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REPORT

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CLERK-AT THE-TABLE: <i>J. Kalama</i>	

ON

NATIONAL ASSEMBLY
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**BURA REHABILITATION DEVELOPMENT
PROJECT (LOAN NUMBERS: BADEA
3530:LA/763, KUWAIT 752, OPEC 1154P)**

**FOR THE YEAR ENDED
30 JUNE, 2021**

NATIONAL IRRIGATION AUTHORITY



REPUBLIC OF KENYA

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Enhancing Accountability

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

EH/AUD/UTaNRMP//2020/2021/ (25)

1 December, 2021

M/s Muthoni F. Livingstone
Project Coordinator
Upper Tana Natural Resources Management Project
P.O. Box 996-60100

EMBU

Dear

*Hand, Take the report
to acknowledge receipt
process
P/O
6/12/21*

**REPORT OF THE AUDITOR-GENERAL ON UPPER TANA CATCHMENT
NATURAL RESOURCES MANAGEMENT PROJECT (UTaNRMP) IFAD LOAN
NO.1-867-KE; IFAD ADDITIONAL FINANCING LOAN NO. 2000002597-KE; AND
SPANISH TRUST FUND LOAN NO. 1-E-8-KE - MINISTRY OF WATER,
SANITATION AND IRRIGATION FOR THE YEAR ENDED 30 JUNE, 2021**

Enclosed, please find the audited financial statements of the above Project for the year ended 30 June, 2021 duly certified and with the seal of the Auditor-General affixed thereon for your retention and necessary action.

Yours

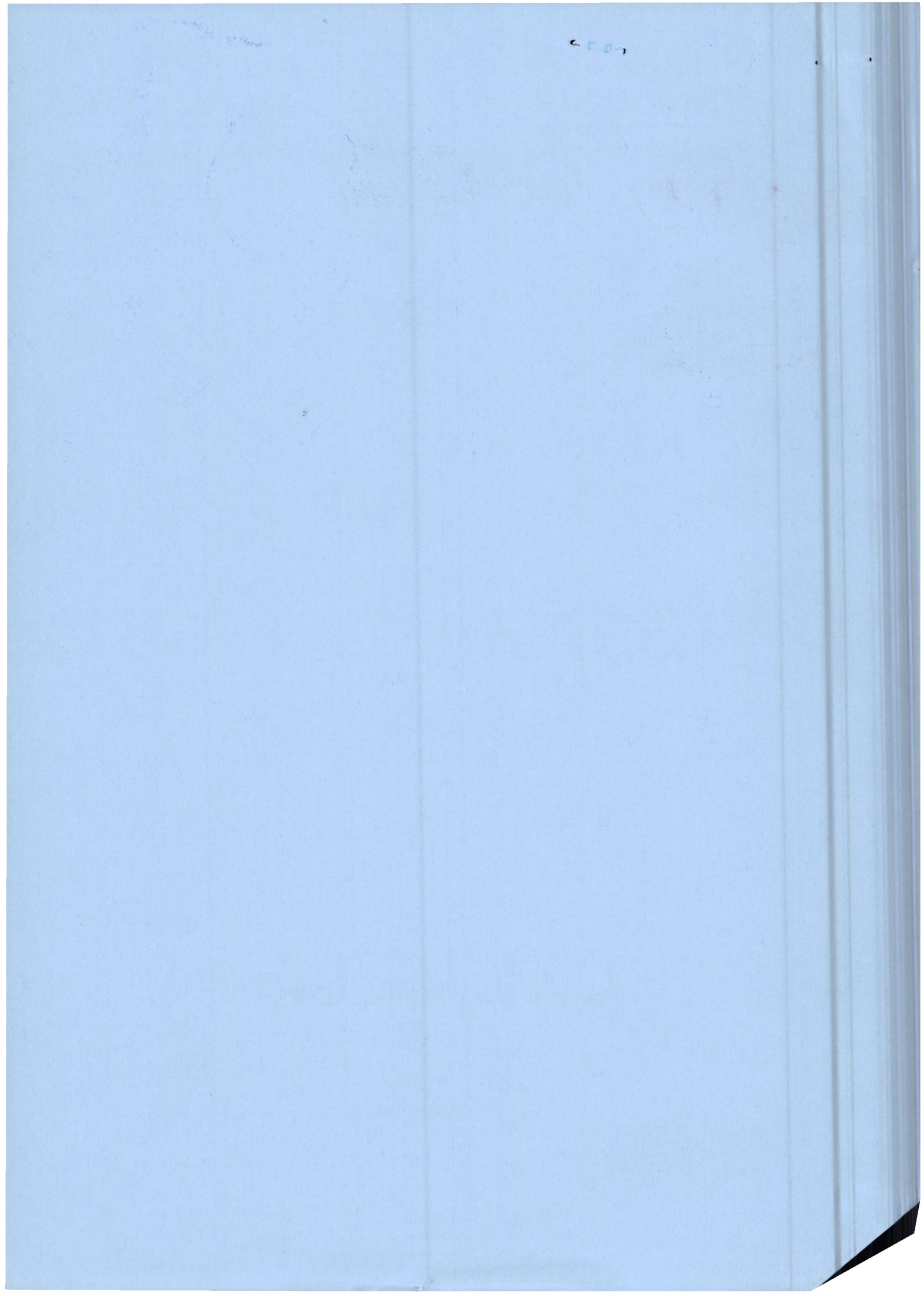
F. O. Odhiambo
For: AUDITOR-GENERAL

Copy to: The Principal Secretary
National Treasury
P. O. Box 30007-00100
NAIROBI
(Att: Director - Resource Mobilization Department)



Mr. Michael R. Sialai, CBS
Clerk of the National Assembly
Parliament Buildings
P.O. Box 41842-00200
NAIROBI

Joseph W. Irungu, CBS
The Principal Secretary
Ministry of Water, Sanitation & Irrigation
P.O. Box 49720-00100
NAIROBI





PROJECT NAME: BURA REHABILITATION DEVELOPMENT PROJECT

IMPLEMENTING ENTITY: NATIONAL IRRIGATION AUTHORITY

**PROJECT LOAN NUMBERS
BADEA 3530:LA/763
KUWAIT 752
OPEC 1154 P**

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
30 JUNE 2021**

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

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1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is Bura Rehabilitation Development Project

Objective: The key objective of the project is to increase the productivity of rice and other crops by improvement of Rehabilitation infrastructures and strengthening the operations and maintenance framework in Bura Rehabilitation project, thereby contributing to raising the farmers' livelihood in Bura scheme area and food security in Kenya.

Address: The project headquarters offices are in Nairobi Capital city, Nairobi County, Kenya.

The address of its registered office is:

National Irrigation Authority

P.O Box 30372-00100

Nairobi

The project also has office as follows:

- Bura Site offices

Contacts: The following are the project contacts

Telephone: (254) -20-2711380/2711468

E-mail: ceo@irrigation.go.ke

Website: www.irrigation .go.ke

1.2 Project Information

Project Start Date:	27 th May, 2013
Project End Date:	13 th December 2023
Project Manager:	Eng. Joseph Karangu
Project Sponsor:	The project sponsor are OPEC ,BADEA ,KUWAIT fund /GoK

BURA Rehabilitation Development Project
Reports and Financial Statements
For the financial year ended 30 June 2021

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Water & Sanitation and Rehabilitation.
Project number	KUWAIT 752/ OPEC1154P/ BADEA3530LA763
Strategic goals of the project	The strategic goals of the project are as follows: Rehabilitation of irrigation works and provision of equipment, extension services and credit to allow reliable irrigation of 15000 acres.
Achievement of strategic goals	Construction of irrigation works at 40% completion
Other important background information of the project.	The project has 3 major components <ul style="list-style-type: none"> i. Construction of diversion facilities at Korakora site, river bank protection works and sedimentation basin. ii. Construction and lining of connecting canal with discharge capacity of 11m³/sec and 26.3 km in length. iii. Rehabilitation and lining of existing irrigation infrastructure.
Current situation that the project was formed to intervene	The project aimed at changing the irrigation scheme from pumped to gravity fed system to reduce the cost of operation and maintenance and ease irrigation of 15000 acres to enhance <ul style="list-style-type: none"> i. Food and nutrition Security thro Irrigation of food crops ii. Improved beneficiary income <p>Enhancing manufacturing thro irrigation of industrial crops such as cotton and sunflower</p>
Project duration	The project civil works started on 27 th May, 2013 is expected to run until 13 th December 2023 While the design and consultancy started 11 th July 2008 .

1.4 Bankers

- (i) There is no appointed banker for the project.

1.5 Auditors

The project is audited by Office of the Auditor General

BURA Rehabilitation Development Project
Reports and Financial Statements
For the financial year ended 30 June 2021

1.6 Roles and Responsibilities

Names	Title designation	Key qualification	Responsibilities
Gitonga Mugambi	Chief Executive Officer	Over 20 years in development and management of Rehabilitation schemes	Overall coordination of the project
Eng. Charles Muasya	Deputy General Manager (Infrastructure & Rehabilitation development services)	Over 30years experience in the development of Rehabilitation infrastructure	Coordination of Engineering matters on the project
Eng. Joseph Karangu	Project Manager	Over 10 Years' experience in irrigation and Rehabilitation infrastructure construction and rehabilitation	Coordinating all technical matters of the project
Mr. Tirus Kabuthia	Project Accountant	Over 20 years in Financial management	Advising on project financial aspects.
M/s Patricia Siele	Procurement officer	Over 7 Years' experience on procurement matters	Advising on procurement matters on the Project
Dr. Sebastian Mwarania	Team leader- Consultant	Over 20 years' experience on Rehabilitation and dam construction	Responsible for day to day implementation of the Project
Jullyanne Okello	Senior M & E Officer	Over 15 years in project monitoring	Responsible for project monitoring and evaluation

*BURA Rehabilitation Development Project
Reports and Financial Statements
For the financial year ended 30 June 2021*

1.7 Funding summary

A. Sources of Funds

The Project is for duration of 10 years from 2013 to 2023 with an approved budget of \$118,893,500 equivalent to KSh. 7,569,733,000.00 as highlighted in the table below:

Below is the funding summary:

Source of funds	Donor Commitment-		Amount received to date (30-06-2021)		Undrawn balance to date (30-06-2021)	
	Donor currency \$ (000)	KSh. (000)	Donor cur- rency	KSh. (000)	Donor curren- cy \$ (000)	KSh. (000)
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Loan						
OPEC	6,000	399,000	1,948	181,343	4,052	217,657
BADEA	8,000	496,000	2,573	239,553	5,427	256,447
KUWAIT	21,840	1,375,920	6,275	584,262	15,565	791,658
(ii) Counterpart funds						
Government of Kenya	83,053.5	5,298,813	34,796	3,236,050	48,257	2,062,763
Total	118,893.5	7,569,733	45,592	4,241,208	73,301	3,328,525

*BURA Rehabilitation Development Project
Reports and Financial Statements
For the financial year ended 30 June 2021*

B. Application of Funds

Source of funds	Amount received to date (30 th June 2021)		Cumulative Amount paid to date (30 th June 2021)		Unutilised balance to date (30-06-2021)	
	Donor cur- rency (000) \$ (A)	KSh. (000) (A')	Donor cur- rency (B)	KSh. (000) (B')	Donor curren- cy (000 \$) (A)-(B)	KSh. (000) (A')-(B')
(i) Loan						
OPEC	1,948	181,343	1,948	181,343	-	-
BADEA	2,573	239,553	2,572	239,553	-	-
KUWAIT	6,275	584,262	6,275	584,262	-	-
(ii) Counterpart funds						
Government of Kenya	34,796.00	3,236,050	22,248.00	2,071,295	12,548	1,164,755
Total	45,592	4,241,208	33,043.00	3,076,453	12,548	1,164,755

1.8 Summary of Overall Project Performance:-

- Budget performance against actual amounts for current year is 14.6 %.
- The physical progress is at 40%
- The absorption rate for each year since the commencement of the project has been at 84.5%
- The project has been experienced several project which include:
 - The contractor being declared bankrupt thus unable to do the contracted works which necessitated contracting another contractor.
 - The process of recruiting another contractor took too long because the donor had to concur but it has since been resolved and the new contractor is on site

1.9 Summary of Project Compliance:

- The project complied with all statutory requirements.

1. Format of presentation of the financial statements

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of the *project's 2010-2023* plan is to increase the productivity of maize and other crops by improvement of Rehabilitation facilities and strengthening of the operations and maintenance framework in Bura Rehabilitation Settlement (BURA) scheme, thereby contributing to raising the farmers' livelihood in B scheme area and food security in Kenya

Progress on attainment of Strategic development objective

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

Project	Objective	Outcome	Indicator	Performance
BURA Rehabilitation Development Project.	To increase the productivity of Maize and other crops.	Construction and improvement of irrigation facilities.	Percentage increase in rice and other crops produced.	The Project is on-going and estimated level of progress is at 40%

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

The project is implemented by National Irrigation Authority hence, does not carry its own separate Corporate Social Responsibility.

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The *Chief Executive Officer*, National Rehabilitation Authority and the Project Manager for **Bura Rehabilitation Development Project** are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on 30 June 2021. These responsibilities includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material Burastatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

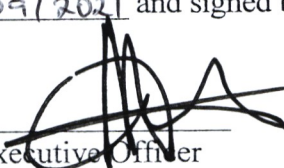
The *Chief Executive Officer*, National Rehabilitation Authority and the Project Manager for **Bura Rehabilitation Development Project** accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The *Chief Executive Officer*, National Rehabilitation Authority and the *Project Manager* for **Bura Rehabilitation Development Project** are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended 30 June 2021, and of the Project's financial position as at that date. The Chief Executive Officer, National Rehabilitation Authority and the Project Manager for **Bura Rehabilitation Development Project** further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The *Chief Executive Officer*, National Rehabilitation Authority and the *Project Manager* for **Bura Rehabilitation Development Project** confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

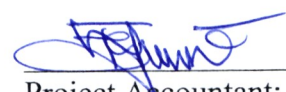
The Project financial statements were approved by the *Chief Executive Officer*, National Rehabilitation Authority and the *Project Manager* for **Bura Rehabilitation Development Project** on 30/09/2021 and signed by them.



Chief Executive Officer
Mr. Gitonga Mugambi



Project Manager
Eng. Joseph Karangu



Project Accountant:
CPA. Tirus N. Kabuthia
ICPAK Member No.15039

REPUBLIC OF KENYA

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REPORT OF THE AUDITOR-GENERAL ON BURA REHABILITATION DEVELOPMENT PROJECT (LOAN NUMBERS: BADEA 3530:LA/763, KUWAIT 752, OPEC 1154P) FOR THE YEAR ENDED 30 JUNE, 2021 - NATIONAL IRRIGATION AUTHORITY

PREAMBLE

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

- A. Report on the Financial Statements that considers whether the financial statements are fairly presented in accordance with the applicable financial reporting framework, accounting standards and the relevant laws and regulations that have a direct effect on the financial statements.
- B. Report on Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazetted notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

Report of the Auditor-General on Bura Rehabilitation Development Project (Loan Nos. BADEA 3530:LA/763, KUWAIT 752, OPEC 1154P) for the year ended 30 June, 2021 - National Irrigation Authority

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Bura Rehabilitation Development Project set out on pages 1 to 25, which comprise the statement of financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparative 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 Bura Rehabilitation Development Project as at 30 June, 2021 and its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the OPEC, KUWAIT and BADEA Loan Agreements dated 19 November, 2007, 13 December, 2007 and 28 April, 2008 between the OPEC Fund for International Development, Kuwait Fund for Arab Economic Development and The Arab Bank for Economic Development in Africa respectively and the Republic of Kenya and Public Finance Management Act, 2012.

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final budget and actual on comparable basis of Kshs.1,788,598,120 and Kshs.184,340,684.80 respectively, resulting to an underfunding of Kshs.1,604,257,435.20 or 90% of the budget. Similarly, the expenditure was limited to the actual receipts of

Kshs.184,340,384.80 which represented an under-expenditure of 90% of the final budget for the year. The Project Management attributed the underfunding and under expenditure to termination of initial contract awarded for the works and delay in awarding the tender to a new contractor.

As a result, the Project's goals and activities may not be achieved within the financing period which commenced on 27 May, 2013 and is expected to end on 13 December, 2023.

Other Information

The Program Management is responsible for the other information, which comprises Project Information and Overall Performance, Statement of Performance Against Project's Predetermined Objectives, Corporate Social Responsibility Statement/Sustainability Reporting and Statement of Project Management Responsibilities.

The other information does not include the financial statements and my auditor's report thereon. My opinion on the financial statements does not cover the other information and I do not express any form of assurance or conclusion thereon.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

Responsibilities of Management and those Charged with Governance

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

In preparing the financial statements, Management is responsible for assessing the Project'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 Project or to cease operations.

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion in accordance with the provisions of Section 48 of the Public Audit Act, 2015 and submit the audit report in

compliance with Article 229(7) of the Constitution. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISSAIs will always detect a material misstatement and weakness when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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


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

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

- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Management.
- Conclude on the appropriateness of the Management's use of the applicable basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Project's ability to continue to sustain its services. If I conclude that a material uncertainty exists, I am required to draw attention in the auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my audit report. However, future events or conditions may cause the Bura Rehabilitation Development Project to cease to continue to sustain its services.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
- Obtain sufficient appropriate audit evidence regarding the financial information and business activities of the Bura Rehabilitation Development Project to express an opinion on the financial statements.
- Perform such other procedures as I consider necessary in the circumstances.

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

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


 CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

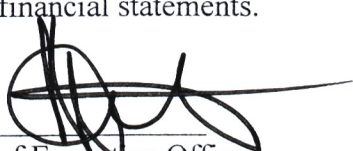
29 November, 2021

*BURA Rehabilitation Development Project
Reports and Financial Statements
For the financial year ended 30 June 2021*

6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30 JUNE 2021

	Note 11	2020/2021		2019/2020		Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Receipts and payment controlled by the entity	Payments made by third parties	
		KSh.	KSh.	KSh.	KSh.	KSh.
RECEIPTS						
Transfer from Government entities	1	650,000,000.00		675,000,000.00		3,236,049,555.00
Loan from external development partners	3		97,602,040.00		0.00	1,005,157,868.00
TOTAL RECEIPTS		650,000,000.00	97,602,040.00	675,000,000.00	0.00	4,241,207,423.00
PAYMENTS						
Purchase of goods and services	6	29,950,851.00		2,538,634.00		92,594,438.00
Acquisition of non-financial assets	8	56,787,794.00	97,602,040.00	70,967,727.00	0.00	2,983,857,991.00
Other grants and transfers and payments	10					
TOTAL PAYMENTS		86,738,645.00	97,602,040.00	73,506,361.00	0.00	3,076,452,429.00
SURPLUS/(DEFICIT)		563,261,355.00		601,493,639.00	-	1,164,754,994.00

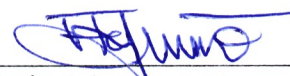
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



Chief Executive Officer
Gitonga Mugambi



Project Manager
Eng. Joseph Karangu



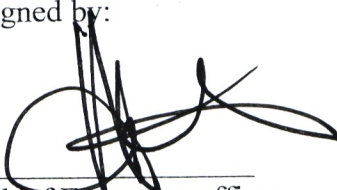
Project Accountant
Tirus Kabuthia
ICPAK Member No:15039

**BURA Rehabilitation Development Project
Reports and Financial Statements
For the financial year ended 30 June 2021**

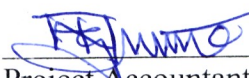
7. STATEMENT OF FINANCIAL ASSETS AS AT 30 JUNE 2021

	Note	2020-2021	2019-2020
		KSh.	KSh.
FINANCIAL ASSETS			
Cash and Cash Equivalent			
Bank Balances	11	1,164,754,994.00	601,493,639.00
TOTAL FINANCIAL ASSETS		1,164,754,994.00	601,493,639.00
REPRESENTED BY			
Fund balance B/F		601,493,639.00	-
Surplus/(Deficit) for the year	14	563,261,355.00	601,493,639.00
NET FINANCIAL POSITION		1,164,754,994.00	601,493,639.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 30/09/2021 and signed by:


Chief Executive officer
Date 25/11/2021


Project Manager
Date 25/11/2021


Project Accountant
Date 25/11/2021
ICPAK Member No:15039

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8. STATEMENT OF CASHFLOW FOR THE YEAR ENDED 30 JUNE 2021

		2020-2021	2019-2020
	Note	KSh.	KSh.
	11		
Receipts for operating activities			
Transfer from Government entities	1	650,000,000.00	675,000,000.00
Payments for operating activities			
Purchase of goods and services	6	-29,950,851.00	-2,538,634.00
Net cash flow from operating activities		620,049,149.00	672,461,366.00
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	-154,389,834.00	-70,967,727.20
Net cash flows from Investing Activities		-154,389,834.00	-70,967,727.20
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	97,602,040.00	-
Net cash flow from financing activities		97,602,040.00	-
NET INCREASE IN CASH AND CASH EQUIVALENT			
Cash and cash equivalent at beginning of the year	14	601,493,639.00	-
Cash and cash equivalent at end of the year	11	1,164,754,994.00	601,493,639.00

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 30/09/2021 and signed by:

Chief Executive Officer

Date 23/11/2021

Project Manager

Date 27/11/2021

Project Accountant

Date 27/11/2021


ICPAK Member No:15039


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9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS FOR THE YEAR ENDED 30 JUNE 2021

Receipts/Payments Item	Original Budget a	Adjustments b	Final Budget c=a+b	Actual on Compa- rable Basis d	Budget Utilization Difference e=c-d	% of Utiliza- tion f=d/c %
Receipts						
Transfer from Government entities	650,000,000.00	-	650,000,000.00	650,000,000.00	0.00	1
Proceeds from borrowings	1,138,598,120.00	-	1,138,598,120.00	97,602,039.80	1,040,996,080.20	8.5
Total Receipts	1,788,598,120.00	-	1,788,598,120.00	747,602,039.80	1,040,996,080.20	42
Payments						
Purchase of goods and services	200,000,000.00	-	200,000,000.00	29,950,851.00	170,049,149.00	15
Acquisition of non-financial assets	1,588,498,120.00	-	1,588,498,120.00	154,389,833.80	1,434,108,286.20	10
Other grants and transfers	100,000.00	-	100,000.00		100,000.00	0
Total Payments	1,788,598,120.00	-	1,788,598,120.00	184,340,684.80	1,604,257,435.20	10

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


Chief Executive Officer
Date 25/11/2021


Project Manager
Date 25/11/2021


Project Accountant
Date 24/11/2021
ICPAK MEMBER NO 15039

10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1. Basis of Preparation

The financial statements have been prepared in accordance with Cash-basis IPSAS financial reporting under the cash basis of Accounting, as prescribed by the PSASB and set out in the accounting policies.

10.2. Statement of compliance and basis of preparation

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

The financial statements comply with and conform to the form of presentation prescribed by the PSASB.

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

10.3. Reporting Entity

The financial statements are for the Bura Rehabilitation Development Project under National Irrigation Authority. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

1. Reporting currency

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

10.4. Significant Accounting Policies

a) Recognition of receipts

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

i. Transfers from the Exchequer

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

ii. External Assistance

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

iii. Other receipts

There no other receipts within the financial year 2020/21.

b) Donations and grants

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

c) Proceeds from borrowing

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

d) Undrawn external assistance

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

e) Recognition of payments

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

i. Compensation of employees

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

ii. Use of goods and services

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

iii. Interest on borrowing

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

iv. Repayment of borrowing (principal amount)

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

v. Acquisition of fixed assets

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

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

f) In-kind donations

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

g) Cash and cash equivalents

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

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Reports and Financial Statements
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term cash imprest and advances to authorized public officers and/or institutions which were not surrendered or accounted for at the end of the financial year.

Restriction on cash

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

h) Accounts receivable

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

i) Contingent Liabilities

A contingent liability is:

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

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

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

j) Contingent Assets

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

k) Pending bills

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

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included in the statement of receipts and payments in the year in which the payments are made.

l) Budget

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

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

m) Third party payments

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

During the year KSh. 1,660,781,923 being loan disbursements were received in form of direct payments from third parties.

SIGNIFICANT ACCOUNTING POLICIES (Continued)

n) Exchange rate differences

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

o) Comparative figures

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

p) Subsequent events

~~There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2020.~~

q) Errors

Material prior period errors shall be corrected retrospectively in the first set of financial statements authorized for issue after their discovery by: i. Restating the comparative amounts for prior period(s) presented in which the error occurred; or ii. If the error occurred before the earliest prior period presented, restating the opening balances of assets, liabilities and net assets/equity for the earliest prior period presented.

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11. NOTES TO THE FINANCIAL STATEMENTS

1. RECEIPTS FROM GOVERNMENT OF KENYA

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

Description	2020/2021	2019/2020	Cumulative to-date(from inception)
	KSh.	KSh.	
<i>Counterpart funding through Ministry of Water, Sanitation and Irrigation</i>			
Quarter 1	162,500,000.00	325,000,000.00	
Quarter 4	487,500,000.00	350,000,000.00	
Total	650,000,000.00	675,000,000.00	3,236,049,555.00

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

There were no grants during the financial period 2020/2021.

3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30 June 2021 we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Do- nor	Date re- ceived	Amount in loan currency ≠\$	Loans re- ceived in cash	Loans re- ceived as di- rect pay- ment*	Total amount in Ksh	
			Ksh	Ksh	FY20/21	FY19/20
BADEA			-	-		-
KUWAIT			-	-		-
OFID			-	-		-
BADEA	30/10/2020	73,960.50	-	7,543,970.12	7,543,970.12	
	25/06/2021	300,571.05	-	30,658,246.71	30,658,246.71	
KUWAIT	30/10/2020	128,356.10	-	13,092,322.51	13,092,322.51	
	25/06/2021	154,293.15	-	15,737,900.06	15,737,900.06	
OFID	30/10/2020	55,448.40	-	5,655,740.18	5,655,740.18	
	25/06/2021	244,253.50	-	24,913,860.20	24,913,860.20	
Total		956,883.00		97,602,040.00	97,602,040.00	

The \$ =Kshs exchange rate at the time of transaction was 1 \$ ≠ Kshs. 102.00

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. MISCELLANEOUS RECEIPTS

There were no miscellaneous receipts

5. COMPENSATION OF EMPLOYEES

There are no employees for Bura rehabilitation project because the project implementation unit is co-opted from National Irrigation Authority.

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6. PURCHASE OF GOODS AND SERVICES

	2020-2021		2019-2020	Cumulative to- date
	Payments made by the Entity in Cash KSh.	Payments made by third parties KSh.		
Utilities, supplies and services			103,133.00	103,133.00
Communication ,supplies and services			44,905.00	71,736.00
Domestic travel and subsistence	1,151,250.00		1,156,000.00	2,511,850.00
Foreign travel and subsistence				86,114.00
Hospitality ,supplies and services			165,790.00	180,790.00
Printing, advertising and – information supplies & services	7,765.00		990,956.00	998,721.00
Other operating payments	28,771,836.00		28,771,836.00	88,514,094.00
Routine maintenance – vehicles and other transport equipment	20,000.00		77,850.00	128,000.00
Total	29,950,851.00		2,538,634.00	92,594,438.00

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. SOCIAL SECURITY BENEFITS.

There were no social security benefits

8. ACQUISITION OF NON-FINANCIAL ASSETS

	2020/2021		2019/2020		Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	Ksh	Ksh	Ksh	Ksh	
Construction of civil works	56,787,794.00	97,602,040.00	154,389,834.00	70,967,727.00	2,983,857,991.00
Total	56,787,794.00	97,602,040.00	154,389,834.00	70,967,727.00	2,983,857,991.00

Construction of civil works refers to payments made to the contractors who are constructing Kora Kora intake and the development of Rehabilitation area

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. TRANSFER TO OTHER GOVERNMENT ENTITIES

There were no transfers to other government entities.

10. OTHER GRANTS AND TRANSFERS AND PAYMENTS.

There were no other grants, transfers, and payments

Other payments refer to bank charges and letters of credit charge

11. CASH AND CASH EQUIVALENTS

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Accounts	1,164,754,994.00	601,493,639.00
Total	1,164,754,994.00	601,493,639.00

11. A. Bank Accounts

Project Bank Accounts

There were no project bank accounts.

Special Deposit Accounts

The project does not have a Special Deposit Account.

11. B. Cash In Hand

There are no hard cash transactions in day to day running of the project hence no cash certificate.

11. C. Cash equivalent (short term deposits).

There were no short term deposits in the financial year.

12. A. ACCOUNTS RECEIVABLES.

There were no accounts receivables during the year under review.

12. B. BREAKDOWN OF IMPRESTS AND ADVANCES.

There were no imprests and advance pending during the year.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

13. ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Retention	21,252,817.00	12,615,089.00
Total	21,252,817.00	12,615,089.00

14. FUND BALANCE BROUGHT FORWARD

Description	2020-2021	2019-2020
	Kshs	Kshs
Bank Accounts	601,493,639.00	-
Total	601,493,639.00	-

15. PRIOR YEAR ADJUSTMENT.

There were no prior year adjustments.

16. CHANGES IN RECEIVABLE

There were no receivables hence no change in receivables.

17. CHANGES IN ACCOUNTS PAYABLE

Description of the error	2020-2021	2019-2020
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2020	-	-
Closing accounts payables as at 30 th June 2021	-	-
Change in payables	-	-

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12. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 3 A)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	KSh.	KSh.	KSh.	KSh.
Construction of civil works	-	-	-	-
Land compensation	-	-	-	-
Total	-	-	-	-

2. PENDING STAFF PAYABLES

There was no pending staff payables.

3. OTHER PENDING PAYABLES (See Annex 3C)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	KSh.	KSh.	KSh.	KSh.
Amounts due to third parties	-			
Total	-			

4. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans from	97,602,040.00	-
Total	97,602,040.00	-

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a. External assistance relating loans and grants

	FY 2021/2020	FY 2019/2020
Description	Kshs.	Kshs.
External assistance received as loan from OPEC / BADEA/Kuwait	97,602,040.00	-
Total	97,602,040.00	-

b. Undrawn external assistance

	Purpose for which the undrawn external assistance may be used for	FY 2021/2020	FY 2019/2020
Description		Kshs.	Kshs.
Undrawn external assistance -Loans	Payment of irrigation civil works associated consultancy.	1,265,762,000.00	1,363,364,040.00
Total		1,265,762,000.00	1,363,364,040.00

c. Classes of providers of external assistance

	FY 2021/2020	FY 2019/2020
Description	Kshs.	Kshs.
Multilateral donors	97,602,040.00	-
Total	97,602,040.00	-

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d. Purpose and use of external assistance

Payment made by third parties	FY 2021/2020	FY 2019/2020
	Kshs.	Kshs.
Acquisition of assets – Irrigation civil works.	97,602,040.00	-
Total	97,602,040.00	-

e. External Assistance paid by third parties on behalf of the entity by source

Payment made by third parties	FY 2021/2020	FY 2019/2020
	Kshs.	Kshs.
Multilateral donors- OPEC , Kuwait and BADEA	97,602,040.00	-
Total	97,602,040.00	-

**BURA Rehabilitation Development Project
Reports and Financial Statements
For the financial year ended 30 June 2021**

13. PROGRESS ON FOLLOW UP OF AUDITOR RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal Point person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
There were no audit queries in the last financial statement regarding the Bura Rehabilitation Development Project.					

Chief Executive officer

Date 27/11/2021

Project Manager

Date 27/11/2021

Project Accountant

Date 27/11/2021

ICPAK Member No:15039

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**14. ANNEXES
ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS**

	Final Budget a	Actual on Com- parable Basis b	Budget Utiliza- tion Difference c=a-b	% of Utili- zation d=b/a %	Comments on Variance
Receipts					
Transfer from Government entities	650,000,000.00	650,000,000.00	0.00	1	The contract for civil works was terminated and the process of recruiting another one took long than expected
Proceeds from borrowings	1,138,598,120.00	97,602,040.00	1,040,996,080.00	8	The contract for civil works was terminated and the process of recruiting another one took long than expected
Total Receipts	1,788,598,120.00	747,602,039.80	1,040,996,080.20	42	
Payments					
Purchase of goods and services	200,000,000.00	29,950,851.00	170,049,149.00	15	The contract for civil works was terminated and the process of recruiting another one took long than expected
Acquisition of non-financial assets	1,588,498,120.00	154,389,833.80	1,434,108,286.20	10	The contract for civil works was terminated and the process of recruiting another one took long than expected
Other grants and payments	100,000.00		100,000.00	0	
Total payments	1,788,598,120.00	184,340,684.80	1,604,257,435.20	10	

BURA Rehabilitation Development Project
Reports and Financial Statements
For the financial year ended 30 June 2021

ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS

PROJECT NAME: BURA IRRIGATION DEVELOPMENT PROJECT			
Break down of Transfers from the State Department of Water, Sanitation and Irrigation Government Counterpart Fund-			
a.	ing	Amount (KShs)	Indicate the FY to which the amounts relate
1	Receipt No.164718	162,500,000.00	Financial year 2020/2021
2	Receipt No.178766	487,500,000.00	Financial year 2020/2021
	Total	650,000,000.00	
b.	Direct Payments	Amount (KShs)	Indicate the FY to which the amounts relate
		-	
c.	Others	Amount (KShs)	Indicate the FY to which the amounts relate
		-	
	TOTAL(a+b+c)	650,000,000.00	

The above amounts have been communicated to and reconciled with the parent Ministry/ state department

Project Coordinator

Head of Accounting Unit

BURA Rehabilitation Development Project
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XXXX entity

xxx Ministry

ANNEX 3A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2020	Comments
	a	b	c	d=a-c		
Construction of civil works						
1.	-	-	-	-	-	-
Grand Total	-	-	-	-	-	

3B. ANALYSIS OF STAFF PENDING BILLS

There were no staff pending bills since the project is supervised by staff of National Irrigation Authority.

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ANNEX 3C – ANALYSIS OF OTHER PENDING PAYABLES

Name	Brief Transaction Description	Original Amount	Date Payable tracked	Payable Con-	Amount Paid To-Date	Outstanding Balance 2021	Outstanding Balance 2021	Comments
		a	b		c	d=a-c		
Amounts due to Third Parties								
1.	-	-	-		-	-	-	-
Grand Total	-	-	-		-	-	-	

BURA Rehabilitation Development Project
Statement of Budget Performance
For the year ended 30 June 2021

ANNEX 4 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KSh.) 2019/2020 (a)	*Purchases/Additions in the Year (KSh.) 2020/2021 (b)	** Disposals in the Year (KSh.) 2020/2021 (c)	Transfers in/(out) KSh. 2020/2021 (d)	Closing Cost (KSh.) 2021 (e)= (a)+(b)-(c)+(-d)
Work in Progress	2,892,111,744.00	184,340,685.00	-	-	3,076,452,429.00
Total	2,892,111,744.00	184,340,685.00	-	-	3,076,452,429.00

ANNEX 5 – CONTINGENT LIABILITIES REGISTER

There were no contingent liabilities.

APPENDICES

- i. Statements of Expenditure – Donor Requirement
- ii. Bank Reconciliations
- iii. Certificate of bank balance