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**OFFICE OF THE AUDITOR-GENERAL**

*Enhancing Accountability*

**REPORT**

THE NATIONAL ASSEMBLY  
PARDPO I AID

DATE: 20 APR 2023

DAY:

Thursday

**OF**

TABLED  
BY:

Hon Owen Baya, MP  
Deputy leader majority

CLERK-AT  
THE-TABLE:

Moses Lemuna

**THE AUDITOR-GENERAL**

**ON**

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

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

**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**

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**ANNUAL REPORT AND FINANCIAL STATEMENTS**

**FOR THE FINANCIAL YEAR ENDED**

**JUNE 30, 2022**

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

***Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022***

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**Kenya Water Security and Climate Resilience Project**  
**Annual Report and Financial Statements for the financial year ended June 30, 2022**

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## **1. Project Information and Overall Performance**

### **1.1.1 Name and registered office**

#### **Name**

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

#### **Objective**

The key objective of the project 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](mailto:info@kwscrp.org)

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

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

**1.2 Project Information**

<b>Project Start Date:</b>	The project start date for the project preparation advance was 5 <sup>th</sup> January 2012 and Loan Credit 24 <sup>th</sup> October 2013
<b>Project End Date:</b>	The project end date for project preparation advance was 31 <sup>st</sup> December 2013 and Loan Credit is 31 <sup>st</sup> December 2022
<b>Project Manager:</b>	The project manager is Eng. Simon G. Mwangi
<b>Project Sponsor:</b>	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. 5268/5674-5674-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. <ul style="list-style-type: none"> <li>• IDA (USD 213M),</li> <li>• Kfw (USD 20.1M),</li> </ul>

	<ul style="list-style-type: none"> <li>• GOK (USD 15.2M)</li> <li>• Korea-WB Trust Fund (USD 3.5M)</li> <li>• Beneficiaries (USD 1.2M)</li> </ul> <p>The project has seven categories as per the Financing Agreement Category 1 Goods, Category 2 Works, Category 3 Consultancy Services, Category 4 Operating Costs, Category 5 Refunds of Preparation Advance and Category 6 Unallocated, Category 7 Goods, Works, Consultancy Services and Training.</p>
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <ul style="list-style-type: none"> <li>(i) Component 1: Water Resource Development, <ul style="list-style-type: none"> <li>SC1.1 Water Sector Investment</li> <li>SC1.2 Water Investment Pipeline.</li> </ul> </li> <li>(ii) Component 2: Effective Water Sector Institutions <ul style="list-style-type: none"> <li>SC2.1 Support for Water Sector Transition and Reforms</li> <li>SC1.2 Strengthening Water Management and Planning</li> </ul> </li> <li>(iii) Support for Project Implementation</li> </ul>
Project duration	The project started on 5 <sup>th</sup> January 2012 and is expected to run until 31 <sup>st</sup> December 2022

**Project Information and Overall Performance (Continued)**

**1.4 Bankers**

The following are the bankers for the current year:

- (i) Designated Account-Central Bank of Kenya-Account No. 1000214244
- (ii) NCBA Bank, NCBA House-Account No. 1000591738
- (iii) NCBA Bank, NCBA House-Account No. 1004150167
- (iv) Equity Bank, NHIF Building-Account No. 018026867060

**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**

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

**Project Information and Overall Performance (Continued)**

<b>Names</b>	<b>Title designation</b>	<b>Key qualification</b>	<b>Responsibilities</b>
Dr. (Eng.) Joseph Njoroge, CBS	Principal Secretary	PhD. Strategic Management	Accounting Officer
Eng. Samuel Alima	Water Secretary	BSC Civil Engineering	Coordination of the Project
Eng. Simon. G. Mwangi	Project Manager	BSC Civil Engineering	Overall Project Management
CPA Agnes W. Waweru	Head of Accounting Unit	B.com CPA(K)	Financial Management

**1.7 Funding summary**

The Project is for duration of 10 years from 2013 to 2022 with an approved budget of US\$ 146.06 (use donor currency) equivalent to Kshs 14.9 billion as highlighted in the table below:

**Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

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

Below is the funding summary:

**A. Source of Funds**

Source of funds	Donor Commitment-		Amount received to date – (30 June 2022)		Undrawn balance to date	
	Donor currency (A)	Kshs (A')	Donor currency (B)	Kshs (B')	Donor currency (A)-(B)	Kshs (A)-(B)
<b>(i) Grant</b>						
Korean – WB Trust Fund	3,500,000	350,000,000	2,795,601	279,560,133	704,399	70,439,867
<b>(ii) Loan</b>						
IDA	111,320,000	13,007,979,806	102,149,156.31	11,999,187,076	9,170,843	1,008,792,730
KfW	16,440,000	1,644,000,000	8,233,620	823,361,962	8,206,380	820,638,038
<b>(iii) Counterpart funds</b>						
Government of Kenya	18,700,000	1,870,000,000	14,546,520	1,454,652,000	4,153,480	415,348,000
<b>Total</b>	<b>149,960,000</b>	<b>16,871,979,806</b>	<b>127,724,897</b>	<b>14,556,761,171</b>	<b>22,235,102</b>	<b>2,315,218,635</b>

*Cancelled- Korean WB Trust fund - \$704,398.67. Granted expired on 31<sup>st</sup> December 2021.*

*IDA -\$78,656,504*

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

**B. Application of Funds**

Application of funds	Amount received to date – (30 <sup>th</sup> June 2022)		Cumulative amount paid to date – (30 <sup>th</sup> June 2022)	Unutilised balance to date (30th June 2022)	
	Donor currency	Kshs		Donor currency	Kshs
	(A)	(A')	(B')	(A)-(B)	(A')-(B')
<b>(i) Grant</b>					
Korean – WB Trust Fund	\$ 2,795,601	279,560,133	279,560,133	704,399	70,429,867
	-	-	-	-	-
<b>(ii) Loan</b>					
IDA	\$ 102,149,156	11,999,187,076	11,999,187,076	9,170,843	1,008,792,730
KfW	€8,233,620	823,361,962	823,361,962	8,206,380	820,638,038
<b>(iii) Counterpart funds</b>					
Government of Kenya	Kshs 14,546,520	1,454,652,000	1,454,652,000	4,153,480	415,348,000
<b>Total</b>	<b>127,724,897</b>	<b>14,556,761,171</b>	<b>14,556,761,171</b>	<b>22,235,102</b>	<b>2,315,208,635</b>

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

**1.8 Summary of Overall Project Performance:**

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

	2021/2022		TOTAL		Variance %
	Budget	Actual	Budget	Actual	
Receipts from Government of Kenya	160,000,000	360,000,000	2,329,652,500	1,954,652,000	84%
Proceeds from Domestic and Foreign Grants	220,000,000	32,665,528	520,000,000	222,901,818	43%
Loan from External Development Partners	2,500,000,000	1,998,177,087	15,089,594,860	11,999,186,782	80%
<b>TOTAL</b>	<b>2,880,000,000</b>	<b>2,390,842,616</b>	<b>17,939,247,360</b>	<b>14,176,740,600</b>	<b>79%</b>

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

The primary objective of the project is to develop infrastructure to irrigate 2,385 hectares of land for sustainable production of food and high-value crops amongst other project benefits. As reflected in the table 1 below, the project has good progress to deliver water for irrigation in lower Nzoia. Physical progress in the Lower Nzoia Irrigation Project (LNIP) now stands at 57.28%. Infrastructure for Flood Mitigation Structures (IFMS), the key milestone is the improvement of about 34 km (17 Km on each bank) of the dykes and associated structures on both banks of the lower parts of Nzoia River. The overall work progress improved now stands at 88.13%, meaning that 29.96 km has been completed, protecting 22,029 ha of land and 58,774 beneficiaries from the perils of flooding. Other notable achievements include the provision of 3,000,000 clean seedlings to farmers through the existing shade net, training of 8,400 farmers in production of clean planting materials/nursery management and reaching 6,324 farmers with extension and advisory services. The project's overall target is to ensure 1,450 Ha of Nzoia watershed is conserved. Cumulatively the project has conserved 1135.5 ha.

Under land acquisition (LA), the project continued with the ongoing land acquisition activities in the remaining section of the main canal, all the secondary canals in Blocks 6 to 14 and all tertiary canals. The overall project target is to acquire a total of 2871 parcels

**Kenya Water Security and Climate Resilience Project**  
**Annual Report and Financial Statements for the financial year ended June 30, 2022**

required to construct the intake works, headworks canal, main canal, secondary canal and tertiary canal. During the period under review, 65 parcels were acquired. To date, a total of 879 parcels have acquired by the project for the irrigation facilities providing working corridor to the contractor until chainage 26+270 which is the end of main canal in block.

As for land Acquisition/Compensation of PAPs for the remaining land parcels required for the IFMS Northern and Southern dyke, the project targeted to acquire a total of 1089 parcels. Between June 2021 and July 2022, an additional 61 parcels of land (122 PAPs) along the dyke were made available, which translated to a total of 515 parcels so far acquired for IFMS.

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

	Loan amount	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017	2017/2018
Receipts from Government of Kenya					150,000,000	500,000,000	-
Proceeds from Domestic and Foreign Grants				-	-	-	-
Loan from External Development Partners		81,695,187	100,926,796	390,616,107	465,765,334	512,649,809	2,370,217,578
<b>TOTAL</b>	<b>23,904,000,000</b>	<b>81,695,187</b>	<b>100,926,796</b>	<b>390,616,107</b>	<b>615,765,334</b>	<b>1,012,649,809</b>	<b>2,370,217,578</b>
Absorption rate %		0.34%	0.004	2%	3%	4%	10%

	2018/2019	2019/2020	2020/2021	2022/2022	Summary of Overall Performance
Receipts from Government of Kenya	769,652,000	175,000,000	-	360,000,000	1,954,652,000
Proceeds from Domestic and Foreign Grants		170,466,567	19,773,723	32,665,528	222,905,818
Loan from External Development Partners	1,179,845,890	2,957,936,894	1,941,356,100	1,998,177,087	11,999,186,783
<b>TOTAL</b>	<b>1,949,497,890</b>	<b>3,303,403,461</b>	<b>1,961,129,823</b>	<b>2,390,842,616</b>	<b>14,176,744,601</b>
Absorption rate %	8%	14%	8%	10%	59%

iv) Implementation challenges and recommended way forward.

For land acquisition has still not been finalized and this continues to pose disruption to the Contractor's work schedule. Additionally, the construction of the flood mitigation structures is off-track from the project timelines. The key milestone deviation is the land availability which has directly affected the rate of works progress. Four months before project closure, no farmers have received irrigation access. Besides land acquisition, various safeguards, financing and work planning issues led to slower implementation of works. Without government counterpart funding to expedite land acquisition and civil works, it is unlikely the project will meet its objectives

***1.9 Summary of Project Compliance:***

- i) Include significant cases of non-compliance with applicable laws and regulations, and essential external financing agreements/covenants,

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 Predetermined Objectives**

The following are the key development objectives of the project:

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

### **Progress on attainment of strategic development objectives**

The table below highlights attendant indicators identified for reasons of tracking progress and performance measurement:

**Kenya Water Security and Climate Resilience Project**  
**Annual Report and Financial Statements for the financial year ended June 30, 2022**

#	Indicator	Baseline 2013	Project Target	Cumulative achievement to date
1	Percentage of institutions mandated by the Water Act that have been established	0	13 (100%)	13 (100%)
2	No of people with increased flood protection	12,463	66,700	58,774
3	Area provided with irrigation and drainage services	0	2,385	0
4	Land size with improved protection from floods	0	25,000 ha	22,029 ha
5	Water Act, Sector Policy and Regulations adopted	Water Act in Draft form	Water Act and Policy adopted	Water Act and Policy adopted
6	Direct Project beneficiaries (of which % female)	0	148,316	89,720
7	Area where land and water management processes have been practised as a result of the project	100	1450	1135.5
8	Water Users provided with new/improved irrigation and drainage services	0	7,600	133
9	Cropping pattern and intensity in LNIP	77	147%	147%
1	Value of scheme agricultural products marketed	5.34	7.6 US\$ M	6.5 US\$M
1	No. of Lower Nzoia Irrigation Water User Associations (LNIWUAs) established and operational	0	1 LNIWUA, 14 IWUGs)	1 LNIWUA, 14 IWUGs)
1	Number of farmers trained in improved agriculture practices (including irrigated agriculture)	0	12,600	9,344
1	No. of household water connections (new or rehabilitated) in Mombasa supported under the project	0	7,500	1000
1	Length of flood protection structures (dykes) rehabilitated	0	34	29.96
1	No. of studies completed to advance investment pipeline	0	12	13
1	% civil works/infrastructure and equipment necessary for irrigating 2385 ha completed	0	100%	58%
1	Number of farmers receiving extension support services	2,000	12,600	10,710
1	Number of farmers accessing agricultural inputs (inputs, credit, cropping and post-harvest infrastructures and equipment on a timely basis)	0	6300	3,335
1	No. of water infrastructure investment framework analysis tool (IFAT) developed and used to identify a pipeline of infrastructure investments	0	1	1
2	No. of operational Flood Forecasting and Early Warning Systems (FFEWS)	0	1	1
2	No. of basin plans developed and adopted	0	6	6

#	Indicator	Baseline 2013	Project Target	Cumulative achievement to date
2	No. of new or upgraded monitoring stations (hydrologic, hydro-meteorological and groundwater)	0	91	105
2	No. of sub-catchment management plans (SCMPs) revised /developed and implemented	44	59	59 (15 SCMPs implemented)
2	Project MIS/GIS M&E established and operational	0	1	45%

### 3. Environmental and Sustainability reporting

The project's environmental and social (E&S) risks are numerous but manageable. The implementation of the project C-ESMPs is going on well except for the spoil management plan and the borrow pit management and restoration plans. Last year, the project sustained its second fatality: A member of the community drowned in a flooded borrow pit. In effort to manage the hazard and bring the project back to compliance on areas of spoils and borrow pit management, the government suspended all works on the dyke works until all borrow pits are restored or otherwise properly safeguarded. The project ESHS performance on other areas has improved over the years, for instance, all Environmental, Health and Safety permits and licenses are active and valid. Internal and external statutory EHS inspections and audits are being carried out as expected and flagging the remedial actions for continuous improvement. Awareness campaign on EHS hazards to both workers and the community is equally ongoing. On the Malewa dam TA, the MoWSI continue to address the E&S gaps flagged by the Bank and other stakeholders in the feasibility stage E&S assessments.

#### a. Employee welfare

The project employs a workforce that reflects the diverse community at large. It complies with equal opportunities legislation and always seeks to promote fair employment policies, within the framework of the Kenyan culture and laws. The project seeks, at all times, to employ the best candidate/firms for the job.

All levels of management are responsible for applying these policies and avoiding any form of discrimination. Consultants selected and treated on the basis of their abilities according to the

requirements of the job and have equal opportunity to show their ability. The project is committed to the maintenance of a neutral working environment, in which no current or prospective employee staff/consultants are because of their gender, marital status, religious belief, colour, race, or ethnic/national origin. All advertisements and advertising material are reviewed to ensure they do not imply any intention to discriminate.

The project has an equality, diversity, and inclusion policy to ensure that no unjustifiable discrimination occurs against individuals based on their sex or individuals on the ground of disability in relation to recruitment, benefits, terms and condition of employment and dismissal. Wherever possible, reasonable adjustments are made to the working environment to help a staff work conveniently.

**b. Market place practices**

**i. Responsible Supply chain and supplier relations**

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

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

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

**ii. Responsible ethical practices**

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

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

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

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

**c. Community Engagements**

The Grievance Management Procedure is expanded to all components of the project in addition to irrigation component. Community sensitization and awareness on SEA/SH and Violence against Children is implemented and a necessary budget is allocated. Conflict Management Committees and Gender focal point are present across the project area. A Gender Compliance Committee Team has also been constituted at project level. Stakeholder mapping for case work (reporting, treatment and counselling etc.) is completed. Printing of IEC material and Registration of toll-free number is in progress.



**4. Statement of Project Management responsibilities**

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation and the Project Coordinator 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, 2022.

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

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation and the Project Coordinator 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 Coordinator 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, 2022, and of the Project's financial position as at that date. The Principal Secretary for Ministry of Water, Sanitation and Irrigation and the Project Coordinator 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 Coordinator 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 Coordinator for Kenya Water Security and Climate Resilience Project on, 18/11/ 2022 and signed by them.

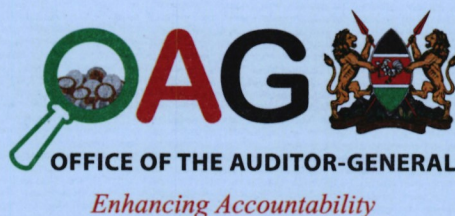
  
.....  
Dr.(Eng.) Joseph Njoroge,  
CBS  
Principal Secretary

  
.....  
Eng. Simon G. Mwangi  
Project Manager

  
.....  
Agnes W. Waweru  
Head Accounting Unit  
ICPAK Member No: 5514

# REPUBLIC OF KENYA

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

## **REPORT OF THE AUDITOR-GENERAL ON KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT (IDA CREDIT NO.5268/5674-KE) FOR THE YEAR ENDED 30 JUNE, 2022 - MINISTRY OF WATER, SANITATION AND IRRIGATION**

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### PREAMBLE

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

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

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

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

### REPORT ON THE FINANCIAL STATEMENTS

#### **Opinion**

I have audited the accompanying financial statements of Kenya Water Security and Climate Resilience Project set out on pages 1 to 39, which comprise of the statement of

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*Report of the Auditor-General on Kenya Water Security and Climate Resilience Project (IDA Credit No.5268/5674-KE) for the year ended 30 June, 2022 - Ministry of Water, Sanitation and Irrigation*

financial assets as at 30 June, 2022, and the statement of receipts and payments, statement of cash flows and statement of comparison 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, 2022, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Financing Agreement Credit No.5268/5674-KE, and Grant No.TFOA0761 dated 7 September, 2015 between International Development Association (IDA) and the Republic of Kenya.

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 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 audits of financial statements in Kenya. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.

### **Key Audit Matters**

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

### **Other Matter**

#### **1. Unresolved Prior Year Audit Matters**

There were issues raised in the audit report for 2020/2021 financial year of which no report or recommendations from the Project Management and oversight bodies were submitted for audit verification and clearance. Further, the issues remain unresolved contrary to Section 68(2)(l) of the Public Finance Management Act, 2012 which require accounting officers designated for national government entities to try to resolve any issues resulting from an audit that remain outstanding.

#### **2. Budgetary Control and Performance**

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.2,880,000,000 and Kshs.2,407,631,630 respectively resulting to an under-funding of Kshs.472,368,370 or 16% of the budget.

Similarly, the Project expended Kshs.2,423,853,836 against an approved budget of Kshs.2,880,000,000 resulting to an under-expenditure of Kshs. 456,146,164 or 16% of the budget.

The underfunding and underperformance affected the planned activities and may have impacted negatively on service delivery to the public.

## 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 matter 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**

#### **Failure to Remit Statutory Dues**

Review of the Project's human resource records for the year ended 30 June, 2022, revealed that the deductions and remittance of contributions to Compulsory National Social Security Schemes and Compulsory National Health Insurance Schemes for temporary employees of the Project were not withheld contrary to the provisions of Section 6 of the National Social Security Fund Regulations no 45 of 2013 NSSF Act (2013) and Sections 15 and 16 of the NHIF Act, 1998.

As a result, the Project Management was in breach of the law.

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

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

### **Conclusion**

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

### **Basis for Conclusion**

The audit was conducted in accordance with ISSAI 2315 and ISSAI 2330. The standards require that I plan and perform the audit to obtain assurance about whether effective

processes and systems of internal control, risk management and overall governance were operating effectively, in all material respects. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

## REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

As required by Financing Agreement Credit No.5268/5674-KE, dated 7 September, 2015 between International Development Association (IDA) and the Republic of Kenya, I report based on my audit, that:

- i. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit;
- ii. In my opinion, adequate accounting records have been kept by the Project, so far as appears from the examination of those records; and,
- iii. The Project's financial statements agree with the accounting records and returns.

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

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

In preparing the financial statements, the Project 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 applicable basis of accounting unless Management is aware of the intention to terminate the Project or to cease operations.

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

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

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

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

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

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

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

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

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

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

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

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

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

  
CPA Nancy Gathungu, CBS  
**AUDITOR-GENERAL**

**Nairobi**

**25 November, 2022**




6. Statement of Receipts and Payments for the year ended 30th June 2022.

	Note	Receipts and payments controlled by the entity		Payments made by third parties		Total		Receipts and payment controlled by the entity		Payments made by third parties		Total		Cumulative to-date (From inception)	
		Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.	Kshs.		
		2021-2022						2020-2021							
<b>Receipts</b>															
Transfer from Government entities	1	360,000,000	-	-	-	360,000,000	-	-	-	-	-	-	-	1,981,548,647	
Proceeds from domestic and foreign grants	2	32,665,528	-	-	-	32,665,528	19,773,723	-	19,773,723	-	-	-	19,773,723	222,905,818	
Loan from external development partners	3	692,349,122	1,305,827,965	-	-	1,998,177,087	990,936,543	-	990,936,543	950,415,557	-	-	1,941,352,100	11,999,187,076	
Miscellaneous receipts	4	16,789,015	-	-	-	16,789,015	13,008,421	-	13,008,421	-	-	-	13,008,421	96,400,401	
<b>Total receipts</b>		<b>1,101,803,665</b>	<b>1,305,827,965</b>	<b>-</b>	<b>-</b>	<b>2,407,631,630</b>	<b>1,023,718,687</b>	<b>-</b>	<b>1,023,718,687</b>	<b>950,415,557</b>	<b>-</b>	<b>-</b>	<b>1,974,134,244</b>	<b>14,300,041,942</b>	
<b>Payments</b>															
Compensation to employees	5	1,694,470	-	-	-	1,694,470	2,183,775	-	2,183,775	-	-	-	2,183,775	19,426,292	
Purchase of goods and services	6	112,065,462	-	-	-	112,065,462	424,180,980	-	424,180,980	180,791,736	-	-	604,972,716	5,517,214,986	
Social security benefits	7	-	-	-	-	-	-	-	-	-	-	-	-	-	
Acquisition of non-financial assets	8	1,004,265,940	1,305,827,965	-	-	2,310,093,905	1,525,418,119	-	1,525,418,119	769,623,821	-	-	2,295,041,940	8,563,719,706	
Transfers to other government entities	9	-	-	-	-	-	-	-	-	-	-	-	-	-	
Other grants and transfers /payments	10	-	-	-	-	-	-	-	-	-	-	-	-	16,996,739	
<b>Total payments</b>		<b>1,118,025,871</b>	<b>1,305,827,965</b>	<b>-</b>	<b>-</b>	<b>2,423,853,836</b>	<b>1,951,782,874</b>	<b>-</b>	<b>1,951,782,874</b>	<b>950,415,557</b>	<b>-</b>	<b>-</b>	<b>2,902,198,431</b>	<b>14,117,357,722</b>	
<b>Surplus/ (deficit)</b>		<b>(16,222,206)</b>	<b>-</b>	<b>-</b>	<b>(16,222,206)</b>	<b>(16,222,206)</b>	<b>(928,064,187)</b>	<b>-</b>	<b>(928,064,187)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(928,064,187)</b>	<b>182,684,220</b>	

*Kenya Water Security and Climate Resilience Project  
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The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.


 ..... Dr. (Eng.) Joseph Njoroge, CBS Principal Secretary	 ..... Eng. Simon G. Mwangi Project Manager	 ..... Agnes W. Waweru Head Accounting Unit ICPAK Member No: 5514
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**7. Statement of Financial Assets as at 30<sup>th</sup> June 2022**

Description	Note	2021-2022	2020-2021
		Kshs	Kshs
<b>Financial Assets</b>			
<b>Cash and Cash equivalents</b>			
Bank Balances	11.A	545,375,898	480,509,254
Cash Balances	11. B	-	-
Cash equivalents (Short-term deposits)	11.C	-	-
<b>Total Cash and Cash equivalents</b>		<b>545,375,898</b>	<b>480,509,254</b>
Imprests and Advances	12	136,879,144	31,097,185
<b>Total Financial Assets</b>		<b>682,255,044</b>	<b>511,606,439</b>
<b>Financial Liabilities</b>			
Deposits and Retention monies	13	456,228,775	269,357,965
<b>Net Assets</b>		<b>226,026,269</b>	<b>242,248,475</b>
<b>Represented By</b>			
Fund Balance B/fwd.	14	242,248,475	1,171,695,162
Prior Year adjustments	15	-	(1,705,300)
Accounts Payable		-	322,800
Surplus/(Deficit) for the Year		(16,222,206)	(928,064,187)
<b>Net Financial Position</b>		<b>226,026,269</b>	<b>242,248,475</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 18/11 2022 and signed by:

  
.....  
Dr.(Eng.) Joseph Njoroge,  
CBS  
Principal Secretary

  
.....  
Eng. Simon G. Mwangi  
Project Manager

  
.....  
Agnes W. Waweru  
Head Accounting Unit  
ICPAK Member No: 5514

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

Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
<b>Cashflow from operating activities</b>			
<b>Receipts</b>			
Transfer from government entities	1	360,000,000	-
Proceeds from domestic and foreign grants	2	32,665,528	19,773,723
Miscellaneous receipts	4	16,789,015	13,008,421
<b>Total receipts</b>		<b>409,454,543</b>	<b>32,782,144</b>
<b>Payments</b>			
Compensation of employees	5	(1,694,470)	(2,183,775)
Purchase of goods and services	6	(112,065,464)	(424,180,980)
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	-
<b>Total Payments</b>		<b>(113,759,933)</b>	<b>(426,364,75)</b>
<b>Adjustments during the year</b>			
Prior year adjustments	15	-	-
Decrease/(increase) in accounts receivable	16	(105,781,959)	840,860,805
Increase/(decrease) in accounts payable:	17	186,870,810	(267,975,465)
<b>Net cash flow from operating activities</b>		<b>376,783,461</b>	<b>715,253,658</b>
<b>Cashflow from investing activities</b>			
Acquisition of non-financial assets	8	(2,310,093,905)	(1,525,418,11)
<b>Net cash flows from investing activities</b>		<b>(2,310,093,905)</b>	<b>(1,525,418,11)</b>
<b>Cash flow from financing activities</b>			
Proceeds from foreign borrowings	3	1,998,177,087	990,936,543
<b>Net cash flow from financing activities</b>		<b>1,998,177,087</b>	<b>990,936,543</b>

**Kenya Water Security and Climate Resilience Project**  
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Description	Notes	2021-2022	2020-2021
		Kshs	Kshs
Net increase in cash and cash equivalents		64,866,643	180,772,083
<b>Cash and cash equivalent at beginning of the year</b>	<b>11</b>	<b>480,509,254</b>	<b>299,737,172</b>
<b>Cash and cash equivalent at end of the year</b>	<b>11</b>	<b>545,375,898</b>	<b>480,509,254</b>

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 18/11/2022 and signed by:

  
 .....

Dr.(Eng.) Joseph Njoroge,  
 CBS  
 Principal Secretary

  
 .....

Eng. Simon G. Mwangi  
 Project Manager

  
 .....

Agnes W. Waweru  
 Head Accounting Unit  
 ICPAK Member No: 5514

**Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

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

Receipts/Payments Item	Original Budget A	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
<b>Receipts</b>						
Transfer from Government entities	160,000,000	-	160,000,000	360,000,000	(200,000,000)	(125%)
Proceeds from domestic and foreign grants	220,000,000	-	220,000,000	32,665,528	187,334,472	85%
Proceeds from borrowings	2,000,000,000	500,000,000	2,500,000,000	1,998,177,087	501,822,913	20%
Miscellaneous receipts				16,789,015	(16,789,015)	100%
<b>Total Receipts</b>	<b>2,380,000,000</b>	<b>500,000,000</b>	<b>2,880,000,000</b>	<b>2,407,631,630</b>	<b>472,368,370</b>	<b>16%</b>
<b>Payments</b>						
Compensation to employees	2,000,000		2,000,000	1,694,470	305,530	15%
Purchase of goods and services	150,000,000		150,000,000	112,065,462	37,934,538	25%
Social security benefits						
Acquisition of non-financial assets	2,228,000,000	500,000,000	2,728,000,000	2,310,093,905	417,906,095	15%
Transfers to other government entities						
Other grants and transfers						
<b>Total Payments</b>	<b>2,380,000,000</b>	<b>500,000,000</b>	<b>2,880,000,000</b>	<b>2,423,853,836</b>	<b>456,146,164</b>	<b>16%</b>
<b>Surplus or Deficit</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>(16,222,206)</b>		

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

.....  
Principal Secretary

Dr.(Eng.) Joseph Njoroge, CBS  
Head Accounting Unit  
ICPAK Member No: 5514

.....  
Project Manager

Eng. Simon G. Mwangi  
Head Accounting Unit  
ICPAK Member No: 5514

.....  
Agnes W. Waweru  
Head Accounting Unit  
ICPAK Member No: 5514

## **10. Significant Accounting Policies**

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

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

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

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

### **10.2 Reporting entity**

The financial statements are for Kenya Water Security and Climate Resilience Project under the Ministry of Water and Irrigations & Sanitation. The financial statements are for the reporting entity Kenya Water Security and Climate Resilience Project as required by Section 81 of the PFM Act, 2012 .

### **10.3 Reporting currency**

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

### **10.4 Recognition of receipts**

Kenya Water Security and Climate Resilience Project recognises all receipts from the various sources when the event occurs, and the related cash has actually been received.

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

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

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

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

**Significant Accounting Policies (Continued)**

**iii) Other receipts**

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

**iv) Donations and grants**

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

**v) Proceeds from borrowing**

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

**vi) Undrawn external assistance**

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

**10.5 Recognition of payments**

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

**i) Compensation to employees**

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

**Significant Accounting Policies (Continued)**

**ii) Use of goods and services**

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

**iii) Interest on borrowing**

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

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

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

**v) Acquisition of fixed assets**

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

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

**10.6 In-kind donations**

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

**Significant Accounting Policies (Continued)**

**10.7 Cash and cash equivalents**

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

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

**10.8 Restriction on cash**

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

**10.9 Imprests and Advances**

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

**10.10 Contingent Liabilities**

A contingent liability is:

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

### **Significant Accounting Policies (Continued)**

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

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

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

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

#### **10.11 Contingent Assets**

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

#### **10.12 Pending bills**

Pending bills consist of unpaid liabilities at the end of the financial year arising from contracted goods or services during the year or in past years. As pending bills do not involve the payment of cash in the reporting period, they recorded as 'memorandum' or 'off-balance' 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.

### **Significant Accounting Policies (Continued)**

#### **10.13 Budget**

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

#### **10.14 Third party payments**

Included in the receipts and payments, are payments made on its behalf by to third parties in form of loans and grants. These payments do not constitute cash receipts and payments. and are disclosed in the payment to third parties' column in the statement of receipts and payments. During the year, Kshs 1.305 Billion being loan disbursements were received in form of direct payments from third parties.

#### **10.15 Exchange rate differences**

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

**Significant Accounting Policies (Continued)**

**10.16 Comparative figures**

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

**10.17 Subsequent events**

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

**10.18 Prior period adjustments**

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

**11. Notes to the Financial Statements**

**1. Transfers from Government entities**

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

Description	KShs		Cumulative to-date (from inception)
	2021-2022	2020-2021	
<i>Counterpart funding through Ministry of Water and Irrigation &amp; Sanitation</i>			
Counterpart funds Quarter 1	240,000,000	-	809,652,0000
Counterpart funds Quarter 2	120,000,000	-	515,000,000
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-	175,000,000	656,896,647
<b>Total (See Annex 2)</b>	<b>360,000,000</b>	<b>175,000,000</b>	<b>1,981,548,647</b>

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

**2. Proceeds From Domestic and Foreign Grants**

During the financial period to 30 June 2022, 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	
						2021-2022 Kshs	2020-2021 Kshs
Grants Received from Multilateral Donors Korean-WB Trust Fund	-		32,665,528	-	-	32,665,528	19,773,723
Total	-	-	32,665,528	-	-	32,665,528	19,773,723

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

**3. Loan from External Development Partners**

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

Name of Donor	Date received	Amount in loan currency	Loans received in cash KShs	Loans received as direct payment* KShs	Total amount in KShs	
					Period ended June 2022	Comparative period
<b>Loans Received from Multilateral Donors (International Organizations)</b>						
IDA Donor Funds		-	9,136,274		9,136,274	497,352,000
IDA Donor Funds			221,992,550		221,992,550	89,080,011
IDA Donor Funds			247,464,180		247,464,180	154,849,534
IDA Donor Funds (A.I.A)						48,467,395
IDA Donor Funds (A.I.A)						32,077,786
IDA Donor Funds (A.I.A)						82,393,103
IDA Donor Funds (A.I.A)				158,074,521	71,081,263	41,778,482
IDA Donor Funds (A.I.A)			213,756,118		213,756,118	7,843,724
IDA Donor Funds (A.I.A)				9,556,871	194,951,662	30,128,016
IDA Donor Funds (A.I.A)				1,014,622,556	1,014,622,556	7,675,913
IDA Donor Funds (A.I.A)				6,926,520	6,926,520	5,906,778
IDA Donor Funds (A.I.A)				7,843,680	7,843,680	33,974,159
KfW				7,843,680	7,843,680	3,739,036
KfW				100,960,137	100,960,137	1,627,027
<b>Total</b>			<b>692,349,122</b>	<b>1,305,827,965</b>	<b>1,998,177,087</b>	<b>1,036,892,964</b>

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Notes to the Financial Statements (Continued)

4. Miscellaneous receipts

	2021-2022			2020/2021	Cumulative to-
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total receipts	Total receipts	date (from inception)
	Kshs	Kshs	Kshs	Kshs	Kshs
Property income	-	-	-	-	-
Sales of goods and services	-	-	-	-	-
Administrative fees and charges	-	-	-	-	-
Fines, penalties, and forfeitures	-	-	-	-	-
Voluntary transfers other than grants	-	-	-	-	-
Other receipts not classified elsewhere	16,789,015	-	16,789,015	13,008,421	96,400,400
<b>Total</b>	16,789,015	-	16,789,015	13,008,421	96,400,400

*[Provide explanation as necessary]*

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Notes to the Financial Statements (Continued)

5. Compensation to Employees

	2021/2022			2020/2021	
	Payments made by the Entity in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
-	Kshs	Kshs	Kshs	Kshs	Kshs
Basic salaries of permanent employees	-	-	-	-	6,499,335
Basic wages of temporary employees	1,694,470	-	1,694,470	2,183,775	11,701,373
Personal allowances paid as part of salary	-	-	-	-	-
Personal allowances paid as reimbursements	-	-	-	-	-
Personal allowances provided in kind	-	-	-	-	-
Pension and other social security contributions	-	-	-	-	-
Compulsory national social security schemes	-	-	-	-	-
Compulsory national health insurance schemes	-	-	-	-	-
Social benefit schemes outside government	-	-	-	-	-
Other personnel payments	-	-	-	-	-
<b>Total</b>	<b>1,694,470</b>	<b>-</b>	<b>1,694,470</b>	<b>2,183,775</b>	<b>18,200,707</b>



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

**6. Purchase of Goods and Services**

	2021/2022		2020/2021	
	Payments made in Cash Kshs	Payments made by third parties Kshs	Total payments Kshs	Total payments Kshs
Utilities, supplies and services	-	-	11,946,345	11,946,345
Communication, supplies and services	1,812,856	-	1,287,195	3,100,051
Domestic travel and subsistence	70,822,538	-	57,233,300	128,055,838
Foreign travel and subsistence	-	-	-	-
Printing, advertising, and information supplies	3,887,995	-	1,970,583	5,858,578
Rentals of produced assets	2,204,257	-	1,116,656	3,320,913
Training payments	-	-	-	-
Hospitality supplies and services	10,953,851	-	8,408,247	19,362,098
Insurance costs	-	-	180,850	180,850
Specialized materials and services	2,086,415	-	-	2,086,415
Other operating payments	17,673,774	-	18,114,047	35,787,821
Routine maintenance – vehicles and other transport equipment	2,623,776	-	1,320,066	3,943,842
Routine maintenance- other assets	-	-	-	-
Consultancy Services	-	-	-	-
<b>Total</b>	<b>112,065,462</b>	<b>=</b>	<b>112,065,462</b>	<b>213,642,751</b>

*[Provide explanation as necessary]*

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

**7. Social Security Benefits**

	2021-2022			2020-2021	Cumulative to-date Kshs
	Payments made by the Entity in Cash Kshs	Payments made by third parties Kshs	Total Payments Kshs	Total Payments Kshs	
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	-
<b>Total</b>	=	=	=	=	=

*[Provide explanation as necessary]*

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

8. Acquisition of Non-Financial Assets

	Payments made in Cash		Payments made by third parties		Total payments		Total payments		Cumulative to-date
	Kshs.	Kshs.	Kshs.	Kshs.	2020-2021	2020-2021	2020-2021	Kshs	
Purchase of buildings	-	-	-	-	-	-	-	-	-
Construction of buildings	-	-	-	-	-	-	-	-	-
Refurbishment of buildings	-	-	-	-	-	-	-	-	-
Construction of roads	-	-	-	-	-	-	-	-	-
Construction of civil works	327,676,560		1,014,622,556		1,342,299,125		1,243,730,252		5,573,748,467
Overhaul & refurbishment of construction and civil works	13,099,838		-		13,099,838		-		13,099,838
Purchase of vehicles & other transport equipment	-		-		-		-		108,746,222
Overhaul of vehicles & other transport equipment									
Purchase of household furniture & institutional equipment	-		-		-		-		-
Purchase of office furniture & general equipment	4,140,000		-		4,140,000		16,428,156		259,583,523
Purchase of specialised plant, equipment and machinery	-		-		-		7,561,746		368,086,704
Rehabilitation & renovation of plant, equipment & machinery									

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	Payments made in Cash	2021-2022		Total payments	Total payments 2020-2021	Cumulative to-date
		Payments made by third parties	Total payments			
Purchase of certified seeds, breeding stock and live animals	-	-	-	-	-	-
Research, studies, project preparation, design & supervision	506,378,876	291,205,410	797,584,286	503,395,426	5,513,274,983	
Rehabilitation of civil works	-	-	-	-	-	-
Acquisition of strategic stocks	-	-	-	-	-	-
Acquisition of land	152,970,657	-	152,970,657	1,027,321,786	2,470,192,443	
Acquisition of other intangible assets	-	-	-	-	-	-
<b>Total</b>	<b><u>1,004,265,941</u></b>	<b><u>1,305,827,965</u></b>	<b><u>2,310,093,906</u></b>	<b><u>2,798,437,366</u></b>	<b><u>14,306,732,180</u></b>	

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Notes to the Financial Statements (Continued) Transfers to other Government Entities

9. Transfers to other Government Entities

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

	Payments made in Cash		Payments made by third parties		Total payments 2021-2020	Cumulative to-date
	Kshs	Kshs	Kshs	Kshs		
Transfers to National Government entities						
Ministry ABC	-	-	-	-	-	-
Project XYZ	-	-	-	-	-	-
Transfers to County Governments						
County ABC	-	-	-	-	-	-
County XYZ	-	-	-	-	-	-
<b>Total</b>	=	=	=	=	=	=

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Notes to the Financial Statements (Continued)

10. Other Grants, Transfers and Payments

	Payments made in Cash	Payments made by third parties	Total payments	Total payments	Cumulative to-date
	2022-2021	2022-2021	2022-2021	2020-2021	
	Kshs	Kshs	Kshs	Kshs	Kshs
Grants for scholarships	-	-	-	-	-
Transfers to lower levels of government e.g. schools	-	-	-	-	-
Miscellaneous payments	-	-	-	-	-
<b>Total</b>	-	-	-	-	-

*[Provide explanation as necessary]*

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

**11. Cash And Cash equivalents**

Description	2021-2022	2020-2021
	Kshs	Kshs
Bank accounts (Note 8.13A)	545,375,898	480,509,254
Cash in hand (Note 8. 13B)	-	-
Cash equivalents (short-term deposits) (Note 8.13C)	-	-
<b>Total</b>	<b>545,375,898</b>	<b>480,509,254</b>

Kenya Water Security and Climate Resilience Project) has 1 number of project accounts spread within the project implementation area and 1 number of foreign currency designated accounts managed by the National Treasury as listed below:

**11. A Bank Accounts**

**Project Bank Accounts**

Details	2021-2022	2020-2021
	Kshs	Kshs
<u>Foreign Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	-	-
Kenya Commercial Bank [A/c No.....]	-	-
Co-operative Bank of Kenya [A/c No.....]	-	-
Others ( <i>specify</i> )	-	-
Total Foreign Currency balances	=	=
<u>Local Currency Accounts</u>		
Central Bank of Kenya [A/c No.....]	-	-
NCBA [A/c No 1000591738]	545,375,898	480,509,254
Co-operative Bank of Kenya [A/c No.....]	-	-
Others ( <i>specify</i> )	-	-
Total local currency balances	545,375,898	480,509,254
Total bank account balances	<b>545,375,898</b>	<b>480,509,254</b>



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

**Special Deposit Accounts**

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

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

**Special Deposit Accounts Movement Schedule**

Description	2021-2022	2020-2021
	Kshs	Kshs
<b>(i) A/c Name [A/c No 10024144]</b>		
Opening balance	<b><u>85,891,548</u></b>	370,339,231
Total amount deposited in the account	644,399,093	706,492,860
Total amount withdrawn (as per Statement of Receipts & Payments)	692,349,122	<u>990,940,543</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	<b><u>37,941,519</u></b>	<b><u>85,891,548</u></b>
<b>(ii) A/c Name [A/c No 10263946]</b>		
Opening balance (as per the SDA reconciliation)	13,135,329	3,455
Total amount deposited in the account	19,530,199	32,901,597
Total amount withdrawn (as per Statement of Receipts & Payments)	32,665,528	<u>19,769,723</u>
<b>Closing balance (as per SDA bank account reconciliation attached)</b>	0	<b><u>13,135,329</u></b>

The Special Deposit Accounts reconciliation statements have been attached as Appendix xx support these closing balance.

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

**11 B Cash in hand**

Description	2021-2022	2020-2021
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations ( <i>specify</i> )	-	-
<b>Total cash in hand balances</b>	<b>=</b>	<b>=</b>

[Provide a cash count certificate for each location above]

**11 C Cash equivalents (short-term deposits)**

Description	2021-2022	2020-2021
	Kshs	Kshs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Others ( <i>Specify</i> )	-	-
<b>Total</b>	<b>=</b>	<b>=</b>

[Provide short appropriate explanations as necessary]

**12. Imprests and Advances**

Description	2021-2022	2020-2021
	Kshs	Kshs
Government Imprests	56,700	341,200
National Irrigation Authority	34,305,397	18,562,196
Water Resources Authority	55,012,704	11,893,790
National Lands Commission	47,504,343	-
Rent Deposit	-	300,000
<b>Total</b>	<b>136,879,144</b>	<b>31,097,185</b>

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

**12b: Breakdown of Imprests and Advances**

<b>Name of Officer at Institution</b>	<b>Amount taken</b>	<b>Due date of Surrender</b>	<b>Amount Surrendered</b>	<b>Balance 2022</b>	<b>Balance 2021</b>
Rahab Kingori	154,000				154,000
Betty Baraza	52,800			-	52,800
Godfrey Ochuka	12,600		12,600		12,600
David Gitau	50,400		50,400		50,400
Maureen Agira	18,900		18,900		18,900
Cyrus Shilavula	18,900		18,900		18,900
Jonathan Mwanja	33,600		33,600		33,600
Daniel Korir	18,900			18,900	
Frank Githinji	18,900			18,900	
Japheth Ngetich	18,900			18,900	
<b>TOTAL</b>	<b>397,900</b>		<b>134,400</b>	<b>56,700</b>	<b>341,200</b>

**13. Deposits and Retention Monies**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Retention	456,228,775	269,357,965
Deposits	-	-
<b>Total</b>	<b>456,228,775</b>	<b>269,357,965</b>

**14. Fund Balance Brought Forward**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Bank accounts	480,509,254	299,737,172
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	31,097,185	871,957,990
Deposits and Retention	(269,357,965)	
<b>Total</b>	<b>242,248,475</b>	<b>1,171,695,162</b>

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

**15. Prior Year adjustment**

	<b>Balance b/f FY (2020/2021 audited financial statements)</b>	<b>Adjustments</b>	<b>Adjusted balance b/f FY 2020/2021</b>
<b>Description of the error</b>	<b>Kshs</b>	<b>Kshs</b>	<b>Kshs</b>
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	1,705,300	-	1,705,300
Receivables	-	-	-
Others ( <i>specify</i> )	-	-	-
<b>Total</b>	<b>1,705,300</b>	<b>-</b>	<b>1,705,300</b>

(Explain whether the prior year relates to errors noted in prior year, changes in estimates or accounting policy.)

**16. Changes in Receivable**

<b>Description</b>	<b>2020-2021</b>	<b>2019-2020</b>
	<b>Kshs</b>	<b>Kshs</b>
Opening Receivables as at 1 <sup>st</sup> July 2021	31,097,185	871,957,990
Closing account receivables as at 30 <sup>th</sup> June 2022	136,879,144	31,097,185
<b>Change in Receivables</b>	<b>105,781,959</b>	<b>840,860,805</b>

**17. Changes in Accounts Payable**

<b>Description</b>	<b>2021-2022</b>	<b>2020-2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Deposit and Retentions as at 1 <sup>st</sup> July 2021	269,357,965	1,323,411
Closing accounts payables as at 30 <sup>th</sup> June 2022	456,228,775	269,357,965
<b>Change in payables</b>	<b>186,870,810</b>	<b>268,034,554</b>

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**12. Other Important Disclosures**

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

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	269,357,965	191,729,009	4,858,199	456,228,775
Supply of goods	-	-	-	-
Supply of services	-	-	-	-
<b>Total</b>	<b>269,357,965</b>	<b>191,729,009</b>	<b>4,858,199</b>	<b>456,228,775</b>

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

	Balance b/f FY 2020/20 21	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Union employees	-	-	-	-
Others	-	-	-	-
<b>Total</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

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**Other Important Disclosures (Continued)**

**3. Other Pending Payables (See Annex 3c)**

	Balance b/f FY 2020/2021	Additions for the period	Paid during the year	Balance c/f FY 2021/2022
Description	Kshs	Kshs	Kshs	Kshs
Amounts due to National Government entities	-	-	-	-
Amounts due to County Government entities	-	-	-	-
Amounts due to third parties	-	-	-	-
<b>Total</b>	-	-	-	-

**4. External Assistance**

	2021-2022	2020-2021
Description	Kshs	Kshs
External assistance received as grants	-	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
<b>Total</b>	-	-

*a). External assistance relating loans and grants*

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
<b>Total</b>	-	-

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**Other Important Disclosures (Continued)**

*b) Undrawn external assistance*

	Purpose for which the undrawn external assistance may be used	FY 2021/2022	FY 2020/2021
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
<b>Total</b>		-	-

*c) Classes of providers of external assistance*

	FY 2021/2022	FY 2020/2021
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

*(Provide details of the reasons for external assistance e.g. Economic development or welfare objective, Emergency relief, Trading activities etc.)*

**Kenya Water Security and Climate Resilience Project**  
**Annual Report and Financial Statements for the financial year ended June 30, 2022**

**Other Important Disclosures (Continued)**

*d. Non-monetary external assistance*

	<b>FY 2021/2022</b>	<b>FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
Goods	-	-
Services	-	-
<b>Total</b>	-	-

*(This may occur when goods such as vehicles, computers, medical equipment, food aid etc are contributed to a county by donors, NGO etc N/B: Disclose the basis on which the value of goods and services were determined (This may be by: depreciated historical cost of physical assets, price attached on the goods, an assessment of value by the management of transferor, recipient on Third Party, Fair value measurement).*

*e Purpose and use of external assistance*

<b>Payments made by third parties</b>	<b>FY 2021/2022</b>	<b>FY 2020/2021</b>
	<b>Kshs</b>	<b>Kshs</b>
Compensation to employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to other Government entities	-	-
Other grants and transfers	-	-
Social Security benefits	-	-
Acquisition of assets	-	-
Finance Costs including loan interest	-	-
Repayment of principal on domestic and foreign borrowing	-	-
Other payments	-	-
<b>Total</b>	-	-

**Kenya Water Security and Climate Resilience Project**  
**Annual Report and Financial Statements for the financial year ended June 30, 2022**

**Other Important Disclosures (Continued)**

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

*This relates to external assistance paid directly by third parties to settle obligations on behalf of (the entity).*

	<b>FY 2021/2022</b>	<b>FY 2020/2021</b>
<b>Description</b>	<b>Kshs</b>	<b>Kshs</b>
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
<b>Total</b>	-	-

**Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**


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


Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	<p>The Statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs. 4,120,000,000 and Kshs. 1,974,134,243 respectively, resulting in underfunding of Kshs. 2,145,865,757 or 52% of the budget. Similarly, the project spent Kshs. 2,902,257,520 against the budget amount of Kshs. 4,120,000,000 resulting in under expenditure of Kshs. 1,217,801,569 representing 30% of the estimated expenditure. Management has attributed the low absorption to slow pace of completing land compensation and delay in release of counterpart funding. The underfunding and under expenditure is an indication that the project's objectives may not be achieved and</p>		Unresolved	

**Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	may impact negatively on service delivery to the public.			

.....  
  
 Dr. (Eng) Joseph Njoroge, CBS  
 Principal Secretary

.....  
  
 Eng. Simon G. Mwangi  
 Project Manager

.....  
  
 Agnes W. Waweru  
 Head Accounting Unit  
 ICPAK Member No: 5514

**Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

**14. Annexes**

**Annex I - Variance explanations - Comparative Budget and Actual amounts for FY 2021-2022**

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
	<b>a</b>	<b>b</b>	<b>c=a-b</b>	<b>d=b/a %</b>	
<b>Receipts</b>					
Transfer from Government entities	160,000,000	360,000,000	(200,000,000)	(125%)	i
Proceeds from domestic and foreign grants	220,000,000	32,665,528	187,334,472	85%	ii
Proceeds from borrowings	2,500,000,000	1,998,177,087	501,822,913	20%	iii
Miscellaneous receipts		16,789,015	(16,789,015)	100%	iv
<b>Total Receipts</b>	<b>2,880,000,000</b>	<b>2,407,631,630</b>	<b>472,368,370</b>	<b>16%</b>	
<b>Payments</b>					
Compensation of employees	2,000,000	1,694,470	305,530	15%	v
Purchase of goods and services	150,000,000	112,065,462	37,934,538	25%	vi
Social security benefits					
Acquisition of non-financial assets	2,728,000,000	2,310,093,905	417,906,095	15%	vii
Transfers to other government entities					
Other grants and transfers					

***Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022***

	<b>Final Budget</b>	<b>Actual on Comparable Basis</b>	<b>Budget Utilization Difference</b>	<b>% of Utilization</b>	<b>Comments on Variance (below 90% and over 100%)</b>
<b>Total payments</b>	<b>2,880,000,000</b>	<b>2,423,853,836</b>	<b>456,146,164</b>	<b>16%</b>	
		<b>(16,222,206)</b>			

- i. The variance was as a result of timing difference between release of counterpart fund by the Ministry to the project. The funds for FY 2020/21 were received in the beginning of FY 21/22.
- ii. The project has over the years experienced prolonged delays in acquiring land for construction works at Lower Nzoia. Consequently, the absorption rate has continuously been low. The delay is mainly contributed to the slow pace of release of counterpart funds by the government. By the end of the financial year, there was a deficit of 522M which the Ministry requested but was not granted.

**Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

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

<b>Project Name:</b>			
<b>Break down of transfers from the Ministry of Water &amp; Sanitation and Irrigation</b>			
<b>a. Government Counterpart funding</b>	<b>Bank Statement Date</b>	<b>Amount (Kshs)</b>	<b>Indicate the FY to which the amounts relate</b>
		200,000,000	2020/21
		40,000,000	2021/22
		120,000,000	2021/22
	<b>Total</b>	<b>360,000,000</b>	
	<b>Total (A+B+C)</b>	<b>360,000,000</b>	

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

  
.....  
Dr. (Eng) Joseph Njoroge, CBS  
Principal Secretary

  
.....  
Eng. Simon G. Mwangi  
Project Manager

  
.....  
Agnes W. Waweru  
Head Accounting Unit  
ICPAK Member No: 5514

**Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

**Annex 3a - Analysis of Pending Bills**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020-2021	Outstanding Balance 2019/20	Comments
	a	b	c	d=a-c		
Construction of buildings						
1.						
2.						
Sub-Total						
Construction of civil works						
3.						
4.						
Sub-Total						
Supply of goods						
5.						
6.						
Sub-Total						
Supply of services						

**Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

Supplier of Goods or Services	Original Amount	Date Contracted	Amount Paid To-Date	Outstanding Balance 2020-2021	Outstanding Balance 2019/20	Comments
7.						
8.						
Sub-Total						
Grand Total						

**Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

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

<b>Name of Staff</b>	<b>Job Group</b>	<b>Original Amount</b>	<b>Date Payable Contracted</b>	<b>Amount Paid To-Date</b>	<b>Outstanding Balance 2020-2021</b>	<b>Outstanding Balance 2019/20</b>	<b>Comments</b>
<b>Permanent Employees - Management</b>							
1.							
2.							
<b>Sub-Total</b>							
<b>Permanent Employees - Others</b>							
3.							
4.							
<b>Sub-Total</b>							
<b>Temporary employees</b>							
5.							
6.							
<b>Sub-Total</b>							
<b>Others (specify)</b>							
7.							
8.							
<b>Sub-Total</b>							
<b>Grand Total</b>							

**Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022**

**Annex 3c - Analysis of other Pending Payables**

Name	Brief Description	Original Amount	Date Contracted	Payable Amount Paid To-Date	Outstanding Balance 20xx	Outstanding Balance 20xx	Comments
Amounts due to National Govt Entities							
1.							
2.							
Sub-Total							
Amounts due to County Govt Entities							
3.							
4.							
Sub-Total							
Amounts due to Third Parties							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

*Kenya Water Security and Climate Resilience Project  
Reports and Financial Statements  
For the financial year ended June 30, 2022*

**Annex 4 – Summary of Fixed Assets Register**

Asset class	Opening Cost (KShs) 2021/22	Donations in form of assets (KShs) 2021/22	*Purchases/ Additions in the Year (KShs) 2021/22	** Disposals in the Year (KShs) 2021/22	Transfers in/(out) Kshs 2021/22	Closing Cost (KShs) 2022
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+ (b)+c)- (d)+(-)d
Land	112,678,214					112,678,214
Buildings and structures						
Transport equipment	108,746,227					108,746,227
Office equipment, furniture and fittings	157,252,532		4,140,000			161,392,532
ICT Equipment,	29,769,571					29,769,571
Other Machinery and Equipment	18,960,182					18,960,182
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress	1,168,322,137		2,310,093,905			3,478,416,042
<b>Total</b>	<b>1,595,728,863</b>		<b>2,314,233,905</b>			<b>3,909,962,768</b>

*Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022*

**Annex 5 – Contingent Liabilities Register**

	<b>Nature of contingent liability</b>	<b>Payable to</b>	<b>Estimated Amount Kshs</b>	<b>Expected date of payment</b>	<b>Remarks</b>
1					
2					
3					
4					
5					
6					
7					
8					
9					
10					

**Annex: 6 Reporting of Climate Relevant Expenditures**

***Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022***

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Name of the Organization  
 Telephone Number  
 Email Address  
 Name of CEO/MD/Head

Name and contact details of contact person (in case of any clarifications) .....

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

*Kenya Water Security and Climate Resilience Project  
Reports and Financial Statements  
For the financial year ended June 30, 2022*

**Annex 7 Disaster Expenditure Reporting Template**

Date:									
Entity									
Period to which this report refers (FY)	Year	Quarter							
Name of Reporting Officer									
Contact details of the reporting officer:	Email	Telephone							
Column I	Column II	Column III	Column IV	Column V	Column VI	Column VII			
Programme	Sub-programme	Disaster Type	Category of disaster related Activity that require expenditure reporting (response/recovery/mitigation/preparedness)	Expenditure item	Amount (Kshs.)	Comments			

***Kenya Water Security and Climate Resilience Project  
Annual Report and Financial Statements for the financial year ended June 30, 2022***

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**Annex 8: Other Support Documents**

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30<sup>th</sup> June 2022
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance



REPUBLIC OF KENYA  
MINISTRY OF WATER, SANITATION AND IRRIGATION  
KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT

MAJI HOUSE  
NGONG ROAD  
P. O. BOX 49720-00100  
NAIROBI  
Website: [www.water.go.ke](http://www.water.go.ke)

Telegrams: "MAJI" Nairobi  
Telephone: +254204900303  
G.L +254 20 2716103  
Fax: +254 20 2728703  
Email: [info@kwscrp.org](mailto:info@kwscrp.org)

REF.: KWSCR/004/ACC/VOL.IV/89

Date: 2<sup>nd</sup> September, 2022

The Team Leader  
Water Resources Authority  
NAIROBI

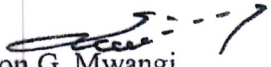
**RE: CONFIRMATION OF FUNDS TRANSFERRED IN THE FINANCIAL YEAR  
2021/2022**

The regulation under IPSAS requires confirmation of the amounts transferred to Project Implementing Units/SAGAs during the financial year 2021/2022

The funds we transferred to your organization is as follows.

Date	Amount
26.10.2021	19,465,200.00
16.10.2022	4,000,000.00
14.06.2022	55,000,000.00
<b>TOTAL</b>	<b>78,465,200.00</b>

Please confirm by signing the below:-

  
Eng. Simon G. Mwangi  
Project Manager

Amount:

78,465,200

Name:

SIMON NJENGA MWANGI

Signature:



Designation:

PIU TL

Date:

7/9/2022



REPUBLIC OF KENYA  
MINISTRY OF WATER, SANITATION AND IRRIGATION  
KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT

MAJI HOUSE  
NGONG ROAD  
P. O. BOX 49720-00100  
NAIROBI  
Website: [www.water.go.ke](http://www.water.go.ke)

Telegrams: "MAJI" Nairobi  
Telephone: +254204900303  
G.L +254 20 2716103  
Fax: +254 20 2728703  
Email: [info@kwscrp.org](mailto:info@kwscrp.org)

REF.: KWSCR/004/ACC/VOL.IV/90

Date: 2<sup>nd</sup> September, 2022

The Team Leader  
National Irrigation Authority  
NAIROBI

**RE: CONFIRMATION OF FUNDS TRANSFERRED IN THE FINANCIAL YEAR  
2021/2022**

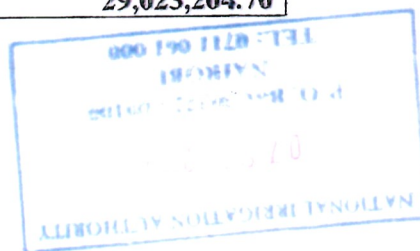
The regulation under IPSAS requires confirmation of the amounts transferred to Project Implementing Units/SAGAs during the financial year 2021/2022

The funds we transferred to your organization is as follows.

Date	Amount
14.12.2021	29,023,204.70
<b>TOTAL</b>	<b>29,023,204.70</b>

Please confirm by signing the below:-

Eng. Simon G. Mwangi  
Project Manager



Amount:

Ksh. 29,023,204-70

Name:

ENG. CHARLES MUMASYA

Signature:

*[Handwritten Signature]*

Designation:

PIU HEAD

Date:

7/9/2022



NIAR/RECEIPT/

RECEIPTS

UNYUNYI HOUSE - LENANA ROAD  
P.O. Box 30372 - 00100, NAIROBI-KENYA  
Mobile Number: 0711 061 000  
Email: ceo@irrigation.go.ke  
WEBSITE: www.irrigation.go.ke

**OFFICIAL RECEIPT:**

RC202145  
KENYA WATER SECURITY & CLIMATE RESILIENCE PROJECT  
HEADOFFICE  
KES  
12/16/2021  
OPERATIONAL FUNDS FOR PCL-UNI PROJECT

Invoice Number	Qty/Mode	Chq/Slip No.	Amount	Total
507			29,023,204.70	29,023,204.70
	Amount Excl VAT		KES	29,023,204.70
	Amount Incl VAT		KES	29,023,204.70

IS \*\*\*\*\* TWENTY NINE MILLION TWENTY THREE THOUSAND TWO HUNDRED FOUR AND 70/100

Signature: 

d by: NIA\JINGERU

9:43 AM

0029

				F.O 30
<b>KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT</b>				
	D-110 (KWSCRIP)		2021/2022	
<b>BANK RECONCILIATION STATEMENT AS AT 30th June 2022</b>				
		KSHS.	Kshs.	Kshs.
Balance as per bank certificate(New A/c)				568,554,728.20
Less				
1. Payments in cashbook not yet recorded in bank statement (Unpresented Cheques)		23,178,830.00	23,178,830.00	
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.....				545,375,898.20
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 21/7/2022			
(All schedules are attached herewith)				

e-Statement Of Account

Account Number : 2033770043 - 1110001953 1000591738

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE					
				Opening Balance	737,993,320.50
				Payments In	5,662,646.75
				Payments Out	175,101,239.05
				Available Balance	568,554,728.20
				Closing Balance	568,554,728.20
Statement No					1
Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
03/06/2022	Transaction Charge 4252 2020220001583646 FT22154DQ49B	03/06/2022	300.00		737,993,020.50
03/06/2022	Outward Cheque - Dr 4152 2020220001583646 FT22154DQ49B	03/06/2022	454,721.00		737,538,299.50
03/06/2022	Transaction Charge 4248 2020220001583408 FT22154BLKJS	03/06/2022	300.00		737,537,999.50
03/06/2022	Outward Cheque - Dr 4248 2020220001583408 FT22154BLKJS	03/06/2022	767.00		737,537,232.50
03/06/2022	Transaction Charge 4257 2020220001583937 FT22154PRYPT	03/06/2022	300.00		737,536,932.50
03/06/2022	Outward Cheque - Dr 4257 2020220001583937 FT22154PRYPT	03/06/2022	339,421.00		737,197,511.50
03/06/2022	Transaction Charge 4256 2020220001583853 FT22154JR4WK	03/06/2022	300.00		737,197,211.50
03/06/2022	Outward Cheque - Dr 4256 2020220001583853 FT22154JR4WK	03/06/2022	848,552.00		736,348,659.50
03/06/2022	Transaction Charge 4251 2020220001583748 FT22154QFTKH	03/06/2022	300.00		736,348,359.50
03/06/2022	Outward Cheque - Dr 4251 2020220001583748 FT22154QFTKH	03/06/2022	1,136,800.00		735,211,559.50
03/06/2022	KE Excise Duty CHG22154PC7V5 FT22154BLKJS	03/06/2022	60.00		735,211,499.50
03/06/2022	KE Excise Duty CHG22154F2K1H FT22154JR4WK	03/06/2022	60.00		735,211,439.50
03/06/2022	KE Excise Duty CHG221546ZRHM FT22154PRYPT	03/06/2022	60.00		735,211,379.50
03/06/2022	KE Excise Duty CHG22154C2S3C FT22154QFTKH	03/06/2022	60.00		735,211,319.50
03/06/2022	KE Excise Duty CHG22154SCPX6 FT22154DQ49B	03/06/2022	60.00		735,211,259.50
03/06/2022	Outward Telegraphic Trn Pymnt FT22154HHW8Q COASTAL REGION WATER SECURITY /ROC/KENYA WATER SECURITY AND	03/06/2022	500.00		735,210,759.50

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

e-Statement Of Account

Account Number : 2033770043 - 1110001953 1000591738

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE					
			Opening Balance		737,993,320.50
			Payments In		5,662,646.75
			Payments Out		175,101,239.05
			Available Balance		568,554,728.20
			Closing Balance		568,554,728.20
			Statement No		2
Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
03/06/2022	Outward Telegraphic Trn Pymnt FT22154HHW80 COASTAL REGION WATER SECURITY JROCK/PENYA WATER SECURITY AND	03/06/2022	50,000,000.00		685,210,759.50
03/06/2022	Outward Telegraphic Trn Pymnt FT22154JHJ8S NICHE ENVIRONMENTAL CONSULTANTS LTD TRANSFER	03/06/2022	500.00		685,210,259.50
03/06/2022	Outward Telegraphic Trn Pymnt FT22154JHJ8S NICHE ENVIRONMENTAL CONSULTANTS LTD TRANSFER	03/06/2022	16,389,465.50		668,820,794.00
03/06/2022	KE Excise Duty CHG22154399PK FT22154JHJ8S	03/06/2022	100.00		668,820,694.00
03/06/2022	KE Excise Duty CHG22154WVDDX FT22154HHW80	03/06/2022	100.00		668,820,594.00
03/06/2022	Transfer Charges FT22154W0HRL KENYA WATER 28540	03/06/2022	2,500.00		668,818,094.00
03/06/2022	Outward Cheque - Dr FT22154W0HRL KENYA WATER 28540	03/06/2022	574,460.00		668,243,634.00
03/06/2022	KE Excise Duty CHG221547GQ99 FT22154W0HRL	03/06/2022	500.00		668,243,134.00
05/06/2022	Transfer FT221540J8KJ	03/06/2022	583,263.00		667,559,871.00
06/06/2022	Outward Telegraphic Trn Pymnt FT221575WCZD TRACTEBEL ENGINEERING GMBH INV.NO 2022/0918000241	06/06/2022	2,400.00		667,557,471.00
06/06/2022	Outward Telegraphic Trn Pymnt FT221575WCZD TRACTEBEL ENGINEERING GMBH INV.NO 2022/0918000241	06/06/2022	3,397,191.20		664,160,279.80
06/06/2022	KE Excise Duty CHG22157JNMDH FT221575WCZD	06/06/2022	480.00		664,159,799.80
06/06/2022	Outward Telegraphic Trn Pymnt FT22157H144V TRACTEBEL ENGINEERING GMBH 2021/09180007471744/807/804/911	06/06/2022	2,400.00		664,157,399.80
06/06/2022	Outward Telegraphic Trn Pymnt FT22157H144V TRACTEBEL ENGINEERING GMBH 2021/09180007471744/807/804/911	06/06/2022	7,371,496.35		656,785,903.45
06/06/2022	KE Excise Duty CHG221571L3W8 FT22157H144V	06/06/2022	480.00		656,785,423.45
06/06/2022	Outward Telegraphic Trn Pymnt FT22157Q7DFC NYANJE GARI NYANJE TRANSFER	06/06/2022	500.00		656,784,923.45

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

e-Statement Of Account

Account Number : 2033770043 - 1110001953 1000591738

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE					
		Opening Balance			737,993,320.50
		Payments In			5,662,646.75
		Payments Out			175,101,239.05
		Available Balance			568,554,728.20
		Closing Balance			568,554,728.20
		Statement No			3

Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
06/06/2022	Outward Telegraphic Trn Pymnt FT2215736MZX NZARA NYOTA YAMA TRANSFER	06/06/2022	500.00		656,784,423.45
06/06/2022	Outward Telegraphic Trn Pymnt FT221574BYDP MUPA MRABU KATAMA TRANSFER	06/06/2022	500.00		656,783,923.45
06/06/2022	KE Excise Duty CHG22157XRRMG FT22157Q7DFC	06/06/2022	100.00		656,783,823.45
06/06/2022	KE Excise Duty CHG22157LPSNP FT2215736MZX	06/06/2022	100.00		656,783,723.45
06/06/2022	Outward Telegraphic Trn Pymnt FT2215773T77 KWEKWE MZUNGU NGALA TRANSFER	06/06/2022	500.00		656,783,223.45
06/06/2022	Outward Telegraphic Trn Pymnt FT22157T83SN MZUNGU DZOMBO KATAMA TRANSFER	06/06/2022	500.00		656,782,723.45
06/06/2022	Outward Telegraphic Trn Pymnt FT221577183R MUPA MRABU KATAMA TRANSFER	06/06/2022	500.00		656,782,223.45
06/06/2022	Outward Telegraphic Trn Pymnt FT22157GRTRC MZUNGU DZOMBO KATAMA TRANSFER	06/06/2022	500.00		656,781,723.45
06/06/2022	Outward Telegraphic Trn Pymnt FT221576VLOD MKAMBE MTENZI BEKAU TRANSFER	06/06/2022	500.00		656,781,223.45
06/06/2022	Outward Telegraphic Trn Pymnt FT221574C4W6 MBUI MAZERA NYAMAWI TRANSFER	06/06/2022	500.00		656,780,723.45
06/06/2022	Outward Telegraphic Trn Pymnt FT22157079ZR ISMAIL CHITONDO MAZERA, KAULI TRANSFER	06/06/2022	500.00		656,780,223.45
06/06/2022	Outward Telegraphic Trn Pymnt FT22157JZB9N KAULI MAZERA NYAMAWI, ALII NYAMAWI TRANSFER	06/06/2022	500.00		656,779,723.45
06/06/2022	Outward Telegraphic Trn Pymnt FT221579KNM2 HADJA KAHASO TRANSFER	06/06/2022	500.00		656,779,223.45
06/06/2022	Outward Telegraphic Trn Pymnt FT22157W7K0C KANZE MANGALE MWAHANJE TRANSFER	06/06/2022	500.00		656,778,723.45
06/06/2022	Outward Telegraphic Trn Pymnt FT22157K1K2H KADZO KIMERA MANGALE TRANSFER	06/06/2022	500.00		656,778,223.45
06/06/2022	Outward Telegraphic Trn Pymnt FT22157D0PGN MBAO YAMA MWANZARA TRANSFER	06/06/2022	500.00		656,777,723.45

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e-Statement Of Account

Account Number : 2033770043 - 1110001953 1000591738

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE		Opening Balance	737,993,320.50
		Payments In	5,662,646.75
		Payments Out	175,101,239.05
		Available Balance	568,554,728.20
		Closing Balance	568,554,728.20
		Statement No	4

Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
06/06/2022	Outward Telegraphic Transfer F122157HF01H NGANYI WA CHAKA NGANNIWA TRANSFER	06/06/2022	500.00		656,777,223.45
06/06/2022	KE Excise Duty CHG22157X8FFC FT221578VLOD	06/06/2022	100.00		656,777,123.45
06/06/2022	KE Excise Duty CHG22157XMS9G FT221574C4W6	06/06/2022	100.00		656,777,023.45
06/06/2022	KE Excise Duty CHG22157CCQM FT22157079ZR	06/06/2022	100.00		656,776,923.45
06/06/2022	KE Excise Duty CHG221577VG3S FT22157JZB9N	06/06/2022	100.00		656,776,823.45
06/06/2022	KE Excise Duty CHG221573YMEK FT221579KNM2	06/06/2022	100.00		656,776,723.45
06/06/2022	KE Excise Duty CHG22157G19FD FT22157WTKDD	06/06/2022	100.00		656,776,623.45
06/06/2022	KE Excise Duty CHG2215712GW6 FT22157K1K2H	06/06/2022	100.00		656,776,523.45
06/06/2022	KE Excise Duty CHG221572YHR1 FT22157D0PGN	06/06/2022	100.00		656,776,423.45
06/06/2022	KE Excise Duty CHG22157K5PGX FT22157HF01H	06/06/2022	100.00		656,776,323.45
06/06/2022	KE Excise Duty CHG2215784SJR FT22157PBYDP	06/06/2022	100.00		656,776,223.45
06/06/2022	KE Excise Duty CHG221578G208 FT2215773T77	06/06/2022	100.00		656,776,123.45
06/06/2022	KE Excise Duty CHG22157NS98Q FT22157T83SN	06/06/2022	100.00		656,776,023.45
06/06/2022	KE Excise Duty CHG22157BX7R0 FT22157QRTRD	06/06/2022	100.00		656,775,923.45
06/06/2022	KE Excise Duty CHG22157B2VJ2 FT221577183R	06/06/2022	100.00		656,775,823.45
06/06/2022	Transfer FT22157Q8X9J	06/06/2022		64,736.10	656,840,559.55

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e-Statement Of Account

Account Number : 2033770043 - 1110001953 1000591738

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE					
		Opening Balance			737,993,320.50
		Payments In			5,662,646.75
		Payments Out			175,101,239.05
		Available Balance			568,554,728.20
		Closing Balance			568,554,728.20
		Statement No			5
Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
06/06/2022	Inward Clg Cheque CHG NO - 004245 KERITH OFFICE TECHNOLOGY FT22157BKWS2	06/06/2022	28,500.00		656,812,059.55
06/06/2022	Inward Clg Cheque CHG NO - 004247 CYBERCILL AFRICA LIMITED FT22157K93W4	06/06/2022	43,719.00		656,758,340.55
08/06/2022	Transfer Charges FT22159P79VZ KENYA WATER SECURITY 28602	08/06/2022	13,000.00		656,755,340.55
08/06/2022	Outward Cheque - Dr FT22159P79VZ KENYA WATER SECURITY 28602	08/06/2022	1,648,230.00		655,107,110.55
08/06/2022	KE Excise Duty CHG22159FT37L FT22159P79VZ	08/06/2022	2,600.00		655,104,510.55
09/06/2022	Transaction Charge 4259 2020220001604225 FT221600N8YM	09/06/2022	300.00		655,104,210.55
09/06/2022	Outward Cheque - Dr 4259 2020220001604225 FT221600N8YM	09/06/2022	84,000.00		655,020,210.55
09/06/2022	KE Excise Duty CHG2216014CYK FT221600N8YM	09/06/2022	60.00		655,020,150.55
09/06/2022	Transaction Charge 4260 2020220001604076 FT22160YMWTN	09/06/2022	300.00		655,019,850.55
09/06/2022	Outward Cheque - Dr 4260 2020220001604076 FT22160YMWTN	09/06/2022	28,800.00		654,991,050.55
09/06/2022	KE Excise Duty CHG22160ZVJ9V FT22160YMWTN	09/06/2022	60.00		654,990,990.55
09/06/2022	Transaction Charge 4261 2020220001604366 FT22160HMBM6	09/06/2022	300.00		654,990,690.55
09/06/2022	Outward Cheque - Dr 4261 2020220001604366 FT22160HMBM6	09/06/2022	3,176,826.00		651,813,864.55
09/06/2022	KE Excise Duty CHG2216093NQQ FT22160HMBM6	09/06/2022	60.00		651,813,804.55
09/06/2022	Transaction Charge 4262 2020220001604321 FT22160VT3Y2	09/06/2022	300.00		651,813,504.55
09/06/2022	Outward Cheque - Dr 4262 2020220001604321 FT22160VT3Y2	09/06/2022	2,117,884.00		649,695,620.55

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e-Statement Of Account

Account Number : 2033770043 - 1110001953 1000591738

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE					
		Opening Balance			737,993,320.50
		Payments In			5,662,646.75
		Payments Out			175,101,239.05
		Available Balance			568,554,728.20
		Closing Balance			568,554,728.20
		Statement No			6
Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
09/06/2022	KE Excise Duty CHG22160VGS2G FT22160V13Y2	09/06/2022	60.00		649,695,560.55
09/06/2022	Transfer FT22160KYKVK	09/06/2022	1,797,600.00		647,897,960.55
09/06/2022	Outward Telegraphic Trn Pymnt FT22160HKY1N KENNEDY NJOROGE TRANSFER	09/06/2022	500.00		647,897,460.55
09/06/2022	KE Excise Duty CHG221604/KZB FT22160HKY1N	09/06/2022	100.00		647,897,360.55
09/06/2022	Outward Telegraphic Trn Pymnt FT22160TPK7H SHADRACK KIOKO TRANSFER	09/06/2022	500.00		647,896,860.55
09/06/2022	KE Excise Duty CHG22160E29JX FT22160TPK7H	09/06/2022	100.00		647,896,760.55
13/06/2022	Inward Telex Payment MIN OF WATER SANITATION IRRIGATION /REC/0036002152 FT22104P4BYF	16/06/2022		1,728,107.00	649,624,867.55
16/06/2022	Transfer FT22167YDM3	16/06/2022	67,572,099.00		582,252,768.55
16/06/2022	Outward Telegraphic Trn Pymnt FT2216738WHS NICHE ENVIRONMENTAL CONSULTANTS LTD TRANSFER	16/06/2022	500.00		582,252,268.55
16/06/2022	KE Excise Duty CHG221672SR69 FT2216738WHS	16/06/2022	100.00		582,252,168.55
16/06/2022	Outward Telegraphic Trn Pymnt FT22167C396F KENYA WATER SECURITY AND CLIMATE TRANSFER	16/06/2022	500.00		582,251,668.55
16/06/2022	KE Excise Duty CHG22167HCNGX FT22167C396F	16/06/2022	100.00		582,251,568.55
16/06/2022	Outward Telegraphic Trn Pymnt FT2216726GJ2 BRIAN MUSILI TRANSFER	16/06/2022	500.00		582,251,068.55
16/06/2022	KE Excise Duty CHG221679B4ZH FT2216726GJ2	16/06/2022	100.00		582,250,968.55
17/06/2022	In house Cheque CHQ-004264 FTC220617QJWP	17/06/2022	329,280.00		581,921,688.55
27/06/2022	Transfer Charges FT22178DY50G KENYA WATER SECURITY AND CLIMATE	27/06/2022	4,800.00		581,916,888.55

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e-Statement Of Account

Account Number : 2033770043 - 1110001953 1000591738

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE		Opening Balance	737,993,320.50		
		Payments In	5,662,646.75		
		Payments Out	175,101,239.05		
		Available Balance	568,554,728.20		
		Closing Balance	568,554,728.20		
		Statement No	7		
Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
27/06/2022	Outward Cheque - Dr FT22178DY50G KENYA WATER SECURITY AND CLIMATE	27/06/2022	512,980.00		581,403,908.55
27/06/2022	KE Excise Duty CHG22178SWVLC FT22178DY50G	27/06/2022	960.00		581,402,948.55
28/06/2022	Inward Ctg Cheque CHQ NO - 004265 JOSGIFT AGENCIES GENERAL SUPPLIES FT221796FREY	28/06/2022	44,000.00		581,358,948.55
28/06/2022	Transaction Charge 4274 2020220001917326 FT2217968N3S	28/06/2022	300.00		581,358,648.55
28/06/2022	Outward Cheque - Dr 4274 2020220001917326 FT2217968N3S	28/06/2022	1,788,801.00		579,569,847.55
28/06/2022	KE Excise Duty CHG22179W79PR FT2217968N3S	28/06/2022	60.00		579,569,787.55
28/06/2022	Transaction Charge 4274 2020220001917223 FT22179NFBG4	28/06/2022	300.00		579,569,487.55
28/06/2022	Outward Cheque - Dr 4274 2020220001917223 FT22179NFBG4	28/06/2022	1,192,594.00		578,376,893.55
28/06/2022	KE Excise Duty CHG22179FQFQ9 FT22179NFBG4	28/06/2022	60.00		578,376,593.55
28/06/2022	Transaction Charge 4268 2020220001745646 FT22179TXCXD	28/06/2022	300.00		578,376,593.55
28/06/2022	Outward Cheque - Dr 4268 2020220001745646 FT22179TXCXD	28/06/2022	563,858.00		577,812,735.55
28/06/2022	KE Excise Duty CHG221796D5BW FT22179TXCXD	28/06/2022	60.00		577,812,675.55
28/06/2022	Transaction Charge 4269 2020220001745743 FT221795N4PH	28/06/2022	300.00		577,812,375.55
28/06/2022	Outward Cheque - Dr 4269 2020220001745743 FT221795N4PH	28/06/2022	230,344.00		577,582,031.55
28/06/2022	KE Excise Duty CHG2217947VF3 FT221795N4PH	28/06/2022	60.00		577,581,971.55
28/06/2022	Outward Telegraphic Trn Pymnt FT22179DN1NB SINOHYDRO CORPORATION TRANSFER	28/06/2022	500.00		577,581,471.55

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e-Statement Of Account

Account Number : 2033770043 - 1110001953 1000591738

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE					
				Opening Balance	737,993,320.50
				Payments In	5,662,646.75
				Payments Out	175,101,239.05
				Available Balance	568,554,728.20
				Closing Balance	568,554,728.20
				Statement No	8
Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
28/06/2022	Outward Telegraphic Trn Pymnt FT22179DN1NB SINGHYDRO CORPORATION TRANSFER	28/06/2022	8,347,734.00		560,206,994.20
28/06/2022	KE Excise Duty CHG22179T3YQ6 FT22179DN1NB	28/06/2022	100.00		560,206,894.20
28/06/2022	Transfer Charges FT22179YC2T2 KENYA WATER SECURITY AND CLIMATE	28/06/2022	10,000.00		560,223,637.55
28/06/2022	Outward Cheque - Dr FT22179YC2T2 KENYA WATER SECURITY AND CLIMATE	28/06/2022	1,080,030.00		568,143,607.55
28/06/2022	KE Excise Duty CHG22179FR8GQ FT22179YC2T2	28/06/2022	2,000.00		568,141,607.55
29/06/2022	Inward Telex Payment STELLAH JEDIDAH WANJIKU KINY FIELDWORK FUNDS REFUND FT221804Q3JS	29/06/2022		472,300.00	568,613,907.55
29/06/2022	Inward Telex Payment STELLAH JEDIDAH WANJIKU KINY REFUND OF UNUTILISED FUNDS FOR FT22180TM8FS	29/06/2022		308,900.00	568,920,807.55
30/06/2022	Transaction Charge 4278 2020220001932862 FT22181GC0B4	30/06/2022	300.00		568,920,507.55
30/06/2022	Outward Cheque - Dr 4278 2020220001932862 FT22181GC0B4	30/06/2022	6,994.00		568,913,513.55
30/06/2022	KE Excise Duty CHG22181DB74C FT22181GC0B4	30/06/2022	60.00		568,913,453.55
30/06/2022	Internal Transfer FT22181VJB4Y RTN OF FUNDS CENTRAL BANK OF KENYA KES FT220751RYVC	30/06/2022		1,555,250.00	570,468,703.55
30/06/2022	Transfer FT22181H1B06	30/06/2022	1,728,107.00		568,740,596.55
30/06/2022	Transfer Charges FT221813NP0L KENYA WATER SECURITY AND CLIMATE	30/06/2022	17,300.00		568,723,296.55
30/06/2022	Outward Cheque - Dr FT221813NP0L KENYA WATER SECURITY AND CLIMATE	30/06/2022	1,461,759.00		567,261,537.55
30/06/2022	KE Excise Duty CHG221816CDVQ FT221813NP0L	30/06/2022	3,460.00		567,258,077.55
30/06/2022	Outward Telegraphic Trn Pymnt FT22181CSWW KHADIJA NGOME KWELA TRANSFER	30/06/2022	500.00		567,257,577.55

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e-Statement Of Account

Account Number : 2033770043 - 1110001953 1000591738

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE		Opening Balance	737,993,320.50		
		Payments In	5,662,646.75		
		Payments Out	175,101,239.05		
		Available Balance	568,554,728.20		
		Closing Balance	568,554,728.20		
		Statement No	9		
Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
30/06/2022	KE Excise Duty CHG221817KRPH FT221811CSWW	30/06/2022	100.00		567,257,477.55
30/06/2022	Outward Telegraphic Trn Pymnt FT22181FC37V SPLAF M IDINA TRANSFER	30/06/2022	500.00		567,256,977.55
30/06/2022	Outward Telegraphic Trn Pymnt FT22181VN55N GWAYA GALUKA GWAYA TRANSFER	30/06/2022	500.00		567,256,477.55
30/06/2022	KE Excise Duty CHG22181RDP6W FT22181FC37V	30/06/2022	100.00		567,256,377.55
30/06/2022	KE Excise Duty CHG221818RKWC FT22181VN55N	30/06/2022	100.00		567,256,277.55
30/06/2022	Outward Telegraphic Trn Pymnt FT22181GSPJH MANGALE NGOME TRANSFER	30/06/2022	500.00		567,255,777.55
30/06/2022	KE Excise Duty CHG2218110515 FT22181GSPJH	30/06/2022	100.00		567,255,677.55
30/06/2022	Outward Telegraphic Trn Pymnt FT2218161D3H KONGO KALU BEKALU TRANSFER	30/06/2022	500.00		567,255,177.55
30/06/2022	Outward Telegraphic Trn Pymnt FT2218121YJG BENJAMIN DALU MWAVITU, FUNGA GWAYA TRANSFER	30/06/2022	500.00		567,254,677.55
30/06/2022	KE Excise Duty CHG221811KX47 FT2218161DGH	30/06/2022	100.00		567,254,577.55
30/06/2022	KE Excise Duty CHG22181XZQ3 FT2218121YJG	30/06/2022	100.00		567,254,477.55
30/06/2022	Outward Telegraphic Trn Pymnt FT221812V9BZ GUNI MBATI MBUI AND GUNI TRANSFER	30/06/2022	500.00		567,253,977.55
30/06/2022	Outward Telegraphic Trn Pymnt FT2218105CL8 MBARAK MWATSABU BANJU, CHIGAMBA TRANSFER	30/06/2022	500.00		567,253,477.55
30/06/2022	Outward Telegraphic Trn Pymnt FT22181XGP2W CHIRIA TUKU MBIZA TRANSFER	30/06/2022	500.00		567,252,977.55
30/06/2022	KE Excise Duty CHG22181WLQMM FT2218105CL8	30/06/2022	100.00		567,252,877.55
30/06/2022	KE Excise Duty CHG22181G6BKT FT221812V9BZ	30/06/2022	100.00		567,252,777.55

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e-Statement Of Account

Account Number : 2033770043 - 1110001953 1000591738

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



**NCBA**

KENYA WATER SECURITY AND CLIMATE					
		Opening Balance			737,993,320.50
		Payments In			5,662,646.75
		Payments Out			175,101,239.05
		Available Balance			568,554,728.20
		Closing Balance			568,554,728.20
		Statement No			10
Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
30/06/2022	Outward Telegraphic Trn Pymnt FT22181XK523 NERA MCHUNGA NERA TRANSFER	30/06/2022	500.00		567,252,277.55
30/06/2022	Outward Telegraphic Trn Pymnt FT22181S3MFF MBIZA CHANGOKA MBIZA TRANSFER	30/06/2022	500.00		567,251,777.55
30/06/2022	KE Excise Duty CHG22181RFXM5 FT22181S3MFP	30/06/2022	100.00		567,251,677.55
30/06/2022	KE Excise Duty CHG2218116STC FT22181XK523	30/06/2022	100.00		567,251,577.55
30/06/2022	KE Excise Duty CHG22181G186G FT22181XGP2W	30/06/2022	100.00		567,251,477.55
30/06/2022	Outward Telegraphic Trn Pymnt FT22181YRL7L BUYA CHITUMBO MZUNGU MASHAMBA TRANSFER	30/06/2022	500.00		567,250,977.55
30/06/2022	Outward Telegraphic Trn Pymnt FT22181XW8NN FUNDICE UMAZI SASAI TRANSFER	30/06/2022	500.00		567,250,477.55
30/06/2022	Outward Telegraphic Trn Pymnt FT22181KKJCC SITA SHANGA SITA TRANSFER	30/06/2022	500.00		567,249,977.55
30/06/2022	KE Excise Duty CHG22181VJC82 FT22181KKJCC	30/06/2022	100.00		567,249,877.55
30/06/2022	KE Excise Duty CHG221815L6SQ FT22181YRL7L	30/06/2022	100.00		567,249,777.55
30/06/2022	KE Excise Duty CHG22181NMY39 FT22181XW8NN	30/06/2022	100.00		567,249,677.55
30/06/2022	e-Local Transfer Credit Interest AACT22181J2K7T7P0	01/07/2022		1,535,353.65	568,785,031.20
30/06/2022	KE Excise Duty Tax AACT22181J2K7T7P0	01/07/2022	230,303.00		568,554,728.20

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

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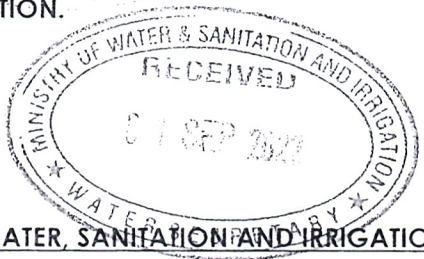
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cc. 1) Water Secretary  
2) Hd - Tech  
F. T. I  
20



July 08, 2022

MINISTRY OF WATER, SANITATION AND IRRIGATION.  
P.O. BOX 49720-00100  
NAIROBI.



Dear Sir/Madam,

**RE: AUDIT CONFIRMATION FOR MINISTRY OF WATER, SANITATION AND IRRIGATION.**

We refer to your correspondence requesting us to furnish you with information regarding our mutual client's state of affairs.

In response we wish to confirm the account and its respective balance with us, as at close of business on **30<sup>th</sup> June 2022** to have been as follows:

Account Number	Account Name	Ccy	Account Balance
2033770043	KENYA WATER SECURITY AND CLIMATE	KES	568,554,728.20 CR

We also wish to give a **nil** report on all other aspects of your questionnaire. We trust that this meets your requirements.

Yours faithfully,

*JRC*  
Authorized signatory  
Joy Ringera

*M.L.L.*  
Authorized signatory  
Hellen Adhiambo

*3) Finance*  
*Munge*  
*Follow up - 22/11*  
*6/9/22*



## NIA - KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT

### BANK RECONCILIATION STATEMENT FOR THE QUARTER ENDING JUNE 2022

NCBA BANK - NCBA HOUSE BRANCH

ACCOUNT NO. - 1004150167 / 1797370137

#### CASHBOOK SUMMARY

Balance as per cashbook b/f	39,015,258.25
<u>Add</u>	
Receipts for the Quarter (April - June 2022)	217,113.85
	<u>39,232,372.10</u>
<u>Less</u>	
Expenditure for the Quarter (April - June 2022)	4,926,976.60
Expected Cashbook balance c/f	<u><u>34,305,395.50</u></u>
Imprest and Advances issued during the period	926,000.00
Project Account Cashbook balance c/f	34,305,395.50
Outstanding Imprest and Advances	-
Actual Closing balance c/f	<u><u>34,305,395.50</u></u>

#### BANK RECONCILIATION STATEMENT

Balance as per bank statement	37,921,669.20
<u>Less</u>	
Un-presented cheques	
Cheque No. 000643	141,693.00
Cheque No. 000770	20,000.00
Cheque No. 000776	9,800.00
Cheque No. 000811	10,000.00
Cheque No. 000813	10,000.00
Cheque No. 000850	24,000.00
Cheque No. 000938	18,900.00
Cheque No. 000939	360,000.00
Cheque No. 000940	34,200.00
Cheque No. 000941	18,000.00
Cheque No. 000944	2,969,680.70
	<u>(3,616,273.70)</u>
Balance as per cashbook	<u><u>34,305,395.50</u></u>

e-Statement Of Account

Account Number : 1797370137 - 1004150167

Institutional Banking Current AC

From : 01/06/2022 To : 30/06/2022

Currency : Kenyan Shilling



Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
	NIA - KENYA WATER SECURITY AND				
			Opening Balance		38,318,916.65
			Payments In		62,679.30
			Payments Out		459,926.75
			Available Balance		37,921,669.20
			Closing Balance		37,921,669.20
			Statement No		1
06/06/2022	Inward Clg Cheque CHQ NO - 000928 HILLARY NGENDO OUMA FT2215703B45	06/06/2022	75,600.00		38,243,316.65
07/06/2022	Inward Clg Cheque CHQ NO - 000930 GEORGE OCHIENG ODUOR FT22158D52T6	07/06/2022	43,400.00		38,199,916.65
16/06/2022	Inward Clg Cheque CHQ NO - 000932 CULPHUS OMONGE RAPANDO FT22167BMQKV	16/06/2022	25,376.00		38,174,540.65
16/06/2022	Inward Clg Cheque CHQ NO - 000931 1ROBERT SIFUNA WANJALA FT22167C2R00	16/06/2022	30,500.00		38,144,040.65
21/06/2022	Inward Clg Cheque CHQ NO - 000933 DOROTHY KAWIRA NDUBI FT221722YY9T	21/06/2022	75,600.00		38,068,440.65
22/06/2022	Inward Clg Cheque CHQ NO - 000934 PERPETUA WAITHIRA MBUGUA FT221736V9BW	22/06/2022	32,000.00		38,036,440.65
23/06/2022	Inward Clg Cheque CHQ NO - 000935 VIVO ENERGY KENYA LIMITED FT221742NXV5	23/06/2022	77,448.90		37,958,991.75
27/06/2022	Inward Clg Cheque CHQ NO - 000937 EDWIN MANYONGE SIBOE FT22173Q3M8C	27/06/2022	48,600.00		37,910,391.75
30/06/2022	Inward Clg Cheque CHQ NO - 000936 BENEDICT PETER OBIERO OWILLA FT22181K3TCL	30/06/2022	42,000.00		37,868,391.75
30/06/2022	e-Local Transfer Credit Interest AAAC221810D91HC2F	01/07/2022		62,679.30	37,931,071.05
30/06/2022	KE Excise Duty Tax AAAC221810D91HC2F	01/07/2022	9,401.85		37,921,669.20

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

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July 19, 2022

**NATIONAL IRRIGATION AUTHORITY-  
P.O. BOX 30372-00100  
NAIROBI.**

Dear Sir/Madam,

**RE: AUDIT CONFIRMATION FOR NATIONAL IRRIGATION AUTHORITY-**

We refer to your correspondence requesting us to furnish you with information regarding our mutual client's state of affairs.

In response we wish to confirm the account and its respective balance with us, as at close of business on **30<sup>th</sup> June 2022** to have been as follows:

Account Number	Account Name	Curr	Account Balance
1000584588	NATIONAL IRRIGATION AUTHORITY	KES	5,308,412.51 CR
1004150167	NIA - KENYA WATER SECURITY AND	KES	37,921,669.20 CR

**Deposits Held:**

REF	PRINCIPAL (KES)	START/ROLLOVER DATE	RATE %	GROSS INTEREST AS AT 30.06.2022
AA22124P9DR8	2,034,924.34	1-May-22	2.75	9,198.97

We also wish to give a **nil** report on all other aspects of your questionnaire. We trust that this meets your requirements.

Yours faithfully,

*Jdc*  
Authorized signatory  
**Joy Ringera**

*Elizabeth*  
Authorized signatory  
**Elizabeth Muraguri**

22 JUL 2022

[www.ncbagroup.com](http://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](mailto:contact@ncbagroup.com)

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 01-06-2022 To 30-06-2022)

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
16-06-2022	16-06-2022	RTGS 1/KENYA WATER SECURITY AND CLIMAT		55,000,000.00	55,038,915.20
30-06-2022	30-06-2022	DEBORAH MUTUA		126.00	55,039,041.20
<b>Grand Total</b>			<b>0.00</b>	<b>55,000,126.00</b>	<b>55,039,041.20</b>

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.

LG0811820220701064338

Equity Bank Community Corporate Branch

A/c No.0180269867060

CASH BOOK

June 2022

Date	Payee	Description	Receipts	Payments	Sub-Total
01-06-2022	Opening Balance		38,915.20	-	38,915.20
16-06-2022	Ministry of Water & Irrigation	Disbursement for Nzoia Watershed	55,000,000.00	-	55,038,915.20
30-06-2022	Deborah Mufua	Unused Imprest	126.00	-	55,039,041.20
	<b>Total Payments</b>			-	
30-06-2022	Balance C/D			55,039,041.20	
		<b>BANK RECONCILIATION STATEMENT AS AT 30th June 2022</b>			
			55,039,041.20	55,039,041.20	
				55,039,041.20	
		Balance as per bank statement as at 30-06-2022		-	
		less: payments in cashbook not in bank statement			
		Add: Receipts in Cashbook not in bank statement			
		<b>Adjusted bank balance as at 30-06-2022</b>		<u>55,039,041.20</u>	
		PREPARED BY: .....			
		(FO)			
		REVIEWED BY: .....			
		(CA)			
		APPROVED BY: .....			
		(HOD)			

Date 04/07/2022

Report of the Board of Survey on the Cash and Bank Balances of ...**KRWSCR**P..... as at the close of business on **30 JUNE 2022**.....

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

...**KIHARA NDUNGU**..... - **CHAIRMAN**  
 .....**ROLEX KIRUI**..... - **MEMBER**  
 .....**STELLA KINYUA**..... - **MEMBER**

assembled at the **Cash office** of **KRWSCR**P..... Accounts office at 10.00 a.m... (time) on the **04/07/2022**.....

as the following cash was produced:-

Notes .. .. .	Sh. ...0.00.....
Silver .. .. .	Sh. ...0.00.....
Copper .. .. .	Sh. ...0.00.....
Cheques as per details on reverse .. ..	Sh. ...0.00.....

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

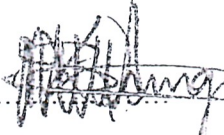
The cash consists of East African currency and does not contain any demonetized coin or notes.


The Cash Book reflected the following balances as at the close of business on the **30<sup>th</sup> June, 2022**.....


Cash on hand .. .. .	Sh. ....0.00.....
Bank balance .. .. .	Sh...545,375,898.20.....
	Sh..... ..

The Bank Certificate of Balance showed a sum of Sh. **Five Hundred and Sixty Eight Million Five Hundred and Fifty Four Thousand Seven Hundred and Twenty**..... cts ...(**Sh568,554,728.20**) standing to the credit of the account on ...**30<sup>TH</sup> JUNE 2022**.....

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.

**KIHARA NDUNGU**   
 Chairman

**ROLEX KIRUI**   
 Members of the Board

**STELLA KINYUA**   
 GPK (L)

Date 4<sup>th</sup> July 2022

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>

20

**KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2022**

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			1,130,838.63
	Less:			
2	Total amount documented			1,130,838.63
3	Outstanding amount to be documented			-
	Represented by:			
4	Ending Special account Balance as as 30 June 2022			-
5	Amounts claimed but not credited as at 30 June 2022			-
6	Amounts withdrawn and not claimed			-
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	<b>Total advance to Special Account Year ended 30 June 2022</b>			-

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: 01-08-2022**

**SPECIAL ACCOUNT STATEMENT**

For period ending	<b>30th JUNE, 2022</b>
Account No.	<b>1000263946</b>
Depository Bank	<b>CENTRAL BANK OF KENYA.</b>
Address	<b>CENTRAL BANK OF KENYA.</b>
Related Loan	<b>(K) WATER SEC. &amp; CLIM. RES-TFOA0761</b>
Credit Agreement	
Currency	<b>USD</b>

Part A - Account Activity

Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	120,393.86
---	------------

**Add:**

Total Amount deposited by World Bank	167,859.77
--------------------------------------	------------

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

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

**Deduct:**

Total amount withdrawn	288,253.63
------------------------	------------

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

Ending balance on 30th June,2022	0.00
----------------------------------	------

**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

**SIGNATURE:**

**DATE**

14-07-2022

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

**SIGNATURE:**

**DATE**

01-08-2022

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

Results 1 - 4 of 4

Run Date: 13/07/2022  
 CENTRAL BANK OF KENYA  
 BANCI KUU YA KENYA  
 P.O.BOX 60000-0200  
 NAIROBI

Run Time: 09:20:26

STATEMENT OF ACCOUNT

PAGE 50:1

ACCOUNT NUMBER : 1000263946

ACCOUNT TITLE : (K) WATER SEC. & CLIM. RES:TF0A0761  
 30/06/2022

STATEMENT PERIOD: From 01/07/2021 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	BALANCE
OPENING BAL :						120,593.86
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	23/08/2021	FT21235MINVR	FUNDING	0.00	28,476.55	149,070.41
2	23/11/2021	FT213271QZYF	FUNDING	0.00	106,383.22	255,453.63
3	30/11/2021	FT2133319RCH	PA127358	-178,369.66	0.00	77,083.97
4	31/03/2022	FT22090SNCF	PA127856	-109,953.63	0.00	0
CLOSING BALANCE :						0

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

More Options  
 Clear Selections

Account	equals	1000263946
Statement From	equals	20210701
Statement To	equals	20220630

TAM.E.STMT.OF.ACCT.EPRM



**Loan:** TF A0761 (TF - Trust Fund) | **Status:** Fully Disbursed | **Country:** Kenya |

**Project:** P117635 - Kenya Water Security and Climate Resilience Project

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

**Important Dates**

Approval	Signing	Effective	Closing	Application Deadline
26-Jun-2015	07-Sep-2015	07-Sep-2015	31-Dec-2021	30-Apr-2022

Currency of Commitment : USD

Show amounts in USD

**Loan Information (USD)**

Signed Amount	3,500,000.00
Cancelled	704,398.67
Disbursed	2,795,601.33
Undisbursed	0.00
Special Commitments	0.00
Funds Available	0.00

**Funds Available (USD)**

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

**USD Equivalents**

Original Approved Amount	3,500,000.00
Current Undisbursed	0.00
Historical Disbursed	2,795,601.33

**Principal Outstanding**

Disbursed	2,795,601.33
Outstanding Pool Units	0.00
Estimate Pool Unit Value	0.00
Deferred Principal	0.00
Actual Obligation	0.00
Repaid	0.00
Prepaid	0.00



Loan: TFA0761 (TF - Trust Fund) | Status: Fully Disbursed | 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	Hide	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	1,130,838.63
Documented	1,130,838.63
Outstanding Balance	0.00
Waived Documentation Amount	0.00
Transaction in Process	0.00



**Loan:** TF A0761 (TF - Trust Fund) | **Status:** Fully Disbursed | **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-2015	Loan Signing Date 07-Sep-2015	Loan Made Effective 07-Sep-2015	Authorized Signatories Submitted to WB 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online
-----------------------------------	----------------------------------	------------------------------------	---	--	-------------------------------------

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

**Transaction List**

Showing results 1 - 10 of 22 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 17	DA-D	Completed	USD	0.00	1	USD	0.00	08-Apr-2022	13-Apr-2022	Borrower	13-Apr-2022	
WA16	DA-D	Completed	USD	0.00	1	USD	0.00	30-Mar-2022	04-Apr-2022	Borrower	04-Apr-2022	
WA 13	DA-D	Completed	USD	109,383.22	1	USD	109,383.22	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021	
WA 11	DA-D	Completed	USD	58,476.55	1	USD	58,476.55	18-Aug-2021	20-Aug-2021	Borrower	20-Aug-2021	
WA 10	DA-D	Completed	USD	41,070.20	1	USD	41,070.20	03-May-2021	03-May-2021	Borrower	03-May-2021	
WA 9	DA-D	Completed	USD	9,560.37	1	USD	9,560.37	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021	
WA 8	DA-D	Completed	USD	13,926.03	1	USD	13,926.03	30-Nov-2020	30-Nov-2020	Borrower	30-Nov-2020	
WA 25	DA-D	Completed	USD	237,028.99	1	USD	237,028.99	08-Sep-2020	08-Sep-2020	Borrower	08-Sep-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 6B	DA-D	Completed	USD	22,274.76	1	USD	22,274.76	14-May-2020	14-May-2020	Borrower	14-May-2020	



**Loan:** TF A0761 (TF - Trust Fund) | **Status:** Fully Disbursed | **Country:** Kenya |

**Project:** P117635 - Kenya Water Security and Climate Resilience Project

Loan Overview | Disbursements | History | Audit Submission

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

**Withdrawal Applications**

**Disbursement Milestone**

Loan Approval Date 26-Jun-2015	Loan Signing Date 07-Sep-2015	Loan Made Effective 07-Sep-2015	Authorized Signatories Submitted to WB 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online
-----------------------------------	----------------------------------	------------------------------------	---	--	-------------------------------------

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

**Transaction List**

Showing results 1 - 10 of 22 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 17	DA-D	Completed	USD	78,013.26	1	USD	78,013.26	08-Apr-2022	13-Apr-2022	Borrower	13-Apr-2022	
WA16	DA-D	Completed	USD	171,986.64	1	USD	171,986.64	30-Mar-2022	04-Apr-2022	Borrower	04-Apr-2022	
WA 13	DA-D	Completed	USD	109,383.32	1	USD	109,383.32	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021	
WA 11	DA-D	Completed	USD	58,476.55	1	USD	58,476.55	18-Aug-2021	20-Aug-2021	Borrower	20-Aug-2021	
WA 10	DA-D	Completed	USD	41,070.20	1	USD	41,070.20	03-May-2021	03-May-2021	Borrower	03-May-2021	
WA 9	DA-D	Completed	USD	9,560.37	1	USD	9,560.37	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021	
WA 8	DA-D	Completed	USD	13,926.03	1	USD	13,926.03	30-Nov-2020	30-Nov-2020	Borrower	30-Nov-2020	
WA 25	DA-D	Completed	USD	237,028.99	1	USD	237,028.99	08-Sep-2020	08-Sep-2020	Borrower	08-Sep-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 6B	DA-D	Completed	USD	22,274.76	1	USD	22,274.76	14-May-2020	14-May-2020	Borrower	14-May-2020	

**KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2021**

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			962,978.86
	Less:			
2	Total amount documented			712,978.86
3	<b>Outstanding amount to be documented</b>			<b>250,000.00</b>
	Represented by:			
4	Ending Special account Balance as as 30 June 2021			120,393.86
5	Amounts claimed but not credited as at 30 June 2021			-
6	Amounts withdrawn and not claimed			129,606.14
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	<b>Total advance to Special Account Year ended 30 June 2021</b>			<b>250,000.00</b>

Discrepancy between total appearing on line 3 and 9

**Notes:**

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

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

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

**DATE:**

**KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2022**

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		52,883,146.54
	Less:		
2	Total amount documented		47,883,146.58
3	Outstanding amount to be documented		4,999,999.96
	Represented by:		
4	Ending Special account Balance as as 30 June 2022		626,523.63
5	Amounts claimed but not credited as at 30 June 2022		-
6	Amounts withdrawn and not claimed		4,373,476.33
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	<b>Total advance to Special Account Year ended 30 June 2022</b>		<b>4,999,999.96</b>

Discrepancy between total appearing on line 3 and 9

Notes:

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

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

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

DATE: 01-08-2022

**SPECIAL ACCOUNT STATEMENT**

For period ending	<b>30th JUNE, 2022</b>
Account No.	<b>1000214244</b>
Depository Bank	<b>CENTRAL BANK OF KENYA.</b>
Address	<b>CENTRAL BANK OF KENYA.</b>
Related Loan	<b>(K) WAT. SEC &amp; CL. RESI PRJ 5268 KE</b>
Credit Agreement	
Currency	<b>USD</b>

Part A - Account Activity

Beginning balance of 1st July, 2021 as per C.B.K. Ledger Account	1,047,475.06
---	--------------

**Add:**

Total Amount deposited by World Bank	5,657,154.54
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Total Interest earnings if deposited in account	-----
---	-------

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

**Deduct:**

Total amount withdrawn	6,078,105.97
------------------------	--------------

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

Ending balance on 30th June, 2022	626,523.63
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**AUTHORISED REPRESENTATIVE  
CENTRAL BANK OF KENYA**

SIGNATURE: \_\_\_\_\_

DATE

14.07.2022

**AUTHORISED REPRESENTATIVE  
EXTERNAL RESOURCES  
DEPARTMENT-TREASURY**

SIGNATURE: \_\_\_\_\_

DATE

01-08-2022

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

Results 1 - 7 of 7

Run Date: 13/07/2022  
 CENTRAL BANK OF KENYA  
 BANKI KUU YA KENYA  
 P.O.BOX 60000-0100  
 NAIROBI

Run Time: 09:15:34

STATEMENT OF ACCOUNT

PAGE NO: 1

ACCOUNT NUMBER: 1000214244

ACCOUNT TITLE: (K) WAT, SEC & CL, RESI PRJ 5268 KE  
 30/06/2022

STATEMENT PERIOD: From 01/07/2021 To

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT	CREDIT BALANCE
OPENING BAL :				1,047,475.06		
1	18/08/2021	FT21230H45JM	FUNDING	0.00	967,897.86	2015372.92
2	22/09/2021	FT21265QP0Z6	PA127231	-2,015,090.00	0.00	372.92
3	23/11/2021	FT21327VLSMY	FUNDING	0.00	2,191,152.68	2191325.6
4	20/12/2021	FT21354W1FYP	PA127383	-2,191,500.00	0.00	25.6
5	18/02/2022	FT22049K11G9	FUNDING	0.00	1,871,580.57	1871605.17
6	17/03/2022	FT220761S1Q9	PA127843	-1,871,605.97	0.00	0
7	17/06/2022	FT2216805Q9B	FUNDING	0.00	626,525.63	626525.63

STATEMENT OF ACCOUNT

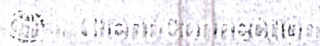
Favourites

TAM.E.STMT.OF.ACCT.EPRM

Clear Selection Find

Account  1000214244  
 Statement From  20210701  
 Statement To  20220630

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](#)

**Important Dates**

Approval	Signing	Commitment Charges Start Date	Effective	Closing	Application Deadline	First Repayment	Last Repayment
18-Jun-2013	29-Jul-2013	27-Sep-2013	24-Oct-2013	31-Dec-2022	30-Apr-2023	15-Oct-2023	15-Apr-2053

Currency of Commitment : XDR

Show amounts in USD

Exchange Rate 1 XDR = 1.324750 USD as of 02-Aug-2022  
The conversion is based on today's rate and is not an aggregation of the equivalent historical rates for each disbursement.

**Loan Information (USD)**

Signed Amount	136,979,150.00
Cancelled	28,163,780.95
Disbursed	97,304,749.90
Undisbursed	11,510,619.15
Special Commitments	0.00
Funds Available	11,510,619.15

**Funds Available (USD)**

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00

**Estimated Funds Available 11,510,619.15**

Disbursed 69.4% Undisbursed 10.6%

Last Bill, IDA 52680, due on 15-Apr-2022

**Borrower:** The National Treasury and Planning

Date Payable	Currency	Amount Payable
15-Apr-2022	XDR	269,009.35

**USD Equivalents**

Original Approved Amount	155,000,000.00
Current Undisbursed	11,510,619.15
Historical Disbursed	102,894,119.60

97,304,749.90	0.75 %	0.00 %
<b>Principal Outstanding</b>	<b>Total Charges</b>	<b>Net Commitment Fee</b>
Disbursed	Service Charge	Commitment Fee
97,304,749.90	0.75 %	0.50 %

**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	Hide	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(ii)) 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	52,883,146.54
Documented	47,883,146.58
Outstanding Balance	4,999,999.96
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Closing Date in less than 6 months



**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 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online 02-Aug-2022
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Submit withdrawal application

**Transaction List**

Showing results 1 - 10 of 123 entries

Filter by DA-C

Paid Summary

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 114	DA-C	Completed	USD	626,523.63	8	USD	626,523.63	15-Jun-2022	16-Jun-2022	Borrower	16-Jun-2022
WA 110	DA-C	Completed	USD	1,871,580.37	8	USD	1,871,580.37	16-Feb-2022	17-Feb-2022	Borrower	17-Feb-2022
WA 106	DA-C	Completed	USD	2,191,152.68	8	USD	2,191,152.68	20-Nov-2021	22-Nov-2021	Borrower	22-Nov-2021
WA 103	DA-C	Completed	USD	967,897.86	8	USD	967,897.86	17-Aug-2021	17-Aug-2021	Borrower	17-Aug-2021
WA 99	DA-C	Completed	USD	1,692,125.06	8	USD	1,692,125.06	03-May-2021	03-May-2021	Borrower	03-May-2021
WA 95	DA-C	Completed	USD	1,242,123.53	8	USD	1,242,123.53	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021
WA 91	DA-C	Completed	USD	1,709,107.34	8	USD	1,709,107.34	30-Nov-2020	30-Nov-2020	Borrower	30-Nov-2020
WA 87	DA-C	Completed	USD	1,854,534.40	8	USD	1,854,534.40	14-Aug-2020	17-Aug-2020	Borrower	17-Aug-2020
WA 83	DA-C	Completed	USD	2,811,564.24	8	USD	2,811,564.24	24-Jun-2020	24-Jun-2020	Borrower	24-Jun-2020
WA 76	DA-C	Completed	USD	852,016.86	8	USD	852,016.86	14-May-2020	14-May-2020	Borrower	14-May-2020

Loans with Closing Date in less than 6 months

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 18-Mar-2022	Authorized Signatories Approved 20-Mar-2022	Loan is Ready for Disbursing Online 02-Aug-2022
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Disbursement Withdrawal Applications

### Transaction List

Showing results 1 - 10 of 145 entries

Filter by DA-C

Documented C

Value Date

Search

Borrower Reference	Application					Paid					Logged by	Last Updated
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date			
WA 119	DA-C	Draft	USD	1,871,571.13	8		0.00				James Munge	01-Aug-2022
WA 114	DA-C	Completed	USD	626,523.63	8	USD	626,523.63	15-Jun-2022	16-Jun-2022		Borrower	16-Jun-2022
WA 110	DA-C	Completed	USD	1,871,580.37	8	USD	1,871,580.37	16-Feb-2022	17-Feb-2022		Borrower	17-Feb-2022
WA 106	DA-C	Completed	USD	2,191,152.68	8	USD	2,191,152.68	20-Nov-2021	22-Nov-2021		Borrower	22-Nov-2021
WA 103	DA-C	Completed	USD	967,897.86	8	USD	967,897.86	17-Aug-2021	17-Aug-2021		Borrower	17-Aug-2021
WA 99	DA-C	Completed	USD	1,692,125.06	8	USD	1,692,125.06	03-May-2021	03-May-2021		Borrower	03-May-2021
WA 95	DA-C	Completed	USD	1,242,123.53	8	USD	1,242,123.53	11-Feb-2021	11-Feb-2021		Borrower	11-Feb-2021
WA 91	DA-C	Completed	USD	1,709,107.34	8	USD	1,709,107.34	30-Nov-2020	30-Nov-2020		Borrower	30-Nov-2020
WA 87	DA-C	Completed	USD	1,854,534.40	8	USD	1,854,534.40	14-Aug-2020	17-Aug-2020		Borrower	17-Aug-2020
WA 83	DA-C	Completed	USD	2,811,564.24	8	USD	2,811,564.24	24-Jun-2020	24-Jun-2020		Borrower	24-Jun-2020

Loans with Closing Date in less than 6 months

**KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT  
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION  
FOR THE YEAR ENDED 30 JUNE 2021**

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		47,225,992.00
	Less:		
2	Total amount documented		42,225,992.04
3	Outstanding amount to be documented		4,999,999.96
	Represented by:		
4	Ending Special account Balance as as 30 June 2021		1,047,475.06
5	Amounts claimed but not credited as at 30 June 2021		-
6	Amounts withdrawn and not claimed		3,952,524.90
7	Service Charges (if not included in lines 5 and 6 above)		-
8	Interest earned (if included in Special Account)		-
9	<b>Total advance to Special Account Year ended 30 June 2021</b>		<b>4,999,999.96</b>

Discrepancy between total appearing on line 3 and 9

Notes:

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

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

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

**DATE:**