



Enhancing Accountability

PARLIAMENT
OF KENYA
LIBRARY

REPORT	
THE NATIONAL ASSEMBLY PAPERS LAID	
DATE: 23 FEB 2021	DAY: TUESDAY
TABLED BY:	Lom Mainah Wanjiku

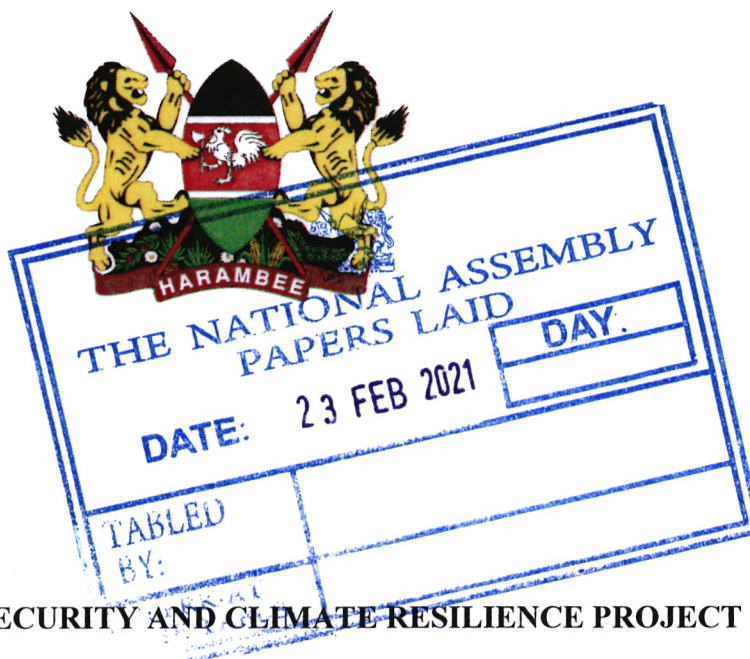
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2020**

**MINISTRY OF WATER, SANITATION AND
IRRIGATION**



KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT

MINISTRY OF WATER AND SANITATION AND IRRIGATION

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

**FOR THE FINANCIAL YEAR ENDED
JUNE 30, 2020**

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

CONTENTS

1. PROJECT INFORMATION AND OVERALL PERFORMANCE	ii
2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES	xi
3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY	xiii
REPORTING	xii
4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES	xiv
5. REPORT OF THE INDEPENDENT AUDITORS ON THE KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT	xvi
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020	:
7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020	2
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020	:
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS	4
10. NOTES TO THE FINANCIAL STATEMENTS	!
10. OTHER IMPORTANT DISCLOSURES	24
11. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS	2!

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name: The project's official name is Kenya Water Security and Climate Resilience Project,

Objective: The key objectives of the project are: (i) increase availability and productivity of irrigation water for project beneficiaries; and (ii) enhance the institutional framework and strengthen capacity for water security and climate resilience for the country.

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

The address of its registered office is:

Kenya Water Security and Climate Resilience Project,
 Ministry of Water & Sanitation and Irrigation-Ngong Road,
 Maji House
 P.O Box 49720-00100 Nairobi

The project also has offices/branches at Mombasa-Imaara House

Contacts: The following are the project contacts

Telephone: (254) 2716103
 E-mail: info@kwscrp.org
 Website: www.kwscrp.go.ke

1.2 Project Information

Project Start Date:	The project start date for the project preparation advance was 5 th January 2012 and Loan Credit 24 th October 2013
Project End Date:	The project end date for project preparation advance was 31 st December 2013 and Loan Credit is 31 st December 2022
Project Manager:	The project manager is Eng. Simon G. Mwangi
Project Sponsor:	The project sponsor is Ministry of Water & Sanitation and Irrigation.

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Water & Sanitation and Irrigation.
Project number	Credit No. 5268/5674-KE/ TF A0761
Strategic goals of the project	The strategic goals of the project are as follows: (i) To improve water security and build climate resilience by strengthening water and climate risk investment planning,

	preparation and implementation that is supported by an enhanced institutional framework.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Increase availability and productivity of irrigation water for project beneficiaries and enhance the institutional framework and strengthen capacity for water security and climate resilience for the country.
Other important background information of the project	The project is funded by the Government of Kenya (GOK), International Development Association (IDA), KfW, Korea-World Bank Group Partnership Facility Single-donor Trust Funds Grant and the Beneficiaries. The project total cost is US\$ 253 million as indicated below and is to be implemented over seven years. • IDA (USD 213M), • KfW (USD20.1M), • GOK (USD 15.2M), • Korea-WB Trust Fund (USD3.5M), • Beneficiaries (USD 1.2M) The project has seven categories as per the Financing Agreement Category 1 Goods, Category 2: Works, Category 3 Consultancy Services, Category 4 Operating costs, Category 5 Refunds of Preparation Advance and Category 6: Unallocated, Category 7, Goods, Works, Consultancy services and Training.
Current situation that the project was formed to intervene	The project was formed to intervene in the following areas: (i) Component 1: Water Resource Development, SC1.1 Water Sector Investment SC1.2 Water Investment Pipeline. (ii) Component 2 Effective Water Sector Institutions SC2.1 Support for Water Sector Transition and Reforms SC2/2 Strengthening Water Management and Planning (iii) Support for Project Implementation

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

Project duration	The project started on 5 th January 2012 and is expected to run until 31 st December 2022
------------------	---

1.4 Bankers

The following are the bankers for the current year:

- (i) Designated Account-Central Bank of Kenya-Account No. 1000214244
- (ii) NIC Bank, NIC House-Account No. 1000591738
- (iii) NIC Bank, NIC House-Account No. 1004150167
- (iv) Equity Bank, NHIF Building-Account No. 0180269867060

1.5 Auditors

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

P.O Box 30084 University Way, Nairobi

1.6 Roles and Responsibilities

Names	Title designation	Contact	Key qualification	Responsibilities
Joseph W. Irungu	Principal Secretary	Pswater631@gmail.com Tel: 020 2728703	Executive Masters in Business Administration	Accounting Officer
Eng. Samuel Alima	Ag. Water Secretary	saoalima@gmail.com 0722646064	BSC Civil Engineering	Coordination of the Project
Eng. Simon G. Mwangi	Project Manager	sgmwangi@kwscrp.org 0722897389	BSC Civil Engineering	Overall Project Management
CPA Agnes W. Waweru	Head of Accounting Unit	agwawe2006@gmail.com 0722785858	Bcom. CPA(K)	Financial Management

1.7 Funding summary

The project total cost is US\$ 146.06 million and is jointly funded by the Government of Kenya (US\$ 14.80 mil), International Development Association (US\$ 111.32 mil), KfW (US\$ 16.44 mil), and Korea-World Bank Group Partnership Facility Single-donor Trust Funds Grant (US\$ 3.50 mil). The status of project funding is summarized in the table below:

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

Source of funds	Donor Commitment-		Amount received to date – (30 June 2020)		Undrawn balance to date (30 June 2020)	
	Donor currency	KShs	Donor currency	KShs	Donor currency	KShs
	(A)	(A')	(B)	(B')	(A) - (B)	(A') - (B')
(i) Grant						
Korea-WB Trust Fund	3,500,000	350,000,000	1,631,508	163,150,809	1,868,492	186,840,192
(ii) Loan						
IDA	111,320,000	11,132,000,000	77,730,034	7,773,003,386	33,589,966	3,358,996,614
KFW	16,440,000	1,644,000,000	4,087,702	408,770,205	12,352,298	1,235,229,795
Beneficiaries	14,800,000	1,480,000,000	-	-	1,200,000	120,000,000
(iii) Counterpart funds						
Government of Kenya	15,200,000	1,520,000,000	14,196,520	1,419,652,000	1,003,480	100,348,000
Total	161,260,000	16,126,000,000	97,645,764	9,764,576,400	50,144,236	5,001,411,601

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

1.8 Summary of Overall Project Performance:

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

	2019/2020		2018/2019		2017/2018		2016/2017	
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual
Receipts from Government of Kenya	700,000,000	175,000,000	200,000,000	769,652,000	569,652,500	-	250,000,000	500,000,000
Proceeds from Domestic and Foreign Grants	180,000,000	170,466,567	-	-	-	-	-	-
Loan from External Development Partners	2,943,500,000	2,957,936,894	1,250,000,000	1,179,845,890	2,942,000,000	2,370,217,578	550,000,000	512,649,809
	3,823,500,000	3,303,403,461	1,450,000,000	1,949,497,890	3,511,652,500	2,370,217,578	800,000,000	1,012,649,809

	2015/2016		2014/2015		2013/2014		2012/2013		TOTAL		Variance %
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
150,000,000	150,000,000	100,000,000	-	-	-	-	-	-	1,969,652,500	1,594,652,000	81%
									180,000,000	170,466,567	95%
550,000,000	465,765,334	300,000,000	390,616,107	108,094,860	100,926,796	146,000,000	81,695,187	8,789,584,860	8,059,653,595		92%
700,000,000	615,765,334	400,000,000	390,616,107	108,094,860	100,926,796	146,000,000	81,695,187	10,939,247,360	9,824,772,162		90%

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

(1) *Lower Nzoia Irrigation project - Phase 1* - The objective of this sub-component is to increase availability and productivity of irrigation water for communities in the Lower Nzoia irrigation scheme. The project, which is located in Busia and Siaya Counties in Western Kenya, targets to develop infrastructure to irrigate 4,043 hectares of land for sustainable production of food and high value crops amongst other project benefits. Once fully developed, the project will directly benefit approximately 20,000 people of whom about 12,600 people (2,100 households) are currently farming on land in the project area and another additional 8,000 people who are expected to work on the scheme as hired labour. The main project tasks include: (a) construction of irrigation and drainage infrastructure, including rehabilitation of the existing Bunyala Irrigation Scheme (about 705 hectares); (b) support to agricultural production and establishment of market linkages through a value chain approach; and (c) support to the efficient operation of the infrastructure and to the progressive transfer of responsibilities and decision-making to Irrigation Water Users Associations. The success of the project is premised on the vision that, once completed, the beneficiary farmers will transition from the current rain-fed subsistence agriculture to commercial farming based on horticulture, and on the uptake of efficient irrigation management, operation and maintenance processes that will ensure scheme functionality and sustainability. The status of the physical progress is as follows:

- Construction of Headworks infrastructure: Concrete diversion weir: 96% complete; Intake works: 15% complete; Headworks Canal Embankment: 20% complete; Emergency weir: 85% complete; Sand Trap: 98% complete; Headworks Access road: 45% complete.
- Construction of Aqueduct: 60% complete.
- Rehabilitation of Bunyala Irrigation Scheme: 75% complete.

- Construction of Scheme Management Facilities at Bunyala: 75% complete.
- Construction of Scheme Management Facilities at Nyadorera: 20% complete.
- Manufacture of Gates for flushing sluice, intake structure, emergency weir and sand trap 40% complete.

Besides the above physical progress, land acquisition by the National Land Commission (NLC) is continuing under RAP3 for construction of main and secondary irrigation canals. NLC inspection of the priority 583 land parcels has already been done.

(2) *Lower Nzoia Integrated Flood Mitigation Structures (IFMS)* – The objective of this sub-component is to improve and strengthen existing flood mitigation infrastructures (Dykes) to provide enhanced flood protection to the communities of the Lower Nzoia, as well as the new irrigation scheme, including infrastructure and crops. The dykes span a length of 17 Km on either side of River Nzoia downstream of Rwambwa Bridge towards Lake Victoria. Specific project interventions being undertaken include construction of 5.8 Km of new dykes, improvement of 28.4 Km of existing dykes, and construction of culverts and drains. The main works comprise an earth embankment of about 5.0 m high, which also provides a 5.0 m wide gravel road along the crest, a seepage grout curtain and rainfall run off control gates. Though the works contract was signed in November 2017, actual works on the ground have progressed very slowly due to challenges in land acquisition. Construction works were also recently slowed down due to heavy rains in the project area that made the project sites inaccessible for about three months (March to June 2020). The status of the physical progress is as follows:

- Construction of the Northern Dyke is 25% complete (i.e. works on 9km of the dyke have been completed on the river side).
- Construction of the Southern Dyke is 5% complete (i.e. top soil stripping completed on a 3km strip on the river side).

(3) *Lower Nzoia Flood Forecasting and Early Warning System (FFEWS)* – The objective of this sub-component is to improve the existing flood early warning system for the Lower Nzoia River watershed in order to minimize damage to life and property in the event of a flood. The existing system is currently used for daily flood forecasting by the Kenya Meteorological Department (KMD). Through the project, the existing flood early warning system is being upgraded to include a combination of IT and technology for real-time monitoring of river flow (Telemetry), and instantaneous broadcast technology for flood early warning messages to concerned communities based on alarm criteria. Other interventions being implemented include upgrading of existing rainfall & water level monitoring stations and construction of additional new ones; strengthening flood analysis capabilities, including inundation mapping, and refinement of flood warning criteria for Lower Nzoia River; establishment of a customized flood control system with monitoring system and control centres; and technology transfer and international knowledge sharing, as well as other community preparedness activities.

The ongoing upgrading of the Lower Nzoia Flood Forecasting and Early Warning System (FFEWS) is progressing very well and the upgraded FFEWS now receives data from the field monitoring stations, computes forecasts, and prepares and sends Flood Advisories. Specifically, the following achievements have so far been made under this sub-component:

- Existing FFEWS monitoring infrastructure has been upgraded through supply and installation of assorted Hydromet equipment (i.e. 10no. Automatic Weather Stations, 7no. Automatic

Water Level Stations and 2no. ADCPs). The 17 upgraded stations have started transmitting real time data to KMD/WRA servers for issuance of flood forecasts.

- Renovation of Server rooms and installation of computer base stations & servers at WRA HQ, WRA Kakamega and KMD has been completed.
- Technical training has been conducted for 32 WRA and KMD staff in operation and maintenance of the upgraded FFEWS and in flood analysis and mapping.
- Completed detailed LiDAR surveys to acquire high resolution topographic data for three most flood prone areas in Lower Nzoia i.e Webuye (Chevyawa community), Mumias (Shibale community), and Nyadorera community to improve on the accuracy and reliability of the flood forecasts issued.

(4) *Nzoia Watershed Management* - The objective of this sub-component is to improve livelihoods of the local communities through promotion of sustainable land and management practices and reduction of sediment loads in the Lower Nzoia watershed. This will ultimately lead to increased effectiveness and lifespan of the improved Nzoia flood protection infrastructure and decreased maintenance costs at the Lower Nzoia Irrigation Project – Phase 1. Project interventions under this sub-component focus on strengthening sediment monitoring and provision of support for planning and implementation of watershed management activities in the areas with the highest rates of erosion (hotspots) in the Nzoia watershed. Beneficiary communities, through their respective WRUAs, are being assisted by the project in the preparation of Sub Catchment Management Plans (SCMPs). The project is supporting five WRUAs in implementation of some of priority interventions, especially those that are directly relevant to soil erosion control e.g. tree planting, terracing, construction of gabions, and marking & pegging of riparian areas. The project is also supporting limited livelihood improvement activities as an incentive to communities to actively participate in watershed conservation activities. The following achievements have been made so far:

- Rehabilitation of 160 ha of degraded land in five sub-catchments i.e.: Safu, Bukhungu, Chebairwa, Terem and Upper Kibisi.
- Mobilized and sensitized 8no. WRUAs (Kabeywan, Kisawai, Nangeni, Lower Seo, Kipkabus, upper middle Nzoia, Charangai and Sasala Lubao) on watershed conservation and facilitated development of 13no. Sub-catchment management plans.
- Established a sediment monitoring network covering five priority (hot-spot) sub-catchments i.e. Ishiukhu, Bukhungu, Mumias, Kisama and Safu. Sediment load sampling is being conducted from the network on a quarterly basis to monitor soil erosion.
- Trained 381 WRUA members on project management, procurement, record keeping, and resource mobilization.
- Trained 52 WRA staff in different fields relevant to SCMP development and technical support to catchment management.

(5) *Improvement of Water Services in Mombasa* - Availability of water in Mombasa will significantly increase when Mwache Dam becomes operational. Therefore, there is need for MOWASCO to adequately prepare for this scenario to effectively and efficiently absorb the water from Mwache Dam when it becomes available. This sub-component is providing support to MOWASCO to improve its operational efficiency and water distribution capacity as well as improve billing and revenue collection. Priority activities include MOWASCO turnaround focusing on improved institutional arrangements and the formation of DMAs. Improved water service delivery will be reflected by corresponding reduction in NRW and increase in revenues collected by MOWASCO. With support from the project, MOWASCO has made good progress with regard to the above two

areas of improvement. NRW has reduced from 61% to 47% and the number of household water connections increased from 1,475 to 4,102 within a period of four years. Similarly, the revenue collection efficiency has improved greatly during the same period from 86% to 94%. This is attributed to increased vigilance on the part of MOWASCO to identify dormant and/or illegal connections and have them reconnected or regularized. This positive trend can be attributed to a number of management and operational changes that MOWASCO has been implementing to turn around its image from a loss making utility to a more commercially viable entity. MOWASCO has recently gone through significant institutional changes with the aim of strengthening its management and operational capacity. The MOWASCO Board is now formally constituted and fully operational. The Board has recruited and filled all the vacant managerial and technical positions and the entire Senior Management Team is now in place. Regarding the planned NRW reduction works, good progress has been made following completion of the Likoni works. West Mainland works are proceeding well and 90% complete.

(6) *Water Investment Pipeline* - The goal of this sub-component is contribute to closing the large infrastructure gap in Kenya's water sector, estimated at around US\$ 5to US\$7 billion. Specifically, this sub-component is financing a number of pre-feasibility studies, feasibility studies and detailed designs, RAP & ESIA preparation, etc. The sub-component is also supporting the development of an Investment Framework (IF) with agreed quality assurance standards and guidelines for planning, preparing, implementing and operating water investments. The IF is envisioned to become an overarching sector-wide instrument for enhancing the quality and speed of investment preparation, and consequently a critical element for strengthening the pipeline of investment-ready projects. The following achievements have been realized under the sub-component:

- Development of the Investment Framework Analysis Tool (IFAT) and Investment Plan is complete.
- Feasibility studies for Malewa Dam, and Ol Kalou, Naivasha & Gilgil Towns have been completed.
- ESIA & RAP for Malewa Dam, and Kwale, Ukunda, Msambweni & Lunga Lunga Towns have been completed.
- The Kwale County Water Supply Master Plan has been prepared.
- Kwale, Ukunda, Msambweni and Lunga Lunga Water Supply Designs & Bid documents have been prepared.

(7) *Support for Water Sector Transition and Reforms* - The objective of this sub-component is to enhance the capacity of water sector institutions to effectively perform their mandates and functions, thereby contributing both to meeting project objectives and to improving the broader reform process. The following has been achieved under the sub-component:

- All new national water sector institutions (NWSHA, WRA, WaSREB, WSTF) were launched and their respective establishment reports approved by the new Boards.
- The 7th and final version session paper on the National Water Policy was submitted to Cabinet for review and adoption.
- MWS organizational review and staff competency-skills assessment was conducted.
- Subsidiary legislations for new water sector institutions (WR, WS, WHS, and Water Tribunal) have been developed.
- The first cycle of staff inductions on new water laws and unbundled mandates was conducted for 456 public officers.

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

- Competency and skills assessments were conducted for water sector staff.
- Final WSR Roadmap and Water Sector Transition-transfer Plan has been developed.
- Water Works Development Agencies (WWDA) establishment criteria were developed and gazetted vide LN 27 & 28 of 26.04.2019.
- Water Works Development Agencies (WWDAs) have been established.
- The reforms communication strategy has been developed.
- Water sector reforms information portal, and technical staff information management system (intranet) has been developed.

(8) *Support to Water Resources Management and Planning* - The objective of this sub-component is to improve the capacity and knowledge base for basin-level water resources management in Kenya, including integrated basin planning and mainstreaming climate resilience. The sub-component builds on the strengthened sector wide institutional and legal frameworks by focusing on the information, technical capacity, and participatory aspects of water resource planning that will contribute to the sustainability and climate resilience of Kenya's water resources and associated investments. The following achievements have been realized under the sub-component:

- Preparation of six Basin Plans is complete and final reports submitted.
- 98 Sub Catchment Management Plans (SCMPs) have been developed in collaboration with respective Water Resources User Associations (WRUAs) several of which are under implementation.
- 41 Hydromet monitoring stations have been rehabilitated. Installation of an additional 61 stations (45 Automatic Weather Stations and 16 Automatic Water Level Stations) is ongoing.
- Drilling and equipping of 25 groundwater monitoring wells is on-going and is expected to be completed by end of October 2020.
- Water Testing Laboratories in Nairobi and Kisumu have been renovated and equipped.
- Various capacity building and training activities have been conducted for WRA staff.
- A National Water Resources Atlas and Web portal has been developed.

Comment on value-for-money achievements

All project operations are in strict compliance with World Bank and GoK financial and procurement policies and guidelines. This, coupled with a comprehensive monitoring and evaluation system and rigorous quality control and quality assurance measures, has ensured value-for-money in all project interventions.

Absorption rate for each year since the commencement of the project.

	Loan amount	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
Receipts from Government of Kenya					150,000,000	500,000,000
Loan from External Development Partners		81,695,187	100,926,796	390,616,107	465,765,334	512,649,809
	23,904,000,000	81,695,187	100,926,796	390,616,107	615,765,334	1,012,649,809
Absorption rate %		0.34%	0.004	2%	3%	4%

	2017/2018	2018/2019	2019/2020	Summary of Overall Performance
Receipts from Government of Kenya	-	769,652,000	175,000,000	1,594,652,000
Proceeds from Domestic and Foreign Grants	-		170,466,567	170,466,567
Loan from External Development Partners	2,370,217,578	1,179,845,890	2,957,936,894	8,059,653,596
Miscellaneous Receipts				-
	2,370,217,578	1,949,497,890	3,303,403,461	9,824,772,163
Absorption rate %	10%	8%	14%	41%

List the implementation challenges and recommended way forward

The major project implementation challenge is the slow process of land acquisition that has resulted in significant delays in all major project construction works. This is mainly due to lengthy bureaucratic processes involved in the land acquisition process most of which are legal requirements and can thus not be circumvented. Land acquisition being the exclusive mandate of the National Land Commission (NLC), the project has very little leeway in influencing the process. As a way forward to address the challenge, the project has sought high level intervention from relevant offices to raise the profile of the project and ensure that its land requirements are prioritized by NLC. A number of correspondences/meetings between Principal Secretaries of the relevant ministries (Water & Lands) and NLC leadership have been shared/held to try and unlock existing bottlenecks in the land acquisition process. These interventions are beginning to yield positive results as there is now a sense of urgency by all concerned parties to deploy the necessary resources to fast track the land acquisition process for the project.

The other challenge was the CoVID-19 pandemic that resulted in suspension of some project activities between March to July 2020, especially those requiring engagement with groups of stakeholders. This was in compliance with GoK directives to contain the spread of the virus. Though government has lifted some of the stringent restrictions, the project is being cautious in returning to full normalcy and activities are currently being implemented in strict compliance with Ministry of Health Standard Operating Procedures (SOPs) i.e. social distancing and use of face masks and sanitizers. Project activities were also affected by the recent heavy rains in the project area that resulted in extensive flooding of the construction sites and rendering them inaccessible for a period of about three months (March to June 2020).

1.9 Summary of Project Compliance:

The project has not had any cases of non-compliance with applicable laws and regulations including the project financing agreement.

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 are:

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

Progress on attainment of Strategic development objectives

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

Project	Objective	Outcome	Indicator	Performance
Kenya Water Security and Climate Resilience Project	To increase availability and productivity of irrigation water for project beneficiaries.	Improved farm productivity and livelihoods.	Area provided with irrigation and drainage services – new and improved	In FY 19/20 no area was provided with irrigation and drainage services by the project because construction of the irrigation infrastructure is not yet completed.
			Number of people provided with increased flood protection	In FY 19/20 no people were provided with increased flood protection by the project because construction of the flood control infrastructure is not yet completed.

	To enhance the institutional framework and strengthen capacity for water security and climate resilience in certain regions of the country	New water sector institutions fully operational with improved service delivery	Number of Institutions Mandated by the Water Act established	In FY 19/20 4no. new national water sector institutions (NWSHA, WRA, WaSREB, WSTF) were launched and new Boards inaugurated.
		Improved delivery of water resources planning and management services	Number of Basin Plans developed	In FY 19/20 six Basin Plans were developed
			Number of new or upgraded monitoring stations established	In FY 19/20 41no. new water resources monitoring stations were established
		Improved delivery of water supply services by MOWASCO	% decrease in MOWASCO Non-Revenue Water	In FY 19/20 MOWASCO NRW decreased from 52% to 47%
			Number of Household Water Connections	MOWASCO household connections increased from 1475 to 4102

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING

Kenya Water Security and Climate Resilience Project is financed under the Ministry of Water & Sanitation and Irrigation and therefore does not undertake any Corporate Social Responsibilities on its own

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Manager for Kenya Water Security and Climate Resilience Project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year (period) ended on June 30, 2020. This responsibility includes: (i) maintaining adequate financial management arrangement and ensuring that these continue to be effective throughout the reporting period; (ii) maintaining proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Project; (iii) designing, implementing and maintaining internal controls relevant to the preparation and fair presentation of the financial statement, and ensuring that they are free from material misstatements, whether due to error or fraud; (iv) safeguarding the assets of the Project; (v) selecting and applying appropriate accounting policies; and (vi) making accounting estimates that are reasonable in the circumstances.

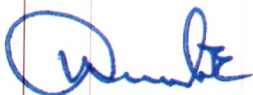
The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Manager for Kenya Water Security and Climate Resilience Project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using appropriate accounting policies in accordance with International Public Sector Accounting Standards.

The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Manager for Kenya Water Security and Climate Resilience Project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2020, and of the Project's financial position as at that date. The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Manager for Kenya Water Security and Climate Resilience Project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.

The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Manager for Kenya Water Security and Climate Resilience 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 Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Manager for Kenya Water Security and Climate Resilience Project on 29TH DECEMBER 2020 and signed by them.



Principal Secretary
Joseph W. Irungu



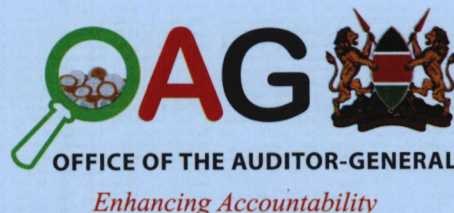
Project Manager
Eng. Simon G. Mwangi



Head: Accounting Unit
Agnes Waweru
ICPAK Member No:5514

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT (IDA CR. NO. 5268/5674-KE AND GRANT NO. TFOA0761A) FOR THE YEAR ENDED 30 JUNE, 2020 – MINISTRY OF WATER, SANITATION AND IRRIGATION

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya Water Security and Climate Resilience Project (IDA Cr. No. 5268/5674-KE and Grant No.TFOA0761A) set out on pages 1 to 31, which comprise the statement of financial assets as at 30 June, 2020, and the statement of receipts and payments, statement of cash flows and the 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 Kenya Water Security and Climate Resilience Project as at 30 June, 2020, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Financing Agreement Credit No.5268/5674-KE and Grant No.TFOA0761A dated 7 September, 2015, between the International Development Association (IDA) and the Republic of Kenya and the Public Finance Management Act, 2012.

In addition, the special accounts statement presents fairly the special account transactions and the closing balance has been reconciled with the books of account.

Basis for Opinion

The audit was conducted in accordance with International Standards of Supreme Audit Institutions (ISSAIs). I am independent of the Kenya Water Security and Climate Resilience Project Management in accordance with ISSAI 130 on Code of Ethics. I have fulfilled other ethical responsibilities in accordance with the ISSAI and in accordance with other ethical requirements applicable to performing audit 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

1. Withdrawal from Special Account

During the year under review USD 6,042,000, an equivalent of Kshs.645,164,760 was withdrawn from the Project special account for transmission to the Project. However, the Project account was credited with Kshs.636,028,486 resulting to a variance of Kshs.9,136,274. According to Management, Kshs.645,164,760 was transferred by The National Treasury to the Ministry of Water, Sanitation and Irrigation but the Ministry could only transfer to the Project an amount of Kshs.636,028,486 since the budget available for the Project could not accommodate the difference. Although, the Ministry wrote to The National Treasury vide letter dated 27 June, 2020, for the amount to be reversed to the special account, the reversal had not been effected by the time of the audit in December, 2020. Consequently, Kshs.9,136,274 withdrawn from the special account had not been received by the Project as at 30 June, 2020.

2. Budget Control and Performance

The statement of comparative budget and actual amounts reflects approved receipts budget and actual on comparable basis amount of Kshs.3,823,500,000 and Kshs.3,305,704,604, respectively, resulting to a shortfall in receipts of Kshs.517,795,396 or 14%. Further, the Project's approved expenditure budget was Kshs.3,823,500,000 while the actual expenditure was Kshs.3,039,748,969, resulting to under-expenditure of Kshs.783,751,031 or 20% of the budget. Consequently, planned activities of the Project may possibly not have been implemented, thus affecting achievement of the intended goals of the Project.

3. Unutilized Funds Transferred to the National Lands Commission

As reported in the previous year report, the Project disbursed Kshs.500,000,000 to the National Lands Commission during the financial year 2018/2019, bringing the total amount disbursed to the Commission to Kshs.650,000,000, for compensation of persons affected by the construction of Mwache Dam. The basis for the disbursement was not clear since the Project had not provided requisition from the Commission. In addition, the National Lands Commission had not provided any expenditure returns for the advances made since June, 2016, while there was no evidence of compensation to any of the intended beneficiaries. A review of current year records revealed that the Commission had not provided evidence that the advanced amount had been utilized to compensate the affected persons.

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Interest on Delayed Payments to Contractors

Review of the Project's records for Lower Nzoia Irrigation Project revealed contractors' claims of Kshs.41,259,407 on account of interest on delayed payments, for both Lot I and II, as at 30 June, 2020. Further, according to the records, the contractors had not been paid as at November, 2020 and the Project risks incurring additional interest charges which are avoidable.

2. Irregular Engagement of Project Consultant

As reported in the previous year, the Project through the Ministry of Water, Sanitation and irrigation entered into a contract with a consultant on 31 January, 2017, for individual consultancy services. The consultant, who was a Finance Officer at The National Treasury was supposed to apply for unpaid leave following her appointment. Although the officer applied for leave on 6 February, 2017, there was no evidence that the leave was granted. This implies that the officer was on two employment terms and enjoyed government pension benefits within the period she served in the Project, contrary to Section J.13(2)(V) of the Human Resource Policy and Procedure Manual for Public Service, 2016. There was no evidence that the pension was remitted to the relevant authorities. Further, it was not clear why the officer was engaged and contracted before her official release by The National Treasury.

In December, 2018, ten (10) months after terminating the contract, the officer requested The National Treasury to treat her contract period as a secondment which, was forwarded to the Public Service Commission on February, 2019 and approved in March, 2019. The Project paid the officer Kshs.547,980 being consultancy fee for the period, December, 2017 to March, 2019. Although the payments were made net of the officer's gross salary, there was no evidence of remittance of pension to the relevant authorities. In addition, it was not clear how the unpaid leave initially requested and not approved, was changed to a secondment. The propriety of the secondment could not be verified.

Consequently, Management is in breach of Human Resource Policy and Procedure Manual for Public Service, 2016.

3. Delayed Compensation of Project Affected Persons

A review of Project documents revealed that the Project Monitoring Unit, transferred to the National Lands Commission Kshs.250,000,000 and Kshs.200,000,000, on 13 December, 2016 and 4 December, 2017 respectively. These funds were meant for compensation of Project affected persons, for Lower Nzoia Irrigation Project. However, by the time of concluding this audit in November, 2020, the compensation process was yet to be completed and the Commission had only utilized Kshs.262,678,184 for the compensation. Consequently, delays in compensation have resulted to delayed possession of Project sites and the contractors have submitted claims of USD 1,438,267 and USD 99,236 for Lot I and Lot II, respectively.

The contractor's claims are avoidable expenditure which could have been utilized on other project activities. Therefore, public resources were not utilized in an effective way.

4. Delayed Completion of Works for the Improvement of Water Services in West Mainland Area

The Ministry of Water, Sanitation and Irrigation entered into a contract for the Improvement of Water Services in West Mainland Area, at a contract sum of Kshs.404,375,960. The Project was to be completed within eighteen (18) months commencing 19 March, 2018, and the expected completion date was extended to 30 June, 2020. A review of the Project's documents, physical verification and inquiries from the consultant, during an audit field inspection in November, 2020 revealed that, the Project was 93% complete and the contractor was yet to be issued with a substantial completion certificate. In addition, the contractor was still undertaking works within the defects liability period and it was not clear whether the remaining works will be completed by the end of the defects liability period. The works performed during the defects liability period may not be monitored adequately for defects or corrective action taken appropriately.

5. Non-Review of Contract Terms Upon Scope Reduction

The Ministry of Water, Sanitation and Irrigation, through the Kenya Water Security and Climate Resilience Project entered into a contract dated 25 May, 2018 for consultancy services for supervision of construction works for the improvement of water services in Mombasa County, at a contract price of Kshs.63,118,680. A review of the contract indicated that the consultant was supposed to carry out supervision and contract management for both West Mainland and North Mainland construction works. A financial restructuring on the Project in March, 2020 resulted in removal of the construction works for North Mainland from the Project's approved work plan. However, the contract for the supervision work was not reviewed to factor in the reduced scope. As at 30 June, 2020, the consultant had raised six invoices totalling Kshs.42,377,982 representing 67% of the total contract price, yet the supervision was only for the construction works for West mainland. Consequently, the Project may not receive value for money in relation to the supervision contract.

6. Delayed Completion of Works on Installation and Commissioning of Ground Water Monitoring Wells Project

The Ministry of Water, Sanitation and Irrigation, through Kenya Water Security and Climate Resilience Project, entered into contracts with various contractors for Installation and Commissioning of Ground Water Monitoring Wells Project, on 20 August, 2018. The instructions for commencement of works were issued on 1 October, 2018, for a period of 4 months with an expected completion date of 31 January, 2019. A review of Project records for August, 2020 revealed that the works had not been completed and all the drilled wells had not been installed with data loggers, hence they were not relaying information as expected. In addition, 12 drilled wells did not meet the required specifications. As a result, the Project may have not achieved its intended objectives with the delayed completion of works.

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 on whether the activities, financial transactions and information reflected in the financial statements are in compliance, in all material respects, with the authorities which 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 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 overall governance were not effective.

Basis for Conclusion

1. Project not Subjected to Internal Audit Review

Paragraph 9.2 of the Projects' financial management manual provides that the Internal Auditor seconded to the Ministry of Water and Sanitation by The National Treasury will conduct annual fiduciary reviews on the Project funds, based on an annual risk assessment of the Project. The annual fiduciary review report by the internal audit would inform the Project Monitoring Unit and the Principal Secretary, Ministry of Water, Sanitation and Irrigation on operational and organizational risks in the Project. Similarly, the internal audit functions in each of the executing agencies should ensure risk-based fiduciary review of Project activities at the Project Implementing Units. However, in the year under review, there was no evidence that the fiduciary review was carried out. In the circumstance, weaknesses in the internal control and risk management system for the Project may not be addressed in a timely manner.

2. Inconsistent Project Implementation Activity

As previously reported, the Ministry of Water, Sanitation and Irrigation, through Kenya Water Security and Climate Resilience Project, entered into a contract with a local company on 2 February, 2017, for improvement works for water services in Likoni, Mombasa County. This Project, whose contract price was Kshs.542,441,544 formed Phase I of the entire Project. The Project was meant to address the problem of water in Likoni area and to supply water from Tiwi borehole. Included in the contract was a pipeline designed to carry at least 2000m³ of water. However, it was observed that the Tiwi borehole currently produces 1000m³ of water per day, which is far less than the minimum required capacity of the new pipeline. According to Management, the extra capacity of water was to be provided by sinking more boreholes, and this had been agreed upon between the Ministry and the relevant water stakeholders, at the time of design of the pipeline. However, Management has not provided any documentary evidence to this effect.

3. Sustainability of Rehabilitation of Leshau - Karegoini Water Supply Project

The Ministry of Water, Sanitation and Irrigation entered into a contract for rehabilitation of Leshau - Karegoini Water Supply Project in Nyandarua County, at a contract sum of Kshs.96,772,363. A review of the Project documents revealed that the objective of the Project was to have a distribution network to ensure that all tanks are inter connected and main trading centers are connected. However, review of the Project documents, together with audit field inspection carried out in November, 2020 revealed that the consumers were yet to be connected to the distribution network.

Further, it was not clear how the maintenance costs for the pump house, tanks and pipes were to be financed, since the Project was yet to be officially handed over to Nyandarua Water and Sewerage Company, and there was no evidence of commitment by the Company to undertake the maintenance. In addition, it was observed that some collection tanks were leaking and were not rehabilitated under the contract. In the circumstances, it was not possible to confirm the sustainability of the Project.

The audit was conducted in accordance with ISSAI 2315 and 2330. The standards require that I plan and perform the audit to obtain assurance on 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 which are free from material misstatement, whether due to fraud or error and for assessment of the effectiveness of the internal control, risk management and overall 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.

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 Project monitors compliance with relevant legislative and regulatory requirements, ensuring that effective processes and systems are in place to address key roles and responsibilities in relation to overall governance and risk management, and ensuring the adequacy and effectiveness of the control environment.

Auditor-General's Responsibilities for the Audit

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 which 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 which 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 overall 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 which

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

I communicate with 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 which are identified during the audit.

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


Nancy Gathungu
AUDITOR-GENERAL

Nairobi

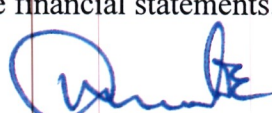
31 December, 2020

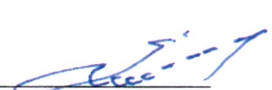
Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

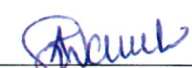
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE PERIOD ENDED 30TH JUNE 2020

	Note	2019/2020		2018/2019		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	
		KShs	KShs	KShs	KShs	KShs
RECEIPTS						
Transfer from Government entities	9.3	175,000,000	-	769,652,000	-	1,621,548,64
Proceeds from domestic and foreign grants	9.4	68,664,996	101,801,571	-	-	170,466,56
Loan from external development partners	9.5	1,405,117,000	1,552,819,895	392,451,500	787,394,390	8,181,773,59
Miscellaneous receipts	9.6	2,301,143	-	10,135,344	-	66,602,96
TOTAL RECEIPTS		1,651,083,139	1,654,621,465	1,172,238,844	787,394,390	10,040,391,77
PAYMENTS						
Compensation of employees	9.7	1,907,210	-	3,472,745	-	15,548,04
Purchase of goods and services	9.8	981,849,708	559,843,215	657,858,035	237,553,971	4,800,176,80
Acquisition of non-financial assets	9.9	401,091,584	1,094,778,250	141,870,655	549,840,419	3,808,583,86
Other grants and transfers and payments	9.10	279,000	-	11,432,880	-	16,996,73
TOTAL PAYMENTS		1,385,127,502	1,654,621,465	814,634,315	787,394,390	8,641,305,44
SURPLUS/(DEFICIT)		265,955,637	-	357,604,529	-	1,399,086,32

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


Principal Secretary
Joseph W. Irungu


Project Manager
Eng. Simon G. Mwangi


Head: Accounting Unit
Agnes Waweru
ICPAK Member No:5514

Date 29/12/2020

Date 29/12/2020

Date 29/12/2020

7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2020

	Note	2019-2020	2018-2019
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	9.11 A	299,737,172	3,900,897
Total Cash and Cash Equivalents		299,737,172	3,900,897
Accounts receivables – Imprest and Advances	9.12	871,957,990	925,090,407
TOTAL FINANCIAL ASSETS		1,171,695,163	928,991,303
REPRESENTED BY			
Fund balance b/fwd	9.13	928,991,303	546,811,584
Prior year adjustments	9.14	(24,575,188)	-
Surplus/(Deficit) for the year		265,955,637	357,604,531
Accounts Payable	9.16	1,343,411	24,575,188
NET FINANCIAL POSITION		1,171,695,163	928,991,303

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


Principal Secretary
Joseph W. Irungu


Project Manager
Eng. Simon G. Mwangi

Head: Accounting Unit
Agnes Waweru
ICPAK Member No:5514

Date 29/12/2020

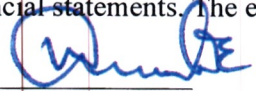
Date 29/12/2020

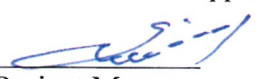
Date 29/12/2020

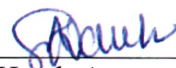
8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2020

		2019-2020	2018-2019
	Note	KShs	KShs
Receipts from operating activities			
Transfer from Government entities	9.3	175,000,000	769,652,000
Proceeds from domestic and foreign grants	9.4	68,664,996	-
Miscellaneous receipts	9.6	2,301,143	10,135,344
Payments from operating activities			
Compensation of employees	9.7	(1,907,210)	(3,472,745)
Purchase of goods and services	9.8	(981,849,708)	(657,858,035)
Other grants and transfers	9.10	(279,000)	(11,432,880)
Adjustments during the year			
Decrease/(Increase) in Accounts receivable: (outstanding imprest)	9.12	53,132,417	(434,052,377)
Increase/(Decrease) in Accounts Payable: (deposits and retention)	9.16	(23,251,777)	24,575,188
Net cash flow from operating activities		(708,189,139)	(302,453,504)
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	9.9	(401,091,584)	(141,870,654)
Net cash flows from Investing Activities		(401,091,584)	(141,870,654)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	9.5	1,405,117,000	392,451,500
Net cash flow from financing activities		1,405,117,000	392,451,500
NET INCREASE IN CASH AND CASH EQUIVALENT		295,836,2767	(51,872,657)
Cash and cash equivalent at BEGINNING of the year		3,900,894	55,773,554
Cash and cash equivalent at END of the year		299,737,172	3,900,897

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 and signed by:


Principal Secretary
Joseph W. Irungu


Project Manager
Eng. Simon G. Mwangi


Head: Accounting Unit
Agnes Waweru
ICPAK Member No:5514

Date 29/12/2020

Date 29/12/2020

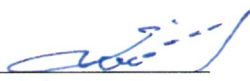
Date 29/12/2020

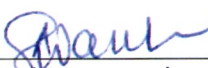
9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	D	e=c-d	f=d/c %
Receipts						
Transfer from Government entities	700,000,000	-	700,000,000	175,000,000	525,000,000	25%
Proceeds from domestic and foreign grants	180,000,000	-	180,000,000	170,466,567	9,533,433	95%
Proceeds from borrowings	1,893,350,000	1,050,150,000	2,943,500,000	2,957,936,896	(14,436,895)	100%
Miscellaneous receipts	-	-	-	2,301,143	(2,301,143)	100%
Total Receipts	2,773,350,000	1,050,150,000	3,823,500,000	3,305,704,604	517,795,393	86%
Payments						
Compensation of employees	2,000,000	-	2,000,000	1,907,210	92,790	95%
Purchase of goods and services	1,200,000,00	450,150,000	1,650,150,000	1,541,692,924	108,457,076	93%
Social security benefits	-	-	-	-	-	-
Acquisition of non-financial assets	1,570,950,000	600,000,000	2,170,950,000	1,495,869,835	675,080,165	69%
Transfers to other government entities	-	-	-	-	-	-
Other grants and transfers	400,000		400,000	279,000	121,0000	70%
Total Payments	2,773,350,000	1,050,150,000	3,823,500,000	3,039,748,969	783,751,031	80%

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


Principal Secretary
Joseph W. Irungu


Project Manager
Eng. Simon G. Mwangi


Head: Accounting Unit
Agnes Waweru
ICPAK Member No:5514

Date 29/12/2020

Date 29/12/2020

Date 29/12/2020

10. NOTES TO THE FINANCIAL STATEMENTS

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

9.1. Basis of Preparation

9.1.1. Statement of compliance and basis of preparation

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

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

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

9.1.2. Reporting entity

The financial statements are for Kenya Water Security and Climate Resilience Project under National Government of Kenya. The financial statements encompass the reporting entity as specified in the relevant legislation PFM Act 2012 .

9.1.3. Reporting currency

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

9.2. 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.

• Transfers from the Exchequer

Transfer from Exchequer is be 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.

• External Assistance

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

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.

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.

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

- **Other receipts**

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

b) Recognition of payments

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

- **Compensation of employees**

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

- **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.

- **Interest on borrowing**

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

- **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.

- **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.

c) 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.

d) Cash and cash equivalents

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

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

e) Accounts receivable

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

f) Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. Annex 4 of this financial statement is a register of the contingent liabilities in the year.

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

g) 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.

h) Pending bills

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

i) Budget

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

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

j) Third party payments

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

During the year Kshs 1.6 B being loan disbursements were received in form of direct payments from third parties.

k) Exchange rate differences

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

SIGNIFICANT ACCOUNTING POLICIES (Continued)

l) 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.

m) 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.

n) 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.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.3. RECEIPTS FROM GOVERNMENT OF KENYA

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

	2019/20	2018/19	Cumulative
	KShs	KShs	to-date(from inception)
<i>Counterpart funding through Ministry Water & Sanitation and Irrigation</i>			
Counterpart funds Quarter 1	-	569,652,000	569,652,000
Counterpart funds Quarter 2	-	125,000,000	395,000,000
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	175,000,000	75,000,000	656,896,647
Total	<u>175,000,000</u>	<u>769,652,000</u>	<u>1,621,548,647</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.4. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30th June 2020 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment *	Grants received in kind	Total amount in KShs	
						2019/20	2018/19
			KShs	KShs	KShs	KShs	KShs
Grants Received from Bilateral Donors (Foreign Governments)							
Korean Trust Fund	05.09.2019	€150,589		17,572,821		17,572,821	
Korean Trust Fund	05.09.2019	€62,088		7,009,825		7,009,825	
Korean Trust Fund			25,547,445			25,547,445	
Korean Trust Fund	30.03.2020		14,513,355			14,513,355	
Korean Trust Fund	19.06.2020		28,604,196			28,604,196	
Korean Trust Fund				77,218,925		77,218,925	
Total		€212,677	68,664,996	101,801,571		170,466,567	

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

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.5. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

During the 12 months to 30th June 2020, we received funding from development partners in form of loans negotiated by the National Treasury donors as detailed in the table below:

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
					2019/20	2018/19
			KShs	KShs		
Loans Received from Multilateral Donors (International Organisations)						
International Development Association (IDA)	07.07.2018	-	-	-	-	169,591,500
International Development Association (IDA)						222,860,000
International Development Association (IDA)	24.08.2018					68,649,869
International Development Association (IDA)	27.08.2019					80,875,192
International Development Association (IDA)						30,561,049
International Development Association (IDA)	25.10.2018					33,042,085
International Development Association (IDA)	25.10.2018					49,729,080
International Development Association (IDA)	25.10.2018					30,561,049
International Development Association (IDA)	16.11.2018					23,708,738
International Development Association (IDA)	16.11.2018					23,708,738
International Development Association (IDA)	11.03.2019					22,140,805
International Development Association (IDA)	11.03.2019					24,207,761
International Development Association (IDA)	15.03.2019					22,338,436
International Development Association (IDA)	15.03.2019					82,819,026
International Development Association (IDA)	11.04.2019					50,198,352
International Development Association (IDA)	25.04.2019					35,712,601
International Development Association (IDA)	25.04.2019					35,182,003
International Development Association (IDA)	14.05.2019					74,188,004
International Development Association (IDA)	31.05.2019					51,770,475
International Development Association (IDA)	06.06.2019					24,270,156
KfW	31.05.2019					8,961,146
KfW	31.05.2019					5,598,027
KfW	31.05.2019					9,171,798
International Development Association (IDA)	07.07.2019					
International Development Association (IDA)			205,117,000		205,117,000	
International Development Association (IDA)	18.09.19	-	149,528,600	-	149,528,600	
International Development Association (IDA)	27.09.19		149,843,000		149,843,000	
International Development Association (IDA)	-		264,599,914		264,599,914	

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2019/20	2018/19
International Development Association (IDA)	11.09.2019			28,649,270	28,649,270	
International Development Association (IDA)				55,546,267	55,546,267	
International Development Association (IDA)	10.09.2019	€270,051.10		30,893,844	30,893,844	
International Development Association (IDA)	23.08.2019			22,727,543	22,727,543	
International Development Association (IDA)	28.08.2019	\$ 546,330.59		56,769,212	56,769,212	
International Development Association (IDA)	10.09.2019	\$226,004.18		23,484,094	23,484,094	
International Development Association (IDA)	15.11.2019	\$314,587.33		32,587,221	32,587,221	
International Development Association (IDA)	15.11.2019	\$314,587.33		32,587,221	32,587,221	
International Development Association (IDA)	04.12.2019	\$ 666,892.74		67,597,449	67,597,449	
International Development Association (IDA)	04.12.2019			77,868,127	77,868,127	
International Development Association (IDA)	04.12.2019	\$809,312.96		84,095,710	84,095,710	
International Development Association (IDA)	04.12.2019			26,107,195	26,107,195	
International Development Association (IDA)	04.12.2019	\$1,522,006.25		158,151,649	158,151,649	
International Development Association (IDA)	04.12.2019			44,187,038	44,187,038	
International Development Association (IDA)	22.05.2020			68,053,270	68,053,270	
International Development Association (IDA)	22.05.2020			121,698,600	121,698,600	
International Development Association (IDA)	22.05.2020			21,540,980	21,540,980	
International Development Association (IDA)	22.05.2020	\$621,997.63		64,631,774	64,631,774	
International Development Association (IDA)	26.06.2020	\$475,731.03		49,433,211	49,433,211	
International Development Association (IDA)	26.06.2020	\$846,529.99		90,044,887	90,044,887	
International Development Association (IDA)	26.06.2020	\$1,054,209.32		109,542,890	109,542,890	
International Development Association (IDA)	29.06.2020	\$326,905.30		34,810,609	34,810,609	
International Development Association (IDA)	18.06.2020		636,028,486		636,028,486	
KfW	15.03.2020	\$246,220.76		25,584,799	25,584,799	
KfW	15.03.2020			10,242,870	10,242,870	
KfW	21.03.2020			3,482,625	3,482,625	
KfW	26.04.2020	€22,213.37		2,527,475	2,527,475	
KfW	04.12.2019	\$652,288.32		67,779,279	67,779,279	
KfW	04.12.2019			18,937,302	18,937,302	
KfW	11.09.2019			5,713,057	5,713,057	
KfW	11.09.2019			8,678,885	8,678,885	
KfW	11.09.2019	\$309,659.16		32,176,683.30	32,176,683.30	
KfW	20.02.2020			4,135,442.95	4,135,442.95	
KfW	24.02.2020	€17,178.03		1,954,545.45	1,954,545.45	
KfW	19.06.2020	\$232,948.95		24,205,725.40	24,205,725.40	
KfW	19.06.2020			8,067,471.20	8,067,471.20	
KfW	28.04.2020	€63,808.7		6,970,985.60	6,970,985.60	
KfW	28.04.2020			8,932,756.80	8,932,756.80	
KfW	22.06.2020	€16,553.61		1,950,122.90	1,950,122.90	
KfW	22.06.2020			6,525,068.70	6,525,068.70	
KfW	24.06.2020	€46,399.10		5,073,263.70	5,073,263.70	
KfW	24.06.2020			8,873,474.70	8,873,474.70	
Total			1,405,117,000	1,552,819,895	2,957,936,895	1,179,845,890

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

9.6. MISCELLANEOUS RECEIPTS

			2019/20			2018/19	Cumulative to- date
			Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts		(from inception)
			KShs	KShs	KShs		
Other receipts not classified elsewhere			2,301,143	-	2,301,143	10,135,344	66,602,96
			<u>2,301,143</u>	<u>=</u>	<u>2,301,143</u>	<u>10,135,344</u>	<u>66,602,966</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.7. COMPENSATION OF EMPLOYEES

	2019/20			2018/19	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
-	KShs	KShs	KShs	KShs	KShs
Basic salaries of permanent employees	-	-	-	-	6,499,335
Basic wages of temporary employees	1,907,210	-	1,907,210	3,472,745	9,048,712
Total	<u>1,907,210</u>	<u>=</u>	<u>1,907,210</u>	<u>3,472,745</u>	<u>15,548,047</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.8. PURCHASE OF GOODS AND SERVICES

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	3,914,170	-	3,914,170	9,155,631	42,811,421
Communication, supplies and services	4,801,756	-	4,801,756	3,392,315	17,690,025
Domestic travel and subsistence	86,486,328	-	86,486,328	122,378,039	553,762,593
Foreign travel and subsistence	-	-	-	-	60,001,586
Printing, advertising and – information supplies & services	7,343,205	-	7,343,205	5,058,254	112,842,803
Rentals of produced assets	9,551,050	-	9,551,050	9,763,116	50,511,317
Training payments	2,090,383	-	2,090,383	5,353,697	36,488,431
Hospitality supplies and services	22,120,939	-	22,120,939	18,800,929	79,166,366
Insurance costs	727,948	-	727,948	545,520	4,879,138
Specialised materials and services	-	-	-	3,060,908	12,904,240
Other operating payments	12,778,080	-	12,778,080	6,776,741	62,561,504
Routine maintenance – vehicles and other transport equipment	9,169,620	-	9,169,620	12,851,749	57,657,539
Consultancy Services: Technical & Professional	822,866,229	559,843,216	1,382,709,445	698,275,107	3,708,899,845
Total	981,849,708	559,843,216	1,541,692,924	895,412,006	4,800,176,808

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.9. ACQUISITION OF NON-FINANCIAL ASSETS

	2019/20			2018/19	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
	KShs	KShs	KShs	KShs	KShs
Construction of civil works	304,992,339	867,211,454	1,172,203,793	524,170,567	2,987,719,09
Purchase of vehicles & other transport equipment	-	-	-	-	108,746,22
Purchase of office furniture & general equipment	4,052,732	-	4,052,732	23,934,644	239,015,31
Purchase of specialised plant, equipment and machinery	12,855,449	227,566,795	240,422,244	110,118,714	360,524,95
Acquisition of land	79,191,065	-	79,191,065	33,487,149	262,578,2
Total	401,091,584	1,094,778,251	1,495,869,835	691,711,074	3,958,583,86

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.10. OTHER GRANTS AND TRANSFERS AND PAYMENTS

		2019/20			2018/19	Cumulative to-date
		Payments made by the Entity in Cash	Payments made by third parties	Total Payments		
		KShs	KShs	KShs	KShs	KShs
Miscellaneous payments		279,000	-	279,000	11,432,880	16,996,730
Total		<u>279,000</u>	<u>0</u>	<u>279,000</u>	<u>11,432,880</u>	<u>16,996,730</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.11. CASH AND CASH EQUIVALENTS CARRIED FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts (Note 9.11A)	299,737,172	3,900,897
Total	<u>299,737,172</u>	<u>3,900,897</u>

The project has one project accounts spread within the project implementation area and two foreign currency designated accounts managed by the National Treasury as listed below:

9.11 A Bank Accounts

Project Bank Accounts

	2019/20	2018/19
	KShs	KShs
<u>Local Currency Accounts</u>		
NCBA [A/c No 1000591738.....]	299,737,172	3,900,897
Total local currency balances	299,737,172	<u>3,900,897</u>
Total bank account balances	<u>299,737,172</u>	<u>3,900,897</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2020 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

	2019/20	2018/19
	KShs	KShs
(i) A/C Name [A/c No 10024144]		
Opening balance	388,226,318	176,141,428
Total amount deposited in the account	1,182,112,913	810,247,390
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>1,200,000,000</u>	<u>392,451,500</u>
Total Amount withdrawn but not reported on the statement of Receipts & Payments		205,711,000
Closing balance (as per SDA bank account reconciliation attached)	<u>370,339,231</u>	<u>388,226,318</u>
(ii) A/c Name [A/c No 100263946]		
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	68,668,451	-
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>68,664,996</u>	-
Closing balance (as per SDA bank account reconciliation attached)	<u>3,455</u>	-

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as *Appendix II* support these closing balances. \$/Kshs=103.95

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.12. OUTSTANDING IMPRESTS AND ADVANCES

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2020</i>	<i>Balance 2019</i>
	-	-	-	29,014,066	2,947,134
National Irrigation Authority	-	-	-	3,990,332	776,004
Water Regulatory Authority	-	-	-	837,321,786	916,512,851
National Lands Commission	-	-	-	300,000	300,000
Rent deposit	-	-	-	1,331,806	4,554,418
Imprest	-	-	-		
Total	=	=	=	871,957,990	925,090,407

NAME	IMPREST NO.	AMOUNT	Month
David Konga	3837235	123,200.00	November
Ken Njeru	3983073	37,800.00	June
Rahab Kingori	3883152	154,000.00	November
SAMUEL MBUGUA	2528912	44,800.00	February
Betty Baraza	IMP-302	52,800.00	March
Susan Mwangi	IMP-387	87,720.00	May
Ali Noor Kathar	IMP-443	21,400.00	June
Andrew Njogu	IMP-473	36,000.00	June
Gabriel Wambugu	IMP-478	70,200.00	June
Joash Oruta	IMP-479	45,000.00	June
Reuben Ngessa	IMP-480	87,000.00	June
Joab Obam	IMP-481	179,886.00	June
Clement Wangai	IMP-482	252,000.00	June
Elijah Misiani	IMP-483	140,000.00	June
TOTAL		1,331,806.00	

9.13. FUND BALANCE BROUGHT FORWARD

	2019/20	2018/19
	KShs	KShs
Bank accounts	299,737,172	3,900,897
Outstanding imprests and advances	871,957,990	925,090,407
Total	1,171,695,162	928,991,304

*Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9.14. PRIOR YEAR ADJUSTMENT

	Balance b/f FY 2018/2019 as per Financial statements Kshs	Adjustments Kshs	Adjusted Balance b/f FY 2019/2020 Kshs
Description of the error			
Accounts Payable			24,575,188

(These are funds received from Coastal Region Water Security and climate resilience in FY 2018/2019 refunded in FY 2019/2020.)

9.15. CHANGES IN RECEIVABLE

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Outstanding Imprest & Advances as at 1 st July 2019 (A)	925,090,407	-
Imprest & Advances issued during the year (B)	151,656,711	-
Imprest surrendered during the Year (C)	204,789,129	-
Net changes in account receivables D= A+B-C	871,957,990	-

9.16. CHANGES IN ACCOUNTS PAYABLE

Description of the error	2019 - 2020 KShs	2018 - 2019 KShs
Accounts Payable as at 1 st July 2019 (A)	24,575,188	-
Accounts Payable as at 30 th June 2020 year (B)	1,323,411	-
Net changes in account Payable C= A-B	23,251,777	-

10. OTHER IMPORTANT DISCLOSURES

10.1 PENDING ACCOUNTS PAYABLE (See Annex 2A)

	Balance b/f FY 2018/2019	Additions for the period	Paid during the year	Balance c/f FY 2019/2020
Description	Kshs	Kshs	Kshs	Kshs
Construction of civil works	89,756,377	225,448,231	-	315,204,608
Supply of goods	102,594,338	7,349,133	-	109,943,471
Total	192,350,715	232,797,364	-	425,148,079

****These are retentions funds and insurance claims**

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

11. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S 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 person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframes (Put a date when you expect the issue to be resolved)
1	Inadequate Budgetary provision. The Project Financing Agreement between the Republic of Kenya and the International Development Association was signed on 7 September 2015 with an approved budget of USD 253 Million (approx. Kshs.25.3 billion). According to the Agreement, the project's closing date is 31 December 2022. The project's approved budget based on its annual work plan was Kshs. 2,295,000,000 This was reduced in the supplementary budget to Kshs. 1,445,000,000 resulting to underfunding of Kshs. 850,000,000. The underfunding may have resulted in failure to achieve planned activities. Further, under the above circumstances, the project may not be able to absorb the available funding within the remaining project duration, in accordance with the financing agreement.	This was corrected in FY2019/20 as per the budgets indicated on note 9 of this report	Eng. Simon Mwangi	Resolved	
2	Non – utilization of available grant. The	This was addressed and the project			

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	Government of Kenya signed a grant agreement on 7 September 2015 with the International Bank for Reconstruction and Development (IBRD) and International Development Association acting as administrator of the Korea-World Bank partnership facility (KWPF) Trust Fund (TF). The grant which amounted to US\$3.5 Million, was for the purpose of supporting and improving flood early warning system for Lower Nzoia, and its expected end date as per the agreement is 31 December 2020. However, as at 30 June 2019, one and half years to the expiry of the grant period, the project had not utilized the grant. In the circumstances, the project may not fully utilize the grant within the grant availability period, which may further to failure to achieve the intended project results.	allocated a budget as per note 9 of this report. The project disbursed Kshs. 170M out of the 350M in the current financial year.	Eng. Simon Mwangi	Resolved	
3	Delayed Compensation of Project Affected Persons (Paps) A review of the project documents indicates that the Project Monitoring Unit (PMU), transferred to the National Lands Commission (NLC) Kshs.250,000,000 and Kshs.200,000,000, on 13 December 2016 and 4 December 2017	The compensation of PAPs was hampered by slow processes at National Land Commission and lack of commissioners in office. The management has intensified follow up at NLC. A detailed report on the progress is available for review by the OAG. It shall	Eng. Simon Mwangi	Unresolved	

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	respectively. These funds were meant for compensation of Project Affected Persons (PAPs), for Lower Nzoia Irrigation Project. However, by the time of concluding this audit in 2019 the compensation process was yet to be completed and the Commission had only utilized Kshs.183,487,149 for the compensation. Consequently, delays in compensation have resulted to change in the construction methodology for the dykes with an estimated project cost of Kshs.42 million and leasing of land with a projected cost of Kshs.19 million, according to project records reviewed. These expenditures would have been avoided and utilized on other project activities.	be availed during the audit of FY19/20			
4	Transfer of Funds to National Lands Commission Without Requisition During the year under review, the project disbursed Kshs.500,000,000 to National Lands Commission (NLC) making the total amount disbursed to the Commission to Kshs.650,000,000 for compensation of PAPs for the construction of Mwache Dam. The basis	It is true that project advanced the funds to NLC for land compensation and administrative cost as indicated. Transfer of funds was made without requisition to forestall delay in land compensation which is the main cause of delay in implementation of LNIP and IFMS. The project has since stopped transfers to the NLC without requisitions and until the current funds held	Eng. Simon Mwangi	Unresolved	

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe (Put a date when you expect the issue to be resolved)
	for the disbursement was not clear since the project had not provided requisition from the Commission. In addition, it was noted that the Land Commission had not provided any expenditure returns for the advances made since June 2016 while there was no evidence that any of the Project Affected Persons(PAPs) had been compensated. These funds would have been invested to earn interest for the project	by NLC are fully documented.			
5	Project Implementation Beyond Available Capacity The Ministry of Water and Irrigation, through Kenya Water Security and Climate Resilience project entered into a contract with Suhufi Agencies Ltd on 2 February 2017, for improvement works of water services in Likoni, Mombasa County. This project, whose contract price was Kshs.542,441,544 formed phase I of the entire project. The project was meant to address the problem of non-revenue water in Likoni area and to supply water from Tiwi borehole. Included in the contract was a pipeline designed to carry at least 2000m3 of water. However, it was observed	It is true that the current capacity of Tiwi boreholes is 1,000m3, but at the time of the design of the Likoni Improvement works it was confirmed between the Ministry (KWSCR), Coast Water Services Board and Mombasa Water Company that CWSB would undertake improvements and drill additional boreholes at the Tiwi wellfield by the time the Likoni works are completed which is indeed ongoing. Once completed these works will supply 2,000m3 of water to be taken up by the capacity of the works that have been done in Likoni.	Eng. Simon Mwangi	Resolved	

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	that the Tiwi borehole currently produces 1000m3 of water per day, which is far less than the minimum required capacity of the new pipeline. As a result, the project may not achieve value for money in the 50% capacity underutilization.				
6	Pending Bills The Project reported pending bills amounting to Kshs.216,281,409 as at 30 June 2019, comprising of Kshs.89,756,377 and Kshs.102,594,38 for construction works and Consultancy services of the Lower Nzoia irrigation project respectively and Kshs.23,930,694 for outstanding staff payments. Had the pending bills been paid and the expenditure charged to the accounts, the statement of receipts and payments would have reflected a surplus of Kshs.141,323,122 instead of the surplus of Kshs.357,604,531 now shown. Failure to settle bills during the year to which they relate distorts the financial statements for the year and adversely affects the provisions of the subsequent year to	The project was experiencing funds flows challenges due to the delay in allocating addition budget which was done in the beginning of June 2019. Consequently, the project requested for an exchequer which was received in July 2019 leading to the pending bills cited above. Had the project been allocated a budget as requested, there wouldn't have been pending bills in the financial year under review.	Eng. Simon Mwangi	Resolved	

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Focal person to resolve the issue (Name and designation)	Status: (Resolved / Not Resolved)	Timeframes: (Put a date when you expect the issue to be resolved)
	which they have to be charged.				
7	Engagement of Project Consultant As reported in the previous year, the project through the Ministry of Water and irrigation entered into a contract with a consultant on 31 January 2017 for individual consultancy services. The officer, who was a Finance Officer at National Treasury was supposed to apply for unpaid leave following her appointment. Although the officer applied for leave on 6 February 2017, there was no evidence that the leave was granted. This implies that the officer was on two employment terms and enjoyed government pension benefits within the period she served in the project contrary to section J.13(2)(V) of the Human Resource Policy and Procedure manual for Public service 2016. There was no evidence that the pension was remitted to the relevant authorities. Further, it was not clear why the officer was engaged and contracted before the official release by the National Treasury.	The Financing Agreement provides for selection of an Individual Consultant to be done in accordance with World Bank's Guidelines for Procurement under IBRD Loans and IDA Credits dated January 2011, and the Guidelines for Selection and Employment of Consultants by World Bank Borrowers dated January 2011. Applicants from the civil service are considered in accordance with current civil service rules and subject to Clause 1.13(d) of the World Bank's Guidelines. It was therefore in order to contract the officer so that she would then obtain leave of absence from Employer.	Eng. Simon Mwangi	Unresolved	

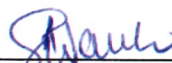
Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020



Principal Secretary
Joseph W. Irungu



Project Coordinator
Simon G. Mwangi



Head: Accounting Unit
Agnes Waweru
ICPAK Member No: 5514

29/12/2020

Date

29/12/2020

Date

29/12/2020

Date

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

ANNEX 1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance
Receipts	a	b	c=a-b	d=b/a %	
Transfer from Government entities	700,000,000	175,000,000	525,000,000	25%	(i)
Proceeds from domestic and foreign grants	180,000,000	170,466,567	9,533,433	95%	
Proceeds from borrowings	2,943,500,000	2,957,936,895	(14,436,895)	100%	
Miscellaneous receipts	-	2,301,143	(2,301,143)	100%	
Total Receipts	3,823,500,000	3,305,704,604	517,795,396	86%	
Payments					
Compensation of employees	2,000,000	1,907,210	92,790	95%	(ii)
Purchase of goods and services	1,650,150,000	1,545,574,579	104,575,421	94%	(iii)
Social security benefits	-	-	-	-	
Acquisition of non-financial assets	2,170,950,000	1,491,988,179	678,961,821	69%	(iii)
Transfers to other government entities	-	-	-	-	
Other grants and transfers	400,000	23,530,777	(23,130,777)	5883%	(iv)
Total payments	3,823,500,000	3,063,000,746	760,499,254	80%	

Explain all variance below 90% and above 100%

- (i) *The project/Ministry requested for the full FY allocation but only received an equivalent of one quarter from the National Treasury.*
- (ii) *These are funds meant for payment of wages to casuals. The project downscaled on some of the activities to be undertaken with the assistance of casual on the financial year.*
- (iii) *The project exhausted the initial budgetary allocation within the first half of the financial year. Supplementary budget II was released in May and funds availed in Mid-June hence hampering execution of all the activities that were to be undertaken in*

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

the financial year. Delays in completion of the land compensation process in Lower Nzoia also inhibited seamless execution of the works activities by the contractor.

- (iv) World bank safeguard policy requires that all projected affected person on any project area shall be compensated an equivalent of the cost of business attributed to the disruption of business. The number of the PAPs identified and cost was below the budget thus a saving to the project hence the variance.*

*Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020*

ANNEX 2A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020	Outstanding Balance 2019	Comments
	a	b	c	d=a-c		
Sub-Total						
Construction of civil works						
1. Sinohydro Corporation	5,285,985,764	22/11/2017	2,338,581,993	163,542,143	89,756,377	
2. Tracterbel International Ltd	940,253,367.50	04/10/2016	459,116,574	52,185,885	102,594,338	
3. Danaff	404,375,961	22/12/2017	245,207,019	24,100,078		
4. Suhufi	645,034,846	02/02/2017	586,709,389	27,803,226		
5. Export Hydro	21,487,412	20/08/2018	20,169,572	939,913		
6. Gateweb	96,772,363	18/12/2018	81,565,833	9,062,870		
Sub-Total	7,390,945,933			277,634,115	192,350,715	
Grand Total	7,390,945,933			277,634,115	192,350,715	

35

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

ANNEX 3 – SUMMARY OF FIXED ASSET REGISTER

Asset class	Opening Cost (KShs) 2019/20 (a)	*Purchases/Additions in the Year (KShs) 2019/20 (b)	** Disposals in the Year (KShs) 2019/20 (c)	Transfers in/(out) Kshs 2019/20 (d)	Closing Cost (KShs) 2020 (e)= (a)+ (b)-(c)+(-)d
Land	33,487,149	79,191,065			112,678,214
Transport equipment	108,746,227				108,746,227
Office equipment, furniture and fittings	147,361,160	4,052,732			151,413,892
ICT Equipment,	19,180,055				19,180,055
Other Machinery and Equipment	6,010,395	240,422,244			246,432,639
Intangible assets	18,960,182				18,960,182
Work in Progress		1,168,322,137			1,168,322,1237
Total	333,745,168	1,492,988,178			1,825,733,346

Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2020

APPENDICES

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations
- iii. Cash Count Certificate
- iv. Special Deposit Account(s) reconciliation statement(s)



REPUBLIC OF KENYA
MINISTRY OF WATER & SANITATION AND IRRIGATION

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

Telegrams: "MAJI" Nairobi
Telephone: +254 20 4900303
G.L +254 20 2716103
Fax: +254 20 2728703
Email: info@kwscrp.org

Ref. KWSCR/ACCT/004.VOL.III/2

Date: 1st July, 2020

The Team Leader
National Irrigation Authority
NAIROBI.

**RE: CONFIRMATION OF FUNDS TRANSFERRED IN THE FINANCIAL YEAR
2019/2020**

The regulation under IPSAS requires confirmation of the amounts transferred to Project implementing Units/SAGAs during the financial year 2019/2020.

The funds we transferred to your organization is as follows.

Date	Amount
27.09.2019	35,767,590.00
TOTAL	35,767,590.00

Please confirm by signing the below:-

Eng. Simon G. Mwangi
Project Manager

Amount:

Name:

Signature:

Designation:

Date:

Ksh. 35,767,590.00
Eng. Charles Muasya
PIU-HEAD NIA
3/7/2020

NATIONAL IRRIGATION AUTHORITY

03 JUL 2020

P. O. Box 30372 - 00100
NAIROBI
TEL: 0711 061 000



REPUBLIC OF KENYA
MINISTRY OF WATER & SANITATION AND IRRIGATION

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

Telegrams: "MAJI" Nairobi
Telephone: +254 20 4900303
G.L +254 20 2716103
Fax: +254 20 2728703
Email: info@kwscrp.org

Ref. KWSCRP/ACCT/004/VOL.III/4

Date: 1st July, 2020

The Team Leader
Water Resources Authority
NAIROBI.

**RE: CONFIRMATION OF FUNDS TRANSFERRED IN THE FINANCIAL YEAR
2019/2020**

The regulation under IPSAS requires confirmation of the amounts transferred to Project implementing Units/SAGAs during the financial year 2019/2020.

The funds we transferred to your organization is as follows.

Date	Amount
22.07.2019	6,000,000.00
27.09.2019	37,000,000.00
03.02.2020	8,000,000.00
TOTAL	51,000,000.00

Please confirm by signing the below:-

Eng. Simon G. Mwangi
Project Manager

Amount:

51,000,000.00

Name:

SIMON NJENGA MWANGI

Signature:

Designation:

PIU TEAM LEADER

Date:

2nd July 2020



COMMUNITY SUPREME CENTRE
NHIF Building, 1st Floor
P.O. Box 75104-00200
Tel: 0763-068018
Fax: 020-2711210

Issued without prejudice

OUR REF:EBL/CSC/BC

**THE CHIEF EXECUTIVE OFFICER,
KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT (WRMA),
P.O BOX 45250-00100,
NAIROBI.**

7th July, 2020

Dear Sir,

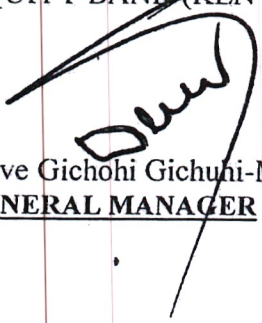
**REF: BANK BALANCE CONFIRMATION- KENYA WATER SECURITY AND
CLIMATE RESILIENCE PROJECT (WRMA)**

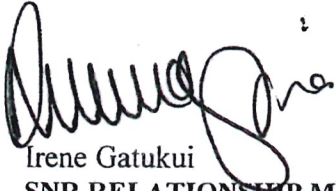
We refer to your letter, dated 3rd July, 2020 on the above referenced and give the account balance as at 30th June, 2020 below:

ACCOUNT NUMBER	ACCOUNT NAME	BALANCE
0180269857060	KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT(WRMA)	4,445,830.70CR

This letter has been issued without liability, directly or implied and does not in any way bind Equity Bank (Kenya) Limited, its officers or assign to any financial obligation.

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


Steve Gichohi Gichuhi-MBS
GENERAL MANAGER


Irene Gatukui
SNR.RELATIONSHIP MANAGER-OPERATIONS

Equity Bank (Kenya) Limited: Equity Centre, Hospital Road, Upper Hill, P.O. Box 75104-00200 Nairobi, +254 763 026 000,
+254 763 063 000, info@equitybank.co.ke, www.ke.equitybankgroup.com, @KeEquitybank, @KeEquitybank

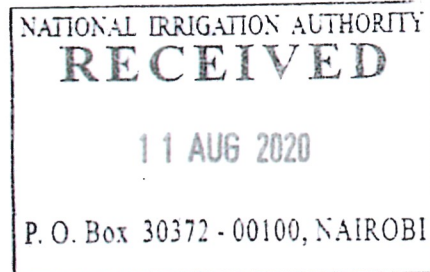
Directors: Prof. Isaac Macharia - Non-Executive Chairman, Mr. Gerald Warui - Managing Director, Mrs. Mary Wamae, Mr. Bhartesh Shah,
Dr. James Mwangi, Mr. Fredrick Muchoki, Prof. Shem Migot-Adholla, Ms. Adema Sangale, Mrs. Jane Ngige

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



23rd July 2020

National Irrigation Authority,
Unyunyizi house, Lenana road,
P.O Box 30372-00100
NAIROBI



Dear Sir/Madam,

RE: NATIONAL IRRIGATION BOARD

We refer to your letter dated 20th July 2020 and confirm the following information as at the close of business on 30th June 2020 and wish to confirm below balance of account

ACCOUNT NO.	ACCOUNT NAME	Balance as at 30 th June 2020
1004150167	NIB - KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT	KES 29,045,966.07 CR

MERRYLINE ANYANZWA
AUTHORISED SIGNATORY

VICTOR KASERA
AUTHORISED SIGNATORY

www.ncbagroup.com

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

NCBA BANK KENYA PLC

NCBA Bank Kenya PLC is a subsidiary of NCBA Group PLC. NCBA Bank Kenya PLC is regulated by the Central Bank of Kenya



HEAD OFFICE: P.O. Box : 75104 - 00200 Nairobi, Tel: 020-2262000 Fax: 2737276, Mobile: 0711 026000,0732 112000, Email: info@equitybank.co.ke, Website: www.equitybank.co.ke

To,

**KENYA WATER SECURITY AND CLIMATE
RESILIENCE PROJECT(WRMA)
P.O. BOX 45250
NAIROBI
KE
00100**

**Branch ID : 018
Customer Name : KENYA WATER SECURITY AND CLIMATE
RESILIENCE PROJECT(WRMA)
Product Name : CAA
Currency : KES**

Account Statement 0180269867060

Statement Period (From 01-06-2020 To 30-06-2020)

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
04-06-2020	04-06-2020	STAFF SALARIES	1,987,900.00		10,280,547.70
06-06-2020	06-06-2020	SALARY PAYMENT	216,750.00		10,063,797.70
11-06-2020	11-06-2020	EDNA NGOK T-BY:/16314147858/11-06-2020 10:58:		100,000.00	10,163,797.70
11-06-2020	11-06-2020	EDNA NGOK T-BY:/16313855395/11-06-2020 11:00:		8,000.00	10,171,797.70
11-06-2020	11-06-2020	2020200001381597 WATER RESOURCES MANAGEMENT AUTHO	4,779.00		10,167,018.70
11-06-2020	11-06-2020	Transfer Charge	120.00		10,166,898.70
11-06-2020	11-06-2020	2020200001381827 WATER RESOURCES MANAGEMENT AUTHO	20,877.00		10,146,021.70
11-06-2020	11-06-2020	Transfer Charge	120.00		10,145,901.70
11-06-2020	11-06-2020	2020200001381685 WATER RESOURCES MANAGEMENT AUTHO	17,185.00		10,128,716.70
11-06-2020	11-06-2020	Transfer Charge	120.00		10,128,596.70
11-06-2020	11-06-2020	remittance charges RTGS/SWIFT no: RTO01802118410	600.00		10,127,996.70
11-06-2020	11-06-2020	RTGS:RTO01802118410 TOP END-IT SOLUTIONS LTD	1,169,123.00		8,958,873.70
11-06-2020	11-06-2020	STAFF SALARIES	17,500.00		8,941,373.70
11-06-2020	11-06-2020	STAFF SALARIES	213,300.00		8,728,073.70
13-06-2020	13-06-2020	STAFF SALARIES	47,000.00		8,681,073.70
15-06-2020	15-06-2020	ChequeNo.001034 Presented	962,343.00		7,718,730.70

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

PN1863220200707111433



HEAD OFFICE: PO.Box : 75104 - 00200 Nairobi, Tel: 020-2262000 Fax: 2737276, Mobile: 0711 026000,0732 112000, Email: info@equitybank.co.ke, Website: www.equitybank.co.ke

Account No. : 0180269867060

Customer Name : KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT(WRMA)

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
15-06-2020	15-06-2020	Inward Clearing Charge	60.00		7,718,670.70
15-06-2020	15-06-2020	SALARY PAYMENT	58,400.00		7,660,270.70
16-06-2020	16-06-2020	ChequeNo.001036 Presented	100,060.00		7,560,210.70
16-06-2020	16-06-2020	Inward Clearing Charge	60.00		7,560,150.70
17-06-2020	17-06-2020	DEBORAH MUTUA	49,535.00		7,510,615.70
17-06-2020	17-06-2020	Cash Withdrawal Charge	120.00		7,510,495.70
22-06-2020	22-06-2020	SALARY PAYMENT	257,100.00		7,253,395.70
22-06-2020	22-06-2020	SALARY PAYMENT	571,900.00		6,681,495.70
22-06-2020	22-06-2020	SALARY PAYMENT	360,400.00		6,321,095.70
22-06-2020	22-06-2020	SALARY PAYMENT	108,800.00		6,212,295.70
22-06-2020	22-06-2020	SALARY PAYMENT	36,000.00		6,176,295.70
23-06-2020	23-06-2020	2020200001517682 WATER RESOURCES MANAGEMENT AUTHO	7,602.00		6,168,693.70
23-06-2020	23-06-2020	Transfer Charge	120.00		6,168,573.70
23-06-2020	23-06-2020	STAFF SALARIES	52,500.00		6,116,073.70
23-06-2020	23-06-2020	STAFF SALARIES	99,000.00		6,017,073.70
23-06-2020	23-06-2020	STAFF SALARIES	46,000.00		5,971,073.70
23-06-2020	23-06-2020	STAFF SALARIES	14,000.00		5,957,073.70
23-06-2020	23-06-2020	remittance charges RTGS/SWIFT no: RTO01802133249	600.00		5,956,473.70
23-06-2020	23-06-2020	RTGS:RTO01802133249 FRENISH ENGINEERING AND SUPPLI	425,698.00		5,530,775.70
23-06-2020	23-06-2020	25175 WATER RESOURCES MANAGEMENTKWSCRPIU AUTHORI	348,137.00		5,182,638.70
23-06-2020	23-06-2020	Transfer Charge	120.00		5,182,518.70
24-06-2020	24-06-2020	RTN RTO01802133249 RTN RSN CLOSED ACCOUNT		425,698.00	5,608,216.70
27-06-2020	27-06-2020	SALARY PAYMENT	18,480.00		5,589,736.70
27-06-2020	27-06-2020	SALARY PAYMENT	69,960.00		5,519,776.70

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

PN1863220200707111433



HEAD OFFICE: P.O.Box : 75104 - 00200 Nairobi, Tel: 020-2262000 Fax: 2737276, Mobile: 0711 026000,0732 112000, Email: info@equitybank.co.ke, Website: www.equitybank.co.ke

Account No. : 0180269867060

Customer Name : KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT(WRMA)

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
27-06-2020	27-06-2020	SALARY PAYMENT	806,273.00		4,713,503.70
30-06-2020	30-06-2020	ChequeNo.001038 Presented	267,613.00		4,445,890.70
30-06-2020	30-06-2020	Inward Clearing Charge	60.00		4,445,830.70
Grand Total			8,356,315.00	533,698.00	4,445,830.70

Note: Any omission or errors in this statement should be promptly advised in writing to the Branch Manager within 30 days from the date of receipt otherwise the account will be presumed to be in order.

END

PN1863220200707111433

13th July, 2020

Simon G. Mwangi/Nasma J. Cheboi
Maji House,
Ngong Road
P. O. Box 49720-00100

NAIROBI

Dear Sirs/Madam,

RE: ACCOUNT BALANCE CONFIRMATION: MINISTRY OF WATER AND IRRIGATION.

We refer to your letter dated 1st July, 2020 and confirm the following information as at the close of business on 30th June 2020.

a) Balances of all accounts, including deposit accounts

See Below

Account Number	Account Name	Balance as at 30th June 2020
1000591738	KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT ADVANCE NO. Q79	KES 303,062,502.96 CR

Yours faithfully

NCBA BANK KENYA PLC



**ISAAC MAINA
AUTHORISED SIGNATORY**



**DENNIS OLIKO
AUTHORISED SIGNATORY**



STATEMENT OF ACCOUNT

Branch NIC HOUSE
 Account 1000591738
 Account Currency KES
 Account Type CURRENT AC - INSTITUTIONAL BANKING
 Stmt No. 0093

STATEMENT PERIOD 01 Jun 2020 TO 30 Jun 2020

KENYA WATER SECURITY AND CLIMATE
 P.O BOX 49720
 NAIROBI
 00100

Opening Balance 1,354,351.03
 Total Credits 840,653,430.39
 Total Debits -538,945,278.46
 Actual Balance 303,062,502.96

Date	Value Date	Transaction Details	Cheque #	Debit	Credit	Balance
01-Jun-20		BALANCE B/F				1,354,351.03
02-Jun-20	02-Jun-20	Inward Cheque - 003488	003488	-172,000.00		1,182,351.03
02-Jun-20	02-Jun-20	Charges - SALARY TRANSFER KENYA WATER		-4,200.00		1,178,151.03
02-Jun-20	02-Jun-20	Cheque Debit - 3524 SALARY TRANSFER	3524	-338,350.00		839,801.03
03-Jun-20	03-Jun-20	Inward Cheque - 003512	003512	-100,320.00		739,481.03
03-Jun-20	03-Jun-20	Inward Cheque - 003489	003489	-10,000.00		729,481.03
03-Jun-20	03-Jun-20	Inward Swift Transfer - /ROC/0010003650 MINISTRY OF WATER AND SANITATION			636,028,486.00	636,757,967.03
03-Jun-20	03-Jun-20	Cheque Debit - 3516	3516	-73,448,181.45		563,309,785.58
03-Jun-20	03-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		563,309,185.58
03-Jun-20	03-Jun-20	Cheque Debit - 3526 TRANSFER	3526	-17,978,854.20		545,330,331.38
03-Jun-20	03-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		545,329,731.38
03-Jun-20	03-Jun-20	Cheque Debit - 3537 TRANSFER	3537	-1,602,552.25		543,727,179.13
03-Jun-20	03-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		543,726,579.13
03-Jun-20	03-Jun-20	Cheque Debit - 3510 TRANSFER	3510	-21,221,654.60		522,504,924.53
03-Jun-20	03-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		522,504,324.53
03-Jun-20	03-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		522,503,724.53
03-Jun-20	03-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		522,503,124.53
03-Jun-20	03-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		522,502,524.53
03-Jun-20	03-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		522,501,924.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001297309		-240.00		522,501,684.53
04-Jun-20	04-Jun-20	Cheque Debit - 3528 Eslip Pay-2020200001297309	3528	-9,536,070.00		512,965,614.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001297408		-240.00		512,965,374.53
04-Jun-20	04-Jun-20	Cheque Debit - 3527 Eslip Pay-2020200001297408	3527	-6,357,380.00		506,607,994.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001297474		-240.00		506,607,754.53
04-Jun-20	04-Jun-20	Cheque Debit - 3527 Eslip Pay-2020200001297474	3527	-1,169,973.00		505,437,781.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001297189		-240.00		505,437,541.53
04-Jun-20	04-Jun-20	Cheque Debit - 3528 Eslip Pay-2020200001297189	3528	-1,754,959.00		503,682,582.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001305412		-240.00		503,682,342.53
04-Jun-20	04-Jun-20	Cheque Debit - 3517 Eslip Pay-2020200001305412	3517	-1,711,136.00		501,971,206.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001301115		-240.00		501,970,966.53
04-Jun-20	04-Jun-20	Cheque Debit - 3538 Eslip Pay-2020200001301115	3538	-44,107.00		501,926,859.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001298350		-240.00		501,926,619.53
04-Jun-20	04-Jun-20	Cheque Debit - 3506 Eslip Pay-2020200001298350	3506	-991,667.00		500,934,952.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001305203		-240.00		500,934,712.53
04-Jun-20	04-Jun-20	Cheque Debit - 3391 Eslip Pay-2020200001305203	3391	-30,000.00		500,904,712.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001305649		-240.00		500,904,472.53

Dear customer, in the interest of maintaining the health and safety of our customers during the COVID-19 pandemic, we urge you to reduce cash transactions and enjoy fast, easy, convenient and safe transaction options through our online banking platform, mobile banking and cards. #StayHomeStaySafe. For any queries please contact our customer service +254202884444 or 0711056444 or 0732156444

Date	Value Date	Transaction Details	Cheque #	Debit	Credit	Balance
04-Jun-20	04-Jun-20	Cheque Debit - 3460 Eslip Pay-2020200001305649	3460	-87,500.00		500,816,972.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001305278		-240.00		500,816,732.53
04-Jun-20	04-Jun-20	Cheque Debit - 3420 Eslip Pay-2020200001305278	3420	-456,150.00		500,360.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001305179		-240.00		500,360,342.53
04-Jun-20	04-Jun-20	Cheque Debit - 3456 Eslip Pay-2020200001305179	3456	-30,000.00		500,330,342.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001298237		-240.00		500,330,102.53
04-Jun-20	04-Jun-20	Cheque Debit - 3530 Eslip Pay-2020200001298237	3530	-60,000.00		500,270,102.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001305158		-240.00		500,269,862.53
04-Jun-20	04-Jun-20	Cheque Debit - 3455 Eslip Pay-2020200001305158	3455	-105,000.00		500,164,862.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001305317		-240.00		500,164,622.53
04-Jun-20	04-Jun-20	Cheque Debit - 3521 Eslip Pay-2020200001305317	3521	-1,241,311.00		498,923,311.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001305108		-240.00		498,923,071.53
04-Jun-20	04-Jun-20	Cheque Debit - 3465 Eslip Pay-2020200001305108	3465	-480,192.00		498,442,879.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001301556		-240.00		498,442,639.53
04-Jun-20	04-Jun-20	Cheque Debit - 3520 Eslip Pay-2020200001301556	3520	-3,103,276.00		495,339,363.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001301349		-240.00		495,339,123.53
04-Jun-20	04-Jun-20	Cheque Debit - 3539 Eslip Pay-2020200001301349	3539	-29,405.00		495,309,718.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001305590		-240.00		495,309,478.53
04-Jun-20	04-Jun-20	Cheque Debit - 3422 Eslip Pay-2020200001305590	3422	-57,500.00		495,251,978.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001299076		-240.00		495,251,738.53
04-Jun-20	04-Jun-20	Cheque Debit - 3518 Eslip Pay-2020200001299076	3518	-1,828,418.00		493,423,320.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001298969		-240.00		493,423,080.53
04-Jun-20	04-Jun-20	Cheque Debit - 3519 Eslip Pay-2020200001298969	3519	-1,230,476.00		492,192,604.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001305080		-240.00		492,192,364.53
04-Jun-20	04-Jun-20	Cheque Debit - 3523 Eslip Pay-2020200001305080	3523	-20,279,235.00		471,913,129.53
04-Jun-20	04-Jun-20	Charges - Eslip Pay-2020200001298461		-240.00		471,912,889.53
04-Jun-20	04-Jun-20	Cheque Debit - 3505 Eslip Pay-2020200001298461	3505	-396,667.00		471,516,222.53
04-Jun-20	04-Jun-20	Cheque Debit - 3540	3540	-640,800.00		470,875,422.53
04-Jun-20	04-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		470,874,822.53
04-Jun-20	04-Jun-20	Cheque Debit - 3463 TRANSFER	3463	-4,399,020.90		466,475,801.63
04-Jun-20	04-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		466,475,201.63
04-Jun-20	04-Jun-20	Cheque Debit - 3541 TRANSFER	3541	-3,327,793.60		463,147,408.03
04-Jun-20	04-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		463,146,808.03
04-Jun-20	04-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		463,146,208.03
04-Jun-20	04-Jun-20	Charges - SALARY TRANSFER KENYA WATER		-1,200.00		463,145,008.03
04-Jun-20	04-Jun-20	Cheque Debit - 003529 SALARY TRANSFER	003529	-1,171,500.00		461,973,508.03
04-Jun-20	04-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		461,972,908.03
04-Jun-20	04-Jun-20	Cheque Debit - 3472 TRANSFER	3472	-3,992,559.65		457,980,348.38
05-Jun-20	05-Jun-20	Inward Cheque - 003511	003511	-149,085.00		457,831,263.38
05-Jun-20	05-Jun-20	Inward Cheque - 003490	003490	-344,265.00		457,486,998.38
05-Jun-20	05-Jun-20	Inward Cheque - 003531	003531	-473,140.00		457,013,858.38
08-Jun-20	08-Jun-20	Inward Cheque - 003514	003514	-661,779.60		456,352,078.78
08-Jun-20	08-Jun-20	Inward Cheque - 003515	003515	-417,796.60		455,934,282.18
08-Jun-20	08-Jun-20	Payment Cheque Number	3532	-100,800.00		455,833,482.18
09-Jun-20	09-Jun-20	Inward Cheque - 003525	003525	-34,552.10		455,798,930.08
09-Jun-20	09-Jun-20	Inward Cheque - 003493	003493	-31,000.00		455,767,930.08
09-Jun-20	09-Jun-20	Inward Cheque - 003535	003535	-138,329.85		455,629,600.23
11-Jun-20	11-Jun-20	Cash Deposit - RAPHAEL KIVUVA			30,800.00	455,660,400.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001376730		-240.00		455,660,160.23
11-Jun-20	11-Jun-20	Cheque Debit - 3546 Eslip Pay-2020200001376730	3546	-1,531,997.00		454,128,163.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001377038		-240.00		454,127,923.23

Dear customer, in the interest of maintaining the health and safety of our customers during the COVID-19 pandemic, we urge you to reduce cash transactions and enjoy fast, easy, convenient and safe transaction options through our online banking platform, mobile banking and cards. #StayHomeStaySafe. For any queries please contact our customer service +254202884444 or 0711056444 or 0732156444

Date	Value Date	Transaction Details	Cheque #	Debit	Credit	Balance
11-Jun-20	11-Jun-20	Cheque Debit - 3550 Eslip Pay-2020200001377038	3550	-404,415.00		453,723,508.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001312409		-240.00		453,723,268.23
11-Jun-20	11-Jun-20	Cheque Debit - 3508 Eslip Pay-2020200001312409	3508	-22,235.00		453,701,033.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001377100		-240.00		453,700,793.23
11-Jun-20	11-Jun-20	Cheque Debit - 3549 Eslip Pay-2020200001377100	3549	-161,766.00		453,539,027.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001313223		-240.00		453,538,787.23
11-Jun-20	11-Jun-20	Cheque Debit - 3369 Eslip Pay-2020200001313223	3369	-23,791.00		453,514,996.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001376886		-240.00		453,514,756.23
11-Jun-20	11-Jun-20	Cheque Debit - 3547 Eslip Pay-2020200001376886	3547	-612,800.00		452,901,956.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001305807		-240.00		452,901,716.23
11-Jun-20	11-Jun-20	Cheque Debit - 3536 Eslip Pay-2020200001305807	3536	-5,151.00		452,896,565.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001311829		-240.00		452,896,325.23
11-Jun-20	11-Jun-20	Cheque Debit - 3418 Eslip Pay-2020200001311829	3418	-3,880.00		452,892,445.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001312234		-240.00		452,892,205.23
11-Jun-20	11-Jun-20	Cheque Debit - 3394 Eslip Pay-2020200001312234	3394	-17,386.00		452,874,819.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001377192		-240.00		452,874,579.23
11-Jun-20	11-Jun-20	Cheque Debit - 3553 Eslip Pay-2020200001377192	3553	-124,293.00		452,750,286.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001377164		-240.00		452,750,046.23
11-Jun-20	11-Jun-20	Cheque Debit - 3552 Eslip Pay-2020200001377164	3552	-310,731.00		452,439,315.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001313532		-240.00		452,439,075.23
11-Jun-20	11-Jun-20	Cheque Debit - 3407 Eslip Pay-2020200001313532	3407	-19,829.00		452,419,246.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001312097		-240.00		452,419,006.23
11-Jun-20	11-Jun-20	Cheque Debit - 3447 Eslip Pay-2020200001312097	3447	-3,850.00		452,415,156.23
11-Jun-20	11-Jun-20	Charges - Eslip Pay-2020200001376970		-240.00		452,414,916.23
11-Jun-20	11-Jun-20	Cheque Debit - 3543 Eslip Pay-2020200001376970	3543	-481,516.00		451,933,400.23
11-Jun-20	11-Jun-20	Cheque Debit - 3545	3545	-20,307,996.00		431,625,404.23
11-Jun-20	11-Jun-20	Cheque Debit - 3554	3554	-6,383,286.30		425,242,117.93
11-Jun-20	11-Jun-20	Cheque Debit - 3561	3561	-590,400.00		424,651,717.93
11-Jun-20	11-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		424,651,117.93
11-Jun-20	11-Jun-20	Cheque Debit - 3548 TRANSFER	3548	-3,654,501.35		420,996,616.58
11-Jun-20	11-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		420,996,016.58
11-Jun-20	11-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		420,995,416.58
11-Jun-20	11-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		420,994,816.58
11-Jun-20	11-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		420,994,216.58
12-Jun-20	12-Jun-20	Inward Cheque - 003534	003534	-49,280.00		420,944,936.58
12-Jun-20	12-Jun-20	Inward Cheque - 003492	003492	-173,250.00		420,771,686.58
12-Jun-20	12-Jun-20	Inward Cheque - 003513	003513	-59,549.60		420,712,136.98
12-Jun-20	12-Jun-20	Charges - INV 2020-009. MINISTRY OF WATER AND		-1,200.00		420,710,936.98
12-Jun-20	12-Jun-20	Cheque Debit - 3542 INV 2020-009.	3542	-2,728,586.30		417,982,350.68
12-Jun-20	12-Jun-20	Cheque Debit - 3558	3558	-17,390,502.35		400,591,848.33
12-Jun-20	12-Jun-20	Cheque Debit - 3562	3562	-2,855,349.00		397,736,499.33
12-Jun-20	12-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		397,735,899.33
12-Jun-20	12-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		397,735,299.33
12-Jun-20	12-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		397,734,699.33
12-Jun-20	12-Jun-20	Charges - INV NO 2 MINISTRY OF WATER AND		-1,200.00		397,733,499.33
12-Jun-20	12-Jun-20	Cheque Debit - 3544 INV NO 2	3544	-19,270,811.30		378,462,688.03
12-Jun-20	12-Jun-20	Charges - /ROC/KENYA WATER SECURITY AND		-600.00		378,462,088.03
12-Jun-20	12-Jun-20	Charges - Eslip Pay-2020200001388657		-240.00		378,461,848.03
12-Jun-20	12-Jun-20	Cheque Debit - 3559 Eslip Pay-2020200001388657	3559	-812,642.00		377,649,206.03
12-Jun-20	12-Jun-20	Charges - 2020/0918000048 2020/0918000163		-1,200.00		377,648,006.03
15-Jun-20	15-Jun-20	Inward Cheque - 003555	003555	-518,315.00		377,129,691.03

Dear customer, in the interest of maintaining the health and safety of our customers during the COVID-19 pandemic, we urge you to reduce cash transactions and enjoy fast, easy, convenient and safe transaction options through our online banking platform, mobile banking and cards. #StayHomeStaySafe. For any queries please contact our customer service +254202884444 or 0711056444 or 0732156444

Date	Value Date	Transaction Details	Cheque #	Debit	Credit	Balance
16-Jun-20	16-Jun-20	Inward Cheque - 003491	003491	-325,915.00		376,803,776.03
16-Jun-20	16-Jun-20	Charges - Eslip Pay-2020200001426628		-240.00		376,803,536.03
16-Jun-20	16-Jun-20	Cheque Debit - 3578 Eslip Pay-2020200001426628	3578	-37,500.00		376,766,031
16-Jun-20	16-Jun-20	Charges - Eslip Pay-2020200001426481		-240.00		376,765,796.03
16-Jun-20	16-Jun-20	Cheque Debit - 3564 Eslip Pay-2020200001426481	3564	-2,224,804.00		374,540,992.03
16-Jun-20	16-Jun-20	Charges - Eslip Pay-2020200001426310		-240.00		374,540,752.03
16-Jun-20	16-Jun-20	Cheque Debit - 3567 Eslip Pay-2020200001426310	3567	-193,375.00		374,347,377.03
16-Jun-20	16-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		374,346,777.03
16-Jun-20	16-Jun-20	Charges - SALARY TRANSFER KENYA WATER		-5,040.00		374,341,737.03
16-Jun-20	16-Jun-20	Cheque Debit - 003577 SALARY TRANSFER	003577	-892,118.90		373,449,618.13
17-Jun-20	17-Jun-20	Inward Cheque - 003557	003557	-203,000.00		373,246,618.13
17-Jun-20	17-Jun-20	Cheque Debit - 3563	3563	-8,587,832.25		364,658,785.88
17-Jun-20	17-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		364,658,185.88
17-Jun-20	17-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		364,657,585.88
17-Jun-20	17-Jun-20	Charges - Eslip Pay-2020200001441768		-240.00		364,657,345.88
17-Jun-20	17-Jun-20	Cheque Debit - 3581 Eslip Pay-2020200001441768	3581	-636,162.00		364,021,183.88
17-Jun-20	17-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		364,020,583.88
17-Jun-20	17-Jun-20	Cheque Debit - 3579 TRANSFER	3579	-19,366,762.80		344,653,821.08
18-Jun-20	18-Jun-20	Inward Cheque - 003575	003575	-32,000.00		344,621,821.08
18-Jun-20	18-Jun-20	Inward Cheque - 003570	003570	-33,600.00		344,588,221.08
18-Jun-20	18-Jun-20	Charges - SALARY TRANSFER KENYA WATER		-6,000.00		344,582,221.08
18-Jun-20	18-Jun-20	Cheque Debit - 003582 SALARY TRANSFER	003582	-1,174,098.00		343,408,123.08
18-Jun-20	18-Jun-20	Inward Swift Transfer - /ROC/0010003941 MINISTRY OF WATER AND SANITATION			175,000,000.00	518,408,123.08
18-Jun-20	18-Jun-20	Cheque book charges and tax		-3,375.00		518,404,748.08
18-Jun-20	18-Jun-20	Cheque Debit - 3592	3592	-12,592,256.60		505,812,491.48
18-Jun-20	18-Jun-20	Cheque Debit - 3595	3595	-1,488,292.65		504,324,198.83
19-Jun-20	19-Jun-20	Account Transfer Cr - AMOUNT:28604196.00 ACTION:CREDIT.CH ACCOUNT:1000591738 CURRENCY:KES			28,604,196.00	532,928,394.83
19-Jun-20	19-Jun-20	Inward Cheque - 003569	003569	-195,885.45		532,732,509.38
19-Jun-20	19-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		532,731,909.38
19-Jun-20	19-Jun-20	Cheque Debit - 3597 TRANSFER	3597	-1,070,550.15		531,661,359.23
19-Jun-20	19-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		531,660,759.23
19-Jun-20	19-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		531,660,159.23
19-Jun-20	19-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		531,659,559.23
19-Jun-20	19-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		531,658,959.23
19-Jun-20	19-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		531,658,359.23
19-Jun-20	19-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		531,657,759.23
19-Jun-20	19-Jun-20	Cheque Debit - 3589	3589	-26,979,666.95		504,678,092.28
19-Jun-20	19-Jun-20	Charges - INV NO. WAMK00901/7B MINISTRY OF		-600.00		504,677,492.28
19-Jun-20	19-Jun-20	Cheque Debit - 3601 INV NO. WAMK00901/7B	3601	-8,662,355.55		496,015,136.73
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001465940		-240.00		496,014,896.73
19-Jun-20	19-Jun-20	Cheque Debit - 3560 Eslip Pay-2020200001465940	3560	-325,058.00		495,689,838.73
19-Jun-20	19-Jun-20	Charges - SALARY TRANSFER KENYA WATER		-1,440.00		495,688,398.73
19-Jun-20	19-Jun-20	Cheque Debit - 003583 SALARY TRANSFER	003583	-3,830,979.90		491,857,418.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001465308		-240.00		491,857,178.83
19-Jun-20	19-Jun-20	Cheque Debit - 3591 Eslip Pay-2020200001465308	3591	-504,294.00		491,352,884.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001463852		-240.00		491,352,644.83
19-Jun-20	19-Jun-20	Cheque Debit - 3593 Eslip Pay-2020200001463852	3593	-588,424.00		490,764,220.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001465779		-240.00		490,763,980.83
19-Jun-20	19-Jun-20	Cheque Debit - 3596 Eslip Pay-2020200001465779	3596	-744,148.00		490,019,832.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001466088		-240.00		490,019,592.83

Dear customer, in the interest of maintaining the health and safety of our customers during the COVID-19 pandemic, we urge you to reduce cash transactions and enjoy fast, easy, convenient and safe transaction options through our online banking platform, mobile banking and cards. #StayHomeStaySafe. For any queries please contact our customer service +254202884444 or 0711056444 or 0732156444

Date	Value Date	Transaction Details	Cheque #	Debit	Credit	Balance
19-Jun-20	19-Jun-20	Cheque Debit - 3602 Eslip Pay-2020200001466088	3602	-404,783.00		489,614,809.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001464049		-240.00		489,614,569.83
19-Jun-20	19-Jun-20	Cheque Debit - 3598 Eslip Pay-2020200001464049	3598	-446,063.00		489,168,506.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001464628		-240.00		489,168,266.83
19-Jun-20	19-Jun-20	Cheque Debit - 3599 Eslip Pay-2020200001464628	3599	-178,426.00		488,989,840.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001465510		-240.00		488,989,600.83
19-Jun-20	19-Jun-20	Cheque Debit - 3600 Eslip Pay-2020200001465510	3600	-14,195,464.00		474,794,136.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001464897		-240.00		474,793,896.83
19-Jun-20	19-Jun-20	Cheque Debit - 3594 Eslip Pay-2020200001464897	3594	-235,370.00		474,558,526.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001466213		-240.00		474,558,286.83
19-Jun-20	19-Jun-20	Cheque Debit - 3588 Eslip Pay-2020200001466213	3588	-9,850.00		474,548,436.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001463403		-240.00		474,548,196.83
19-Jun-20	19-Jun-20	Cheque Debit - 3584 Eslip Pay-2020200001463403	3584	-180,000.00		474,368,196.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001465403		-240.00		474,367,956.83
19-Jun-20	19-Jun-20	Cheque Debit - 3585 Eslip Pay-2020200001465403	3585	-60,000.00		474,307,956.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001465067		-240.00		474,307,716.83
19-Jun-20	19-Jun-20	Cheque Debit - 3580 Eslip Pay-2020200001465067	3580	-424,108.00		473,883,608.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001466056		-240.00		473,883,368.83
19-Jun-20	19-Jun-20	Cheque Debit - 3603 Eslip Pay-2020200001466056	3603	-161,914.00		473,721,454.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001466390		-240.00		473,721,214.83
19-Jun-20	19-Jun-20	Cheque Debit - 3573 Eslip Pay-2020200001466390	3573	-5,030.00		473,716,184.83
19-Jun-20	19-Jun-20	Charges - Eslip Pay-2020200001463253		-240.00		473,715,944.83
19-Jun-20	19-Jun-20	Cheque Debit - 3590 Eslip Pay-2020200001463253	3590	-1,260,733.00		472,455,211.83
23-Jun-20	23-Jun-20	Inward Cheque - 003572	003572	-49,280.00		472,405,931.83
23-Jun-20	23-Jun-20	Charges - CONSULTANCY SERVICES		-1,200.00		472,404,731.83
23-Jun-20	23-Jun-20	Cheque Payment - 1005072979 200623YHQFYV 003576		-477,370.40		471,927,361.43
23-Jun-20	23-Jun-20	Charges - INV NO. WAMK00901/7A MINISTRY OF		-600.00		471,926,761.43
25-Jun-20	25-Jun-20	Charges - Eslip Pay-2020200001535431		-240.00		471,926,521.43
25-Jun-20	25-Jun-20	Cheque Debit - 3616 Eslip Pay-2020200001535431	3616	-2,009,962.00		469,916,559.43
25-Jun-20	25-Jun-20	Charges - Eslip Pay-2020200001535442		-240.00		469,916,319.43
25-Jun-20	25-Jun-20	Cheque Debit - 3614 Eslip Pay-2020200001535442	3614	-3,014,942.00		466,901,377.43
25-Jun-20	25-Jun-20	Charges - Eslip Pay-2020200001532731		-240.00		466,901,137.43
25-Jun-20	25-Jun-20	Cheque Debit - 3611 Eslip Pay-2020200001532731	3611	-1,626,665.00		465,274,472.43
25-Jun-20	25-Jun-20	Charges - Eslip Pay-2020200001533146		-240.00		465,274,232.43
25-Jun-20	25-Jun-20	Cheque Debit - 3613 Eslip Pay-2020200001533146	3613	-9,710.00		465,264,522.43
25-Jun-20	25-Jun-20	Charges - Eslip Pay-2020200001535401		-240.00		465,264,282.43
25-Jun-20	25-Jun-20	Cheque Debit - 3616 Eslip Pay-2020200001535401	3616	-2,837,468.00		462,426,814.43
25-Jun-20	25-Jun-20	Charges - Eslip Pay-2020200001533057		-240.00		462,426,574.43
25-Jun-20	25-Jun-20	Cheque Debit - 3610 Eslip Pay-2020200001533057	3610	-1,052,652.00		461,373,922.43
25-Jun-20	25-Jun-20	Charges - Eslip Pay-2020200001532757		-240.00		461,373,682.43
25-Jun-20	25-Jun-20	Cheque Debit - 3611 Eslip Pay-2020200001532757	3611	-650,666.00		460,723,016.43
25-Jun-20	25-Jun-20	Charges - Eslip Pay-2020200001532963		-240.00		460,722,776.43
25-Jun-20	25-Jun-20	Cheque Debit - 3609 Eslip Pay-2020200001532963	3609	-265,317.00		460,457,459.43
25-Jun-20	25-Jun-20	Charges - Eslip Pay-2020200001534235		-240.00		460,457,219.43
25-Jun-20	25-Jun-20	Cheque Debit - 3615 Eslip Pay-2020200001534235	3615	-7,093,698.00		453,363,521.43
25-Jun-20	25-Jun-20	Cheque Debit - 3608	3608	-16,703,188.10		436,660,333.33
25-Jun-20	25-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		436,659,733.33
25-Jun-20	25-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		436,659,133.33
25-Jun-20	25-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		436,658,533.33
25-Jun-20	25-Jun-20	Charges - KENYA WATER SECURITY AND KENYA		-4,200.00		436,654,333.33
25-Jun-20	25-Jun-20	Cheque Debit - 3606 KENYA WATER SECURITY AND	3606	-1,201,579.00		435,452,754.33

Dear customer, in the interest of maintaining the health and safety of our customers during the COVID-19 pandemic, we urge you to reduce cash transactions and enjoy fast, easy, convenient and safe transaction options through our online banking platform, mobile banking and cards. #StayHomeStaySafe. For any queries please contact our customer service +254202884444 or 0711056444 or 0732156444

Date	Value Date	Transaction Details	Cheque #	Debit	Credit	Balance
26-Jun-20	26-Jun-20	Inward Cheque - 003604	003604	-172,000.00		435,280,754.33
26-Jun-20	26-Jun-20	Cheque Payment - JTLCH240620 200626YIBNWC 003586		-502,320.00		434,778,434.33
26-Jun-20	26-Jun-20	Charges - Eslip Pay-2020200001549262		-240.00		434,778,194.33
26-Jun-20	26-Jun-20	Cheque Debit - 3619 Eslip Pay-2020200001549262	3619	-377,362.00		434,400,832.33
26-Jun-20	26-Jun-20	Charges - Eslip Pay-2020200001549319		-240.00		434,400,592.33
26-Jun-20	26-Jun-20	Cheque Debit - 3622 Eslip Pay-2020200001549319	3622	-77,699.00		434,322,893.33
26-Jun-20	26-Jun-20	Charges - Eslip Pay-2020200001549344		-240.00		434,322,653.33
26-Jun-20	26-Jun-20	Cheque Debit - 3621 Eslip Pay-2020200001549344	3621	-194,247.00		434,128,406.33
26-Jun-20	26-Jun-20	Charges - Eslip Pay-2020200001549289		-240.00		434,128,166.33
26-Jun-20	26-Jun-20	Cheque Debit - 3618 Eslip Pay-2020200001549289	3618	-566,042.00		433,562,124.33
26-Jun-20	26-Jun-20	Charges - TRANSFER MINISTRY OF WATER SECURITY		-600.00		433,561,524.33
26-Jun-20	26-Jun-20	Cheque Debit - 3617 TRANSFER	3617	-20,566,191.10		412,995,333.23
26-Jun-20	26-Jun-20	Charges - INV NO. 2020/0918000282 KENYA WATER		-1,200.00		412,994,133.23
26-Jun-20	26-Jun-20	Cheque Debit - 3620 INV NO. 2020/0918000282	3620	-4,156,878.15		408,837,255.08
27-Jun-20	27-Jun-20	Charges - KENYA WATER SECURITY AND KENYA		-1,200.00		408,836,055.08
27-Jun-20	27-Jun-20	Cheque Debit - 3623 KENYA WATER SECURITY AND	3623	-655,900.00		408,180,155.08
29-Jun-20	29-Jun-20	Inward Cheque - 003605	003605	-494,760.00		407,685,395.08
30-Jun-20	30-Jun-20	Inward Cheque - 003574	003574	-18,800.00		407,666,595.08
30-Jun-20	30-Jun-20	Inward Cheque - 003571	003571	-2,892.60		407,663,702.48
30-Jun-20	30-Jun-20	Inward Cheque - 003612	003612	-543,710.90		407,119,991.58
30-Jun-20	30-Jun-20	Cheque Debit - 3636	3636	-34,969,905.60		372,150,085.98
30-Jun-20	30-Jun-20	Cheque Debit - 3624	3624	-64,561,027.15		307,589,058.83
30-Jun-20	30-Jun-20	Charges - Eslip Pay-2020200001580158		-240.00		307,588,818.83
30-Jun-20	30-Jun-20	Cheque Debit - 3637-3638 Eslip Pay-2020200001580158	3637-3638	-641,650.00		306,947,168.83
30-Jun-20	30-Jun-20	Charges - Eslip Pay-2020200001578411		-240.00		306,946,928.83
30-Jun-20	30-Jun-20	Cheque Debit - 3627 Eslip Pay-2020200001578411	3627	-1,023,139.00		305,923,789.83
30-Jun-20	30-Jun-20	Charges - Eslip Pay-2020200001580229		-240.00		305,923,549.83
30-Jun-20	30-Jun-20	Cheque Debit - 3637-3638 Eslip Pay-2020200001580229	3637-3638	-962,475.00		304,961,074.83
30-Jun-20	30-Jun-20	Charges - Eslip Pay-2020200001579325		-240.00		304,960,834.83
30-Jun-20	30-Jun-20	Cheque Debit - 3630 Eslip Pay-2020200001579325	3630	-5,414.00		304,955,420.83
30-Jun-20	30-Jun-20	Excise Duty		-300.00		304,955,120.83
30-Jun-20	30-Jun-20	Access Fee		-1,500.00		304,953,620.83
30-Jun-20	30-Jun-20	Charges - Eslip Pay-2020200001579032		-240.00		304,953,380.83
30-Jun-20	30-Jun-20	Cheque Debit - 3626 Eslip Pay-2020200001579032	3626	-852,104.00		304,101,276.83
30-Jun-20	30-Jun-20	Charges - Eslip Pay-2020200001579151		-240.00		304,101,036.83
30-Jun-20	30-Jun-20	Cheque Debit - 3625 Eslip Pay-2020200001579151	3625	-1,534,708.00		302,566,328.83
30-Jun-20	30-Jun-20	Charges - Eslip Pay-2020200001578502		-240.00		302,566,088.83
30-Jun-20	30-Jun-20	Cheque Debit - 3627 Eslip Pay-2020200001578502	3627	-340,842.00		302,225,246.83
30-Jun-20	30-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		302,224,646.83
30-Jun-20	30-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		302,224,046.83
30-Jun-20	30-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		302,223,446.83
30-Jun-20	30-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		302,222,846.83
30-Jun-20	30-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		302,222,246.83
30-Jun-20	30-Jun-20	Charges - TRANSFER MINISTRY OF WATER AND		-600.00		302,221,646.83
30-Jun-20	30-Jun-20	Charges - /ROC/TRANSFER MINISTRY OF WATER AND		-600.00		302,221,046.83
30-Jun-20	01-Jul-20	Credit Interest			989,948.39	303,210,995.22
30-Jun-20	01-Jul-20	Tax Amount Due		-148,492.26		303,062,502.96
30-Jun-20		BALANCE C/F				303,062,502.96

Dear customer, in the interest of maintaining the health and safety of our customers during the COVID-19 pandemic, we urge you to reduce cash transactions and enjoy fast, easy, convenient and safe transaction options through our online banking platform, mobile banking and cards. #StayHomeStaySafe. For any queries please contact our customer service +254202884444 or 0711056444 or 0732156444

				F.O 30
KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT				
D-110 (KWSCRCP)		2019/2020		
BANK RECONCILIATION STATEMENT AS AT 30th June 2020				
		KSHS.	Kshs.	Kshs.
Balance as per bank certificate(New A/c)				303,062,502.96
Less				
1. Payments in cashbook not yet recorded in bank statement (Unpresented Cheques)		3,325,330.50	3,325,330.50	
2. Receipts in bank statement not yet recorded in cashbook		-		
Add				
3. Payments in bank statement not yet recorded in casbook				
4. Receipts in cashbook not yet recorded in bank statement.		0.00		
Balance as per the cashbook.....				299,737,172.46
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct.				
Prepared By: PA				
Signature: 				
Date: 13/07/2020				
(All schedules are attached herewith)				

Seen.

 15/07/2020



Jun-20			
MINISTRY OF ENVIRONMENT WATER AND NATURAL RESOURCES			
KENYA WATER SECURITY RESILIENCE PROJECT			
PROJECT PREPARATORY ADVANCE			
PROJECT NO. 52680			
BANK RECONCILIATION STATEMENT AS AT 30th June 2020			
NIC BANK, NIC HOUSE NAIROBI			
A/C NO. 1000591738			
CASH BOOK SUMMARY			
CASH BOOK BALANCE AS AT 1st June 2020			(11,405,140.42)
	ADD	RECEIPTS (INTEREST INCOME)	989,948.39
		Exchequer: IDA	636,028,486.00
		Exchequer: TF	28,604,196.00
		Exchequer: GoK	175,000,000.00
		Imprest refunds	30,800.00
		Stale cheques no. 3089, 3340 & 3353	2,880,838.95
		Sub Totals	832,129,128.92
	LESS	PAYMENTS	532,162,897.60
		BANK CHARGES	229,058.86
		Sub Totals	532,391,956.46
		CASH BOOK BALANCE AS AT 30th June 2020	299,737,172.46
BANK RECONCILIATION STATEMENT			
BALANCE AS PER BANK STATEMENT AS AT 30th June 2020			303,062,502.96
	ADD	UN BANKED RECEIPT	
		PAY IN BANK NOT IN CASH BOOK	
		Sub Totals	303,062,502.96
	LESS	UNPRESENTED CHEQUES	3,325,330.50
BALANCE AS PER CASH BOOK			299,737,172.46
LIST OF UNPRESENTED CHEQUES			
C B DATE	CHQ.No.	PAYEE NAME	AMOUNT (Kshs.)
12-Jun-20	003568	Commissioner of Domestic Taxes	1,483,202.40
12-Jun-20	003568	Commissioner of Domestic Taxes	77,350.00
29-Jun-20	003628	Cybercill Africa Ltd	35,952.00
29-Jun-20	003629	Salute I World	267,228.10
29-Jun-20	003631	APIS Insurance Brokers	250,578.00
29-Jun-20	003632	Kaylan Tours & Travel	35,540.00
29-Jun-20	003633	Wellington Enterprises	510,000.00
29-Jun-20	003634	Falcon Keys & Locks Ltd	42,000.00
29-Jun-20	003635	Saficare Services Ltd	47,520.00
29-Jun-20	003639	Joseph Machua	56,700.00
29-Jun-20	003639	Imprest	31,500.00
29-Jun-20	003639	Jane Kihara	78,960.00
29-Jun-20	003639	Andrew Njogu	28,000.00
29-Jun-20	003639	Simon N Mwangi	28,000.00

J B/07/20

29-Jun-20	003639	John Kirui	56,700.00
29-Jun-20	003639	Calvince Ouma	56,700.00
29-Jun-20	003639	Rose Wanyonyi	56,700.00
29-Jun-20	003639	Peter Ngari	126,000.00
29-Jun-20	003639	Mary Nduta	56,700.00
		Total	3,325,330.50

 23/07/20

Date. 02/07/2020

Report of the Board of Survey on the Cash and Bank Balances of **Kenya Water Security and Climate Resilience Project (KWSCR)** as at the close of business on **01/07/2020**

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

JOHN MBUGUA - CHAIRMAN

ALICE MZERA - MEMBER

FRANCISCA LERUK - MEMBER

assembled at the office of **CRWSCR** Accounts office at **9.00 am**(time) on the **01/07/2020** as the following cash was produced:-

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

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

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

The Cash Book reflected the following balances as at the close of business on the **01/07/2020**

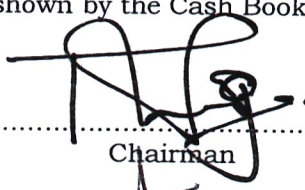
Cash on hand	Sh.
Bank balance	Sh. 299,737,172.45

The Bank Certificate of Balance showed a sum of **Sh. 303,062,502.96 (CR)**

..... cts (Sh.)
standing to the credit of the account on **30TH JUNE 2020**

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

Date 01/07/2020


Chairman


Members of the Board

GPK (L)

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2020

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

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

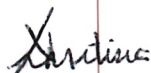
		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			40,728,101.67
	Less:			
2	Total amount documented			35,728,101.71
3	Outstanding amount to be documented			4,999,999.96
	Represented by:			
4	Ending Special account Balance as as 30 June 2020			3,663,593.67
5	Amounts claimed but not credited as at 30 June 2020			-
6	Amounts withdrawn and not claimed			1,336,406.29
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2020			4,999,999.96

Discrepancy between total appearing on line 3 and 9

Notes:

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

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



AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 18.08.2020

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2020
Account No.	1000214244
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	(K) WAT. SEC & CL. RESI PRJ 5268 KE
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2019
as per C.B.K. Ledger Account 3,825,654.82

Add:

Total Amount deposited by World Bank 14,182,656.09

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible
expenditure

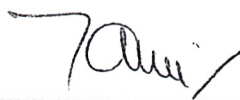
Deduct:

Total amount withdrawn 14,344,717.24

Total service charges if not included above in
amount withdrawn

Ending balance on 30th June, 2020 3,663,593.67

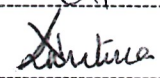
**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 

DATE

07-08-2020

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 

DATE

18-08-2020

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2020 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 11 of 11

Run Date: 29/07/2020 Run Time: 14:50:55

STATEMENT OF ACCOUNT

PAGE NO : 1

CENTRAL BANK OF KENYA
BANKI KUU YA KENYA
P.O.BOX 60000-0200

ACCOUNT NUMBER : 1000214244

NAIROBI

ACCOUNT TITLE : (K) WAT. SEC & CL. RESI PRJ 5268 KE
30/06/2020

STATEMENT PERIOD: From 01/07/2019 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
NO.	Value Date	Reference.No	Details	Debit	Credit
					Balance
1	28/08/2019	FT19240G21L3	PA122539	-1,450,000.00	0.00
2	02/09/2019	FT19245LZXGQ	PA 122548	-1,445,000.00	0.00
3	19/09/2019	FT19262RDFPC	FUNDING	0.00	1,731,609.10
4	26/11/2019	FT19330WT68S	PA 123355	-2,596,153.00	0.00
5	17/01/2020	FT200179Z58C	FUNDING	0.00	2,906,723.07
6	30/03/2020	FT20090FMD9T	FUNDING	0.00	3,069,238.58
7	15/05/2020	FT201360KC95	FUNDING	0.00	851,986.86
8	22/05/2020	FT20142PKXP4	PA 124517	-6,042,000.00	0.00
9	25/06/2020	FT20177ND177	(K) WAT. S FUND	0.00	2,811,564.24
10	26/06/2020	FT201783590G	REV FT2017724XYN	-2,811,564.24	0.00
11	26/06/2020	FT201787JSLR	(K) WAT. S FUND	0.00	2,811,534.24
					3663593.67

END OF ACCOUNT STATEMENT

CLOSING BALANCE : 3663593.67

Favourites

TAM.E.STMT.OF.ACCT.EPRM		More Options
		Clear Selection Find
Account	equals	1000214244
Statement From	equals	20190701
Statement To	equals	20200630
TAM.E.STMT.OF.ACCT.EPRM		



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

Project: P117635 - Kenya Water Security and Climate Resilience Project

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

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

Designated Account Detail- DA-C

Account Details

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

Transaction Details

Currency (USD) View Transaction List

Total Deposits Less Refunds	42,582,636.07
Documented	37,582,636.11
Outstanding Balance	4,999,999.96
Waived Documentation Amount	0.00
Transaction in Process	0.00



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

Project: P117635 - Kenya Water Security and Climate Resilience Project

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date
18-Jun-2013

Loan Signing Date
29-Jul-2013

Loan Made
Effective
24-Oct-2013

Authorized
Signatories
Submitted to WB
06-Apr-2020

Authorized
Signatories
Approved
06-Apr-2020

Loan is Ready for
Disbursing Online
19-Aug-2020

Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 111 entries

Filter by

DA-C ▼

Documented C ▼

Value Date

Search

Borrower Reference	Application					Paid						
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated	
WA 87	DA-C	Completed	USD	1,854,534.40	8	USD	1,854,534.40	14-Aug-2020	17-Aug-2020	Borrower	17-Aug-2020	
WA 83	DA-C	Completed	USD	2,811,564.24	8	USD	2,811,564.24	24-Jun-2020	24-Jun-2020	Borrower	24-Jun-2020	
WA 76	DA-C	Completed	USD	852,016.86	8	USD	852,016.86	14-May-2020	14-May-2020	Borrower	14-May-2020	
WA 75	DA-C	Completed	USD	3,069,268.58	8	USD	3,069,268.58	27-Mar-2020	27-Mar-2020	Borrower	27-Mar-2020	
WA 68	DA-C	Completed	USD	2,906,753.07	8	USD	2,906,753.07	16-Jan-2020	16-Jan-2020	Borrower	16-Jan-2020	
WA 61	DA-C	Completed	USD	1,731,639.10	7	USD	1,731,639.10	17-Sep-2019	18-Sep-2019	Borrower	18-Sep-2019	
WA 58	DA-C	Completed	USD	553,577.90	7	USD	553,577.90	07-Jun-2019	07-Jun-2019	Borrower	07-Jun-2019	
WA 51	DA-C	Completed	USD	1,416,404.87	7	USD	1,416,404.87	11-Apr-2019	11-Apr-2019	Borrower	11-Apr-2019	
WA 47	DA-C	Completed	USD	2,085,659.54	7	USD	2,085,659.54	11-Mar-2019	12-Mar-2019	Borrower	12-Mar-2019	
WA 44	DA-C	Completed	USD	1,359,694.43	7	USD	1,359,694.43	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019	
WA 39	DA-C	Completed	USD	2,616,607.37	7	USD	1,567,043.32	27-Sep-2018	28-Sep-2018	Borrower	28-Sep-2018	
WA 39	DA-C	Completed	USD	2,616,607.37	4	USD	1,049,564.05	27-Sep-2018	28-Sep-2018	Borrower	28-Sep-2018	
WA 36	DA-C	Completed	USD	1,668,597.31	7	USD	1,147,357.93	13-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018	
WA 36	DA-C	Completed	USD	1,668,597.31	4	USD	521,239.38	13-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018	
WA 31	DA-C	Completed	USD	1,931,836.21	7	USD	1,248,709.51	13-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018	
WA 31	DA-C	Completed	USD	1,931,836.21	4	USD	683,126.70	13-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018	

KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2019

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

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

		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			5,000,000.00
	Less:			
2	Total amount documented			-
3	Outstanding amount to be documented			5,000,000.00
	Represented by:			
4	Ending Special account Balance as as 30 June 2019			3,825,654.82
5	Amounts claimed but not credited as at 30th June 2019			-
6	Amounts withdrawn and not claimed			1,174,225.18
7	Service Charges (if not included in lines 5 and 6 above)			120.00
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2019			5,000,000.00

Discrepancy between total appearing on line 3 and 9

Notes:

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

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

AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE:

KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2020

Credit No.: IDA GRANT NO TF A0761

Bank Account No.: 1000263946 Held with CENTRAL BANK OF KENYA

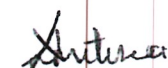
		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			661,393.27
	Less:			
2	Total amount documented			411,393.27
3	Outstanding amount to be documented			250,000.00
	Represented by:			
4	Ending Special account Balance as as 30 June 2020			33.27
5	Amounts claimed but not credited as at 30 June 2020			-
6	Amounts withdrawn and not claimed			249,966.73
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2020			250,000.00

Discrepancy between total appearing on line 3 and 9

Notes:

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

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



AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 25.08.2022

SPECIAL ACCOUNT STATEMENT

For period ending	30th JUNE, 2020
Account No.	1000263946
Depository Bank	CENTRAL BANK OF KENYA.
Address	CENTRAL BANK OF KENYA.
Related Loan	(K) WATER SEC. & CLIM. RES-TF0A0761
Credit Agreement	
Currency	USD

Part A - Account Activity

Beginning balance of 1st July, 2019
as per C.B.K. Ledger Account 0.00

Add:

Total Amount deposited by World Bank 661,308.27

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible
expenditure

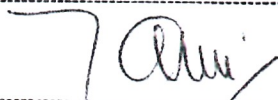
Deduct:

Total amount withdrawn 661,275.00

Total service charges if not included above in
amount withdrawn

Ending balance on 30th June, 2020 33.27

AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA

SIGNATURE: 

DATE

21.08.2020

AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY

SIGNATURE: 

DATE

25.08.2020

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2020 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 7 of 7

Run Date: 20/08/2020 Run Time: 12:09:08
 CENTRAL BANK OF KENYA
 BANKI KUUYA KENYA
 P.O.BOX 60000-0200
 NAIROBI

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER: 1000263946

ACCOUNT TITLE: (K) WATER SEC. & CHIM. RES. TF0A0761
 30/06/2020

STATEMENT PERIOD: From 01/07/2019

To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE
NO.	Value Date	Reference.No	Details	Debit	Credit
	OPENING BAL :				0.00
1	13/11/2019	FT193177WWF8	FUNDING	0.00	249,975.00
2	04/12/2019	FT19338SN565	PA 123364	-249,975.00	0.00
3	13/02/2020	FT200443K060	FUNDING	0.00	141,553.84
4	09/03/2020	FT200699G5ZX	PA124419	-141,500.00	0.00
5	15/05/2020	FT20136SQK7J	FUNDING	0.00	22,264.76
6	15/05/2020	FT20136Y7BF3	FUNDING	0.00	247,514.67
7	04/06/2020	FT201560BLLG	PA124532	-249,800.00	0.00

CLOSING BALANCE : 33.27

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Options

Clear Selection

Find

Account equals 1000263946
 Statement From equals 20190701
 Statement To equals 20200630

TAM.E.STMT.OF.ACCT.EPRM



Loan: TF A0761 (TF - Trust Fund) | Status: Disbursing | Country: Kenya |

Project: P117635 - Kenya Water Security and Climate Resilience Project

Loan Overview

Disbursements

History

Audit Submission

Applications

eSignatorie(s)

Beneficiaries

Contracts

Designated/UN Accounts

Category Schedule

Designated Account Detail- DA-D

Account Details

Account Holder	KENYA WATER SECURITY AND CLIMATE RE	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	250,000.00
Account Number	1000263946	Associated Categories	1 - (GDS (EXCL VEHICLE) CS, TRN AND OC)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

Currency (USD) View Transaction List

Total Deposits Less Refunds	661,393.27
Documented	411,393.27
Outstanding Balance	250,000.00
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

If all withdrawal applications and supporting documentation for project expenditures are expected to be submitted to the Bank by the Closing Date, no action needed.

If all project expenditures are expected to be incurred (i.e., services rendered and goods delivered) by the Closing Date, but additional time is needed to submit withdrawal applications and/or supporting documentation to the Bank, the borrower representative should contact the Task Leader to establish a Grace Period - an additional period between the Closing Date and the Application Deadline Date during which withdrawal applications or supporting documentation for Designated Account Advances may be submitted to the Bank for eligible expenditures incurred by the Closing Date. If the Grace Period has been established, no action is required.

If some project expenditures are expected to be incurred after the Closing Date, the borrower representative should contact the Task Leader to discuss extending the Closing Date. (You may wish to contact your suppliers to ensure contracts will be completed by the Closing Date.)

To discuss disbursement arrangements, including documentation of the Designated Account, the borrower representative should contact the Finance Officer.

For further guidance, please enter your query as Feedback.

Loans with Inactive Advances

Loan: TF A0761 (TF - Trust Fund) | Status: Disbursing | Country: Kenya |

Project: P117635 - Kenya Water Security and Climate Resilience Project

Loan Overview

Disbursements

History

Audit Submission

Applications

eSignatorie(s)

Beneficiaries

Contracts

Designated/UN Accounts

Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date
26-Jun-2015Loan Signing Date
07-Sep-2015Loan Made
Effective
07-Sep-2015Authorized
Signatories
Submitted to WB
06-Apr-2020Authorized
Signatories
Approved
06-Apr-2020Loan is Ready for
Disbursing On line
02-Sep-2020

Submit Withdrawal Application

Transaction List

Showing results 1 - 7 of 7 entries

Filter by

DA-D

Paid Summary

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 6B	DA-D	Completed	USD	22,274.76	1	USD	22,274.76	14-May-2020	14-May-2020	Borrower	14-May-2020
WA 6	DA-D	Completed	USD	247,539.67	1	USD	247,539.67	14-May-2020	14-May-2020	Borrower	14-May-2020
WA 4	DA-D	Completed	USD	141,578.84	1	USD	141,578.84	11-Feb-2020	12-Feb-2020	Borrower	12-Feb-2020
WA 1.	DA-D	Completed	USD	250,000.00	DA-D	USD	250,000.00	07-Nov-2019	12-Nov-2019	Borrower	12-Nov-2019

Loans with Closing Date in less than 6 months



Loan: TF A0761 (TF - Trust Fund) | Status: Disbursing | Country: Kenya |

Project: P117635 - Kenya Water Security and Climate Resilience Project

Loan Overview

Disbursements

History

Audit Submission

Applications

eSignatorie(s)

Beneficiaries

Contracts

Designated/UN Accounts

Category Schedule

Withdrawal Applications

Disbursement Milestone

Loan Approval Date
26-Jun-2015Loan Signing Date
07-Sep-2015Loan Made
Effective
07-Sep-2015Authorized
Signatories
Submitted to WB
06-Apr-2020Authorized
Signatories
Approved
06-Apr-2020Loan is Ready for
Disbursing Online
02-Sep-2020

Submit Withdrawal Application

Transaction List

Showing results 1 - 7 of 7 entries

Filter by

DA-D

Documented C

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 6B	DA-D	Completed	USD	22,274.76	1	USD	22,274.76	14-May-2020	14-May-2020	Borrower	14-May-2020
WA 6	DA-D	Completed	USD	247,539.67	1	USD	247,539.67	14-May-2020	14-May-2020	Borrower	14-May-2020
WA 4	DA-D	Completed	USD	141,578.84	1	USD	141,578.84	11-Feb-2020	12-Feb-2020	Borrower	12-Feb-2020
WA 1.	DA-D	Completed by WB	USD	250,000.00	DA-D		0.00	22-Oct-2019		James Munge	12-Nov-2019

Loans with Closing Date in less than 6 months



Loan: TF A0761 (TF - Trust Fund) | Status: Disbursing | Country: Kenya |

Project: P117635 - Kenya Water Security and Climate Resilience Project

Loan Overview

Disbursements | History | Audit Submission

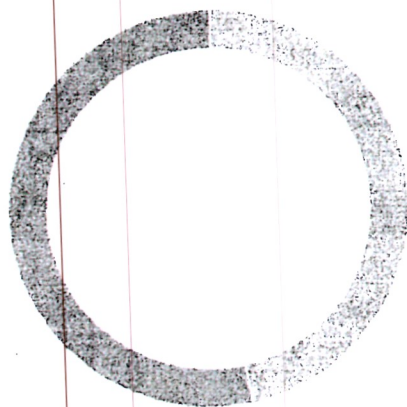
Important Dates

Approval
26-Jun-2015Signing
07-Sep-2015Effective
07-Sep-2015Closing
31-Dec-2020Application
Deadline
30-Apr-2021

Currency of Commitment : USD

Show amounts in

USD



Disbursed 46.6% Undisbursed 53.4%

Loan Information (USD)

Signed Amount	3,500,000.00
Cancelled	0.00
Disbursed	1,631,508.09
Undisbursed	1,868,491.91
Special Commitments	0.00
Funds Available	1,868,491.91
Net of Restriction	1,868,491.91

Funds Available (USD)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	1,868,491.91

USD Equivalents

Original Approved Amount	3,500,000.00
Current Undisbursed	1,868,491.91
Historical Disbursed	1,631,508.09

Principal Outstanding

Disbursed	1,631,508.09
Outstanding Pool Units	0.00
Estimate Pool Unit Value	0.00
Deferred Principal	0.00
Actual Obligation	0.00
Repaid	0.00
Prepaid	