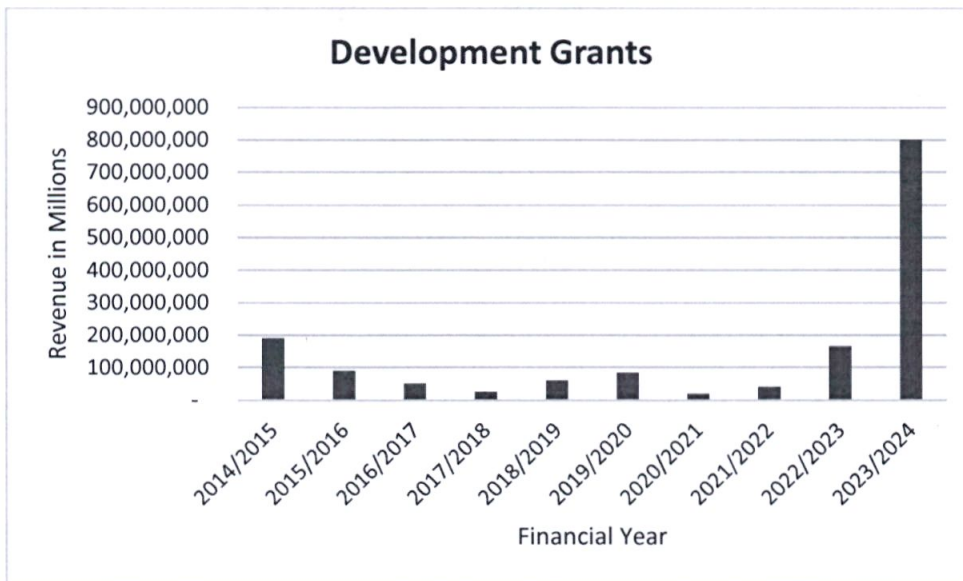


An analysis of revenue growth over the years is shown in the graph below.



Recurrent grants from the government have been on a downward trend while the AIA revenue has been on a gradual upward trend with the exception of 2019/2020 where there was a dip in revenue due to closure of the Institute. Grants have been relatively low compared to other sources of income. Management is keen on

growing this revenue stream through partnerships and collaborations to augment revenue in the face of expected reduction in exchequer funding.

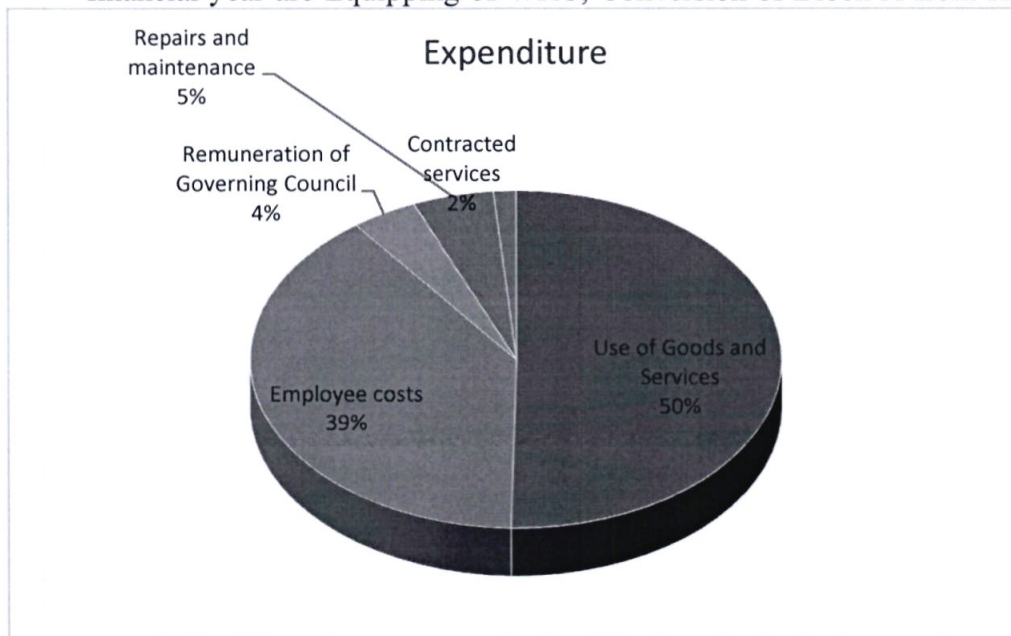


There has been a significant growth in Development Grants from the Ministry. There was 540% growth between Financial Year 2023/2024 and the previous year with the figure of KSh 800,000,000.00 being the highest the Institute has ever received. This is specifically to rehabilitate and expand the infrastructure in KEWI to

support the increasing demand for its services. Among the projects that have been completed within the financial year are Equipping of WRC, Conversion of Block A from Hostels to Offices, Renovation of

Laboratories, Workshops and Classrooms and Construction of a Students Recreation Center. Ongoing projects include Construction of a Tuition Block at Main Campus, Construction of an Irrigation Block at Chiakariga Campus and Renovation of the Students' Hostels.

Year on year growth in Development Grants is shown in the figure above.

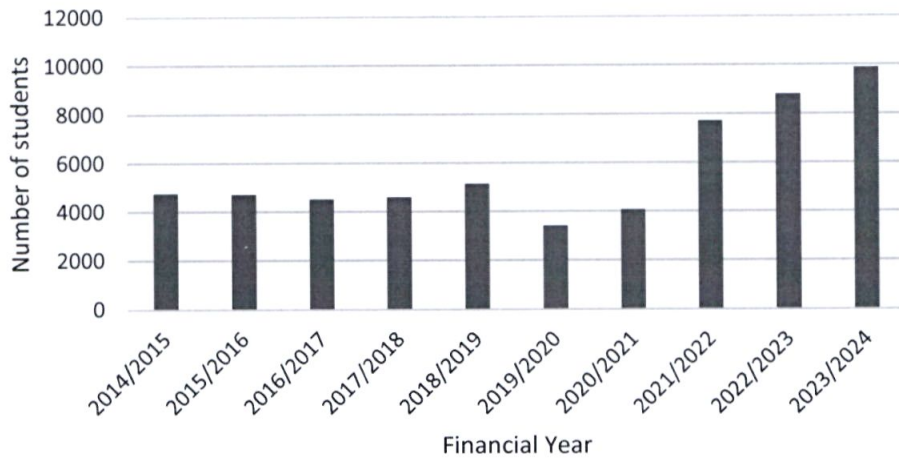


The expenses for the FY 2023/2024 can be represented in the chart alongside.

Employee costs accounted for 39% of all expenses excluding depreciation and amortization and loss on revaluation which are non-cash expenses. Use of goods accounted for 50%, Governing Council accounted for 4% and Repairs and maintenance stood at 5% of the same.

The number of students admitted has grown strongly by 12% to 9870 in the financial year 2023/2024 compared to 8811 in the previous year. Marketing and publicity of the Institute and the courses it offers as well as the infrastructure expansion is expected to sustain this positive growth. Further, KEWI has entered into an engagement with the Higher Educations Loans Board (HELB) in a bid to ensure that students access the fund. Once in place, this will positively boost the student enrolment ensuring that

Number of Students Admitted



the Institute surpasses its target of enrolling 10,000 students by 2026 as set out in the Strategic Plan. The number of students admitted over the years is shown in the graph alongside.

To deliver her mandate within the aforementioned macroeconomic environment, the Management has embarked on programmes aimed at raising revenue through commercial engagements. This includes upscaling the drilling services, equipping an ultra-modern complex for conference facilities, engaging the industry to tailor-make short courses to their needs and grant proposal writing and consultancy in the industry. The desalination equipment donated by Water Kiosk Africa can be used to generate income by producing safe drinking water for sale. This will reverse the worrying trend where the Institute’s financial performance has been on deficits and the overreliance on exchequer funding.

9. Environmental and Sustainability Reporting

KEWI exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy, putting the customer/Citizen first, delivering relevant goods and services, and improving operational excellence. Below is an outline of the organization's policies and activities that promote sustainability.

i) Sustainability strategy and profile

The Institute takes cognizance of the Kenya Vision 2030, UN sustainable development goals, the Constitution of Kenya and other legal and policy documents in the implementation of its programs and is based on stakeholder participation, good governance and a professional approach to doing business.

ii) Environmental performance

Kenya Water Institute developed its Environment Policy in 2013. The Institute, recognizes that its operations affect the environment; believes that it has a responsibility to care for and protect the environment in which it operates; and commits to integrating the consideration of environmental concerns and impacts into all decision-making and activities. The Institute recognizes key environmental impacts to be in areas such as Procurement, Energy use, Water use, and Waste generation and management. The Institute therefore strives to; Comply with the constitution, legal requirements and voluntary commitments, Prevent pollution, Reduce risk, Use resources sustainably, Communicate its environment policy, Train to increase awareness and Improve continually.

During the FY 2023/2024:

- 2000 trees were planted in Nyamweru Compartment II, Uplands Forest
- 100 and 250 trees were planted in Nithi Water Treatment Plant in Chiakariga and Kisumu Campus respectively
- 500 and 5 trees were planted in Chiakariga and Kitui Campuses respectively in Quarter 4
- 779 youth and women were trained on safe toilets and green toilet systems
- Construction of 100 low-cost safe toilets, 20 Green Toilet Systems, 1 workshop and 2 faecal matter recycling plants was undertaken; project completion is at 90%.
- Removal of asbestos roofs was completed



Dr. Emily Chepkoech, Principal Kisumu Campus plants a tree at Kisumu Polytechnic.



Dr. Leiro Letangule leads KEWI staff in planting trees at Namanga Hills Forest Reserve in Kajiado County.

iii) Employee welfare

The Institute was guided by the Human Resource Policy and Procedures Manual, 2018 in the hiring, promotion, disciplining and termination of employees. A revised manual was approved in March 2024.

Further, the Institute undertakes continuous improvement training for staff in relevant areas to ensure that staff have relevant skills to discharge their duties. Performance appraisals are conducted bi-annually to track employee performance. The organization is in full compliance with the Occupational Safety and Health Act of 2007, (OSHA) by having a medical cover, Group Personal Accident (GPA) and Work Injury Benefits Act (WIBA) for employees.

iv) Market place practices

a) Responsible supply chain and supplier relations

The Institute is guided by the Public Procurement and Asset Disposal Act, 2015 and its regulations. The Institute adheres to the 30% rule to reserve all procurement for Special Groups (women, youth and Persons with Disabilities).

b) Responsible marketing and advertisement

KEWI employs ethical marketing and advertisement practices by ensuring our services create a positive impact on the society. This includes educating the society on how to use water resources responsibly as well as the regulatory requirements that are needed for extraction of groundwater.

v) Corporate Social Responsibility/Community Engagements

KEWI defines Corporate Social Responsibility as the business strategy that defines the values underpinning the Institute's mission and the choices made each day by its staff as they engage with society. We believe in maximizing the benefit of the resources bestowed to us, being accountable in whatever we do and responsive to stakeholders.

Our Corporate Social Responsibility (CSR) encompasses the economic, environmental and social aspects of our business.

Under our economic view of CSR, we ensure the cost of our products like charging college fees, drilling boreholes and offering consultancy in the water sector is set at an appointment that does not exclude the less privileged. It will also be noted that KEWI takes sharing of water knowledge as a moral obligation as such creating an environment that allows wide spread of the same to its key operations. This in essence has become the foundation of KEWI's programming which is rooted in the corporate social responsibility principle.

Environment - KEWI is a training and research Institution for the water sector. Sustainable management of water resource is the backbone of the Institute, and our training programmes on water resource management are specifically designed to enable the trainees to acquire the knowledge of managing the water resources sustainably.

Our social aspect of CSR in KEWI places emphasis on Responsibility and Accountability. KEWI takes the issue of CSR seriously as evidenced in our daily dealings, for instance when an employee is dealing with a customer(s), the Institution expects him/her to behave honestly and ethically. In that regard, the issue of corporate social responsibility is quickly moving from a "nice to have" to an "absolutely must have."

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As KEWI's mandate is to offer training, research, consultancy and outreach most of our specific CSR activities revolve around the water and natural resources, as will be seen from some of the activities undertaken and mentioned below.



Dr. Leiro Letangule leads a delegation from Japan to inspect a Green Sanitation project site in Kajiado County. The project "Improving Public Health and Enhancing Technical Skills of

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Youth in Kenya through Sanitation Technology Transfer” has been funded by the people of Japan through the AfDB.

During the period under review, KEWI was involved in construction of green toilet systems and safe sanitation (SATO) toilets in Kajiado and Kitui counties. KEWI also made a donation of beddings to Nairobi West Prison. The Institute’s staff participated in planting trees in Nyamweru Compartment II, Uplands Forest in Kiambu County as well as Namanga Hills Forest Reserve in Kajiado County.

KEWI also has a mentorship programme which targets school-going girls, to mentor them to be responsible students. The key focus of the program is on encouraging girls to take science subjects, this was informed by the hitherto stereotype of science subjects/ courses being a preserve of men.

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10. Report of the Directors

The Directors submit their report together with the financial statements for the year ended June 30, 2024 which show the state of the Institute's affairs.

i) Principal activities

The principal activities of the Institute are to provide Training, Research, Consultancy and Outreach Services

ii) Results

The results of the Institute for the year ended June 30, 2024 are set out on page 1.

iii) Directors

The members of the Governing Council who served during the year are shown in the table below.

S/N0.	Name	Organization	Appointment Date	Designation
1.	BRIG. (RTD) Stephen Njung'e Kihu	Independent	8 th July, 2022- 7 th August 2023	Chairperson
2.	Hon. Patrick Musili Mbangula	Independent	7 th August 2023	Chairperson
3.	Ms. Nancy Mugure Waweru	Representative of Public Universities	8 th July, 2022- 7 th September, 2023	Member
4.	Mr. Peter Kahara	Representative of Private Community Based Water & Sanitation Programmes	8 th July, 2022- 7 th September, 2023	Member
5.	Eng. Peter Odhiambo Wanday	Representative of Professional bodies	8 th July, 2022- 7 th September, 2023	Member
6.	Mr. Mohamed Osman Hassan	Representative of a registered local Non-Governmental Organization involved in activities related to the water sector	8 th July, 2022- 7 th September, 2023	Member
7.	Ms. Eunice M'Mboga	Alternate to PS National Treasury	3 rd May, 2023	Member
8.	Ms. Nancy Koech	Alternate to PS Ministry of Water, Sanitation and Irrigation	24 th July, 2023	Member
9.	Ms. Jane M. Nyoko	Independent	8 th September, 2023	Member
10.	Dr. Reuben Kiptoo Sigei	Independent	8 th September, 2023	Member
11.	Mr. Solomon Kiptarbei Maritim	Independent	7 th November, 2023	Member
12.	Mr. Wilson Kipkazi	Independent	24 th November, 2023	Member

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13.	Ms. Fridah Gacheri Kimaita	Independent	26 th January, 2024	Member
14.	Dr. Leiro Letangule, Ph.D.	Kenya Water Institute	21 st February 2023	Secretary to the Governing Council.

iv) Auditors

The Auditor General is responsible for the statutory audit of the Kenya Water Institute in accordance with Article 229 of the Constitution of Kenya and the Public Audit Act 2015 for the period ended June 30, 2024.

By Order of the Governing Council.



**Leiro Letangule, Ph.D., EBS.
Director/CEO/Secretary to the Governing Council,**

11. Statement of Directors' Responsibilities

Section 81 of the Public Finance Management Act, 2012 and (Section 14 of the State Corporations Act, and Kenya Water Institute Act, CAP.372A, Section 1, require the Governing Council to prepare financial statements in respect of Kenya Water Institute, which gives a true and fair view of the state of affairs of the Institution at the end of the financial period and the operating results of the Institute for that year. The Directors are also required to ensure that the Institute keeps proper accounting records which disclose with reasonable accuracy the financial position of the Institute. The Directors are also responsible for safeguarding the assets of the Institute.

The Directors are responsible for the preparation and presentation of the Institute's financial statements, which give a true and fair view of the state of affairs of the Institute for and as of the end of the financial year ended on June 30, 2024. This responsibility includes: (i) Maintaining adequate financial management arrangements and ensuring that these continue to be effective throughout the reporting period; (ii) Maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Entity; (iii) Designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) Safeguarding the assets of the Institute; (v) Selecting and applying appropriate accounting policies; and (vi) Making accounting estimates that are reasonable in the circumstances.

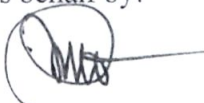
The Directors accept responsibility for the Institute's financial statements, which have been prepared using appropriate accounting policies supported by reasonable and prudent judgments and estimates, in conformity with International Public Sector Accounting Standards (IPSAS), and the manner required by the PFM Act, 2012 and Kenya Water Institute Act, 2001. The Directors are of the opinion that the Institute's financial statements give a true and fair view of the state of the Institute's transactions during the financial year ended June 30, 2024, and of the Institute's financial position as at that date.

The Directors further confirm the completeness of the accounting records maintained for the Institute, which have been relied upon in the preparation of the Institute's financial statements as well as the adequacy of the systems of internal financial control.

Nothing has come to the attention of the Directors to indicate that the Institute will not remain a going concern for at least the next twelve months from the date of this statement.

Approval of the financial statements

The Institute's financial statements were approved by the Board on 27th September, 2024 and signed on its behalf by:



Patrick M. Mbangula
Chairperson, KEWI Governing Council



Leiro Letangule, Ph.D.
Director/CEO

REPUBLIC OF KENYA

Telephone: +254-(20) 3214000
Email: info@oagkenya.go.ke
Website: www.oagkenya.go.ke



Enhancing Accountability

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

REPORT OF THE AUDITOR-GENERAL ON KENYA WATER INSTITUTE FOR THE YEAR ENDED 30 JUNE, 2024

PREAMBLE

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

- A. Report on Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements;
- B. Report on Lawfulness and Effectiveness in the 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; and,
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, 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 aim to address the Auditor-General's statutory roles and responsibilities as provided by Article 229 of the Constitution, the Public Finance Management Act, 2012, and the Public Audit Act, 2015. The three parts of the report when read together constitute the report of the Auditor-General.

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya Water Institute set out on pages 1 to 32 which comprise of the statement of financial position as at

Report of the Auditor-General on Kenya Water Institute for the year ended 30 June, 2024

30 June, 2024 and the statement of performance statement of net assets, 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 Institute 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 (Accrual Basis) and comply with Kenya Water Institute Act 2001 Revised Edition 2012, and the Public Finance Management Act, 2012.

The audit was conducted in accordance with International Standards for Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Water Institute 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 qualified opinion.

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 communicate in my report during the year under review.

Other Information

Management are responsible for the other information set out on page xxiii. to xlv which comprises of Key Entity Information and Management, The Council, Management Team, Chairman's Statement, Report of the Chief Executive Officer, Corporate Governance Statement, Management Discussion and Analysis, Environmental and Sustainability Reporting, Report of the Council, Statement of Council Responsibilities, Statement of Performance Against Predetermined Objectives. The Other Information does not include the financial statements and my audit report thereon.

In connection with my audit on the Institute's financial statements, my responsibility is to read the other information and in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN THE 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 Lawfulness and Effectiveness in the 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.

1. Non-Adoption of Approved Human Resource Policies and Procedural Manual

A review of the HR records revealed that there was a Public Service Commission Approval No. PSC/GEN/22/VI/(60) dated 10 July, 2024 following Institute's Request No .KEWI/ORG/1/45 (119) dated 16 April, 2024 for review of Human Resource Instruments which included a new organizational structure, thirteen (13) tier grading structure, staff establishment, career guideline and Human Resource Policies and Procedures Manual. However, at the time of audit review of the new guidelines had not been adopted by Management.

In the circumstances, Management may be exposed to labour related cases

2. Understaffing at the Institute

Review of the Institute's organization structure, grading and staff establishment dated May, 2018, the Institute's approved staff establishment allows for employment of a total number of 316 members of staff for the Institute to effectively carry out its duties and obligations as envisioned in Kenya Water Institute Act, 2001 (Revised Edition 2012). However, out of the approved number of 316 employees, the Institute has only 150 employees, thus having an understaffing of 166 which translates to 53% of vacancies in the staff establishment.

In the circumstances, the Institute may not be able to achieve its mandate effectively

3. Non-Compliance to a Third Rule on Salary's

Analysis of the payroll for the four(4) months (July 2023 – October 2023) revealed that 12 employees received net pay which was below 1/3 of their basic pay contrary to Section 19(3) of the Employment Act, 2007 which states that, without prejudice to any right of recovery of any debt due, and notwithstanding the provisions of any other written law, the total amount of all deductions which under the provisions of subsection (1), may be made by an employer from the wages of his employee at any one time shall not exceed two thirds of such wages.

In the circumstances the Institute was in breach of the law

4. Construction of Elevated Tank and Borehole Rehabilitation in Kitui Campus

Records provided for audit review indicated that the Institute Awarded Tender No. KEWI/QTN/195/2023-2024 for construction of elevated tank and borehole rehabilitation

in Kitui Campus at a local enterprise company at a contract sum of Kshs.2,498,020. A physical verification done in the month of December, 2024 revealed that metallic structure and 12,000 litres steel water tank at a cost of Kshs.100,000 and Kshs.630,000 respectively had not been done.

In the circumstances, the Institute may not have received value for money

5. Anomalies in Construction of a Resource Centre

As previously reported, a contract for construction of a Resource Centre was awarded to a construction firm at a sum of Kshs.245,658,688 which was later revised to Kshs.266,616,477. The work commenced in 2015/2016 financial year. However, the following anomalies were noted:

- i. The building is a three (3) storey building with one wing designed for a hotel and accommodation. However, there is no lift installed making the building not suitable to persons living with disabilities.
- ii. In addition, a physical Inspection done in the month of December, 2024 revealed that the resource center had numerous leakages hence deterioration of the paint works and walls.
- iii. Also, the parking area and tiles had started chipping and being loose.

In the circumstances, value for money on the construction of the Centre could not be confirmed.

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

As required by Section 7(1)(a) of the Public Audit Act, 2015, based on the audit procedures performed, except for the effect of the matters described in the Basis for Conclusion on 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

1. Lack of Regulations for The Kenya Water Institute

A review of Section 3(1) of the Kenya Water Institute Act No. 11 of 2001 established the Kenya Water Institute which was to provide directly or in collaboration with other institutions of higher learning, services in human resource development, consultancy,

research and development in the water sector on a commercial basis to the public sector, state corporations, local authorities, the private sector and all other persons, local or foreign, who may request for such services from the Institute; also to provide training programmes, seminars, and workshops and producer publications aimed at maintaining standards in the water and sanitation sector; to provide a forum for effective collaboration between the public and private sectors and other interested parties for the development of the water and sanitation sectors; and to conduct examinations and award diplomas, certificates and other awards to successful candidates. However, the Institute has no regulations in place to provide detailed mandate, responsibilities and management of facilities/campuses.

In the circumstances, the operations, governance and management of the Institutes could not be ascertained.

2. Delay in Supply, Development and Commissioning of an Integrated Enterprise Resource Planning (ERP) System

A review of the records revealed that contract no. KEWI/RFP/002/2021/2022 for Supply, Development, Testing, Training, Commissioning and Maintenance of an Integrated Enterprise Resource Planning (ERP) system was signed on 16 May 2022 for a contract sum of Kshs.37,490,881. The contract was to take 17 weeks. However, implementation and customization of the seventeen (17) modules was incomplete and biometric attendance device had not been supplied.

In the circumstances, Management may not be getting value for money

3. Non-Integration of the Dynamics 365 – ERP System and Bank

Kenya Water Institute utilizes an ERP System, which has various modules including the finance module. However, during the system walkthrough, it was noted that there was no integration between the bank and the system. This lack of integration means that data exchange and transaction processing between the system and the bank are not automated.

Further, once payments are made by the finance department, they manually retrieve bank statements and perform monthly bank reconciliations for the various bank accounts.

In the circumstances, there may be Increased risk of errors because of the Manual handling of data.

4. Management of Institutes

The Kenya Water Institute Act No. 11 of 2001 is an Act of Parliament that established the Kenya Water Institute, to provide for its incorporation, powers and functions, and for connected purposes. The Act further provides for establishment of facilities/institutes in any part of Kenya for the better discharge of its functions and responsibilities under the Act. However, audit review of the Authority revealed the following observations:

A review of accounting records and physical inspection done in the month of December 2024 in the three Campuses revealed the following:

4.1 Kisumu Campus

A review of accounting records and physical inspection done in the month of December 2024 in the Kisumu Campus revealed various issues as highlighted below:

- i. The Institute was operating on a rented building. this is despite the fact that the Institute has land valued at Kshs.40,000,000 which is not developed.
- ii. The facility had a standing imprest of Kshs.50,000. There also were delays in reimbursement of the same from Head Office.
- iii. The Campus lacked a backup generator for cases of power loss or rationing.

4.2 Kitui Campus

A review of accounting records and physical inspection done in the month of December 2024 in the Kitui Campus revealed various issues as highlighted below:

- i. The Campus has a standing imprest of Kshs.50,000 which is meant to cater for operational such as purchase of stationary, repairs and maintenance of buildings, vehicles and workshops and other operational expenses. However, this amount is inadequate to run the Campus. Additionally, the standing imprest is not timely refunded by the head office adding to the challenge of meeting day to day expenses of the Campus.
- ii. The Campus only has one bus which needs major repair as the vehicle is full of body rust and records of last major repairs have not been provided for audit verification.
- iii. The Campus lacked a backup generator for cases of power loss or rationing.

In the circumstances, the Institute may not be able to execute its mandate effectively and efficiently.

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

Responsibilities of the Management and Governing Council

Management is responsible for the preparation and fair presentation of these financial statements in accordance with International Public Sector Accounting Standards (Accrual 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 Institute's ability to continue 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 Institute or to cease operations.

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

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

The Governing Council is responsible for overseeing the Institute'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 International Standards for Supreme Audit Institutions (ISSAIs). The standards require 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

31 December, 2024

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13. Statement of Financial Performance for the year ended 30 June 2024

	Note	FY 2023/2024	FY 2022/2023
		Kshs	Kshs
Revenue from non exchange transactions			
Government grants & Other Donations	6	211,778,684	195,900,593
		211,778,684	195,900,593
Revenue from exchange transactions			
Rendering of services	7	218,695,140	231,028,407
Rental revenue from facilities and equipment	8	9,086,480	1,296,872
Other income	9	8,031,254	2,174,338
		235,812,874	234,499,617
Total revenue		447,591,558	430,400,210
Expenses			
Use of Goods and Services	10	322,192,405	109,284,848
Employee costs	11	251,700,937	236,473,119
Remuneration of Governing Council	12	25,635,065	17,718,002
Depreciation and amortization expense	13	41,185,063	15,660,635
Repairs and maintenance	14	31,543,908	10,826,060
Contracted services	15	8,780,710	7,545,472
Total expenses		681,038,087	397,508,137
Other losses			
Loss on revaluation (WIP)	16	402,870,657	-
Surplus (Deficit) for the Year		(636,317,187)	32,892,073

The notes set out on pages 7 to 27 form an integral part of these Financial Statements.

The Financial Statements set out on pages 1 to 6 were signed on behalf of the Governing Council by:



Leiro Letangule, Ph.D., EBS.
Director/CEO

Date: 24/12/2024



Elvis M. Songa
Head of Finance
ICPAK M/No:23792

Date: 24/12/2024



Patrick M. Mbangula
Chairperson, Governing Council

Date: 24/12/2024

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14. Statement of Financial Position as at 30 June 2024

	Notes	FY	FY
		2023/2024	2022/2023
		Kshs	Kshs
Assets			
Current assets			
Cash and cash equivalents	17	6,933,764	68,687,001
Receivables from exchange transactions	18	68,794,786	96,411,138
Receivables from non-exchange transactions	19	161,898,170	38,402,481
Inventories	20	5,494,818	6,696,548
Total Current Assets		243,121,537	210,197,167
Non-current assets			
Property, plant and equipment	21	2,693,795,513	1,469,348,112
Work In Progress	21	-	1,309,176,270
Total Non- Current Assets		2,693,795,513	2,778,524,382
Total assets		2,936,917,051	2,988,721,549
Liabilities			
Current liabilities			
Trade and other payables from exchange transactions	22	693,618,825	870,031,099
Refundable deposits from students	23	7,897,480	6,258,480
Current Provision	24	4,943,798	580,000
Deferred income	25	27,712,214	26,561,320
Total liabilities		734,172,317	903,430,899
Net assets			
Capital Reserves		144,184,894	144,184,894
Revaluation Reserves		1,347,287,957	1,393,516,687
Retained Earnings		(536,554,792)	99,762,396
Capital Fund		1,247,826,674	447,826,674
Total net assets		2,202,744,734	2,085,290,651
Total net assets and liabilities		2,936,917,051	2,988,721,549

The Financial Statements set out on pages 1 to 6 were signed on behalf of the Governing Council by:



Leiro Letangule, Ph.D., EBS.
Director/CEO

Date: 24/12/2024



Elvis M. Songa
Head of Finance
ICPAK M/No:23792

Date: 24/12/2024



Patrick M. Mbangula
Chairperson, Governing Council

Date: 24/12/2024

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15. Statement of Changes in Net Assets for the year ended 30 June 2024

Description	Capital Reserves	Capital Fund	Revaluation Reserves	Retained Earnings	Total
	Kshs	Kshs	Kshs	Kshs	Kshs
Balance as at 30 June 2022	144,184,894	282,280,364	1,393,516,687	66,870,322	1,886,852,267
Addition for the period	-	165,546,310	-	-	165,546,310
Surplus/(deficit) for the period	-	-	-	32,892,073	32,892,073
Transfers to/from accumulated surplus	-	-	-	-	-
Balance as at 30 June 2023	144,184,894	447,826,674	1,393,516,687	99,762,395	2,085,290,650
Addition for the period	-	800,000,000	-	-	800,000,000
Surplus/(deficit) for the period	-	-	-	(636,317,187)	(636,317,187)
Revaluation loss	-	-	(46,228,730)	-	-
Balance as at 30 June 2024	144,184,894	1,247,826,674	1,347,287,957	(536,554,792)	2,248,973,464

The first Kenya Water Institute audited accounts for the FY 2003/2004 show that the original valuation of Kenya Water Institute Property, Plant and Equipment to the tune of Kshs. 141,627,439 was carried out by a valuation firm in the year 2000 and Kshs. 125,578,337 valuations by an inter-ministerial technical committee on the transition of Kenya Water Institute to a Semi-Autonomous Government Agency. These valuations have been used to come up with the reported capital reserves of Ksh.144, 184,894.

In the Financial Year 2013/2014, the Institutes' assets were revalued at Kshs 1,393,516,687. Subsequently, another revaluation was done in Financial Year 2022/2023 where there was a revaluation loss of Ksh 46,228,730 which was recognized in the Revaluation Reserve. A revaluation loss of Ksh 402,870,657.40 in relation to Capital Work in Progress was recognized in the Statement of Financial Performance.

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16. Statement of Cash Flows for the year ended 30 June 2024

	Notes	2023/2024	2022/2023
		Kshs	Kshs
Cash flows from operating activities			
Receipts			
Transfers from other governments entities	6	847,750,000	348,546,310
Rendering of services	7	229,013,558	231,028,407
Other income, rentals, and agency fees	9	2,292,968	243,935
Donations (Gatsby)	6	10,000,000	12,900,593
Sale of goods	9	44,360	-
Total Receipts		1,089,100,885	592,719,245
Payments			
Use of goods & services	10	314,378,554	109,284,848
Employee cost	11	204,155,067	236,473,119
Remuneration of Governing Council	12	21,899,408	17,718,002
Repairs & maintenance	14	5,737,200	1,826,060
Contracted services	15	19,120,141	7,545,472
Total Payments		565,290,370	
Net cash flows from operating activities	27	523,810,516	(84,405,529)
Cash flows from investing activities			
Purchase of PPE and intangible assets	21	(585,604,002)	(86,586,542)
Proceeds from sale of property, plant and	9	40,250	
Net cash flows used in investing activities		(585,563,752)	(86,586,542)
Cash flows from financing activities			
Proceeds from borrowings		-	
Repayment of borrowings		-	
Net cash flows used in financing activities		-	
Net increase/(decrease) in cash and cash equivalents		(61,753,236)	43,106,948
Cash and cash equivalents at period Start	17	68,687,001	25,580,053
Cash and cash equivalents at Period end	17	6,933,764	68,687,001

The Financial Statements set out on pages 1 to 6 were signed on behalf of the Governing Council by:



Leiro Letangule, Ph.D., EBS.
Director/CEO

Date: 24/12/2024



Elvis M. Songa
Head of Finance
ICPAK M/No:23792

Date: 24/12/2024



Patrick M. Mbangula
Chairperson, Governing Council

Date: 24/12/2024

17. Statement of Comparison of Budget and Actual amounts for the year 30 June 2024

	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Performance Difference	% of utilization
	KShs	KShs	KShs	KShs	KShs	
Revenue						
Government grants and Other Donations	183,000,000	-	183,000,000	211,778,684	28,778,684	16%
Development grant (Capital fund)	198,000,000	670,000,000	868,000,000	800,000,000	(68,000,000)	-34%
Rendering of services	197,970,000	-	197,970,000	218,695,140	20,725,140	10%
Rental revenue from facilities and equipment	5,000,000	-	5,000,000	9,086,480	4,086,480	82%
Other income	2,030,000	-	2,030,000	8,031,254	6,001,254	296%
Total income	586,000,000	670,000,000	1,256,000,000	1,247,591,558	(8,408,442)	
Expenses						
Use of Goods and Services	116,080,000	97,850,000	213,930,000	322,192,405	(108,262,405)	-93%
Compensation of employees	186,558,000	5,300,000	191,858,000	251,700,937	(59,842,937)	-32%
Remuneration of Governing Council	15,000,000	12,360,000	27,360,000	25,635,065	1,724,935	11%
Repairs and maintenance	7,600,000	11,660,000	19,260,000	31,543,908	(12,283,908)	-162%
Contracted services	9,332,000	(130,000)	9,202,000	8,780,710	421,290	5%
Capital Expenditure	251,430,000	542,960,000	794,390,000	635,555,582	(384,125,582)	-153%
Total expenditure	586,000,000	670,000,000	1,256,000,000	1,275,408,607	(178,243,024)	
Surplus for the period	-	-	-	(27,817,049)	(186,651,466)	

Budget notes

- a) The positive variance in rental revenue from facilities and equipment is as a result of increased activities on short courses and seminars and workshops.
- b) The other income is miscellaneous in nature and is due to a decrease in provision for doubtful debts
- c) The increase in use of goods and services was due to increased expenditure on marketing and catering expenses attributable to the increased number of short courses.
- d) There were refurbishments undertaken to facelift the Institute during the year such as recarpeting of the driveway hence the increase in repairs and maintenance.
- e) Most of the ongoing works are contractual in nature and are only recognized when the contractor issues the certificate thereby causing the variance in capital expenditure.

18. Notes to the Financial Statements

1. General Information

Kenya Water Institute (KEWI) was established by and derives its authority and accountability from Kenya Water Institute Act No. 11, 2001. The entity is wholly owned by the Government of Kenya and is domiciled in Kenya. The Institutes' principal activity is to provide directly or in collaboration with other institutions of higher learning services in human resource development, consultancy, research and development, training programmes, seminars and workshops in the water sector on a commercial basis and to conduct examinations and award diplomas, certificates and other awards to successful candidates.

2. Statement of Compliance and Basis of Preparation

The KEWI financial statements have been prepared in accordance with and comply with International Public Sector Accounting Standards (IPSAS). The financial statements are presented in Kenya shillings, which is the functional and reporting currency of the Institute and all values are rounded to the nearest Shilling (Ksh). The accounting policies have been consistently applied to all the years presented.

The financial statements have been prepared on the basis of historical cost modified to include the revaluation of certain classes of assets and estimation of the extra useful life of the fully depreciated assets unless stated otherwise. The Statement of Cash Flows is prepared using the direct method. The other financial statements are prepared on accrual basis.

3. Adoption of New and Revised Standards

i. Relevant new standards and amendments to published standards effective for the year ended 30 June 2024

Standard	Impact
IPSAS 3: Accounting Policies, Changes in Accounting Estimates and Errors	Kenya Water Institute changed the method of calculating depreciation to Reducing/Diminishing Balance Method. This is a change in accounting policy while the amount of depreciation as a result of Revaluation of assets amounts to a change in accounting estimates.
IPSAS 17: Property, Plant and Equipment	An item of property, plant and equipment whose fair value can be measured reliably shall be carried at Revalued amount, being its fair value at the date of the revaluation, less any subsequent accumulated depreciation, and any subsequent accumulated impairment losses.

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Standard	Impact
	The assets in the Statement of Financial Position have been stated at Revalued Amounts.
IPSAS 33: First time adoption of Accrual Basis IPSAS	Kenya Water Institute adopted International Public Sector Accounting Standards in the year ended 30 th June 2014 and therefore provisions of first-time adoption of accrual basis do not apply to the Institute.
IPSAS 34: Separate Financial Statements	Kenya Water Institute does not have any subsidiaries, joint ventures, or investments and therefore the standard does not apply.
IPSAS 35: Consolidated Financial Statements	Kenya Water Institute does not have any subsidiaries, joint ventures, or investments and therefore the standard does not apply.
IPSAS 36: Investments in Associates and Joint Ventures	Kenya Water Institute does not have investments in associates or joint ventures.
IPSAS 37: Joint Arrangements	Kenya Water Institute does not have an interest in a joint arrangement and therefore the standard does not apply.
IPSAS 38: Disclosure of Interests in Other Entities	Kenya Water Institute does not have any interests in other entities and therefore the standard does not apply.

4. Summary of Significant Accounting Policies

a) Revenue Recognition

i) Revenue from exchange transactions

Rendering of Services

Fees represent invoiced value of services rendered during the year in relation to training, consultancy and miscellaneous revenue taking care of the deferred income. However, this revenue is recognized on accrual basis.

Other Income

This constitutes miscellaneous, sale of tender and surcharges. These are revenues that do not recur and are not earned from the Institute's core activities. They are recognized when earned.

Rental Revenue from Facilities and Equipment

This is revenue earned from hiring out conference halls, grounds and rental income from staff houses and other property. This revenue is recognized when earned.

ii) Revenue from non-exchange transactions

These are revenues received from non-arms-length transactions. They include recurrent grants from the Government, as well as, donations from development partners. These are usually recognized when received. Recurrent Grants of Sh. 15,750,000.00 and Development Grant of Sh 120,000,000.00 have been recognized in the Statement of Financial Performance and Statement of Changes in Net Assets respectively. They relate to the Financial Year ended 30th June 2024 but were received in July 2024.

b) Budget Information

The original budget for FY 2023-2024 was approved by the National Assembly. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by the entity upon receiving the respective approvals in order to conclude the final budget.

The Institute's budget is prepared on a different basis from the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on a cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts.

In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget.

A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actual as per the statement of financial performance has been presented on page 5 of these financial statements and report.

c) Employee Benefit

The Institute has sponsored a defined contribution pension scheme for permanent staff whereby it contributes 15% while the employees contribute 7.5% of the basic salary. For employees on contract, the Institute pays gratuity at the expiry of the contract, which is calculated at the rate of 31% of the basic salary. The Institute has a medical cover for all permanent employees.

d) Property, Plant and Equipment

Kenya Water Institute's assets were revalued as at 30th June 2023. An independent valuer, Vista Prime Solutions carried out the revaluation. The basis of valuation used was Market Value which is the estimated amount for which a property/asset should exchange on the date of valuation between a willing buyer and a willing seller in an arm's-length transaction. The valuation methodologies adopted to arrive at the Market Value were the Depreciated Replacement Cost (DRC) and Comparable Sales approaches based on analysis of comparable assets in the neighborhood.

Depreciated Replacement Cost (DRC) was the primary approach that was used to carry out valuation of the furniture and fittings, computer and accessories and some plant, machinery and equipment assets. Comparable Sales was the primary approach that was used to carry out valuation of the motor vehicles and some Plant, Machinery and Equipment assets.

During the Financial Year 2023/2024, Kenya Water Institute changed its accounting policy for depreciating property, plant and equipment while at the same time adopting the Revaluation Model. An asset acquired in a non-exchange transaction for nil or nominal consideration is initially measured at its fair value.

Depreciation and amortization are calculated on a reducing/diminishing balance basis at annual rates estimated to write off carrying values of the assets to their residual value at the rates below:

Buildings	2.00%
Plant and Equipment	12.50%
Furniture	10.00%
Motor Vehicles	20.00%
Computers	30.00%
Software	20.00%

e) Cash and Cash Equivalents

Cash and cash equivalents comprise cash on hand, unsettled eCitizen collections and cash at bank. The Institutes Bank account balances include amounts held at the Kenya Commercial Bank and National Bank at the end of the financial year.

f) Research and Development Costs

Kenya Water Institute expenses research costs as and when incurred. Development costs on individual projects are recognized as intangible assets when the Entity can demonstrate:

- Its intention to complete and its ability to use the asset

- How the asset will generate future economic benefits or service potential

Following initial recognition of an asset, the asset is carried at cost less any accumulated amortization and accumulated impairment losses. Amortization of the asset begins when development is complete and the asset is available for use. It is amortized over the period of expected future benefit. During the period of development, the asset is tested for impairment annually with any impairment losses recognized immediately in the statement of financial performance.

g) Inventories

Inventories are valued at the lower cost and net realizable value. Cost comprises expenditure incurred in the normal course of business, including direct material costs on a weighted average basis. Net realizable value is the price at which the stock can be realized in the normal course of business after allowing for the costs of the realization and, where appropriate, the cost of conversion from its existing state to a realizable condition. Provision is made for obsolete, slow-moving and defective stocks as and when determined.

h) Receivables

These comprise; receivables from exchange transactions, that is, trade receivables, student receivables and prepayments; and receivables from non-exchange transactions - staff receivables and government grants. The receivables from exchange transactions are aged into; 1-30, 31-60, 61-90 and > 90 days. They are recognized when earned and accounted for, net of provision for bad and doubtful debts

i) Bad and Doubtful Debts

Specific provision is made for all known doubtful debts. Bad debts are written off when all reasonable steps to recover them have been taken without success. The institute's policy on provision for bad debts is 15%, 20%, 25% and 35% for debts aged, 1-30, 31-60, 61-90 and > 90 days respectively.

j) Deferred Income

The Institute defers incomes that have been received but not yet earned; this applies to tuition fees and accommodation charges due to long-term course students.

k) Refundable Deposits from Students

This constitutes the amounts held by the Institute on behalf of students in the form of caution money. These deposits are refundable on completion of the course and the student's claims.

l) Related Parties

The institute is wholly owned and controlled by the government. Thus, no subsidiaries and directors who have shares in the Institute. related parties of the Institute include; National Government, County Governments, Governing Council

m) Subsequent Events

The Institute is committed to making disclosures for any significant changes that occur after the closure of the financial period, that are likely to influence decision making.

5. Significant Judgments and Sources of Estimation Uncertainty

The preparation of the Entity's financial statements in conformity with IPSAS requires management to make judgments, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the disclosure of contingent liabilities, at the end of the reporting period. However, uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of the asset or liability affected in future periods. These assumptions include;

- a) The Government will continue to support the Institute's budgetary requirement that will be demanded by the entire water sector.
- b) The macroeconomic environment will be conducive for the Institute to continue discharging its mandate.
- c) The Kenya Water Institute legislation that is proposed will be enacted and will include a training levy fee in the water sector.
- d) There shall be a continued demand for Kenya Water Institute Courses and programs in the water sector.

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NOTES TO THE FINANCIAL STATEMENTS

6. Transfers from Other Government Agencies

Description	2023-2024	2022-2023
	Kshs	Kshs
Unconditional Grants		
Unconditional recurrent grants	183,000,000	183,000,000
Total Unconditional Grants		
Conditional Grants amortised/ transferred to revenue	183,000,000	183,000,000
Other Organizational Grants - DANIDA	18,033,684	12,900,593
Other Organizational Grants – GATSBY AFRICA	10,745,000	-
Total Government grants & Other Donations	211,778,684	195,900,593

Unconditional recurrent grants are for personnel emoluments, DANIDA grant was for sponsoring long and short-term students for diploma and artisan courses while the Gatsby Africa grant was for setting up of the Non-Revenue Water Centre of Excellence.

b) Transfers from Ministries, Departments and Agencies (MDAs)

Name of The Entity Sending The Grant	Amount Recognized to of Statement Financial Performance	Amount Recognized in Capital Fund	Total Transfers 2023-2024	Prior Period 2022-2023
	KSh.	KSh.	KSh.	KSh.
State Department for Water & Sanitation	183,000,000	800,000,000	983,000,000	308,000,000

7. Rendering of Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Tuition fees - Students	143,440,240	143,047,125
Registration fees-500004	816,500	883,300
ID Card	974,900	994,000
Examination Fee-500007	15,536,100	14,600,350
Accomodation-500001	19,504,012	31,299,880
KUCCPS Processing Fee	381,000	25,500
Activity fee	3,342,000	3,183,500
Student Meal card	5,050	-

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Students Welfare	9,041,940	7,592,000
Students Medical	4,999,000	4,798,000
KNEC Fee	502,500	24,800
Industrial assessment	-	-
Graduation fees	3,644,500	3,251,500
Student surcharge/Fines	59,300	-
Student Refers	807,505	494,750
Students lunch fee	17,750	129,250
Application fee	637,960	743,000
Medical examination	1,666,000	654,000
Student surcharge	144,300	-
Kitchen Cash Sales	137,530	345,825
Lab analysis	6,123,109	4,922,024
Consultancy fee	-	-
Seminars and Workshops	1,757,230	803,956
Short Courses	4,403,214	9,862,497
Drilling Revenue	753,500	3,373,150
Total	218,695,140	231,028,407

Most of the revenue is from fees levied to long- and short-term students and lab analysis revenue of water samples.

8. Rental Revenue from Facilities and Equipment

Description	2023-2024	2022-2023
	Kshs	Kshs
House rent income	70,000	-
Hire of Conference Facilities	8,527,480	1,296,872
Rent income	489,000	71,500
Total	9,086,480	1,368,372

House rent income is from staff houses rented out to staff; revenue from hire of conference facilities increased significantly due to opening of the Water Resource Center and rent income is from hiring of office space and tuck shops.

9. Other Income

Description	2023-2024	2022-2023
	Kshs	Kshs
Sale of Tender Documents	139,553	17,550
Gain on Disposal of Assets	122,430	-
Miscellaneous Income	34,570	82,740
Library fines and Staff Surcharges	5,275	72,145
Cheque Clearance fee	5,469	-
Decrease in provision for the bad and doubtful debts	7,723,957	1,930,403
Total	8,031,254	2,174,338

Gain on disposal of assets was from scrap metal and old mattresses that were disposed of.

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10. Use of Goods and Services

Description	2023-2024	2022-2023
	Kshs	Kshs
Electricity	9,252,656	6,653,105
Water & Connections	2,579,514	2,150,587
Gas Expenses	477,730	3,018,424
Telephone Expenses	1,239,547	1,063,881
Internet Connections	3,285,496	2,626,201
Postal & Courier	134,576	72,717
Domestic Travel, accommodation, subsistence, & other allowances	43,348,341	-
Foreign Travel, accommodation, subsistence, & other allowances	4,901,144	-
Publishing & Printing	4,314,397	1,379,695
Subscription to Newspapers	31,610	180,550
Marketing, Advertising & Publicity of KEWI courses	7,200,379	1,862,239
Trade Shows	661,570	-
Payment of Rent & Rates	1,960,000	1,762,100
Hire of transport	388,580	1,341,431
Field training attachment	380,500	-
Educational Training Expenses	2,016,592	148,570
Graduation Expenses	7,639,530	1,057,600
Catering Expense	18,445,998	8,600,497
Medical Insurance	14,934,183	22,396,725
Motor Vehicle Insurance	1,320,786	1,011,859
Fungicides	85,910	1,099,502
Purchase of Workshop Tools	1,083,755	738,675
Lab Materials & Supplies	3,251,309	3,089,711
Education & Lib Supplies	-	6,146
Food & Rations	5,157,041	19,844,928
Purchase of Beddings & linen	2,877,200	-
General Office Supplies	5,252,641	2,505,535
Supplies & Accessories for computers & printers	818,352	1,106,510
Sanitary & Cleaning Materials	3,828,492	2,597,430
Electricals	712,050	-
Refined Fuels - transport	5,051,303	3,855,182
Other fuels	293,220	-
Bank Charges	645,737	552,493
School Examination & Invigilation fee	101,700	438,000
Membership Fees, Dues	1,223,210	1,028,500
Legal fees	2,754,000	5,000
Audit Fees	580,000	580,000
Research Expenses	7,073,541	1,864,578
Pre-Feasibility	39,439,387	9,598,669
Capacity Building	19,042,608	4,667,870
Drilling Expense	15,513,461	6,245,317

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KETISA	8,788,841	4,247,660
Value Added Tax	1,363,487	-
Equipping WRC	20,288,820	-
DANIDA expenses	17,881,485	12,283,685
AfDB expenses	34,571,727	-
Total	322,192,405	109,284,848

Use of goods increased due to inflation and due to surrender of imprests for amounts that had been advanced in previous years.

11. Employee Costs

Description	2023-2024	2022-2023
	Kshs	Kshs
Salaries & Wages	153,222,623	132,945,933
Medical Insurance	-	22,396,725
Group Personal Insurance	-	204,990
Contribution to Pensions	16,628,294	10,857,670
Gratuity	4,458,217	1,309,355
Travel Costs-Domestic	-	888,207
Daily Subsistence-Domestic	-	6,334,395
Travel Costs (Airlines)-Foreign	-	1,353,555
Accommodation-Foreign	-	1,451,016
Daily Subsistence Allowance- Foreign	-	480,657
Other allowances	23,898,579	20,010,446
Housing allowances	49,650,292	38,232,092
Overtime payments	-	8,078
Affordable Housing Levy	3,842,933	-
Total	251,700,937	236,473,119

Recruitment was done within the financial year which increased the amount for employee costs as well as the introduction of the Affordable Housing Levy. Other allowances include: acting, special duty, entertainment, commuter, transfer, baggage, telephone, extraneous, overtime, non-practising and leave allowances.

12. Remuneration of Governing Council

Description	2023-2024	2022-2023
	Kshs	Kshs
Chairman's Honoraria	960,000	960,000
Sitting allowances	843,800	-
Travelling & accommodation	1,491,861	-
Other allowances	22,339,403	16,758,002
Total	25,635,065	17,718,002

There were increased board activities due to the recruitment of staff that took place during the year. The Governing Council was also reconstituted necessitating the induction and training of new board member.

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13. Depreciation and Amortization Expense

Description	2023-2024 Kshs	2022-2023 Kshs
Property, plant and equipment	41,185,063	15,660,635
Intangible assets	-	-
Total depreciation and amortization	41,185,063	15,660,635

A revaluation of the assets was carried out in the FY 2022-2023. The values for depreciable assets increased by Kshs 47,213,270.33 resulting in an increase in depreciation.

14. Repairs and Maintenance

Description	2023-2024 Kshs	2022-2023 Kshs
Maintenance of Motor vehicles	6,371,123	1,394,398
Maintenance of computers	89,780	804,278
Maintenance of buildings & stations	17,189,698	6,330,279
Maintenance of office furniture	1,306,248	521,258
Maintenance of Plant & machinery	360,670	1,363,517
Refurbishment of buildings	5,737,200	-
Maintenance of Bore holes	-	412,330
Repairs & maintenance	489,189	-
Total	31,543,908	10,826,060

There were improvements done to the building and stations to facelift the Institute including the recarpeting of the access road, cleaning and painting of roofs and paving of walkways.

15. Contracted Services

Description	2023-2024 Kshs	2022-2023 Kshs
Contracted Guards	8,608,400	7,530,472
Contracted Technical Services	172,310	15,000
Total	8,780,710	7,545,472

The increase was due to a general increase in the cost of services provided.

16. Other losses

Description	2023-2024 Kshs	2022-2023 Kshs
Loss on revaluation (WIP)	402,870,657	-

Revaluation for assets as at the end of the last financial year. Work in Progress was revalued downwards leading to a loss.

17. Cash and Cash Equivalents

Description	2023-2024 Kshs	2022-2023 Kshs
Account with Kenya Commercial Bank-1107760585	501,672	12,315,184
Account with Kenya Commercial Bank -1169807860	6,278,777	55,632,160
Account with National Bank of Kenya -01232002334300	153,315	616,908

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KEWI Paybill Account	-	122,748
Total	6,933,764	68,687,001

There was increased expenditure and payments for use of goods and services thereby reduced balances of cash and cash equivalents.

18. Receivables from Exchange Transactions

Description	2023-2024	2022-2023
	Kshs	Kshs
Trade Receivables	102,587,838	132,229,469
Less: Prov. For bad debts	(34,075,853)	(41,799,810)
Net Receivables	68,511,985	90,429,659
Prepayments	-	5,981,479
National Treasury (Unsettled eCitizen payments)	282,801	-
Total	68,794,786	96,411,138

Trade receivables are amounts owed by students as well as institutional and individual customers.

(b) Ageing analysis for Receivables from exchange transactions

Description	2023-2024		2022-2023	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	27,517,914	40		
Between 1- 2 years	12,383,061	18		
Between 2-3 years	28,893,810	42		
Over 3 years	0	0		
Total	68,794,786	100	96,411,138	100

19. Receivables from Non-Exchange Transactions

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Staff Receivables	26,648,170		38,402,481	
Recurrent & development grants	135,250,000		-	
Net Receivables	161,898,170		38,402,481	
Ageing Analysis- Receivables from non-exchange transactions	2023-2024	% of the total	2022-2023	% of the total
Less than 1 year	148,030,313	91		
Between 1-2 years	5,580,143	3		
Over 3 years	8,287,714	5		
Total	161,898,170	100	38,402,481	100

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Staff receivables include staff imprests and salary advances while recurrent and development grants are amounts that relate to FY 2023-2024 and were received in July 2024.

20. Inventories

Description	2023-2024	2022-2023
	Kshs	Kshs
Main Campus	4,460,073	4,965,352
Kisumu Campus	93,964	84,595
Chiakariga Campus	797,950	1,531,420
Kitui Campus	142,831	115,181
Total	5,494,818	6,696,548

Inventories include catering, stationery, miscellaneous and maintenance items.

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	-	-	-	-	-	-	-	-
Depreciation		6,679,793	13,105,000	4,512,919	12,061,614	4,825,737	-	41,185,063
As at 30th June 2024	-	6,679,793	13,105,000	4,512,919	12,061,614	4,825,737	-	41,185,063
Net Book Values								
As at 30th June 2023	1,044,642,000	399,662,510	7,809,840	6,444,632	3,876,791	6,912,338	1,309,176,270	1,535,371,384
As at 30th June 2024	951,200,000	327,309,836	52,420,000	40,616,274	28,143,766	33,780,159	1,260,325,479	2,693,795,513

The Work in Progress is in respect of the Construction of an Irrigation Block at Chiakariga Campus, Construction of a Tuition Block at Nairobi Campus, new ERP system and a fee note of KShs 869,612,396 for the master plan, architectural, structural and civil drawings consultancy for Infrastructure Development at KEWI Project.

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22. Trade and other payables from exchange transactions

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Staff Payables	210,018		3,485,485	
Student Payables	15,221,835		11,063,337	
Trade Payables	657,744,056		838,288,346	
Retention Fee	20,442,917		17,193,932	
Total	693,618,825		870,031,099	
Ageing analysis: (Trade and other payables)	2023-2024	% of the total	2022-2023	% of the total
Under one year	88,575,124	13		
1-2 years	18,727,708	3		
2-3 years	586,315,993	85		
Over 3 years	0	0		
Total	693,618,825	100	870,031,099	100

Payables have declined due to the part payment for the KEWI masterplan invoice while retention has increased due to the ongoing development projects.

23. Refundable Deposits from Students

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Caution Money	6,762,250		5,123,250	
Medical funds	1,135,230		1,135,230	
Total	7,897,480		6,258,480	

Caution money for graduating students was not refunded during the financial year.

24. Current Provisions

Description	Gratuity Provision	Audit Fees	Total
	Kshs	Kshs	Kshs
Balance b/f	-	580,000	580,000
Additional provisions	4,363,798	580,000	4,943,798
Provision utilised	-	(580,000)	(580,000)
Change due to discount and time value for money	-	-	-
Transfers from non-current provisions	-	-	-
Total provisions year end	4,363,798	580,000	4,943,798

25. Deferred Income

Description	2023-2024		2022-2023	
	Kshs		Kshs	
Tuition fee	25,232,440		21,184,200	
Accommodation fee	2,479,774		5,377,120	
Total	27,712,214		26,561,320	

This relates to students who were in session during the May semester and had not completed the semester as at the end of the financial year.

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	Tuition Fee	Accommodation	Total
	Kshs	Kshs	Kshs
Balance Brought Forward	21,184,200	5,377,120	26,561,320
Additions	25,232,440	2,479,774	27,712,214
Transfers To Capital Fund	-	-	-
Transfers To Income Statement	(21,184,200)	(5,377,120)	(26,561,320)
Other Transfers	-	-	-
Balance Carried Forward	25,232,440	2,479,774	27,712,214

26. GOK Development Grants

Description	2023-2024	2022-2023
	Kshs	Kshs
GOK Development Grants	800,000,000	165,546,310
	800,000,000	165,546,310

27. Cash flows from operating activities

	2023/2024	2022/2023
	Kshs	Kshs
Cash flows from operating activities		
Receipts		
Transfers from other governments entities	847,750,000	348,546,310
Rendering of services	229,013,558	231,028,407
Other income, rentals, and agency fees	2,292,968	243,935
Donations (Gatsby)	10,000,000	12,900,593
Sale of goods	44,360	-
Total Receipts	1,089,100,885	
Payments		
Use of goods & services	314,378,554	109,284,848
Employee cost	204,155,067	236,473,119
Remuneration of Governing Council	21,899,408	17,718,002
Repairs & maintenance	5,737,200	1,826,060
Contracted services	19,120,141	7,545,472
Total Payments	565,290,370	
Net cash flows from operating activities	523,810,516	(84,405,529)

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28. Prepayments

	VALUE	CONTRACT PERIOD	REMARKS	Prepayment	Expense for the Year
VENDOR NAME					
NHIF	19,860,762	25.09.23 TO 24.09.24	Staff Medical Insurance	-	14,895,572
PIONEER GENERAL INSURANCE LTD	1,337,785	12.06.23 TO 11.06.24	Motor Vehicle Insurance	-	1,226,303
JUBILLE ALLIANZ GENERAL INSURANCE (K) LTD	1,133,797	June 23 to June 24	Motor Vehicle Insurance	-	94,483
	22,332,344			-	16,216,358

29. Board Expenses

Board expenses comprise sitting and other applicable allowances, Board Travel Expenses and Chairpersons' Honoraria .

30. Refundable Deposits from students

This constitutes the amounts held by the Institute in the form of students' caution money.

31. Comparatives

Where necessary, comparative figures have been adjusted to conform to changes in presentation in the current year

32. Government Grants:

The government grants are recognized when realized and spread throughout the financial year. Recurrent grants constitute 43% of the Institute's revenue.

33. Leave Pay:

The leave allowances are recognized when the employees take the leave. There exist no material outstanding leave allowances to warrant alternative treatment.

34. Contingent liabilities:

In the year 2016, Kenya Revenue Authority audited the Institute for the period July 2011 to June 2016 and assessed an amount of Ksh.51M claimed to be outstanding tax. However, the Institute raised an objection where there was a directive that the Institute settles what's not in objection, i.e. 18M. A payment plan was agreed upon between the Kenya Revenue Authority and the Institute to be settling Ksh. 500,000 every month for six (6) months as per a letter dated 6th August 2020. The payment plan was subject to review after the end of the period.

Due to the historical nature of the liabilities KRA officials agreed to be generating the Payment Registration Number (PRN) and send it to KEWI for payment. So far KEWI has received PRN for Kshs. 2M and paid in full. But since October, 2020 KEWI is yet to receive any PRN despite continuous reminders from the Institute.

KRA has written to the Institute seeking payment of the outstanding arrears amounting to KSh 16,575,869.00 for the principal amount.

KRA conducted another compliance check for the period July 2018 – June 2022 in April 2024. An assessment of KSh 13,509,597 was issued. The management has objected and is engaging KRA with a view of reducing that obligation.

35. Composition, Nature, and Purpose of Reserves:

The reserves comprise of accumulated revenue and capital reserves as set out in the Statement of Changes in the Net Assets.

36. Risk Management Objectives and Policies

Financial Risk Management

Financial risk management is the process of understanding and managing the financial risks that your business might be facing either now or in the future. The idea is to understand what risks the organization is willing to take, what risks you would rather avoid, and how the organization is going to develop a strategy based on your risk appetite.

The key to any financial risk management strategy is the plan of action. These are the practices, procedures and policies your business will use to ensure it does not take on more risk than it is prepared for. In other words, the plan will make it clear to staff what they can and cannot do what decisions need escalating, and who has overall responsibility for any risk that might arise.

Risk is inherent in any business operation and good risk management is essential if an organization is going to identify and stop revenue leakage. Of the various types of risks an organization might face, financial risk has the most immediate impact on your cash flows and going concerns. One can anticipate these risks and head them off in the pass with a solid financial risk management plan. Anything that relates to money flowing in and out of the business is a financial risk. Since the list of potential risks is so long, most analysts place them into one of four categories as market, credit, liquidity and operational risk. The Institute is exposed to these risks in the course of executing its mandate. The Institute's risk policy focuses on mitigating the adverse effects in the event that the said risks crystallize. The Governing Council through the Audit and Risk Committee gives policy direction on the overall risk management and sets the risk appetite levels. The Management is responsible for assessing and profiling the various risks, their treatment and overall risk Management.

i) Credit Risk

Credit risk is the possibility that the organization will lose money because someone fails to perform according to the terms of a contract. Organisations must retain sufficient cash reserves to cover their accounts payable or they are going to experience serious cash flow problems.

Credit risk is the risk of financial loss to the Institute when a customer or counterparty to a financial instrument fails to meet its contractual obligations. It arises principally from the operations and that a counterparty will be unable to pay amounts in full when due. There is an implied credit rating when dealing with various customers based on the amount and previous experience.

The Institute manages, limits and controls the concentration of credit risks periodically against internal and regulatory requirements with respect to individual parties

- Salary advance and salary in advance to staff have been serviced and are kept low
- All amount due from the government grants was received

- No collateral is held for any of the Institute's assets

The Institute establishes an allowance for impairment that represents its estimate of incurred losses in respect of trade and other receivables by providing for bad and doubtful debts.

To mitigate credit risk

- The Management is responsible for oversight of the Institute's credit risk through
- For exchange transactions, customers make a deposit before drilling work is commenced
- Establishing approval to grant credit to customers

ii) Liquidity risk

Also known as funding risk, this category covers all the risks you encounter when trying to sell assets or raise funds. If something is negatively affecting the ways of raising cash fast, then it is classified as a liquidity risk. Liquidity risk also includes **currency risk** and **interest rate risk**. What would happen to cash flows if the exchange rate or interest rates were to suddenly change? In KEWI prospective risk can arise that the Institute is unable to meet its short-term obligation and long-term maturing obligations when they fall due. The Institute's approach to managing liquidity is to ensure, as far as possible, that it will always have sufficient liquidity to meet its liabilities when due, under both normal and stressed operations, without incurring unacceptable losses. The Institute has a list of all liabilities and assets in maturity date order.

To mitigate liquidity risks

- Students pay 60% before they are admitted and the balance before sitting for the exams
- For exchange transactions, clients make a 30% deposit before the work can commence
- The Institute follows up to ensure that all government grants are disbursed in a timely manner
- There is good working capital management where all payables are known and planned for saving for a real emergency once which is rare. This is managed by entering into innovative contracts that are negotiated to be paid 30 days after delivery or completion of the assignment
- There is a follow-up of revenue from trade debtors to ensure they honor their obligations
- Cash transactions are not allowed

iii) Market Risks

As the name implies, market risk is any risk that comes out of the marketplace in which your organization operates. More generally and whatever sector you're in, every business runs the risk of being outpaced by competitors. If the organization does not keep up with consumer trends and pricing demands, then it is likely to lose market share. The objective of market risk management policy is to protect and enhance the Statements of Financial Position and performance by managing and controlling market risk exposures within acceptable parameters. The Institute is exposed to the following market risks: -

Foreign exchange risk

Most of the carrying amounts of the institute currency is denominated in local currency, Kenya Shillings. Thus changes in the Kenya Shilling, any appreciation or depreciation against the other currencies will have no direct impact on the Institute's reporting. During the financial year 2018/2019, the foreign exchange loss was insignificant.

Interest rate risk

The Institute's financial condition may be adversely affected as a result of changes in interest rate levels. The interest rate risk is minimal as the Institute does not have any borrowings. Equally, the Institute does not hold investments that would be subject to interest rate risk; hence this risk does not apply.

iv) Operational Risks

Operational risk is a term that covers all the other risks an organization might encounter in its daily operations. Staff turnover, theft, fraud, lawsuits, unrealistic financial projections, poor budgeting and inaccurate marketing plans can all pose a risk to the going concern line if they are not anticipated and handled correctly.

Operational risk is the risk of direct or indirect losses arising from a wide variety of causes associated with the Institute's processes, personnel, technology and infrastructure and from external factors other than credit, market and liquidity risk arising from legal and statutory requirements. The Institute seeks to ensure that key operational risks are managed in a timely and effective manner through a framework of policies, procedures and tools to identify, assess, monitor, control and report such risks. The Management has the overall responsibility of ensuring compliance with operational risk policies and procedures.

a) Compliance and regulatory risk

Compliance and regulatory risk include the risk of non-compliance with regulatory requirements. The Institute has complied with all externally imposed requirements throughout the year.

b) Legal risks

The likelihood of the potential loss arising from the uncertainty of legal proceedings, including reputational loss, arising from defective transactions or contracts, labor disputes, claims being made, or some other event resulting in a liability or loss for the Institute.

37. Related Parties

The institute is wholly owned and controlled by the government. Thus, there are no subsidiaries and directors who have shares in the Institute.

Details of other related parties are as follows;

a) National Government

The institute is under the Ministry of Water and Sanitation & Irrigation and grants of Ksh. 983,000,000 were received; recurrent grant of Ksh. 183,000,000 and a development grant of Ksh. 800,000,000.

b) County Governments

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The institute actively trains the technical staff of Water Service Providers from the County Governments. In addition, the counties sponsor students on long-term courses. Kenya Water Institute also offers consultancy and outreach programmes to the same institutions.

c) Governing Council

This is the body entrusted with the overall management of the institute. The members do not earn a salary except the chair who earns honoraria of Ksh. 80,000 per month. The other council members only benefit from sitting and other applicable allowances.

d) Key Management

This includes the Director/CEO and the Deputy Directors. Their compensation is disclosed below.

	2023-2024	2022-2023
	Kshs	Kshs
Transactions with related parties		
a) Purchases from related parties		
Purchase of electricity from KPLC	9,252,656	6,653,105
Purchase of water from government service providers	2,547,304	2,150,587
Total	11,799,960	8,803,692
b) Grants/ Transfers from the government		
Recurrent Grants from national government	183,000,000	183,000,000
Total	183,000,000	183,000,000
c) Key management compensation		
Governing council emoluments	31,398,851	17,718,002
Compensation to key management	15,798,672	5,868,208
Total	47,197,523	23,586,210

38. Capital commitments

Capital commitments this financial year were in respect of the following approved projects:

Capital Commitments	2023-2024	2022-2023
	Kshs	Kshs
Authorised and contracted for	800,000,000	135,000,000
Total	800,000,000	135,000,000

39. Taxation:

The Institutes major source of income comprises government grants. The Institute is exempt from paying corporation taxes on its core business which is education. However, the Institute pays corporation tax on other incomes which are commercial in nature and is a withholding agent for VAT, Withholding income tax and PAYE.

40. Events after the Reporting Period

There were no material adjusting and non-adjusting events after the reporting period.

41. Ultimate and Holding Entity

The Entity is a Semi-Autonomous Government Agency under the Ministry of Water, Sanitation and Irrigation. Its ultimate parent is the Government of Kenya.

42. Currency

The Institute's financial statements have been presented in Kenya shillings (Kshs) which is the functional and reporting currency of the institute and all values are rounded to the nearest Kenya Shilling.



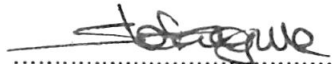
19. Appendices

Appendix 1: Implementation Status of Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
1.	Delayed Projects Completion	1.1 The Chiakariga Campus Classrooms Project is due to be completed within the current financial year. The works have already been awarded and the contractor has started the works. Handover of the completed project is scheduled for September 2024. 1.2 The payments done to the contractor for the Water Resource Center have been reconciled and the total amount paid to the contractor was a net of Shs. 232,636,300.65, Shs. 20,697,242.65 of taxes and Shs. 12,282,934.40 of retention. This accounts for the total contract price of Shs. 265,616,477.93.	Resolved	

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
2.	Budgetary Control and Performance	The under expenditure was mainly due to non-expenditure in the development vote. The implementation of the Modernization of KEWI project had been put on hold pending the resolution of implementation challenges. The project has since been cleared for implementation.	Resolved	
3.	Issuance of Multiple Imprest	Management has since instituted recovery of unsurrendered imprests. In addition, subsequent imprests are only processed upon full surrender of the previous one.	Resolved	
4.	Violation on a Third Rule on Basic Pay	Memos were issued to staff to ensure adherence to the 1/3 rd rule in September 2023. All the staff regularized their net pay as at January 2024 while 2 have since left the Institute.	Resolved	
5.	Lack of a Debt Collection Policy	Management has since developed a Debt Collection Policy which is awaiting ratification by the	Not Resolved	December 2024

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status:	Timeframe:
		Governing Council.		


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Director/CEO
Date:24/12/2024

Appendix II: Projects implemented

Projects implemented by the State Corporation/ SAGA Funded by development partners and/ or the Government.

Project title	Project Number	Donor	Period/ duration	Donor commitment	Separate donor reporting required as per the donor agreement (Yes/No)	Consolidated in these financial statements. (Yes/No)
Establishment of NRW excellence centre		Gatsby Africa	29.08.2023 - 31.03.2024	10,000,000.00	No	Yes

Status of Projects completion

S N	Project	Total project Cost	Total expended to date	Completion % to date	Budget	Actual	Sources of funds
1.	Equipping of the Water Resource Center	320,000,000.00	320,000,000.00	100	320,000,000.00	320,000,000.00	Government of Kenya
2.	Infrastructure Development at KEWI	31,700,000,000.00	895,000,000.00	3	31,700,000,000.00	895,000,000.00	Government of Kenya

Appendix III: Recording of Transfers from Other Government Entities

Name of				Where Recorded/recognized	
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for the year ended June 30, 2024.

the MDA/Donor Transferring the funds	Date received as per bank statement	Recurrent/ Development	Total Amount Kshs	Statement of Financial Performance	Capital Fund	Total Transfers during the Year
Ministry of Water and Sanitation	15.08.2023	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	08.09.2023	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	24.10.2023	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	16.11.2023	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	06.12.2023	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	17.01.2024	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	09.02.2024	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	13.03.2024	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	10.04.2024	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	08.05.2024	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	13.06.2024	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	01.07.2024	Recurrent	15,250,000.00	15,250,000.00	-	15,250,000.00
“	28.02.2024	Development	170,000,000.00	-	170,000,000.00	170,000,000.00
	28.02.2024	Development	32,500,000.00	-	32,500,000.00	32,500,000.00
	28.02.2024	Development	170,000,000.00	-	170,000,000.00	170,000,000.00
	28.02.2024	Development	307,500,000.00	-	307,500,000.00	307,500,000.00

	10.07.2024	Development	120,000,000.00	-	120,000,000.00	120,000,000.00
Total			983,000,000.00	183,000,000.00	800,000,000.00	983,000,000.00

Appendix IV- Inter-Entity Confirmation Letter

Name of Transferring entity..... Ministry of Water Sanitation & Irrigation.....

Name of Beneficiary entity.....Kenya Water Institute

Confirmation of amounts received by Kenya Water Institute as at 30th June 2024

Reference Number	Date Disbursed	Recurrent (A)	Development (B)	Total (C)=(A+B)	Remarks
	15.08.2023	15,250,000.00	-	15,250,000.00	FY 2023/2024
	08.09.2023	15,250,000.00	-	15,250,000.00	FY 2023/2024
	24.10.2023	15,250,000.00	-	15,250,000.00	FY 2023/2024
	16.11.2023	15,250,000.00	-	15,250,000.00	FY 2023/2024
	06.12.2023	15,250,000.00	-	15,250,000.00	FY 2023/2024
	17.01.2024	15,250,000.00	-	15,250,000.00	FY 2023/2024
	09.02.2024	15,250,000.00	-	15,250,000.00	FY 2023/2024
	13.03.2024	15,250,000.00	-	15,250,000.00	FY 2023/2024
	10.04.2024	15,250,000.00	-	15,250,000.00	FY 2023/2024
	08.05.2024	15,250,000.00	-	15,250,000.00	FY 2023/2024
	13.06.2024	15,250,000.00	-	15,250,000.00	FY 2023/2024
	28.02.2024	-	170,000,000.00	170,000,000.00	FY 2023/2024
	28.02.2024	-	32,500,000.00	32,500,000.00	FY 2023/2024
	28.02.2024	-	170,000,000.00	170,000,000.00	FY 2023/2024
	28.02.2024	-	307,500,000.00	307,500,000.00	FY 2023/2024
Total		167,750,000.00	680,000,000.00	847,750,000.00	

I confirm that the amounts shown above are correct as of the date indicated.

Head of Accounts Department - Disbursing Entity:

Name Sign Date

Head of Accounts Department - Beneficiary Entity:

Name Sign

Date: 24/12/2024

for the year ended June 30, 2024.

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