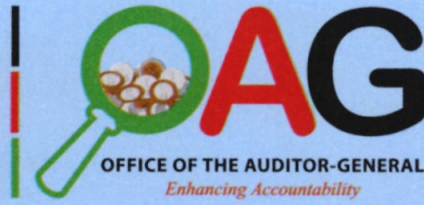


REPUBLIC OF KENYA



OFFICE OF THE AUDITOR-GENERAL
Enhancing Accountability



REPORT

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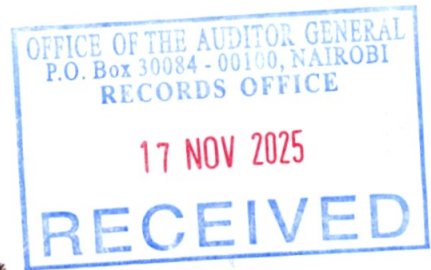
THE AUDITOR-GENERAL

ON

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

**FOR THE YEAR ENDED
30 JUNE, 2025**

STATE DEPARTMENT FOR IRRIGATION



KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT
MINISTRY OF WATER SANITATION AND IRRIGATION
STATE DEPARTMENT FOR IRRIGATION
PROJECT CREDIT NUMBER: 5268-KE/5674/7423-KE

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE FINANCIAL YEAR ENDED

JUNE 30, 2025

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

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1. Acronyms and Definition of Terms

CBK	Central Bank of Kenya
ICPAK	Institute of Certified Public Accountants of Kenya
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
CBK	Central Bank of Kenya
CBO	Community Based Organizations
C-ESMP	Construction Environmental and Social Management Plans
CDA	Coast Development Authority
CWWDA	Coast Water Works Development Agency
CoC	Code of conduct
GAP	Good Agricultural Practices
GOK	Government of Kenya
GBV	Gender based Violence
GRM	Grievance Redress Committee
GRM	Grievance Redress Mechanism
ICPAK	Institute of Certified Public Accountants of Kenya
IDA	International Development Association
IMF	International Monetary Fund
IPSAS	International Public Sector Accounting Standards
KfW	Kreditanstalt für Wiederaufbau
NT	National Treasury
NLC	National Land Commission

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OAG	Office of the Auditor General
PAH	Project Affected House
PAP	Project Affected Person
PFM	Public Finance Management.
PIU	Project Implementing Unit
PMU	Project Management Unit
PSASB	Public Sector Accounting Standards Board
RAP	Resettlement Action Plan
SEA/SH	Sexual Exploitation and Abuse/Harassment
SCMP	Sub Catchment Management Plan
VfM	Value for money
WB	World Bank
WRUA	Water Resources User Association
Comparative FY	Financial year preceding the current financial year.

2. Project Information and Overall Performance

2.1 Name and registered office

Name

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

Objective

The key objective of the project is (i) increase availability and productivity of irrigation 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 in 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.

Contacts: The following are the project contacts

P.O. Box: 49720-00100 Nairobi

Telephone: (254) 2716103

E-mail: info@kwscrp.

Website: www.kwscrp.go.ke

Project information and overall performance (continued)

2.2 Project Information

Project Start Date:	5 th January 2013
Project End Date:	Was 31 st May 2025 but was extended to 30 th November 2025
Project Coordinator:	Eng Vincent N. Kabuti
Project Development Partner:	World Bank KfW- Kreditanstalt für Wiederaufbau

2.3 Project Overview

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

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

Project Information and Overall Performance (Continued)

2.4 Bankers

The following are the bankers for the project:

- (i) Designated Account
Central Bank of Kenya,
Account No. 1000214244
P.O. Box 6000-00200 Nairobi
- (ii) Designated Account
Central Bank of Kenya,
Account No. 1000744588
P.O. Box 6000-00200 Nairobi
- (iii) Project Accounts
NCBA Bank
Account No. 2033770043
Head Office, NCBA House

2.5 Independent Auditor

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

2.6 Roles and Responsibilities

No	Names	Title designation	Key qualification	Responsibilities
1	CPA,Ephantus Kimotho	Principal Secretary	B.Com,CPA(K)	Accounting Officer
2	Eng,Vincent N. Kabuti	Irrigation Secretary	BSC Civil Engineering	Coordination of the Project
3	Eng Samson Musyoka	Project Coordinator	BSC Civil Engineering	In Charge of Lower Nzoia Project Implementation

4	CPA Samuel K. Kung'u	Head Of Accounting Unit	B. Com CPA(K)	Financial Management
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2.7 Funding summary

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

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

Below is the funding summary:

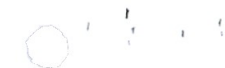
A. Source of Funds

Source of funds	Development Partner Commitment		Amount received to date – (30 th June 2025)		Undrawn balance to date	
	Development Partner currency	Kshs	Development Partner currency	Kshs	Development Partner currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A') - (B')
(i) Grant						
Korean WB Trust Fund	\$ 3,500,000	350,000,000	\$ 2,795,601.33	222,905,818	\$ 704,398.67	70,439,867
(ii) Loan						
IDA	\$ 141,320,000	16,958,400,000	\$ 141,320,000	16,958,400,000	-	-
KfW	\$16,440,000	2,137,200,00	16,401,713	2,132,222,690	38,287	4,977,310
(iii) Counterpart funds						
Government of Kenya	18,700,000	1,870,000,000	17,951,520	1,795,152,000	1,748,480	17,848,000
Total	179,960,000	21,315,600,000	178,468,834	21,113,657,818	1,787,767	93,265,177

Project information and overall performance (continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2025)		Cumulative amount paid to date – (30 th June 2025)		Unutilised balance to date (30 th June 2025)	
	Development Partner currency	Kshs	Development Partner currency	Kshs	Development Partner currency	Kshs
	(A)	(A')	(B)	(B')	(A)-(B)	(A')-(B')
(i) Grant						
Korean WB Trust Fund	\$ 3,500,000	350,000,000	\$ 2,795,601	222,905,818	\$ 704,398.67	70,439,867
(i) Loan						
IDA	\$ 141,320,000	16,958,400,000	\$ 141,320,000	16,958,400,000	-	-
KfW	\$16,440,000	2,137,200,00	16,401,713.00	2,137,200,00	38,287	4,977,310
(ii) Counterpart funds						
Government of Kenya	18,700,000	1,870,000,000	17,951,520	1,795,152,000	1,748,480	17,848,000
Total	179,960,000	21,315,600,000	178,468,834	21,113,657,818	1,786,767	93,265,177



Project information and overall performance (continued)

2.8 Summary of Overall Project Performance:

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

Source	2024/2025		TOTAL		Variance %
	Budget Kshs	Actual Kshs	Budget Kshs	Actual Kshs	
Receipts from Government of Kenya	200,000,000	100,000,000	3,001,652,500	2,445,152,000	81%
Proceeds from Domestic and Foreign Grants			520,000,000	222,901,818	43%
Loan from External Development Partners	3,150,000,000	2,472,625,308	22,909,594,860	16,955,488,383	74%
TOTAL	3,350,000,000	2,572,625,308	26,431,247,360	19,623,542,201	74%

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

Irrigation & Drainage Infrastructure

The LNIP's irrigation and drainage infrastructure component laid the foundation for transforming over 4,000 hectares of floodplain into productive, irrigated farmland. Over the twelve-month period, the project advanced from structural groundwork to full-scale canal excavation, regulator installation, and drainage construction. Despite seasonal rainfall and clayey soils that slowed progress, the contractor achieved over 61% physical completion and 66.73% financial execution (under the new contract). Key milestones included the lining of the Main Canal from km 23+800 to km 31+454, completion of head regulators in SC 11, 12, and 14, and the installation of piped tertiary canals across Blocks 5–8. Drainage works resumed on MD1, while MD2 remained on hold due to waterlogging. Facilities at Nyadorera and Bunyala were completed, pending minor finishes. Variation Orders addressed technical adjustments and procurement needs, reflecting a responsive implementation strategy. The infrastructure now stands ready to support sustainable irrigated agriculture across Siaya and Busia counties.

Description of Works	Target Scope (CN/AWP)	Achieved by May 2025	% Achieved	Remarks
Physical Progress of Works	100%	61.57%	61.57%	Rain delays, clayey soils affected compaction
Financial Progress (KES)	2.95B	1.97B	66.73%	IPCs 1–6 certified; IPC 6 processed in June
Main Canal Excavation & Lining (km)	31.454 km	~7.5 km (km 23+800 to 31+350)	~24%	Works ongoing; Block 10 planned
Secondary Canal Head Regulators	SC 11, 12, 14	Completed	100%	SC 9 scheduled for June
Tertiary Canal Construction	51 km	Completed in Blocks 1–4	~80%	TC 3.3 and TC 4.5 pending
Main Drain 1 Construction	Full alignment	Restarted	Partial	MD2 on hold due to waterlogging
Facilities (Nyadorera & Bunyala)	2 compounds	Completed	100%	Snag list items pending
Variation Orders Executed	5	KES 49.3M net	100%	Technical adjustments, vehicle procurement

2. Agricultural Support & Value Chain Development

The agricultural support and value chain component of LNIP catalyzed a shift from subsistence farming to market-oriented, irrigated agriculture. Through model farms, demonstration plots, and contract farming arrangements, farmers were equipped with the tools, training, and market access needed to increase productivity and income. Over 2,700 farmers were trained in high-value crop production, with demonstration plots in Block 1 generating over KES 800,000 in revenue. Contract farming expanded across 18 acres,



linking farmers to aggregators such as Arianda Farms and Simlaw Seeds. Shade nets produced over 1.8 million clean seedlings, while fruit tree demarcation aligned with national climate and nutrition goals. The SRI demonstration in Bunyala achieved 3.2 tons/acre, with a 75% adoption rate. Soil and water management trials validated TIMPs and translated them into local languages for rapid uptake. These interventions reflect a holistic, inclusive approach to agricultural transformation.

Activity	AWP Target	CN Target	Achieved by May 2025	% Achieved	Remarks
Model Farms Established	1	1	2	200%	Overachieved; strong farmer uptake
Farmers Trained in HVCs	2,000	2,000	2,732	137%	Includes SPIU & County staff
Income from Block 1 Demo Site	—	—	KES 821,120	—	Kale & black night shade dominant
Contract Farming (ALVs & Seed Maize)	18 acres	18 acres	18 acres	100%	65 farmers engaged
Shade Nets Constructed	6	6	5	83%	1 pending; shallow wells incomplete
Clean Planting Materials Produced	1.8M	1.8M	1.86M+	103%	Private aggregators supported scale-up
Farmers Trained via Shade Nets	3,000	3,000	2,596	86.5%	Ongoing experiential training
SRI Demonstration Yield	—	—	3.2 tons/acre	—	75% adoption rate
Fruit Trees Planted for Demarcation	2,940	3,000	2,968	101%	Block 2 prioritized during rains
Farmers Trained on Fruit Tree Management	300	300	428	143%	Gender-balanced participation

Validation Trials for Soil & Water Management	2 blocks	2 blocks	2 blocks	100%	TIMPs translated into Dholuo
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3. Participatory Irrigation Management (PIM)

LNIP’s participatory irrigation management strategy focused on empowering farmer institutions to take ownership of irrigation governance. Over the year, 91 IWUA leaders were trained in governance, financial audits, and agronomic oversight, with 38% female participation. Stakeholder workshops engaged national and county officials in the Irrigation Management Transfer (IMT) process, laying the groundwork for sustainable, locally anchored irrigation systems. Landowner consent was secured across Blocks 1–2 and 3–5, with boundary reinstatement completed or underway. Blocks 6–14 entered sensitization and asset inventory phases, including engagement with PAPs affected by drainage canals. Farmer trainings in nursery management, transplanting, and ALV field practices reinforced operational readiness. These efforts signal a maturing institutional ecosystem capable of stewarding LNIP’s infrastructure beyond the project lifecycle.

Activity	CN Target	Achieved by May 2025	% Achieved	Remarks
IWUA Leaders Trained (Governance, Finance, Audit)	91	91	100%	38% female participation
Stakeholder Engagement on IMT	1 concept	Approved & executed	100%	MoU development initiated
Landowner Consent in Blocks 1–2	100%	100%	100%	Reinstatement completed
Landowner Consent in Blocks 3–5	2,263	2,263	100%	Reinstatement ongoing
Sensitization of PAPs for Drainage Canal Land Release	Blocks 6–14	Initiated	Partial	Asset inventory underway





Farmers Trained in Nursery & ALV Field Management	~100	55 (nursery), 39 (ALV)	~94%	Block 2 tertiary 1 & 3 targeted
Contract Farming Expansion (Phase 2)	18 acres	18 acres	100%	New crops: cowpea, Kanzira, kale
Consent Forms Signed for Boundary Reinstatement (B3–5)	2,263	Ongoing	~80%	NGAO witnessed; Block 2.6 declined

4. Project Management & Safeguards Oversight

LNIP’s project management and safeguards oversight ensured disciplined execution, stakeholder coordination, and compliance with environmental and social standards. Monthly site visits, World Bank missions, and Task Tracker reviews kept implementation on track. ESHS compliance improved with fencing of intake and weir areas, PPE provision, and grievance tracking. However, vandalism of guardrails and misuse of canal roads remain persistent risks. ISC recommended targeted community sensitization and infrastructure reinforcement. Over 80 technical and support staff were deployed across disciplines, with ISC demobilization completed in May. LNIP also contributed to regional youth agribusiness strategies, linking beneficiaries to employment pathways through contract farming. These systems and safeguards offer a replicable model for integrated, accountable rural infrastructure delivery.

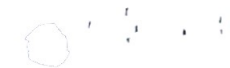
Activity	Target	Achieved	% Achieved	Remarks
Monthly Site Meetings	12	12	100%	PMU, NIA, ISC, MoWSI attended
World Bank Missions	3	3	100%	ESHS & construction teams engaged
ESHS Toolbox Talks	≥10	11	110%	Conducted across corridor
Gr				

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

	2012/2013	2013/2014	2014/2015	2015/2016	2016/2017
Receipts from Government of Kenya				150,000,000.00	150,000,000.00
Proceeds from Domestic and Foreign Grants			-	-	-
Loan from External Development Partners	81,695,187.00	100,926,796.00	390,616,107.00	465,765,334.40	512,649,809.00
TOTAL	81,695,187.00	100,926,796.00	390,616,107.00	615,765,334.40	662,649,809.00
Absorption rate %	0%	0%	2%	3%	3%

	2017/2018	2018/2019	2019/2020	2020/2021
Receipts from Government of Kenya	-	169,652,000.00	175,000,000.00	-
Proceeds from Domestic and Foreign Grants	-		170,466,567.00	19,773,723.00
Loan from External Development Partners	2,370,217,578.00	1,179,845,890.14	2,957,936,894.15	1,941,356,100.00
TOTAL	2,370,217,578.00	1,349,497,890.14	3,303,403,461.15	1,961,129,823.00
Absorption rate %	10%	6%	14%	8%



	2021/2022	2022/2023	2023/2024	2024/2025	Summary of Overall Performance
Receipts from Government of Kenya	360,000,000.00	61,500,000.00	329,000,000.00	100,000,000.00	1,495,152,000.00
Proceeds from Domestic and Foreign Grants	32,665,528.40	-			222,905,818.40
Loan from External Development Partners	1,998,177,087.10	1,040,906,283.72	1,442,770,009.00	2,472,624,308.45	17,055,487,383.96
TOTAL	2,390,842,615.50	1,102,406,283.72	1,771,770,009.00	2,572,624,308.45	18,773,545,202.36
Absorption rate %	10%	5%	7%	11%	79%

ii) *List the implementation challenges and recommend the next steps.*

1. Environmental and Climatic Constraints

One of the most persistent challenges throughout the implementation period was the impact of prolonged and intense rainfall, particularly in the lower zones of the project area. The clayey nature of the soils significantly delayed earthworks, as drying to optimal moisture levels for compaction took longer than anticipated. This affected progress on the Main Canal, Secondary Canals, and Farm Development works. Waterlogged conditions in areas such as MD2 and parts of Block 2 rendered some sites inaccessible and stalled drainage construction. Rain-induced erosion and nutrient leaching also compromised crop performance and required additional soil health interventions.

2. Infrastructure Vandalism and Safety Risks

Despite improvements in fencing and signage, vandalism of safety infrastructure—especially guardrails at the intake, headworks canal, and footbridges—emerged as a serious threat to both public safety and asset integrity. The misuse of canal service roads by unauthorized vehicles further compounded risks, with speeding and lack of barriers endangering motorists and pedestrians. These issues point to gaps

in community sensitization, enforcement, and ownership of infrastructure, particularly as the project transitions toward operationalization.

3. Delays in Land Acquisition and Consent Processes

While Blocks 1–2 achieved full landowner consent and boundary reinstatement, progress in Blocks 3–5 and 6–14 was uneven. In Block 2.6, some landowners declined boundary reinstatement, and in Blocks 6–14, sensitization of PAPs for Collector Drain construction was still underway by May 2025. The need for voluntary land release, asset inventory, and compensation planning introduced delays and required careful negotiation with local leaders and National Government Administration Officers (NGAOs). These processes, though participatory, were time-intensive and occasionally met with resistance or logistical bottlenecks.

4. Institutional Transition and IMT Preparedness

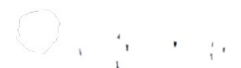
The transition toward Irrigation Management Transfer (IMT) faced challenges in stakeholder alignment and institutional readiness. While IWUA leaders were trained in governance and financial management, the broader ecosystem—including county officials, feeder canal leaders, and farmers—required further sensitization. The development of a Memorandum of Understanding (MoU) and operational manuals was initiated but not finalized within the reporting period. The risk remains that without robust institutional anchoring, infrastructure handover may outpace the capacity of local actors to manage and maintain the system sustainably.

5. Agricultural Production Risks and Disease Pressure

Farmers engaged in high-value crop production faced significant losses due to bacterial wilt infections affecting capsicum, tomato, and black night shade. Poor topography and heavy rains led to furrow collapse and leaching, resulting in yellowing and stunted crop growth. While Good Agricultural Practices (GAPs) were promoted and training intensified, the need for certified seedlings, pest scouting, and improved nursery management remained critical. Wildlife intrusion (e.g., monkeys) and market volatility also posed risks to consistent production and income generation.

6. Contractual Adjustments and Variation Orders

The issuance of multiple Variation Orders (VOs) during the year—ranging from HDPE pipe installations to vehicle procurement and canal lining revisions—reflected the need for adaptive management. While these adjustments were necessary, they introduced budgetary





shifts and required revalidation by the Engineer and PMU. The absence of liquidated damages and the reliance on dispute avoidance mechanisms underscored the importance of proactive contract oversight.

7. ISC Demobilization and Continuity Risks

With the closure of the World Bank financing agreement on May 31, 2025, the Implementation Support Consultant (ISC) team was largely demobilized, leaving only a skeleton team in place for June. This transition raised concerns about continuity in supervision, documentation, and technical backstopping. While the contractor is expected to continue works until November 2025, the absence of full-time engineering oversight may affect quality assurance and timely resolution of emerging issues.

8. Grievance Redress and Community Engagement Gaps

Five legacy grievances remained unresolved by May 2025, including canal seepage into homesteads, blocked drainage causing flooding, and delayed culvert construction. Although joint inspections were conducted and mitigation plans developed, the lack of a fully functional Grievance Redress Committee (GRC) during the reporting period hindered resolution. Community engagement was uneven, with some areas receiving regular sensitization while others—particularly in later blocks—lagged behind.

These challenges, while significant, were met with adaptive responses and collaborative effort across stakeholders. However, they underscore the need for strengthened safeguards, institutional anchoring, and community ownership as LNIP moves into its final implementation phase.

2.9 Summary of Project Compliance:

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

3. Statement of Performance against Project's Predetermined Objectives

Progress on attainment of strategic development objectives

Table 1 below highlights attendant indicators identified for reasons of tracking progress and performance measurement:

Increase access to irrigation water for project beneficiaries								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Date	Value	Date	Value	Date	Value	Month/Year
Area provided with irrigation and drainage services (ha) (Hectare (Ha), Corporate)	0.00	01-Oct-2013	1777.00	15-Oct-2024	1777.00	12-Mar-2025	3,905	May-2025
	Comments on achieving targets		Computation: The 534 ha pertains to the Bunyala irrigation scheme land (block 8) that have been rehabilitated by the project plus the out growers area. Construction of TC in block 1-4 is completed pending 200m section of TC 4.5. Construction of TC in block 5 is ongoing. Our RF define access as water is either delivered to the farm/plot or is available within 250m from the farm/plot within the project command area. The project is compiling data for the farmers within this radius					
Farmers gaining access to new/improved irrigation and drainage	0.00	01-Oct-2013	5267.00	15-Oct-2024	7296.00	12-Mar-2025	11,133	May-2025
	Comments on achieving targets		Computation: Bunyala farmers plus blocks 1 to 5 farmers are a total of 7296 farmers. This also includes the out growers of block 8. These have access as per the definition.					
	Of which female (Text, Custom Breakdown)							

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services (Number, Custom)	0%	01-Oct-2013	35%	15-Oct-2024	38%	12-Mar-2025	35%	May-2025
	Comments on achieving targets		This target has been achieved. The project had in place a robust gender integration mechanism, ensuring that both men and women participated in the activities. This includes in community leadership opportunities.					
Direct project beneficiaries (Number, Custom)	0.00	01-Oct-2013	119,934	15-Oct-2024	158,962.00	12-Mar-2025	127,904	May-2025
	Comments on achieving targets		The project target has overachieved on this target. Although the beneficiaries accessing to irrigation water and services may not have been attained, the project reached many other beneficiaries directly through various interventions such are agricultural extension services, construction of dykes, watershed activities etc. This disaggregation is shown below.					
	Of which female (Text, Custom Breakdown)							
	0%	01-Oct-2013	34.6%	15-Oct-2024	36%	12-Mar-2025	35%	May-2025
Comments on achieving targets		The percentage of female farmers gaining access to irrigation services has increased from 0% in October 2013 to 36% in January 2025. This indicates a positive trend in gender inclusion, with more women accessing water. To ensure women's participation, the project was deliberate on affirmative actions. For example, the project ensured that						

		at least 30% of IWUA leadership positions were ringfenced for women. Selection of farmers for training was done with gender lens etc.					
Irrigation (Number, Custom Breakdown)							
0.00	01-Oct-2013	5267.00	15-Oct-2024	7296.00	12-Mar-2025	11133	May-2025
Comments on achieving targets		The are the Bunyala farmers plus blocks 1 to 5 farmers. The computation also considers the out growers of block 8. These have access as per the definition.					
Flood Protection (Number, Custom Breakdown)							
0.00	01-Oct-2013	66,700.00	15-Oct-2024	66,700.00	12-Mar-2025	66,700.00	May-2025
Comments on achieving targets		These are the people living on the banks of River Nzoia, both Northern and Southern who are prone to effects of floods. - 2 Counties in the Nzoia Basin (Chevyawa & Shibale communities both in Kakamega County and Nyandorera Community in Siaya County). Number of people targeted with increased flood protection is 66,700. This includes 20,658 direct beneficiaries, with the rest being residents of the 180 villages in the vicinity of the Lower Nzoia Flood Protection activities. This includes people located directly adjacent to the area to be protected by the dykes as well as people in nearby communities that benefitted from protection to roads and other community infrastructure. The 34 Kms long dykes were completed in 2023. This indicator has therefore been achieved.					
Agricultural activities (extension, training and inputs) (Number, Custom Breakdown)							

0.00	01-Oct-2013	34,063.00	15-Oct-2024	34,270.0000	12-Mar-2025	31,500.00	May-2025
Comments on achieving targets		There was an additional 207 farmers realized since the previous period. These are the blocks 1 -2 farmers trained to cultivate vegetables under furrow irrigation. The vegetables include Kale, black nightshade, tomato, and cowpea. Moreover, the project in collaboration with cooperative departments in Busia and Siaya counties strengthened the capacity of Lower Nzoia Rice and Horticulture Farmers Savings and Credit Cooperative Society Limited, Lower Nzoia Farmers' Cooperative Society Limited, and Usonga Rice Producers cooperative society Limited. Areas strengthened include operation and functioning of the management and supervisory committees.					
Capacity building of WRA and other sector institutions (Number, Custom Breakdown)							
0.00	01-Oct-2013	571.00	15-Oct-2024	571.00	12-Mar-2025	516.00	May-2025
Comments on achieving targets	This target was achieved in the previous period hence no change. Indicator attained						
Watershed management beneficiaries							
0.00	01-Oct-2013	0.00	15-Oct-2024	31,058.00	12-Mar-2025		May-2025
Comments on achieving targets	The data for this indicator had not been collected until this period. The project collected data and a total of 31,058 beneficiaries have been reached through the						

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		watershed activities (13,161M, 17,897F). These includes 16,124 though springs protection and 14,934 rain water harvesting tanks in schools.					
Mombasa water distribution (Number, Custom Breakdown)							
0.00	01-Oct-2013	18,000.00	15-Oct-2024	18,000.00	12-Mar-2025	18,000	May-2025
Comments on achieving targets		A total of 3000 households in Mombasa that were connected to the water supply system after the rehabilitation and expansion works undertaken under the project. According the national census, Mombasa has a household size of six members, implying that the connections have benefitted 18,000 individuals.					

Enhance the institutional framework and strengthen capacity for water security and climate resilience								
Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Date	Value	Date	Value	Date	Value	Month/Year
Water Resources Authority (WRA) Established and Operational (Text, Custom)	0.00	01-Oct-2013	WRA established and operational	15-Oct-2024	WRA established and operational	12-Mar-2025	WRA established and operational	May-2025
Comments on achieving targets	WRA has been fully established and operational. This includes being established under section 11 of the Water Act 2016; It is fully staffed with qualified staff; has the necessary planning and regulatory tools, including but not limited to spatial knowledge base, decision-support systems and a functional water resource monitoring network;							

			has a functional management board constituted by through the legal provisions of Kenya and; has an annual operational budget that is fully funded, through a combination of sources including government transfers					
Water Act, Sector Policy and Regulations adopted (Text, Custom)	0.00	01-Oct-2013	Water Act and Policy adopted	15-Oct-2024	Indicator has been achieved	12-Mar-2025	Water Policy and Bill adopted, regulations adopted.	May-2025
	Comments on achieving targets		The water resources regulations and organization structure were reviewed in 2016 and passed by parliament (the Water Act) and eventually approved by cabinet (in the case of policy and regulations).					
Percentage of institutions mandated by the Water Act that have been established (Percentage, Custom)	0.00	01-Oct-2013	100	15-Oct-2024	100	12-Mar-2025	100	May-2025
	Comments on achieving targets		The objective of this indicator was to operationalize the water Act, targeting 13 national institutions. The institutions are: Water Services Regulatory Board (WASREB), WRA, Water Sector Trust Fund. Others are the Water Works Development Agencies (WWDA), namely, Athi, Tana, Tanathi, Coast, Northern, L. Victoria North, L. Victoria South., Central Rift Valley and North Rift Valley". All of these have been established.					
Number of people with	0.00	15-Apr-2015	66,700.00	15-Oct-2024	66,700.00	12-Mar-2025	66,700.00	May-2025

increased flood protection (Number, Custom)	Comments on achieving targets	This is the population of people located across the 25,000ha protected by the rehabilitated dykes. Indicator attained
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2. Intermediate Results Indicators by Components

Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Date	Value	Date	Value	Date	Value	Month/Year
Lower Nzoia Irrigation Water User Association (LNIWUA) established and operational (Yes/No, Custom)	No	24-Jul-13	Yes	22-Mar-24	Yes	12-Mar-2025	Yes	May-25
	Comments on achieving targets		LNIWUA is the apex structure comprising 14 Irrigation Water User Groups (IWUGs) in LZ. LNIWUA is now fully established and operational on the basis of the following (i) it is established under section 20 of the Irrigation Act 2019 and section 48 of the irrigation regulations, and duly registered as a legal entity under the Societies Act or Cooperative Societies Act; (ii) its members have been trained on issues of water management, irrigation techniques and practices, maintenance, financial management, social inclusivity and gender mainstreaming; (iii) has been holding meetings of the general assembly. The IWUA awaits fully water availability to initiate work which includes the assumption the responsibility for managing the irrigation scheme as per the transfer agreement with NIA.					

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Number of farmers trained in improved agriculture practices (including irrigated agriculture) (Number, Custom)	0	01-Oct-13	11,515.00	22-Mar-24	11,700.00	12-Mar-2025	12,600.00	May-25
	Comments on achieving targets		These training have been conducted to prepare farmers to make sound decisions on the production inputs and technologies, value addition, post-harvest practices, and marketing of the produce/products. Good progress has been made on this indicator, but it may fall short of attaining the target by a small margin by end of the project. The balance awaits availability of irrigation water in the remaining blocks.					
Number of household water connections (new or rehabilitated) in Mombasa supported under the project (Number, Custom)	0	01-Oct-13	7,000	22-Mar-24	3,000	12-Mar-2025	3,000	May-25
	Comments on achieving targets		These are the 3000 households in Mombasa that were connected to the water supply system after the rehabilitation and expansion works undertaken under the project. According the national census, Mombasa has a household size of six members, implying that the connections have benefitted 18,000 individuals.					
Number of studies completed to advance investment pipeline (Number, Custom)	0	01-Oct-13	12	22-Mar-24	12	12-Mar-2025	12	May-25
	Comments on achieving targets		These are the studies undertaken by the project. These include pre-feasibility, feasibility, Detailed Design Studies, masterplans, ESIA and RAP.					
% civil	0	01-Oct-13	72.95%	22-Mar-24	75%	12-Mar-2025	100%	May-25

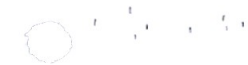
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works/infrastructure and equipment necessary for irrigating 3905 ha completed	Comments on achieving targets	The current progress stands at 75%. If funds become available, the completion of the remaining works is projected by Nov/December this year.
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Length of flood protection structures (dykes) constructed/rehabilitated (Kilometers, Custom)	0	01-Oct-13	34	22-Mar-24	34	12-Mar-2025	34	May-25
	Comments on achieving targets		This indicator quantifies the progress on the rehabilitation of flood protection infrastructure in LN. A total of 34 Kms of dykes were constructed by the project, benefitting 67,00 people					

C2: Effective Water Sector Institutions

Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Date	Value	Date	Value	Date	Value	Month/Year
Six Basin Plans Developed and Adopted (Number, Custom)	0	01-Oct-13	6	22-Mar-24	6	12-Mar-2025	6	May-25
	Comments on achieving targets		Analytical tools are based on the water and climate risk information system knowledge base and supporting modelling tools (e.g. simulation, optimization, multi-criteria analysis) to analyse implications of proposed water investments and climate scenarios. Structured stakeholder consultations are held to help envision the future of the basin and agree on criteria and indicators for a ‘well-managed’					



		<p>basin. Rolling basin plans are developed based on the analytical and stakeholder inputs to support development and management decisions. Basin Plans are Finalized and adopted. A basin plan can only be considered adopted if it is approved by the key regional stakeholders including the representative of county governments within the basin area in a forum convened for this specific purpose.</p> <p>The process for passing this resolution at the National Workshop was convened by the Water Resource Authority in 13 October 2020 is as follows:</p> <ol style="list-style-type: none">1) The proposal was made to the stakeholder meeting by a representative of WRA2) Secondment of the proposal was sought from any stakeholder in the meeting3) The proposal was then put to a vote by the entire meeting4) Stakeholders were invited to record clarifying comments to their support, or objections to the proposal.5) A majority of votes in support of the proposal was to signify adoption of the plans. <p>In this regard under the auspices of the Basin Water Resources Committees, the plans were subjected to review by stakeholders and six were adopted. The six basins are Lake Victoria North, Lake Victoria South, Ewaso Ng'iro North, Rift Valley, Tana, and Athi Basin:</p>
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<p>Number of new or upgraded monitoring stations (hydrological, hydro-meteorological and ground water) (Number, Custom)</p>	0	01-Oct-13	105	22-Mar-24	105	12-Mar-2025	91	May-25
<p>Land area (ha) under sustainable land and water management in Nzoia watershed (Hectare (Ha), Custom)</p>	0	01-Oct-13	1,830.00	22-Mar-24	1,830	12-Mar-2025	1,450.00	May-25
<p>Comments on achieving targets</p>	<p>This is a Flood Forecasting and Early warning System complete with continuous real-time monitoring and data transmission from Nzoia River Basin to the two centers (KMD-National Flood Forecasting Center and WRA-Flood Mapping and Impact Assessment Center). KMD-National Flood Forecasting Center capable of releasing the flood forecast and WRA-Flood Mapping and Impact Assessment Center capable of releasing flood advisory (risk and vulnerability) through County disaster management committees and Regional Flood Management Center (R-FMC) at WRA Kakamega Regional Office to the vulnerable basin communities and other stakeholders.</p>							
<p>Comments on achieving targets</p>	<p>The perimeter of the targeted area was covered by five WRUAs i.e. Bukhungu , shiukhu, Kisama, Mumias and Safu. The activities and area conserved are:</p> <ul style="list-style-type: none"> • River riparian marking and pegging - 167.663Km, 1005.98Ha conserved • Terracing for soil erosion control – 126.985Km, 444.448Ha conserved • Gabions Construction for gully healing – 98M, 98Ha conserved • Vetiver cross slope barriers/bulking sites for control of sheet erosion 6.68Km,16.7Ha conserved • Spring protection – 15No protected, 12Ha protected • Tree growing – 223ha 							

Number of sub-catchment management plans developed (Number, Custom)	44	01-Jul-16	59	22-Mar-24	59	12-Mar-2025	59	May-25
Comments on achieving targets	SCMPs are developed/revised consultatively by WRA, WRUA and other relevant stakeholders. A total of 59 were developed							
Lower Nzoia flood forecasting and early warning system (FFEWS) upgraded and operational (Yes/No, Custom)	No	30-Mar-13	Yes	31-Aug-23	Yes	12-Mar-2025	Yes	31-Sep-2023
Comments on achieving targets	<p>These included the operationalization of the flood forecasting and early warning system for Nzoia river basin and the upgrading of old Nzoia FFEWS Automatic Stations. Achievements:</p> <ul style="list-style-type: none"> • The FFEWS system in KMD was installed • The Atomic Absorption Spectrophotometer (AAS) equipment was installed at the Central Water testing laboratory • 16 Automatic Water level (AWL) stations were installed • 45 Automatic Weather Stations were installed • 13 AWS and 12 AWL were upgraded in Nzoia basin <p>The last mile achievements for the FFEWS were preparation of Flood Contingency Plan that would inform the response of the Nzoia Basin Counties, Communities and other counties how to mitigate the negative impacts of floods. Pilot communities were supported to develop Flood Contingency Plan namely Shibale, Chevavya, Nyandorera A&B in Kakamega, Siaya and Busia Counties.</p>							
C3: Support for Project Implementation								

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Indicator Name	Baseline		Actual (Previous)		Actual (Current)		Closing Period	
	Value	Date	Value	Date	Value	Date	Value	Month/Year
Project M&E Established and Operational (Text, Custom)	NA	01-Oct-13	M&E System Fully Operational	22-Mar-24	M&E System Fully Operational	12-Mar-2025	Fully operational	31-Sep-2023
	Comments on achieving targets		The agriculture and water management MIS is developed and ready for adoption and scaling. The system, which is domiciled at NIA and is customized for use by other irrigation/agriculture projects, has faced some challenges that require purchase of more servers, firewall and training. This is contingent on availability of resources. The M&E MIS/Module is domiciled at PMU and require annual license to host. It will be handed over to MOWSI for adaption and use by other projects.					

4. Environmental and Sustainability Reporting

Throughout the implementation period from April to May 2025, the LNIP Phase I, Stage 2 project made commendable strides in strengthening its Environment, Health, and Safety (EHS) systems. The contractor demonstrated consistent adherence to statutory obligations, renewing all required licenses from regulatory bodies including the National Environment Management Authority (NEMA), Directorate of Occupational Safety and Health Services (DOSHS), and relevant county departments. These renewals ensured that construction activities remained compliant with national standards and project-specific safeguard frameworks.

On the ground, the contractor implemented key provisions of the Construction Environmental and Social Management Plans (C-ESMPs) and site-specific plans. Security personnel were deployed across active construction zones to control access and mitigate risks to both workers and the public. Warning signs, cautionary notices, and danger markers were installed around borrow pits, canal embankments, and hazardous structures such as the intake and sand trap areas. Mobile toilets and potable water stations were provided at work sites, and most workers were equipped with personal protective equipment (PPE), including hard hats, safety boots, gloves, and reflective jackets. Emergency response infrastructure was also in place, with fire extinguishers, first aid kits, loudspeakers, and ambulances stationed at key locations. Fire assembly points and action plans were clearly marked, contributing to a safer working environment.

Waste management systems were operational and largely effective. Solid waste was collected and disposed of by licensed private contractors, while wastewater was managed through septic systems and coordinated with Siaya and Bondo Water and Sewerage Company (SIBOWASCO). Waste oil was stored in bunded areas and reused within the construction process, reflecting a commitment to environmental stewardship.

Despite these achievements, several EHS issues persisted and posed risks to project integrity and community safety. Vandalism of safety infrastructure emerged as a recurring concern. Guardrails installed at the intake, headworks canal, and footbridges were repeatedly damaged or removed, undermining the protective measures put in place. Inadequate fencing at the sand trap and oblique weir areas was also noted, with temporary materials used instead of durable chain-link and concrete poles. These gaps not only compromised safety but also signaled a lack of community ownership and awareness regarding the importance of safeguarding public infrastructure.

The misuse of canal service roads by unauthorized vehicles—particularly motorcycles and public service vans—was another critical issue. These roads, designed for maintenance access, became

informal transport routes, increasing the risk of accidents and erosion. The absence of speed bumps, barriers, and permanent signage exacerbated the problem, and no formal enforcement mechanism was in place to regulate access.

Worker safety, while generally well-managed, showed signs of inconsistency. Although most personnel were equipped with PPE, inspections revealed that some casual laborers and subcontracted staff lacked essential gear. Moreover, EHS induction training for new staff and refresher sessions for continuing workers were not conducted regularly, leaving gaps in awareness and preparedness. This was particularly concerning given the scale and complexity of ongoing construction activities.

Grievance redress mechanisms also faced operational challenges. No Grievance Redress Committee (GRC) meetings were held during the reporting period, and five legacy grievances remained unresolved. These included canal seepage into homesteads, blocked drainage causing flooding, delayed culvert construction, and groundwater intrusion linked to canal recharge. While joint inspections were conducted and mitigation plans proposed, the absence of a functioning GRC hindered timely resolution and undermined community trust.

Environmental risks related to borrow pit rehabilitation and erosion control were also flagged. Although fencing was completed around exhausted borrow pits, backfilling and restoration activities had not commenced. This left large excavated areas exposed, posing hazards to nearby residents and contributing to landscape degradation. Erosion and sedimentation risks were heightened by heavy rainfall and clayey soils, particularly in lower zones of the project area. Stabilization of cleared areas and stockpiles was managed to some extent, but the need for more robust erosion control measures remained evident.

Institutionally, the demobilization of the Implementation Support Consultant (ISC) team at the end of May introduced continuity risks. With only a skeleton team remaining in June, supervision of EHS compliance may weaken unless alternative monitoring arrangements are instituted. This transition, while anticipated, requires proactive planning to ensure that safeguards are not compromised during the final phase of construction.

To address these challenges, a series of targeted recommendations were proposed. These include conducting community sensitization meetings to discourage vandalism and promote infrastructure stewardship; upgrading fencing at critical sites using durable materials; installing speed bumps, warning signs, and manned barriers along canal roads; enforcing full PPE compliance through regular audits; reactivating the GRC to resolve outstanding grievances; initiating borrow pit restoration works; scheduling monthly EHS training sessions; and establishing an interim supervision team to maintain oversight post-ISC demobilization.

In summary, while LNIP has made significant progress in implementing EHS measures, the transition to operation and handover demands renewed vigilance, stronger community engagement, and institutional coordination. Addressing these issues will be critical to safeguarding infrastructure, protecting workers and communities, and ensuring the long-term sustainability of the irrigation system.

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.

1. Marketplace practices-

a) Responsible Supply chain and supplier relations-

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

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

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

b) Responsible ethical practices

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

Where a credible allegation of bribery or corruption is made against a consultant or employee, he/she is specifically required by the terms of engagement with the project to participate fully and

openly in all investigations undertaken. This can include the provision of full access to tax returns, bank records, and/or other relevant financial and personal data.

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

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

2. Community Engagements

The LNIP project placed community engagement at the heart of its implementation strategy, recognizing that infrastructure alone cannot deliver impact without local ownership, trust, and participation. Over the past year, the project made significant strides in mobilizing farmers, landowners, youth, and local leaders to co-create solutions, facilitate land access, and prepare for long-term irrigation governance.

One of the most visible achievements was the successful sensitization and consent process for land development and boundary reinstatement. In Blocks 1 and 2, 100% of targeted landowners signed consent forms and participated in boundary identification and surveying exercises. This was facilitated through structured walk-throughs, feeder canal group meetings, and NGAO-endorsed documentation. In Blocks 3–5, over 2,263 landowners were sensitized and signed consent forms, with boundary reinstatement now underway. Blocks 6–14 entered the sensitization phase, including engagement with Project Affected Persons (PAPs) whose land is needed for Collector Drain construction. These efforts reflect a deep commitment to voluntary participation, transparency, and respect for land rights.

The project also strengthened farmer institutions through targeted capacity building. Ninety-one IWUA leaders—38% of whom were women—were trained in governance, financial management,

and administrative oversight. These sessions equipped umbrella and block-level representatives with the tools to manage irrigation systems, resolve disputes, and coordinate water use. Stakeholder workshops brought together national and county officials, feeder canal leaders, and farmers to align roles and responsibilities under the Irrigation Management Transfer (IMT) framework. This laid the groundwork for a locally anchored governance model that can sustain LNIP's infrastructure beyond the project lifecycle.

At the grassroots level, community engagement extended to agricultural training and demonstration activities. Over 2,700 farmers were trained in high-value crop production, nursery management, transplanting techniques, and contract farming. Demonstration plots in Block 1 and Block 2 served as learning hubs, where farmers observed best practices in irrigation agronomy and crop diversification. Validation trials for soil health and water application were translated into local languages (e.g., Dholuo), ensuring accessibility and cultural relevance. Youth and women were actively involved in these sessions, with targeted outreach to feeder leaders and farmer cooperatives.

The project also facilitated structured engagement with aggregators and private sector actors. Through partnerships with Arianda Farms and Simlaw Seeds, farmers entered formal contract farming arrangements, received inputs, and accessed markets. These linkages were reinforced through sensitization meetings, field days, and cooperative strengthening activities. In Block 2, for example, farmers were trained on off-taking protocols, crop quality standards, and irrigation scheduling to meet aggregator requirements.

Finally, LNIP contributed to regional development dialogues, including the GiZ-led Western Region Development Partners Caucus. During this forum, LNIP beneficiaries were showcased as part of youth agribusiness strategies, highlighting how community engagement can drive employment, entrepreneurship, and inclusive growth.

In sum, LNIP's community engagement achievements reflect a multi-layered approach—combining institutional strengthening, participatory planning, farmer training, and private sector linkage. These efforts have not only unlocked land and labor for irrigation development but also built the social infrastructure needed to sustain it.

5. Statement of Project Management Responsibilities

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation State Department for Irrigation and the Project Manager are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for the financial year ended on June 30, 2025.

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

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation Department for Irrigation and the Project Manager accept responsibility for the Project's financial statements, which have been prepared on the accrual 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 Department of Irrigation and the Project Manager are of the opinion that the Project's financial statements give a true and fair view of the state of the Project's transactions during the financial year ended June 30, 2025, and of the Project's financial position as at that date. The Principal Secretary for Ministry of Water, Sanitation and Irrigation, State department for Irrigation and the Project Manager further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements and the adequacy of the systems of internal financial control.

The Principal Secretary for the Ministry of Water, Sanitation and Irrigation State department for Irrigation and the Project Manager confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants and that Project funds received during the financial year under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project Financial Statements

The Project financial statements were approved by the Principal Secretary for the Ministry of Water, Sanitation and Irrigation State department for Irrigation and the Project Manager on 14/11 2025 and signed by:


.....
CPA Ephantus Kimotho CBS
Principal Secretary


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

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REPORT OF THE AUDITOR-GENERAL ON KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT (GRANT NO. TFOA0761A AND CREDIT NO. 5268/5674/7423 - KE) FOR THE YEAR ENDED 30 JUNE, 2025 – STATE DEPARTMENT FOR IRRIGATION

PREAMBLE

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

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

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying transitional IPSAS financial statements of Kenya Water Security and Climate Resilient Project set out on pages 1 to 41 which comprise of the statement of financial position as at 30 June, 2025 and the statement of

performance, statement of cash flows, statement of changes in net assets and statement of comparison of budget and actual amounts for the year then ended and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the transitional IPSAS financial statements present fairly, in all material respects, the financial position of Kenya Water Security and Climate Resilience Project as at 30 June, 2025 and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards Accrual Basis (including the transitional provisions permitted under IPSAS 33) and comply with the Financing Agreement Grant No.TFOA0761A and Credit No.5268/5674 - KE, dated 7 September, 2015 between International Development Association (IDA) and the Republic of Kenya, the Public Finance Management Act, 2012 and The National Treasury and Economic Planning Circular No.3 of 14 April, 2025.

Basis for Opinion

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

Emphasis of Matter

1. Budgetary Control and Performance

The statement of comparison of budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.3,100,000,000 and Kshs.2,613,002,950 respectively, resulting in underfunding of Kshs.486,997,050 or 15.70% of the budget. Similarly, the Project spent an amount of Kshs.1,198,973,015 against the actual receipts of Kshs.2,613,002,950 resulting in under-utilization of Kshs.1,414,029,935. Management has attributed the low absorption to slow pace of release of counterpart funds by the Government.

Further, the statement of comparison of budget and actual amounts reflects total revenue and total expenditure original budget and final budget of Kshs.3,350,000,000 and Kshs.3,100,000,000 respectively. However, the adjustments reallocation of Kshs.250,000,000 was not supported by approval by the National Treasury and Planning.

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

2. Undisclosed Special Deposit Account Balance

The statement of financial position reflects balance for cash and cash equivalents of Kshs.48,508,157 as disclosed in Note 17 to the financial statements. This balance excludes an amount of Kshs.682,874,462 (USD 5,281,430) being the Project's special deposit closing account balance at the Central Bank of Kenya as at 30 June, 2025 contrary to the requirement of International Public Sector Accounting Standard (IPSAS) No.23 – revenue from non-exchange transactions. In addition, amount withdrawn and expenditure not claimed totaled USD 3,567,076 (Kshs.460,152,675) for Designated Account No.1000214244 held with the Central Bank of Kenya as at 30 June, 2025.

Delays in the submission of expenditure returns distorts the reported Projects expenditures for the year.

My opinion is not modified in respect of these matters.

Key Audit Matters

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

Other Matter

Unresolved Prior Year Audit Matters

There were issues raised in the audit report for 2024/2025 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. The following issues remained unresolved;

1. Budgetary Control and Performance
2. Payment of Claims
3. Interest on Late Payments
4. Cost Adjustments Due to Delay in Project Completion
5. Delay in Resettlement of Project Affected Persons

Other Information

Management is responsible for the Other Information set out on page iii to xl which comprise of Project Information and Overall Performance, Statement of Performance against Project's Predetermined Objectives, Environmental and Sustainability Reporting and Statement of Project Managements Responsibilities does not include the financial statements and my audit report thereon.

In connection with my audit on the Project's financial statements, my responsibility is to read the Other Information and in doing so, consider whether the Other Information

is materially inconsistent with the financial statements or my knowledge obtained in the audit or otherwise appears to be materially misstated. If based on the work I have performed, I conclude that there is a material misstatement of this Other Information, I am required to report that fact. I have nothing to report in this regard.

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

REPORT ON THE LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

1. Interest on Late Payments

The statement of financial position reflects balance for property, plant and equipment of Kshs.11,733,461,410 as disclosed in Note 21 to the financial statements. Included in this balance is Kshs.255,970,010 for interim Payment Certificate No. 4, which further includes an amount of Kshs.20,829,864 representing interest charges due to delayed payments to the contractor. These additional costs could have been avoided had all contractual payments been made to the contractor in a timely manner as stipulated in the agreement. Further, the justification for the interest payment was not provided.

In the circumstances, the Government incurred a loss of Kshs.20,829,864 through payment of interest to the contractor resulting to an increase in the project cost.

2. Multiple Revisions of Contract Amendments and Unsupported Cost Increases–Lower Nzoia Project

i. The Kenya Water Security and Climate Resilience Project awarded contract for consultancy services for implementation support consultant for improvement of flood mitigation structures on Lower Nzoia River and Lower Nzoia Irrigation project on 4 October, 2016 for Kshs.547,066,288. The original contract sum has undergone multiple revisions through addenda, resulting in a revised contract sum of Kshs.1,283,005,890 being an increase of approximately 135% from the initial contract. However, the addenda reference additional costs due to extended timelines and increased expert inputs but does not provide sufficient supporting documentation that is revised work plans and cost-benefit analysis to validate the necessity of the adjustments.

iii. The repeated upward revisions, particularly under Addendum No.17 of Kshs.376,341,285 suggests poor initial cost estimation or possible mismanagement of project scope, warranting scrutiny for value-for-money.

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

3. Consultancy for Lower Nzoia Irrigation Project

The statement of financial position reflects balance for property, plant and equipment of Kshs.11,733,461,41 as disclosed in Note 21 to the financial statements includes Kshs.6,800,000 paid to a consultant for documentation and evaluation consultancy for lower Nzoia Irrigation project at contract sum of Kshs.15,219,200 inclusive of all indirect taxes on 28 February, 2024 for a period of eighteen (18) months commencing 4 March, 2024 to 4 September, 2025. However, review of the contract agreement and records availed revealed the following observations;

- i. The professional opinion issued on 30 November, 2023 recommended the engagement of a documentation and evaluation consultant for the Kenya Water Security and Climate Resilience Project (KWSCR). However, the contract agreement identifies the contracting entity as the Ministry of Water, Sanitation and Irrigation, State Department for Irrigation, Coast Region Water Security and Climate Resilience Project which could lead to legal challenges.
- ii. The contract deliverables including the evaluation matrix, data collection tools, ICR template, field report, preliminary ICR report, draft ICR report and final ICR did not specify submission dates. As a result, it was impossible to determine whether the consultant adhered to the required timelines for these outputs.

In the circumstances, the Project may not realize the intended objectives.

4. Delay in Resettlement of Project Affected Persons

i. Incomplete Land Transfer

The Project disbursed a total of Kshs.1,462,636,845 to landowners as compensation for acquired land. However, the physical verification and review of documents in July, 2025, revealed that the resettlement of project affected persons remains incomplete, with outstanding unpaid claims amounting to Kshs.97,948,038. This unresolved compensation issue has contributed to delays in the overall project completion. The delay in completing the land transfer process raises concerns about the timely implementation of project activities despite the substantial compensation already paid.

The failure to disburse the payments despite the availability of funds raises concerns about the implementation process.

iii. Commingling of Funds

Further, the National Lands Commission (NLC) has failed to establish the mandated Escrow Account for holding compensation funds meant for Project Affected Households (PAHs) under the Lower Nzoia Irrigation Project. Despite clear directives requiring all uncompensated PAH funds to be deposited in a dedicated Escrow Account, with subsequent payments made exclusively from counterpart funds, the NLC has neither opened the account nor segregated these funds. This non-compliance has resulted in continued commingling of PAH compensation money.

In the circumstances, the delay in the resettlement process has resulted in the delayed completion of the project .

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

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

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

Conclusion

As required by Financing Agreement Grant No. TFOA0761A and Credit No.5268/5674-KE, dated 7 September, 2015 between International Development Association (IDA) and the Republic of Kenya, I report based on my audit, that:

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

Basis for Conclusion

The Financing Agreement Grant No. TFOA0761A and Credit No.5268/5674-KE dated 7 September, 2015 requires that I report on the legal or regulatory requirements, or on

Report of the Auditor-General on Kenya Water Security and Climate Resilience Project (Grant No. TFOA0761A and Credit No. 5268/5674/7423 - KE) for the year ended 30 June, 2025 – State Department for Irrigation

performance information disclosed. These matters require expressing a separate opinion as to the project's compliance with laws and regulations. I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my conclusion.

Responsibilities of the Management and 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 (Accrual Basis) and for maintaining effective internal controls as Management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error and for its assessment of the effectiveness of internal controls, risk management and governance.

In preparing the financial statements, Management is responsible for assessing the Project's ability to sustain its services, disclosing, as applicable, matters related to sustainability of services and using the applicable basis of accounting unless Management is aware of the intention to terminate the Project or to cease operations

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

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

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

Auditor-General's Responsibilities for the Audit

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

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

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

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


FCPA Nancy Gathungu, CBS
AUDITOR-GENERAL


Nairobi

27 November, 2025


7. Statement of Financial Performance for the Year Ended 30th June 2025

	Notes	FY 2024/2025
		Kshs
Revenue		
Revenue Transfers	6	2,572,624,308
Miscellaneous Revenue	7	40,378,642
Total revenue		2,613,002,950
Expenses		
Employee costs	8	-
Use of goods and services	9	734,056,028
Depreciation and amortization expense	10	12,450,164
Transfer to other Government Entities	11	258,674,331
Other Transfers/Subsidies/Grants	12	-
Certified Works	13	193,792,492
Total expenses		1,198,973,015
Other gains/(losses)		
Gain/Loss on sale of assets	14	-
Gain/Loss on foreign exchange transactions	15	-
Impairment loss	16	-
Surplus/ (deficit)		1,414,029,935

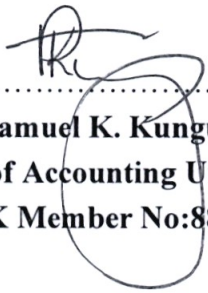
The accounting policies and explanatory notes to these financial statements are an integral part of the financial statements.



CPA Ephantus Kimotho CBS
Principal Secretary



Eng. Vincent N. Kabuti OGW
Project Manager



CPA Samuel K. Kungu
Head of Accounting Unit
ICPAK Member No:8836


8. Statement of Financial Position as at 30th June 2025

	Note	FY 2024/2025	1 st July 2024
		Kshs	Kshs
Assets			
Current Assets			
Cash and Cash equivalents	17	48,508,157	171,817,005
Receivables	18	131,596,284	131,596,284
Inventories	19	-	-
Prepayment	20	-	-
Total Current Assets		180,104,441	303,413,289
Non-Current Assets			
Property, Plant and Equipment	21	11,733,461,410	9,932,603,535
Intangible Assets	22	-	-
Total Non- Current Assets		11,733,461,410	9,932,603,535
Total Assets (a)		11,913,565,951	10,236,016,824
Liabilities			
Current Liabilities			
Trade and Other Payables	23	116,343,748	458,360
Third Party Deposits	24	175,640,585	28,006,880
Deferred Income	25	-	-
Total Current Liabilities		291,984,333	28,465,240
Total Liabilities (b)		291,984,333	28,465,240
Net Assets (a-b)		11,621,581,518	10,207,551,584
Represented By:			
Accumulated Surplus		11,621,581,518	10,207,551,584
Total Net Assets		11,621,581,518	10,207,551,584

The financial statements were approved on 14/11 2025 and signed by:


CPA Ephantus Kimotho, CBS
Principal Secretary


Eng Vincent N. Kabuti OGW
Project Manager


CPA Samuel K. Kungu
Head of Accounting Unit
ICPAK Member No.8836

9. Statement of Changes in Net Assets

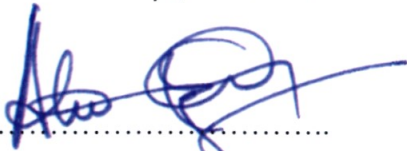
Description	Accumulated Surplus
	Kshs
As at 30 th June 2024 (Cash Basis)	10,207,551,584
Adjustments: (to recognize assets and liabilities)	-
As at 1 st July 2024	10,207,551,584
Surplus/(Deficit) for the year	1,414,029,935
As at 30 th June 2025	11,621,581,518

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

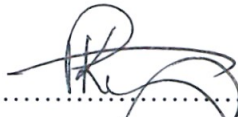
The financial statements were approved on 14/11 2025 and signed by:



CPA Ephantus Kimotho, CBS
Principal Secretary



Eng. Vincent N. Kabuti, OGW
Project Manager



CPA Samuel K. Kungu
Head of Accounting Unit
ICPAK Member No.8836

10. Statement of Cashflow for the year ended 30th June 2025

Description	Note	FY 2024/2025
		Kshs
Cashflow from operating activities		
Receipts		
Revenue Transfers		2,572,624,308
Miscellaneous Revenue		40,378,642
Total receipts		2,613,002,950
Payments		
Employee costs	8	-
Use of goods and services		643,499,564
Transfer to other Government Entities		258,674,331
Other Transfers/Subsidies/Grants		-
Certified Works		20,829,863
Total payments		923,003,758
Net cash flow from operating activities	26	1,689,999,191
Cashflow from investing activities		
Acquisition of non-financial assets		(1,813,308,038)
Proceeds from sale of Assets		-
Acquisition of Intangible assets		-
Net cash flows from investing activities		(1,813,308,038)
Cash flow from financing activities		
Receipt from IDA		-
Net cash flow from financing activities		-
Net increase/Decrease in cash and cash equivalents		(123,308,847)
Cash and cash equivalent at 1st July 2024	17	171,817,005
Cash and cash equivalent at end June 2025	17	48,508,157

Kenya Water Security and Climate Resilience Project

Annual Report and Financial Statements for the financial year ended June 30, 2025

11. Statement of Comparison of Budget and Actual Amounts for the Year ended 30th June 2025

Receipts/Payments Item	Original Budget	Adjustments	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization
	a	b	c=a+b	D	e=c-d	f=d/c %
Revenue	Kshs	Kshs	Kshs	Kshs	Kshs	
Revenue Transfers	3,350,000,000	(250,000,000)	3,100,000,000	2,572,624,308	527,375,692	83%
Miscellaneous Revenue	-	-	-	40,378,642	(40,378,642)	100%
Total Revenue	3,350,000,000	(250,000,000)	3,100,000,000	2,613,002,950	486,997,050	84%
Payments	-	-	-	-	-	-
Employee costs	1,400,000	-	1,400,000	-	1,400,000	0%
Use of goods and services	998,600,000	-	998,600,000	734,056,028	264,543,072	74%
Depreciation and amortization expense	-	-	-	12,450,164	(12,450,164)	100%
Transfer to other Government Entities	-	-	-	258,674,331	(258,674,331)	100%
Other Transfers/Subsidies/Grants	-	-	-	-	-	-
Certified Works	2,350,000,000	(250,000,000)	2,100,000,000	193,792,492	1,906,207,508	9%
Total Payments	3,350,000,000	(250,000,000)	3,100,000,000	1,198,973,015	1,901,026,985	39%
Surplus or Deficit	-	-	-	1,414,029,935	(1,414,029,935)	-

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

12. Notes to the Financial Statements

1. General Information

Kenya Water Security and Climate Resilience Project is established by and derives its authority and accountability from Financing Agreement. KWSCRCP is wholly owned by the Government of Kenya and is domiciled in Kenya. The principal activity civil infrastructural works for Lower Nzoia Irrigation Project.

2. Statement of Compliance and Basis of Preparation

The financial statements have been prepared in accordance with the Public Finance Management Act, 2012 and with the International Public Sector Accounting Standards (IPSAS).

Guiding note during the transition period:

The financial statements have been prepared in accordance with the PFM Act, and International Public Sector Accounting Standards (IPSAS), or KWSCRCP has taken advantage of the transitional provisions under IPSAS 33, and therefore these 1st/ 2nd/ 3rd/year financial statements are transitional financial statements and the following elements of the financial statements have not been recognized as KWSCRCP has taken advantage of the transition provisions outlined in IPSAS 33. (entity to state the transitional provisions it has applied and the steps being towards full compliance with IPSAS Accrual).

These financial statements were authorized for issue by the accounting officer 30th June 2025

3. Adoption of New and Revised Standards

- i) ***New and amended standards and interpretations in issue effective in the year ended 30 June 2025.***

Standard	Effective date and impact:
IPSAS 43	<p><i>Applicable 1st January 2025</i></p> <p>The standard sets out the principles for the recognition, measurement, presentation, and disclosure of leases. The objective is to ensure that lessees and lessors provide relevant information in a manner that faithfully represents those transactions. This information gives a basis for users of financial statements to assess the effect that leases have on the financial position, financial performance and cashflows of KWSCRCP.</p> <p>The new standard requires entities to recognise, measure and present information on right of use assets and lease liabilities.</p> <p><i>This standard is in use.</i></p>

**Kenya Water Security and Climate Resilience Project
Annual Reports and Financial Statements for the year ended June 30, 2025.**

Standard	Effective date and impact:
<p>IPSAS 44: Non- Current Assets Held for Sale and Discontinued Operations</p>	<p><i>Applicable 1st January 2025</i></p> <p>The Standard requires, Assets that meet the criteria to be classified as held for sale to be measured at the lower of carrying amount and fair value less costs to sell and the depreciation of such assets to cease and: Assets that meet the criteria to be classified as held for sale to be presented separately in the statement of financial position and the results of discontinued operations to be presented separately in the statement of financial performance. <i>This standard is in use.</i></p>
<p>IPSAS 45- Property Plant and Equipment</p>	<p><i>Applicable 1st January 2025</i></p> <p>The standard supersedes IPSAS 17 on Property, Plant and Equipment. IPSAS 45 has additional guidance/ new guidance for heritage assets, infrastructure assets and measurement. Heritage assets were previously excluded from the scope of IPSAS 17 in IPSAS 45, heritage assets that satisfy the definition of PPE shall be recognised as assets if they meet the criteria in the standard. IPSAS 45 has an additional application guidance for infrastructure assets, implementation guidance and illustrative examples. The standard has clarified existing principles e.g valuation of land over or under the infrastructure assets, under- maintenance of assets and distinguishing significant parts of infrastructure assets. <i>This standard is in use.</i></p>
<p>IPSAS 46 Measurement</p>	<p><i>Applicable 1st January 2025</i></p> <p>The objective of this standard was to improve measurement guidance across IPSAS by:</p> <ul style="list-style-type: none"> i. Providing further detailed guidance on the implementation of commonly used measurement bases and the circumstances under which they should be used. ii. Clarifying transaction costs guidance to enhance consistency across IPSAS; iii. Amending where appropriate guidance across IPSAS related to measurement at recognition, subsequent measurement and measurement related disclosures. <p>The standard also introduces a public sector specific measurement bases called the current operational value.</p>

**Kenya Water Security and Climate Resilience Project
Annual Reports and Financial Statements for the year ended June 30, 2025.**

Standard	Effective date and impact:
	<i>This standard is in use.</i>

ii) New and amended standards and interpretations in issue but not yet effective in the year ended 30 June 2025

Standard	Effective date and impact:
IPSAS 47- Revenue	<p><i>Applicable 1st January 2026</i></p> <p>This standard supersedes IPSAS 9- Revenue from exchange transactions, IPSAS 11 Construction contracts and IPSAS 23 Revenue from non- exchange transactions. This standard brings all the guidance of accounting for revenue under one standard. The objective of the standard is to establish the principles that an entity shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of revenue and cash flow arising from revenue transactions.</p> <p><i>Not applicable yet</i></p>
IPSAS 48- Transfer Expenses	<p><i>Applicable 1st January 2026</i></p> <p>The objective of the standard is to establish the principles that a transfer provider shall apply to report useful information to users of financial statements about the nature, amount, timing and uncertainty of expenses and cash flow arising from transfer expense transactions. This is a new standard for public sector entities geared to provide guidance to entities that provide transfers on accounting for such transfers.</p> <p><i>Not applicable yet</i></p>
IPSAS 49- Retirement Benefit Plans	<p><i>Applicable 1st January 2026</i></p> <p>The objective is to prescribe the accounting and reporting requirements for the public sector retirement benefit plans which provide retirement to public sector employees and other eligible participants. The standard sets the financial statements that should be presented by a retirement benefit plan.</p> <p><i>Not applicable yet</i></p>

iii) Early adoption of standards

KWSCRCP did not early – adopt any new or amended standards in the financial year .

4. Summary of Significant Accounting Policies

a) Revenue recognition

i) Revenue from non-exchange transactions

Transfers from other government entities

Revenues from non-exchange transactions with other government entities are measured at fair value and recognized on obtaining control of the asset (cash, goods, services and property) if the transfer is free from conditions and it is probable that the economic benefits or service potential related to the asset will flow to the KWSCR and can be measured reliably. To the extent that there is a related condition attached that would give rise to a liability to repay the amount, the amount is recorded in the statement of financial position and realised in the statement of financial performance over the useful life of the assets that have been acquired using such funds.

ii) Revenue from exchange transactions

Interest income

Interest income is accrued using the effective yield method. The effective yield discounts estimated future cash receipts through the expected life of the financial asset to that asset's net carrying amount. The method applies this yield to the principal outstanding to determine interest income each period.

b) Budget information

The original budget for FY 2024/2025 was approved by the National Assembly on *28th June 2024*. Subsequent revisions or additional appropriations were made to the approved budget in accordance with specific approvals from the appropriate authorities. The additional appropriations are added to the original budget by KWSCR upon receiving the respective approvals to conclude the final budget. Accordingly, KWSCR recorded additional appropriations of 0 on the FY 2024/2025 budget following the Council/ Board's approval. KWSCR's budget is prepared on a different basis to the actual income and expenditure disclosed in the financial statements. The financial statements are prepared on accrual basis using a classification based on the nature of expenses in the statement of financial performance, whereas the budget is prepared on cash basis. The amounts in the financial statements were recast from the accrual basis to the cash basis and reclassified by presentation to be on the same basis as the approved budget. A comparison of budget and actual amounts, prepared on a comparable basis to the approved budget, is then presented in the statement of comparison of budget and actual amounts. In addition to the Basis difference, adjustments to amounts in the financial statements are also made for differences in the formats and classification schemes adopted for the presentation of the financial statements and the approved budget. A statement to reconcile the actual amounts on a comparable basis included in the statement of comparison of budget and actual amounts and the actuals as per the statement of financial performance has been presented on page 5 under section 11 of these financial statements.

c) Property, plant and equipment

All property, plant and equipment are stated at cost less accumulated depreciation and impairment losses. Cost includes expenditure that is directly attributable to the acquisition or construction of the item of property appropriately according to the acronyms you use in your financial statements plant and equipment. When significant parts of property, plant and equipment are required to be

Notes to the financial statements

replaced at intervals, KWSCRП recognizes such parts as individual assets with specific useful lives and depreciates them accordingly. Likewise, when a major inspection is performed, its cost is recognized in the carrying amount of the plant and equipment as a replacement if the recognition criteria are satisfied. All other repair and maintenance costs are recognized in surplus, or deficit as incurred. Where an asset is acquired in a non-exchange transaction for nil or nominal consideration the asset is initially measured at its fair value.

d) Leases

Finance leases are leases that transfer substantially the entire risks and benefits incidental to ownership of the leased item to KWSCRП. Assets held under a finance lease are capitalized at the commencement of the lease at the fair value of the leased property or, if lower, at the present value of the future minimum lease payments. KWSCRП also recognizes the associated lease liability at the inception of the lease. The liability recognized is measured as the present value of the future minimum lease payments at initial recognition. Subsequent to initial recognition, lease payments are apportioned between finance charges and reduction of the lease liability to achieve a constant rate of interest on the remaining balance of the liability. Finance charges are recognized as finance costs in surplus or deficit. An asset held under a finance lease is depreciated over the useful life of the asset. However, if there is no reasonable certainty that KWSCRП will obtain ownership of the asset by the end of the lease term, the asset is depreciated over the shorter of the estimated useful life of the asset and the lease term.

e) Intangible assets

Intangible assets acquired separately are initially recognized at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange. Following initial recognition, intangible assets are carried at cost less any accumulated amortization and accumulated impairment losses. Internally generated intangible assets, excluding capitalized development costs, are not capitalized and expenditure is reflected in surplus or deficit in the period in which the expenditure is incurred. The useful life of the intangible assets is assessed as either finite or indefinite. Intangible assets with an indefinite useful life are assessed for impairment at each reporting date.

f) Research and development costs

KWSCRП expenses research costs as incurred. Development costs on an individual project are recognized as intangible assets when KWSCRП can demonstrate:

- The technical feasibility of completing the asset so that the asset will be available for use or sale.
- Its intention to complete and its ability to use or sell the asset.
- How the asset will generate future economic benefits or service potential
- The availability of resources to complete the asset.
- The ability to measure reliably the expenditure during development.

Notes to the financial statements

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

g) Financial instruments

IPSAS 41 addresses the classification, measurement and de-recognition of financial assets and financial liabilities, introduces new rules for hedge accounting and a new impairment model for financial assets. KWSCRP *does not have any hedge relationships and therefore the new hedge accounting rules have no impact on the Company's financial statements. (amend as appropriate).* A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. At initial recognition, KWSCRP measures a financial asset or financial liability at its fair value plus or minus, in the case of a financial asset or financial liability not at fair value through surplus or deficit, transaction costs that are directly attributable to the acquisition or issue of the financial asset or financial liability.

Financial assets

Classification

KWSCRP classifies its financial assets as subsequently measured at amortised cost, fair value through net assets/ equity, or fair value through surplus and deficit on the basis of both KWSCRP's management model for financial assets and the contractual cash flow characteristics of the financial asset. A financial asset is measured at amortized cost when the financial asset is held within a management model whose objective is to hold financial assets in order to collect contractual cash flows and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal outstanding. A financial asset is measured at fair value through net assets/ equity if it is held within the management model whose objective is achieved by both collecting contractual cashflows and selling financial assets and the contractual terms of the financial asset give rise on specified dates to cash flows that are solely payments of principal and interest on the principal amount outstanding. A financial asset shall be measured at fair value through surplus or deficit unless it is measured at amortized cost or fair value through net assets/ equity unless an entity has made an irrevocable election at initial recognition for particular investments in equity instruments.

Subsequent measurement

Based on the business model and the cash flow characteristics, KWSCRP classifies its financial assets into amortized cost or fair value categories for financial instruments. Movements in fair value are presented in either surplus or deficit or through net assets/ equity subject to certain criteria being met.

Notes to the financial statements

Amortized cost

Financial assets that are held for collection of contractual cash flows where those cash flows represent solely payments of principal and interest, and that are not designated at fair value through surplus or deficit, are measured at amortized cost. A gain or loss on an instrument that is subsequently measured at amortized cost and is not part of a hedging relationship is recognized in profit or loss when the asset is de-recognized or impaired. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through net assets/ equity

Financial assets that are held for collection of contractual cash flows and for selling the financial assets, where the assets' cash flows represent solely payments of principal and interest, are measured at fair value through net assets/ equity. Movements in the carrying amount are taken through net assets, except for the recognition of impairment gains or losses, interest revenue and foreign exchange gains and losses which are recognized in surplus/deficit. Interest income from these financial assets is included in finance income using the effective interest rate method.

Fair value through surplus or deficit

Financial assets that do not meet the criteria for amortized cost or fair value through net assets/ equity are measured at fair value through surplus or deficit. A business model where the entity manages financial assets with the objective of realizing cash flows through solely the sale of the assets would result in a fair value through surplus or deficit model.

Trade and other receivables

Trade and other receivables are recognized at fair values less allowances for any uncollectible amounts. Trade and other receivables are assessed for impairment on a continuing basis. An estimate is made of doubtful receivables based on a review of all outstanding amounts at the year-end.

Impairment

KWSCRП assesses, on a forward-looking basis, the expected credit loss ('ECL') associated with its financial assets carried at amortized cost and fair value through net assets/equity. KWSCRП recognizes a loss allowance for such losses at each reporting date. Critical estimates and significant judgments made by management in determining the expected credit loss (ECL) are set out in Note 16.

Financial liabilities

Classification

KWSCRП classifies its liabilities as subsequently measured at amortized cost except for financial liabilities measured through profit or loss.

h) Inventories

Notes to the financial statements

Inventory is measured at cost upon initial recognition. To the extent that inventory was received through non-exchange transactions (for no cost or for a nominal cost), the cost of the inventory is its fair value at the date of acquisition.

Costs incurred in bringing each product to its present location and conditions are accounted for, as follows:

- Raw materials: purchase cost using the weighted average cost method.
- Finished goods and work in progress: cost of direct materials and labour and a proportion of manufacturing overheads based on the normal operating capacity but excluding borrowing costs.

After initial recognition, inventory is measured at the lower of cost and net realizable value. However, to the extent that a class of inventory is distributed or deployed at no charge or for a nominal charge, that class of inventory is measured at the lower of cost and current replacement cost.

Net realizable value is the estimated selling price in the ordinary course of operations, less the estimated costs of completion and the estimated costs necessary to make the sale, exchange, or distribution. Inventories are recognized as an expense when deployed for utilization or consumption in the ordinary course of operations of KWSCRIP

i) Provisions

Provisions are recognized when KWSCRIP has a present obligation (legal or constructive) as a result of a past event, it is probable that an outflow of resources embodying economic benefits or service potential will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Where KWSCRIP some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognized as a separate asset only when the reimbursement is virtually certain. The expense relating to any provision is presented in the statement of financial performance net of any reimbursement.

Contingent liabilities

KWSCRIP 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.

Contingent assets

KWSCRIP 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 KWSCRIP 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

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Notes to the financial statements

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.

j) Nature and purpose of reserves

KWSCRП creates and maintains reserves in terms of specific requirements.

k) Changes in accounting policies and estimates

KWSCRП recognizes the effects of changes in accounting policy retrospectively. The effects of changes in accounting policy are applied prospectively if retrospective application is impractical.

Notes to the financial statements

l) Employee benefits

Retirement benefit plans

Kenya Water Security and Climate Resilience Project provides retirement benefits for its employees and directors. Defined contribution plans are post-employment benefit plans under which an KWSCRП pays fixed contributions into a separate entity (a fund) and will have no legal or constructive obligation to pay further contributions if the fund does not hold sufficient assets to pay all employee benefits relating to employee service in the current and prior periods. The contributions to fund obligations for the payment of retirement benefits are charged against income in the year in which they become payable. Defined benefit plans are post-employment benefit plans other than defined-contribution plans. The defined benefit funds are actuarially valued tri-annually on the projected unit credit method basis. Deficits identified are recovered through lump sum payments or increased future contributions on proportional basis to all participating employers. The contributions and lump sum payments reduce the post-employment benefit obligation.

m) Foreign currency transactions

Transactions in foreign currencies are initially accounted for at the ruling rate of exchange on the date of the transaction. Trade creditors or debtors denominated in foreign currency are reported at the statement of financial position reporting date by applying the exchange rate on that date. Exchange differences arising from the settlement of creditors, or from the reporting of creditors at rates different from those at which they were initially recorded during the period, are recognized as income or expenses in the period in which they arise.

n) Borrowing costs

Borrowing costs are capitalized against qualifying assets as part of property, plant and equipment. Such borrowing costs are capitalized over the period during which the asset is being acquired or constructed and borrowings have been incurred. Capitalization ceases when construction of the asset is complete. Further borrowing costs are charged to the statement of financial performance.

o) Related parties

Kenya Water Security and Climate Resilience Project regards a related party as a person or an entity with the ability to exert control individually or jointly or to exercise significant influence over the Entity, or vice versa. Members of key management are regarded as related parties and comprise the directors, the Principal and senior managers.

Notes to the financial statements

p) Service concession arrangements

Kenya Water Security and Climate Resilience Project analyses all aspects of service concession arrangements that it enters into in determining the appropriate accounting treatment and disclosure requirements. In particular, where a private party contributes an asset to the arrangement, Kenya Water Security and Climate Resilience Project recognizes that asset when, and only when, it controls or regulates the services. The operator must provide together with the asset, to whom it must provide them, and at what price. In the case of assets other than 'whole-of-life' assets, it controls, through ownership, beneficial entitlement or otherwise – any significant residual interest in the asset at the end of the arrangement. Any assets so recognized are measured at their fair value. To the extent that an asset has been recognized, Kenya Water Security and Climate Resilience Project also recognizes a corresponding liability, adjusted by a cash consideration paid or received.

q) 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.

r) Subsequent events

There have been no events subsequent to the financial year end with a significant impact on the financial statements for the year ended June 30, 2025.

Notes to the financial statements

5. Significant Judgments and Sources of Estimation Uncertainty

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

Estimates and assumptions.

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. KWSCRП based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. However, existing circumstances and assumptions about future developments may change due to market changes or circumstances arising beyond the control of KWSCRП. Such changes are reflected in the assumptions when they occur. IPSAS 1.140

Useful lives and residual values

The useful lives and residual values of assets are assessed using the following indicators to inform potential future use and value from disposal:

- The condition of the asset based on the assessment of experts employed by KWSCRП.
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes.
- The nature of the processes in which the asset is deployed.
- Availability of funding to replace the asset.
- Changes in the market in relation to the asset

Provisions

Provisions were raised and management determined an estimate based on the information available.

Provisions are measured at the management's best estimate of the expenditure required to settle the obligation at the reporting date and are discounted to present value where the effect is material.

(Include provisions applicable for your organisation e.g. provision for bad debts, provisions of obsolete stocks and how management estimates these provisions).

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Notes to the financial statements

6. Revenue Transfers

Description	FY 2024/2025
	KShs
Unconditional Transfers	
GoK Counter Part funding	100,000,000
Transfers from Development partners	-
<i>Other unconditional transfers (Specify)</i>	-
Total Unconditional Transfers (a)	100,000,000
Conditional Transfers	
Transfers from Development partners 1	2,449,241,532
Transfers from Development partner 2	23,382,776
<i>Other conditional transfers (specify)</i>	-
Total Conditional Transfers (b)	2,472,624,308
Total Transfers for the Year (a + b)	2,572,624,308

(Explain the purpose of funding)

a) Details to Revenue Transfers

Name of The Entity Transferring	Amount recognized to Statement of Financial performance	Amount deferred under deferred income.	Amount moved to Capital fund	Total transfers (FY 2024/2025)
	Kshs	Kshs	Kshs	Kshs
GOK Funding	100,000,000	-	-	100,000,000
Development Partner 1(IDA)	2,449,241,532	-	-	2,449,241,532
Development Partner 2 (KfW)	23,382,776	-	-	23,382,776
Subtotal	2,572,624,308	-	-	2,572,624,308
Deferred Income realized	-	-	-	-
Transfers in Kind	-	-	-	-
Total	2,572,624,308	-	-	2,572,624,308

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Notes to the financial statements

7. Miscellaneous revenue

Description	FY 2024/25
	Kshs
Interest Income	40,378,642
<i>Others (Refunds)</i>	-
Total	40,378,642

8. Employees Costs

Description	FY 2024/25
	Kshs
Basic salaries of permanent employees	-
Basic wages of temporary employees	-
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	-
Other specify*	-
Total	-

9. Use of Goods and Services

De scription	FY 2024/25
C	Kshs
Utilities, supplies and services	-
Bank charges	2,534,975
Communication, supplies and services	-
Domestic travel and subsistence	91,051,918
Foreign travel and subsistence	-
Fuel and lubricants	-
General office supplies	1,547,261
Stationery, Printing, advertising, and information supplies	16,723,985
Office rent	-
Training payments	-
Hospitality supplies and services	4,874,248
Insurance costs	-
Specialized materials and services	-
Other operating payments(Consultancies)	617,323,641
Routine maintenance – vehicles and other transport equipment	-
Routine maintenance- other assets	-
Total	734,056,028

Notes to the financial statements

10. Depreciation and Amortization expense

Description	FY 2024/25
	Kshs
Property, Plant and Equipment	12,450,164
Intangible Assets	-
Total	<u>12,450,164</u>

11. Transfer to Other Government Entities

Description	FY 2024/2025
	Kshs
NIA	16,084,878
NLC	242,589,453
Department xxx	-
County xxx	-
Total	258,674,331

12. Other Transfers/Subsidies/Grants

Description	FY 2024/2025
	Kshs
Transfers to Non-Government Organizations	-
Subsidies	-
<i>Others Specify</i>	-
Total	-

13. Certified Works

Description	FY 2024/2025
	Kshs
Road Works	-
Water Works	193,792,492
Energy Infrastructure	-
<i>Others Specify (Fencing)</i>	-
Total	193,792,492

Notes to the financial statements

14. Gain/Loss on Sale of Assets

Description	FY 2024/2025
	Kshs
Property, plant and equipment	-
Intangible assets	-
Other assets not capitalised	-
Total gain/loss on sale of assets	-

Provide brief explanation on gains on sale of fixed assets)

15. Gain/Loss on foreign exchange transactions

Description	FY 2024/2025
	Kshs
Gain on foreign exchange transactions	-
Loss on foreign exchange transactions	-
Total Gain/Loss	-

16. Impairment Loss

Description	FY 2024/2025
	Kshs
Property, Plant and Equipment	-
Intangible Assets	-
<i>Others specify</i>	-
Total Impairment Loss	-

17. Cash and Cash Equivalentents

Description	FY 2024/2025	1 st July
	Kshs	Kshs
Cash in Bank	48,508,157	171,817,005
Cash on hand	-	-
<i>Others (Specify)</i>	-	-
Total Cash and Cash Equivalentents	48,508,157	171,817,005

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Notes to the financial statements

Project Bank Accounts

Details	FY 2024/2025	1 st July 2024
	Kshs	Kshs
Foreign Currency Accounts		
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	=	=
Local Currency Accounts		
Central Bank of Kenya [A/c No.....]	-	-
Kenya Commercial Bank [A/c No.....]	-	-
NCBA Bank of Kenya [A/c No 2033770043]	48,508,157	171,817,005
Others (<i>specify</i>)	-	-
Total local currency balances	48,508,157	<u>171,817,005</u>
Total bank account balances	<u>48,508,157</u>	<u>171,817,005</u>

Notes to the Financial Statements (Continued)

18. Receivables

Description	FY 2024/2025	1 st July 2024
	Kshs	Kshs
Counter Part Funding	-	-
Contractor's Advance payments	-	-
<i>Other Receivables (Imprest)</i>	-	-
<i>National Land Commission</i>	120,827,343	120,827,343
<i>National Irrigation Authority</i>	8,719,674	8,719,674
<i>Water Resources Authority</i>	159,267	159,267
<i>CRWSCR</i>	1,890,000	1,890,000
Total Receivables	131,596,284	131,596,284

(Provide brief explanation on current receivables)

Ageing analysis for Receivables

Description	FY 2024/2025		1 st July 2024	
	Kshs		Kshs	
	Current FY	% of the total	Comparative FY	% of the total
Less than 1 year	131,437,017	99.88%	131,437,017	99.88%
Between 1- 2 years	-	%	159,267	0.12%
Between 2-3 years	159,267	0.12%	-	%
Over 3 years	-	%	-	%
Total (a+b)	131,596,284	100%	131,596,284	%

19. Inventories

Description	FY 2024/2025	1 st July 2024
	Kshs	Kshs
Consumable stores	-	-
Construction stores	-	-
<i>Others consumables (specify)</i>	-	-
Less: allowance for impairment	-	-
Total inventories	-	-

(Provide brief explanation on inventories)

20. Prepayments

Description	FY 2024/2025	1 st July 2024
	Kshs	Kshs
Insurance	-	-
Rent	-	-
<i>Others specify</i>	-	-
Total inventories	-	-

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Notes to the financial statements

21. Property, Plant and Equipment

Cost	Motor vehicles	Furniture and fittings	ICT Equipment	Other Assets (Land)	Capital Work in progress	Total
	Kshs	Kshs	Kshs	Kshs	Kshs	Kshs
Depreciation rate	25%	12.5%	33.3%	20%		
As At 1st July 2024 (opening balances)		-		9,932,603,535		9,932,603,535
Additions	96,851,308	2,750,000	-		1,713,706,730	1,813,308,038
Disposals	-	-	-	-	-	-
Transfers/Adjustments	-	-	-	-	-	-
As at 30th June 2025	96,851,308	2,750,000	-	9,932,603,535	1,713,706,730	11,745,911,573
Depreciation And Impairment						
As at 1 July 2025	-	-	-	-	-	-
Depreciation charge for the year	12,106,414	343,750	-	-	-	12,450,164
Impairment loss	-	-	-	-	-	-
Transfers/ Adjustments	-	-	-	-	-	-
As At 30th June 2025	-	-	-	-	-	-
Net Book Values						
As at 1st July 2024	-	-	-	9,932,603,535	-	9,932,603,535
As at 30th June 2025	84,744,894	2,406,250	-	9,932,603,535	1,713,706,730	11,733,461,410

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Notes to the financial statements

22. Intangible Assets

Description	1 st July 2024
	Kshs
Cost	
As at 1 st July 2024	-
Additions	-
As At 30 th June 2025	-
Amortization and impairment	
As at 1 st July 2024	-
Amortization	-
Impairment loss	-
As At 30 th June 2025	-
NBV as at 1 st July 2024	-
NBV as at 30 th June 2025	-

23. Trade and Other Payables

Description	FY/2024/2025		1 st July 2024	
	Kshs		Kshs	
Trade payables	116,343,748		458,360	
Employee payables	-		-	
Other payables (specify)	-		-	
Total trade and other payables	116,343,748		458,360	
Ageing analysis: (Trade and other payables)	Current FY	% of the Total	Comparative FY	% of the Total
Under one year	115,885,388	99.5%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	458,360	0.05%	458,360	100%
Total (tie to above total)	116,343,748	100%	458,360	100%

(Provide brief explanation)

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Notes to the financial statements

24. Third-Party Deposits

Description	FY 2024/2025		1 st July 2024	
	Kshs		Kshs	
Contractor's Retention	175,640,585		28,006,880	
Gratuity	-		-	
<i>Other deposits (specify)</i>	-		-	
Total deposits	175,640,585		28,006,880	
Ageing analysis: (Refundable deposits)	FY 2024/2025	% of the Total	Comparative FY 23/24	% of the Total
Under one year	147,633,705	84%	-	%
1-2 years	-	%	-	%
2-3 years	-	%	-	%
Over 3 years	28,006,880	16%	28,006,880	100%
Total	175,640,585	100%	28,006,880	100%

(Provide brief explanation)

25. Deferred Income

Description	FY 2024/2025		1 st July 2024	
	Kshs		Kshs	
Development partner 1	-		-	
Development partner 2	-		-	
<i>Others specify</i>	-		-	
Total Deferred Income	-		-	

(Provide brief explanation)

Deferred Income Movement Schedule

	Development Partner 1	Development Partner 2	Others specify	Total
	Kshs	Kshs	Kshs	Kshs
Balance as at 1 st July 2024	-	-	-	-
Additions	-	-	-	-
Transfers To Performance Statement as Revenue	-	-	-	-
Balance as at 30 th June 2025	-	-	-	-

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Notes to the financial statements

26. Cash Generated from Operations

Description	FY 2024/2025
	Kshs
Surplus/Deficit for the year	1,414,029,935
Adjusted for:	
Depreciation	12,450,164
Non-cash grants received	-
Impairment	-
Gains and losses on disposal of assets	-
Working capital adjustments	
Increase in inventory	-
Increase in receivables	-
Increase in deferred income	-
Increase in payables	263,519,093
Increase in payments received in advance	-
Net cash flow from operating activities	1,689,999,192

27. Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as of 30th June 2025 are not included in the Statement of Financial Assets since the line items are yet to be drawn into the Exchequer Account as a voted provision.

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

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Notes to the financial statements

Special Deposit Accounts Movement Schedule

Description	FY 2024/2025	1 st July 2024
	Kshs	Kshs
(i) A/c Name [A/c No. 1000214244]		
Opening balance	127,682	<u>157,115,496</u>
Total amount deposited in the account	1,229,815,090	273,900,506
Total amount withdrawn	<u>547,068,309</u>	<u>430,888,320</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>682,874,462</u>	<u>127,682</u>
(ii) A/c Name [A/c No 1000744588]		
Opening balance (as per the SDA reconciliation)	-	-
Total amount deposited in the account	348,443,640	-
Total amount withdrawn	348,443,640	-
Closing balance (as per SDA bank account reconciliation attached)	≡	≡

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

28.Related Party Disclosures

Nature of related party relationships

Entities and other parties related to Kenya Water Security and Climate Resilience Project include those parties who have ability to exercise control or exercise significant influence over its operating and financial decisions. Related parties include management personnel, their associates and close family members.

Government of Kenya

The Government of Kenya is the principal shareholder of Kenya Water Security and Climate Resilience Project, holding 100% of Kenya Water Security and Climate Resilience Project equity interest. The Government of Kenya has provided full guarantees to all long-term lenders of KWSCR, both domestic and external.

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Notes to the financial statements

Other related parties include:

- i) The Parent Ministry.
- ii) County Governments
- iii) Other SCs and SAGAs
- iv) Key management.
- v) Board of Directors.

Description	FY 2024/2025
	Kshs
Transactions with related parties	
a) Sales to related parties	
Sales of electricity to govt agencies	-
Rent income from govt. Agencies	-
Others (specify) e.g. interest and bank charges	-
Total	-
B) purchases from related parties	
Purchases of electricity from KPLC	-
Purchase of water from govt service providers	-
Rent expenses paid to govt agencies	-
Others (specify)	-
Total	-
b) Grants /transfers from the government	
Grants from national govt	-
Grants from county government	-
Donations in kind	-
Total	-
c) Expenses incurred on behalf of related party	
Payments of salaries and wages for xxx employees	-
Payments for goods and services for xxx	-
Total	-
d) Key management compensation	
Directors' emoluments	-
Compensation to key management	-
Total	-

Notes to the financial statements

29.Events after the Reporting Period

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

30.Ultimate And Holding Entity

KWSCRIP is a State Corporation/ or a Semi-Autonomous Government Agency under the Ministry of Water and Sanitation and Irrigation. Its ultimate parent is the Government of Kenya.

31.Currency

The financial statements are presented in Kenya Shillings (Kshs) rounded to the nearest Kshs.

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13. Annexes

Annex 1: Prior Year Auditor-General's Recommendations

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
2	<p>Budgetary Control and Performance</p> <p>The statement of comparison of Budget and Actual amounts reflects final receipts budget and actual on comparable basis of Kshs.3,346,000,000 and Kshs.1,778,917,777 respectively, resulting in underfunding by Kshs.1,567,082,223 or 47% of the budget. Similarly, the project spent Kshs.1,472,975,025 against the budgeted amount of Kshs.3,346,000,000 resulting in under expenditure of Kshs.1,873,024,975 representing 56% of the estimated expenditure. Management has attributed the low absorption to slow pace of release of counterpart funds by the Government.</p> <p>The underfunding and under expenditure are an indication that the project's objectives may not be achieved and may impact negatively on service delivery to the public</p>	<p>The variance emanated from supplementary II budget which the project anticipated to absorb by the end of the financial year. The supplementary II budget was to factor in the second additional financing (AF) of US\$30 million from IDA to meet a financing gap for Lower Nzoia Irrigation signed between GOK and the Bank on 21/12/2023. With the additional financing anticipated to close in May 31, 2025, there was need to enhance the budget by Kshs. 1.2B since the contract for contractor was expected to be signed by March 2024 and the contractor also expected to submit payment certificate of an equivalent amount of the budget provided in supplementary II. However, due to the delay in clearing the contractors contract signing, the contractor could not submit the payment certificates leading to the underfunding and under expenditure.</p>	Unresolved	30/6/2026
3	<p>Unresolved Prior Year Audit Matters</p>	<p>The ministry compiled the responses and submitted them to the National assembly Public Account Committee for deliberation. The outcome of the</p>	Unresolved	30/6/2026

Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>There were issues raised in the audit report for 2022/2023 financial year of which no report or recommendations from the Project Management and oversight bodies were submitted for audit verification and clearance. Further, the issues remain unresolved contrary to Section 68(2)(1) of the Public Finance Management Act, 2012 which require Accounting Officers designated for National Government entities to try to resolve any issues resulting from an audit that remain outstanding.</p>	<p>deliberations will be availed upon release.</p>		
3	<p>Payment of claims The statement of receipt and payments showed acquisition of non-financial assets of Kshs.1,398,366,928. Included in this amount is Kshs.697,327,832 paid for Construction and Civil Works as disclosed under Note 8 to the financial statement.</p> <p>Examination of payment vouchers provided for audit for Lot 1, Lower Nzoia Irrigation Project for the financial year 2023/2024 revealed that the project had paid a total</p>	<p>It is indeed correct the claims arose from idle time which would have been avoided if the contractor worked seamlessly. However, such claims due to idle plant and equipment, arose due to delayed compensation to landowners which was in turn due largely to succession disputes amongst the beneficiaries. The project and World Bank had not anticipated such challenges while signing the contracts</p>	Unresolved	30/6/2026

**Kenya Water Security and Climate Resilience Project
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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>accumulated amount of Kshs.214,801,257.82 as claims made by the contractor for idle time.</p> <p>The Ag. Director, Irrigation and Drainage in a letter ref: MWSI/SDI/PS/32 dated 5 December 2023 stated that the progress of works was hindered due to delayed land acquisition by the National Land Commission which occasioned additional costs from claims and extensions of time.</p> <p>It was however not clear why IDA approved the commencement of work knowing very well that the compensation for land had not been completed.</p> <p>The Government therefore went at a loss of Kshs.214,801,257.82 through payment of claims.</p> <p>In the circumstances, the Project's objectives may not be achieved due to delay in project completion resulting in increase in project costs and the value for money may not be realized</p>	<p>which to a certain extent are inevitable.</p> <p>To mitigate against further claims arising from such incidences, the project in conjunction with world bank, resolved to seek the services of a succession lawyer, and eventually enlisted the services of J.O. JUMA and Company Advocates to canvass various aspects of the construction contract on 9th April 2019, 24th January 2022, and 11th April 2022 to expedite processing of succession disputes which has greatly eased the payment of Project Affected Persons (PAPs) by the National Land Commission and acquisition of land. Further, KWSCRП also engaged a RAP implementation Consultant, Southern Delta International in respect to specified assignments on 18th November 2019 and 8th February 2022, to assist in the execution of the Resettlement Action Plan by assisting PAPs relocate promptly in order to avail land to the Contractor for Works implementation. Further, KWSCRП also enjoined the services of a surveying firm, Geomatics Civil Engineering Surveyors to facilitate preparation of land acquisition gazettes for the</p>		

Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2025

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)
		National Land Commission to proceed with acquisition of land.		
4	<p>Interest on late payments</p> <p>The statement of Receipt and Payments showed Acquisition of Non-Financial Assets of Kshs.1,398,366,928. Included in this amount is Kshs.697,327,832 paid for Construction and Civil Works as disclosed under Note 8 to the financial statement.</p> <p>Examination of records provided for audit revealed that by the end of the financial year under review, the project had made payments totalling Kshs.70,072,392.32 as interest on late payments.</p> <p>The management stated that payments were not made on time due to late release of funding from the Government, lack of KFW budget and inadequate IDA budget during the financial year under review.</p> <p>In the circumstances, the Government has gone at a loss of Kshs.70,072,392.32 through payment of interest to the contractor resulting to increase in project costs and the value for money may not be realized.</p>	<p>It is indeed true the government may incur a loss of Kshs. 70,072,392.32 due to interest on delayed payment. The project has over time put measures in place to mitigate the increase by ensuring the reasons aforementioned are arrested in good time.</p>	Unresolved	30/6/2026
5	<p>Cost Adjustments Due to Delay in Project Completion</p> <p>The statement of Receipt and Payments showed Acquisition of Non-Financial Assets of</p>	The Construction Works for the Lower Nzoia Irrigation Project Phase I was being implemented under the FIDIC Conditions of Contract for Construction (Referred to as the 'RED BOOK'), which incorporated Clause	Unresolved	30/6/2026

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>Kshs.1,398,366,928. Included in this amount is Kshs.697,327,832 paid for Construction and Civil Works as disclosed under note 8 to the financial statement.</p> <p>The contract for Lot 1 project was signed between the Ministry of Water, Sanitation and Irrigation and Sinohydro Corporation Ltd on 22 November 2017 at a contract price of Kshs.3,873,317,854.47. The notice to commence works was issued by the engineer on 12 June, 2018 and the contractor commenced the work in lot 1 on 27 June 2018. The original time for completion of work was 36 months bringing the completion date to 11 June, 2021.</p> <p>The contract completion date was further extended to 27 September 2023. This was again extended to 31 May 2025. The project is therefore expected to be completed four years after the date of the intended original completion.</p> <p>From the records provided for audit, it was noted that an accumulated sum of Kshs.494,222,305.68 has been incurred by the project due to cost adjustment in the payment certificates.</p> <p>The taxpayers have therefore gone at a loss of Kshs.494,222,305.68 due to delay in completion of the</p>	<p>13.7: Adjustments for Changes in Cost for the purpose hereunder; That the amounts payable to the Contractor shall be adjusted for rises (inflation) or falls (deflation) in the cost of Labor, Equipment, Goods and other inputs to the Works (Fuel and Lubricants), by addition or deduction of the amounts calculated in accordance with The Schedule(s) of cost indexation, which were in the Contract.</p> <p>Further to this, these adjustments are to be applied to the amounts in every IPC submitted to the Contractor for each of the currency in which the contract price is payable, and in this case the Kenya Shilling and the US Dollar.</p> <p>In respect to the foregoing and knowing that the quantum of price adjustment is directly proportional to time, there are TWO scenarios in which the Employer's obligation would have been less than Kshs 494,222,305.68, that is;</p> <ol style="list-style-type: none"> a. If the Project would have been completed on or before 11 June 2021, and b. If there was deflation, that is reduction in price of labor, goods, and construction inputs. <p>However, the above-mentioned instances did not occur, in that on account of delayed land acquisition, we were only able to complete the priority works on 27 September 2023, 2 years 3 months late, and also in respect to the second hypothesis, prices only continued to rise (inflation) over the course of the Contract.</p> <p>With hindsight, the Ministry is pulling out all the stops with the NLC to</p>		

Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2025

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>project due to extension of completion time and price adjustment on the contract items.</p> <p>In the circumstances, the Project may not realize the intended objectives and may result in continuous price escalation above the approved budget.</p>	<p>complete all remaining land acquisition within two months, to forestall the possibility of extension of project completion and its associated costs of escalating price adjustments.</p>		
6	<p>Delay in Resettlement of Project Affected Persons</p> <p>The financial statement reflects Kshs.1,398,366,928 for acquisition of Non-Financial Assets. Included in this amount is Kshs.211,627,107 for acquisition of land as disclosed in Note 8 to the financial statement.</p> <p>Audit inspection of the Project during the month of October, 2024, revealed that resettlement of the project affected persons have not yet been completed and there are unpaid claims totalling Kshs.140,872,646. This has led to delay in completion of the project.</p> <p>It was however not established why the claims have not been paid since National Land Commission had already been transferred money for resettlement of the affected persons.</p>	<p><i>Unpaid claims are 597 because of mixed reasons including (i) Absentee Project Affected Household-PAH) (ii) Purchaser Interest on affected parcels (iii) disputes (iv) failure to provide death certificates for deceased Project Affected Household and (v) unconcluded successions matters. To address the matter National Land Committee has resulted in to (i) issuance of early entry notices for absentee PAHs and apportioning of awards so that improvements on disputed or parcels with unconcluded matters are compensated in an effort to ensure the contractor gets access to the canals. The timelines of concluding this matter is 30th December 2024.</i></p>	Unresolved	30/6/2026

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Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p>In the circumstances, delay in the settlement process has resulted in delayed completion of the project, high constructions cost and price variations</p>			
7	<p>Failure by Kenya Power Company to Supply Transformer</p> <p>The statement of Receipt and Payments shows Acquisition of Non-Financial Assets of Kshs.1,398,366,928. Included in this amount is Kshs.697,327,832 paid for Construction and Civil Works as disclosed under note 8 to the financial statement.</p> <p>Examination of the bill of quantities under paragraph 7.2.505 showed provisional sum for KPLC charges for electricity and power charges of Kshs.3,500,000. Records provided for audit revealed that a total of Kshs.2,774,519 had already been paid to KPLC for supply of power and installation of transformer to Nyadorera Irrigation Management Facilities.</p> <p>Physical verification of the project in October 2024 revealed that KPLC had not supplied and installed transformer.</p> <p>In the circumstances, the project implementation and potential has not been fully realized.</p>	<p>Kenya Power company dispatched their representative to the Nyadorera site to conduct a field assessment of the project requirements. During this study, the representative identified specific electrical works that needed to be completed prior to the installation of the transformer. Based on these finding the representative requested that these preparatory procedures be undertaken to ensure compatibility and successful integration of the transformer with the existing infrastructure.</p> <p>In response the project Engineer has instructed the Contractor to proceed with these preparatory works as vide letter dated 6 September 2024 Ref. LN1/FM/SH/60924/1. These activities are expected to be concluded within 2 months, before 25th of December 2024. Once completed KPLC will finalize the installation of the transformer, thus achieving the necessary power supply for the irrigation facilities.</p>	Resolved	

**Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2025**

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)
8	<p>Stolen Motor Vehicles</p> <p>The statement of Receipt and Payments reflect Kshs.73,234,362 for purchase of goods and services. Included in this amount is Kshs.2,937,770 for routine maintenance of motor vehicles.</p> <p>Physical inspection to the Contractors' office in October 2024, it was revealed that three double cabin motor vehicles purchased at a total cost of Kshs.23,267,982 registration numbers KCY 130D KCW 137H and KCV 639H were missing.</p> <p>The contractor explained that the vehicles were stolen on 9 April 2024, 12, 17 May 2024 and June 2024 respectively and the matter had been reported to the police and Police Abstract obtained. Further, claims for compensation had been made to the insurance but by the time of audit, no claim had been paid.</p> <p>In the circumstances, value for Kshs.23,267,982 may never be achieved</p>	<p>The observations are noted by management. The project will work closely with the consultant to ensure the insurance claims are paid in financial year 2024/25</p>	Resolved	

Kenya Water Security and Climate Resilience Project
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<p><i>Lack of Assets Register</i></p> <p><i>During field verification, it was noted that the contractor had bought 25 motor vehicles by the project. However, the contractor did not maintain asset register showing the type, number of the assets or chassis number of the vehicles. Without The statement of Receipt and Payments reflect Kshs.73,234,362 for purchase of goods and services. Included in this amount is Kshs.2,937,770 for routine maintenance of motor vehicles. Review of records provided for audit for the status of the motor vehicles purchased by the contractor revealed that out of the 25 motor vehicles, eight (8) were not in use by the project but were being held in Nairobi by the Ministry and National Irrigation Authority.</i></p> <p><i>Control on usage of the same vehicles could not be confirmed as no work ticket was provided for audit review.</i></p>	<p><i>The project conducted a project verification and generated an assets register together with the contractor. This is attached for further review</i></p>	<p><i>Resolved</i></p>	
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**Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2025**

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
	<p><i>In the circumstances, vehicle at the national Irrigation authority may not add value to the project</i></p>			
9	<p>Motor Vehicles Involved in Accident</p> <p>The statement of Receipt and Payments reflect Kshs.73,234,362 for purchase of goods and services. Included in this amount is Kshs.2,937,770 for routine maintenance of motor vehicles.</p> <p>Audit review of the records of the 25 motor vehicles purchased by the contractor revealed that 2 (two) motor vehicles KCW 151H purchased at Kshs.7,755,994 and KCZ 194W purchased at Kshs.2,270,000 were involved in accidents during the period under review. KCW 151H was completely written off and the insurance company compensated the contractor Kshs.3,800,000 while KCZ 194W is still in the garage.</p> <p>The insurance documents detailing status of compensation for the motor vehicle in the garage was not provided for audit review.</p> <p>In the circumstances, value for money for the vehicle in the garage may never be realized.</p>	<p>The insurance documents are attached for further review. Madison insurance confirmed receipt of the claim documents on September 19, 2024.</p>	Resolved	

***Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2025***



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



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

*Kenya Water Security and Climate Resilience Project
Annual Report and Financial Statements for the financial year ended June 30, 2025*

Annex 2: Reconciliation of inter-entity transfers

Project Name:		Kenya Water Security and Climate Resilience Project		
Break down of transfers from the State Department of Irrigation				
a. Government Counterpart funding				
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate	
	10/09/2024	50,000,000	2024/2025	
	14/11/2024	50,000,000	2024/2025	
	Total	100,000,000		
B. Direct payments				
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate	
		-		
	Total	-		
C. Others				
	Bank Statement Date	Amount (Kshs)	Indicate the FY to which the amounts relate	
		-		
		-		
	Total	-		
	Total (A+B+C)	100,000,000		

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

Eng. Vincent N. Kabuti OGW
Project Manager

Sign _____

CPA Samuel K. Kungu
Head of Accounting Unit

Sign _____

Annex 3: Other Support Documents

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2025
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)



REPUBLIC OF KENYA

MINISTRY OF WATER, SANITATION AND IRRIGATION
STATE DEPARTMENT FOR WATER AND SANITATION
KENYA WATER SECURITY & CLIMATE RESILIENCE PROJECT

MAJI HOUSE
NGONG ROAD
P. O. BOX 49720-00100
NAIROBI
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Telegrams: "MAJI" Nairobi
Telephone: +254 20 4900303
G.L +254 20 2716103
Fax: +254 20 2728703
Email: info@kwscrp.org

REF.: KWSCR/ACCT/004/VOL.V1/7

Date: 16th July, 2025

The Chairman
National Lands Commission
P.O. Box 44417 - 00100
NAIROBI

**RE: CONFIRMATION OF FUNDS TRANSFERRED IN THE FINANCIAL
YEAR 2024/2025**

The regulation under IPSAS requires confirmation of the amounts transferred to Project implementing Units/SAGAs during the financial year 2024/2025.

The funds we transferred to your organization is as follows:

Date	PROJECT	Amount
10.09.2024	Lower Nzoia	161,659,661.00
17.09.2024	Mwache	400,000,000.00
04.03.2025	Lower Nzoia	58,502,467.00
11.04.2025	Lower Nzoia	22,427,325.00
12/05/2025	Mwache	365,364,270.00
24.06.2025	Mwache	35,400,000.00
TOTAL		1,043,353,723.00

KWSCR
KWSCR
KWSCR
"
KWSCR
"

Please confirm by signing the below:

Eng. Vincent N Kabuti, OGW
PROJECT MANAGER

Amount:

1,043,353,723/=

Name:

CPA Bernard Chewchek

Signature:

Designation:

Director finance & Corporate planning

Date:

23rd July 2025



August 7, 2025

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

REF: KWSCR/ACCT/004/VOL.V/212

Dear Sir/Madam,

RE: CERTIFICATE OF BALANCES FOR MINISTRY OF WATER, SANITATION AND IRRIGATION

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

In response we wish to confirm the account and its respective balance with us, as at close of business on **30th June 2025** to have been as follows:

ACCOUNT NUMBER	ACCOUNT NAME	CURR	ACCOUNT BALANCE
2033770043	KENYA WATER SECURITY AND CLIMATE	KES	109,913,794.77 CR

We trust that this meets your requirements.

Yours faithfully,

Authorized signatory
Alex Kilsao

Authorized signatory
Hellen Adhiambo

				F.O 30
KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT				
	D-110 (KWSCRCP)		2024/2025	
BANK RECONCILIATION STATEMENT AS AT 30th JUNE 2025				
		KSHS.	Kshs.	Kshs.
Balance as per bank certificate(New A/c)				109,913,794.77
Less				
1. Payments in cashbook not yet recorded in bank statement (Unpresented Cheques)		61,405,637.95	61,405,637.95	
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.....				48,508,156.82
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:	Ass.Accts	<i>Njuguna Felista</i>		
	Signature			
			
	Date	<i>10/7/2025</i>		
	(All schedules are attached herewith)			
Checked By:	PA	<i>Francis Kimani</i>		
	Signature			
			
	Date	<i>10/7/2025</i>		
	(All schedules are attached herewith)			

e-Statement of Account
 Account Number : 2033770043
 Institutional Banking Current AC
 From : 01/06/2025 To : 30/06/2025
 Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE	Opening Balance	131,680,438.59
	Payments In	1,523,331.80
	Payments Out	23,289,975.62
	Available Balance	109,913,794.77
	Closing Balance	109,913,794.77

Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
04/06/2025	Inward Cig Cheque CHQ NO - 005235 JUMA KAYAMBA LIMITED FT25155VHM78	04/06/2025	195,689.00		131,484,749.59
04/06/2025	Cash Deposit TT25155Z0GVT CASH DEPOSIT	04/06/2025		692,600.00	132,177,349.59
05/06/2025	VAT Commission 5238 2020250002491896 FT25156CTY78	05/06/2025	300.00		132,177,049.59
05/06/2025	Outward Cheque - Dr 5238 2020250002491896 FT25156CTY78	05/06/2025	174,898.00		132,002,151.59
05/06/2025	Excise Duty CHG251561V77Q FT25156CTY78	05/06/2025	45.00		132,002,106.59
05/06/2025	VAT Commission 5238 2020250002490332 FT25156SN77J	05/06/2025	300.00		132,001,806.59
05/06/2025	Outward Cheque - Dr 5238 2020250002490332 FT25156SN77J	05/06/2025	39,018.00		131,962,788.59
05/06/2025	Excise Duty CHG25156QMQVX FT25156SN77J	05/06/2025	45.00		131,962,743.59
05/06/2025	VAT Commission 5237 2020250002490575 FT25156VGDM7	05/06/2025	300.00		131,962,443.59
05/06/2025	Outward Cheque - Dr 5237 2020250002490575 FT25156VGDM7	05/06/2025	46,828.00		131,915,615.59
05/06/2025	Excise Duty CHG25156VR94G FT25156VGDM7	05/06/2025	45.00		131,915,570.59
05/06/2025	Outward EFT Charges FT25156VWM2L KENYA WATER 49065	05/06/2025	9,000.00		131,906,570.59
05/06/2025	Outward Cheque - Dr FT25156VWM2L KENYA WATER 49065	05/06/2025	2,576,560.00		129,330,010.59
05/06/2025	Excise Duty CHG25156CJF75 FT25156VWM2L	05/06/2025	1,350.00		129,328,660.59
05/06/2025	Internal Transfer FT251566V6H3	05/06/2025	11,256,562.00		118,072,098.59
09/06/2025	Outward Telex Pymnt FT25160VW4RQ GFA CONSULTING GROUP TRANSFER	09/06/2025	500.00		118,071,598.59
09/06/2025	Excise Duty CHG251605JSPB FT25160VW4RQ	09/06/2025	75.00		118,071,523.59
09/06/2025	Outward Telex Pymnt FT25160GTLG5 HOMEPARK MOTEL LTD TRANSFER	09/06/2025	500.00		118,071,023.59
09/06/2025	Excise Duty CHG25160BWH7V FT25160GTLG5	09/06/2025	75.00		118,070,948.59
09/06/2025	Outward Telex Pymnt FT25160BS5NY CROWN COMMUNICATION COMPANY TRANSFER	09/06/2025	500.00		118,070,448.59

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

e-Statement of Account
 Account Number : 2033770043
 Institutional Banking Current AC
 From : 01/06/2025 To : 30/06/2025
 Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE			Opening Balance		131,680,438.59
			Payments In		1,523,331.80
			Payments Out		23,289,975.62
			Available Balance		109,913,794.77
			Closing Balance		109,913,794.77
Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
09/06/2025	Excise Duty CHG25160G4YZG FT25160BS5NY	09/06/2025	75.00		118,070,373.59
09/06/2025	Outward Telex Pymnt FT251608KX22 THE KENYATTA INTERNATIONAL TRANSFER	09/06/2025	500.00		118,069,873.59
09/06/2025	Excise Duty CHG25160MBFMS FT251608KX22	09/06/2025	75.00		118,069,798.59
11/06/2025	Internal Transfer FT251622R7QM RET Samson Musyoka INVALID BNF ACCOUNT NCBA CONNECT WASH ACCOUNT	11/06/2025		196,000.00	118,265,798.59
12/06/2025	Cash Deposit TT25163TRX4L DEPOSIT	12/06/2025		75,000.00	118,340,798.59
12/06/2025	Cash Deposit TT25163VQL0F DEPOSIT	12/06/2025		48,200.00	118,388,998.59
17/06/2025	Inward Clg Cheque CHQ NO - 005236 CARNNET TOURS AND TRAVEL FT251683MRC4	17/06/2025	180,600.00		118,208,398.59
27/06/2025	KRA Tax Payment Charge 5247 2020250002919418 FT25178F5SMZ	27/06/2025	300.00		118,208,098.59
27/06/2025	Outward Cheque - Dr 5247 2020250002919418 FT25178F5SMZ	27/06/2025	45,000.00		118,163,098.59
27/06/2025	Excise Duty CHG251780BWGQ FT25178F5SMZ	27/06/2025	45.00		118,163,053.59
27/06/2025	KRA Tax Payment Charge 5248 2020250002919683 FT25178CXWJX	27/06/2025	300.00		118,162,753.59
27/06/2025	Outward Cheque - Dr 5248 2020250002919683 FT25178CXWJX	27/06/2025	19,440.00		118,143,313.59
27/06/2025	Excise Duty CHG25178KFDVH FT25178CXWJX	27/06/2025	45.00		118,143,268.59
27/06/2025	Outward EFT Charges FT251781M4J2 MINISTRY OF WATER 49381	27/06/2025	5,500.00		118,137,768.59
27/06/2025	Outward Cheque - Dr FT251781M4J2 MINISTRY OF WATER 49381	27/06/2025	8,688,916.85		109,448,851.74
27/06/2025	Excise Duty CHG25178Q847B FT251781M4J2	27/06/2025	825.00		109,448,026.74
30/06/2025	Cash Deposit TT25181FGYS2 CASH DEPOSIT	30/06/2025		218,440.00	109,666,466.74
30/06/2025	KE Excise Duty CHG25181R3JQL ONLINE ACCESS FEES	30/06/2025	300.00		109,666,166.74
30/06/2025	Online Access Fee CHG25181R3JQL ONLINE ACCESS FEES	30/06/2025	1,500.00		109,664,666.74

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

e-Statement of Account
 Account Number : 2033770043
 Institutional Banking Current AC
 From : 01/06/2025 To : 30/06/2025
 Currency : Kenyan Shilling



KENYA WATER SECURITY AND CLIMATE	Opening Balance	131,680,438.59
	Payments In	1,523,331.80
	Payments Out	23,289,975.62
	Available Balance	109,913,794.77
	Closing Balance	109,913,794.77

Date	Transaction Type and Details	Value Date	Debit	Credit	Balance
30/06/2025	e-Local Transfer Credit Interest AACT25181NHPHCCYB	01/07/2025		293,091.80	109,957,758.54
30/06/2025	Withholding Tax Tax AACT25181NHPHCCYB	01/07/2025	43,963.77		109,913,794.77

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



REPUBLIC OF KENYA
MINISTRY OF WATER, SANITATION AND IRRIGATION

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

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

MWSI/SDI/BOS/2023/2024/2

27th June 2025

Mr. Daniel Odero -Director -IWMHS
Mr. Daniel Kihara -Chief Finance officer- Finance Unit
Mr. Wesley Yegon -Principal Accountant -Accounting Unit

RE: BOARD OF SURVEY FINANCIAL YEAR 2024-2025

In accordance with section 5.9.9.2 of the Government Financial Regulations and procedures, you have been appointed a member of the Board of Survey for Financial year 2024/2025 for the under listed accounts as at the close of business on **30/6/2025**

S/NO	ACCOUNT NAME	ACCOUNT NUMBER
1	State Department for Irrigation-Deposit A/C	
2	State Department for Irrigation-Recurrent A/C	
3	State Department for Irrigation-Development A/C	
4	Coastal Region Water Security and Climate Resilience A/C	
5	German Financial Co-Operation -Kenya Smallholder Irrigation Project A/C	
6	Kenya Water Security and Climate Resilience A/C	

The board will be chaired by **Mr. Daniel Odero**

The Examination will take place on **1st July 2025** as per the Government Financial Regulations.

The report of your examination should be submitted on the official form F.O.51 on or before **8th July 2025** for onward transmission to the Head of Accounting Unit.


CPA Ephantus Kimotho
PRINCIPAL SECRETARY

Date.01/07/2025

Report of the Board of Survey on the Cash and Bank Balances of 2024/2025 for KWSCR - State Department for Irrigation AC.No.2033770043 at as at the close of business on 30/6/2025

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

DANIEL ODERO	DMWHS	- CHAIRMAN
DANIEL KIHARA	SCFO	- MEMBER
WESLEY K. YEGON	P/ACCT	- MEMBER

assembled at the office of Cash Office Accounts office at 10.00 A. M (time) on the 01/07/2025

as the following cash was produced: -

Notes	Sh. NIL
Silver	Sh. NIL
Copper	Sh. NIL
Cheques as per details on reverse	Sh. NIL
	<u>NIL</u>

It was observed that cheques amounting to Sh. NIL cts NIL had been on hand for more than 14 da 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 30/6/2025

Cash on hand	Sh. 00
Bank balance	Sh48,508,156.82

The Bank Certificate of Balance showed a sum of Sh. 109,913,794.77

..... cts (Sh.)
standing to the credit of the account on 30/6/2025

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

[Signature]

Chairman

[Signature] 01/07/25
Members of the Board

Date 01/07/2025

LIST OF CHEQUES INCLUDED AS PART OF CASH ON HAND

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

**KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT
STATEMENT OF SPECIAL (DESIGNATED) ACCOUNT RECONCILIATION
FOR THE YEAR ENDED 30 JUNE 2025**

Credit No.: IDA LOAN No. CREDIT NO. 5268-KE/7423 DA-C/DA-E

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

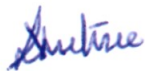
		NOTES	AMOUNT USD	AMOUNT USD
1	Amount advanced by IDA			68,083,053.04
	Less:			
2	Total amount documented			66,368,698.51
3	Outstanding amount to be documented			1,714,354.53
	Represented by:			
4	Ending Special account Balance as as 30 June 2025			5,281,430.13
5	Amounts claimed but not credited as at 30 June 2025			-
6	Amounts withdrawn and not claimed			(3,567,075.60)
7	Service Charges (if not included in lines 5 and 6 above)			-
8	Interest earned (if included in Special Account)			-
9	Total advance to Special Account Year ended 30 June 2025			1,714,354.53

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: 05-08-2025

30

SPECIAL ACCOUNT STATEMENT

For period ending **30th JUNE, 2025**
Account No. **1000214244**
Depository Bank **CENTRAL BANK OF KENYA.**
Address **CENTRAL BANK OF KENYA.**
Related Loan **(K) WAT. SEC & CL. RESI PRJ 5268 KE**
Credit Agreement
Currency **USD**

Part A - Account Activity

Beginning balance of 1st July, 2024
as per C.B.K. Ledger Account 834.74

Add:

Total Amount deposited by World Bank 9,756,187.48

Total Interest earnings if deposited in account

Total amount refunded to cover ineligible
expenditure

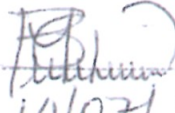
Deduct:

Total amount withdrawn 4,475,592.09

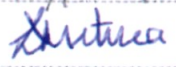
Total service charges if not included above in
amount withdrawn

Ending balance on 30th June,2025 5,281,430.13

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: 
DATE **14/07/2025**

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: 
DATE **05-08-2025**

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June,2025 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Run Date: 03/07/2025 Run Time: 15:49:38
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2024 To

STATEMENT OF ACCOUNT

ACCOUNT NUMBER : 1000214244

ACCOUNT TITLE : (K) WAT. SEC & CL. RESI PRJ 5268 KE
 30/06/2025

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			834.74			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	04/07/2024	FT24186QT028;1	PROJECT FUNDING	0.00	7,500,000.00	7500834.74
2	13/08/2024	FT2422611.NY1;1	PA131327	-3,450,000.00	0.00	4050834.74
3	14/08/2024	FT2422727PTB;1	FUNDING	0.00	783,853.83	4834688.57
4	14/08/2024	FT24227SP9Q0;1	FUNDING	0.00	625,067.12	5459755.69
5	31/01/2025	FT25031MS9R9;1	PROJECT FUNDING	0.00	356,081.75	5815837.44
6	09/05/2025	FT25129KBPS3;1	PA138383	-780,000.00	0.00	5035837.44
7	03/06/2025	FT25154KD445;1	FUNDING	0.00	245,592.09	5281429.53
8	03/06/2025	FT25154M0SFY;1	FUNDING	0.00	245,592.69	5527022.22
9	03/06/2025	FT25154PCS8Z;1	REV.FT25154KD445	-245,592.09	0.00	5281430.13

CLOSING BALANCE : 5281430.13

END OF ACCOUNT STATEMENT

Favourites TAM.E.STMT.OF.ACCT.EPRM

Account equals ▼ 1000214244

Statement From equals ▼ 20240701

Statement To equals ▼ 20250630

TAM.E.STMT OF ACCTEPRM

More Options
Clear Selection Find



Loan: IDA 74230 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P117635 - Kenya Water Security and Climate Resilience Project

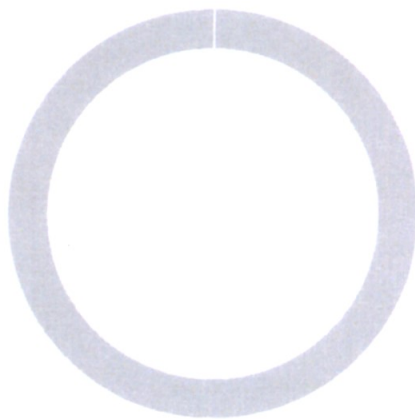
Loan Overview | Disbursements | History | Repayments | Amortization Schedule | Audit Submission | Disbursen

Important Dates

Approval	Signing	Effective	Commitment Charges Start Date	Closing	Application Deadline	First Repayment	Last Repayment
27-Oct-2023	21-Dec-2023	30-Jan-2024	19-Feb-2024	31-May-2025	30-Sep-2025	15-Apr-2029	15-Oct-2053

Currency of Commitment : XDR

Show amounts in XDR



Loan Information (XDR)

Signed Amount	22,600,000.00
Cancelled	0.00
Disbursed	22,595,097.20
Undisbursed	4,902.80
Special Commitments	0.00
Funds Available	4,902.80

Funds Available (XDR)

Withdrawal Applications	0.00
Special Commitment Issuance Applications	0.00
Estimated Funds Available	4,902.80

Last Bill, IDA 74230, due on 15-Apr-2025

USD Equivalents

Borrower: The National Treasury and Planning

Original Approved Amount	30,000,000.00
Current Undisbursed	6,723.36
Historical Disbursed	29,893,366.94

Date Payable	Currency	Amount Payable
15-Apr-2025	XDR	151,695.87

22,595,097.20	2.00 %	0.00 %
Principal Outstanding	Total Charges	Net Commitment Fee

7/24/25, 3:30 PM

eBusiness

Disbursed	22,595,097.20	Service Charge	2.00 %	Commitment Fee	0.50 %
Repaid	0.00	Waiver	0.00 %	Waiver	0.00 %
Prepaid	0.00	Interest Waiver Status	Ineligible		
Regular Repayments	0.00	Rate Reset Date	21-Dec-2023		

Reference Information

Lending Instrument :	IPF - Investment Project Financing		
Loan Type :	IDA - IDA Credit	Available Embedded Options :	- Currency Conversion Option - Hedge request starting type
Borrower of Record :	The National Treasury and Planning		
Guarantor :	Kenya	Maturity Type :	IDA5_30
Loan Term :	30 Years	Maturity Profile :	STANDARD
Grace Period :	5 Years		

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.



Loan: IDA 74230 (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
- Disbursement
- Applications
- eSignatorie(s)
- Beneficiaries
- Contracts
- Designated/UN Accounts**
- Category Schedule

Designated Account Detail- DA-E

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	7,500,000.00
Account Number	XXXXXXXX44	Associated Categories	1 - (G,W,N/CS,T,OCprt1aiv,3exc1aic,RC1av) 2 - (Resettlment Costs prt1(a)(v))
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	9,510,595.39
Documented	7,796,240.86
Outstanding Balance	1,714,354.53
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

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

Project: P117635 - Kenya Water Security and Climate Resilience Project

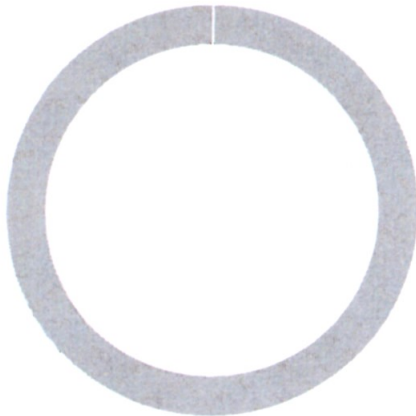
[Loan Overview](#) | [Disbursements](#) | [History](#) | [Repayments](#) | [Amortization Schedule](#) | [Audit Submission](#) | [Disburse](#)

Important Dates

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

Currency of Commitment : XDR

Show amounts in



● Disbursed 100% ● Undisbursed 0%

Loan Information (XDR)

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

Funds Available (XDR)

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

Last Bill, IDA 52680, due on 15-Apr-2025

USD Equivalents

Borrower: The National Treasury and Planning

Date Payable	Currency	Amount Payable
15-Apr-2025	XDR	1,072,086.30

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

78,854,692.80
Principal Outstanding

0.75 %
Total Charges

0.00 %
Net Commitment Fee

7/22/25, 7:54 AM

eBusiness

Disbursed	82,140,305.00	Service Charge	0.75 %	Commitment Fee	0.50 %
Repaid	3,285,612.20	Waiver	0.00 %	Waiver	0.00 %
Prepaid	0.00	Interest Waiver Status	Ineligible		
Regular Repayments	3,285,612.20				

Reference Information

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

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

Project: P117635 - Kenya Water Security and Climate Resilience Project

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 [History](#) |
 [Repayments](#) |
 [Amortization Schedule](#) |
 [Audit Submission](#) |
 [Disbursemer](#)

[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	XXXXXXXX44	Associated Categories	1(A) - (Goods under Pt1a(i)) 1(B) - (Gds excl under Pt 1a(i)) 2(A) - (Works under Pt 1a(i)) 2(B) - (Works under Pt 2c(iv)) 3(A) - (Cons Svcs Pt 1a(i)) 3(B) - (Cons Svcs exc Pt1a(i)) 4 - (Operating Costs) 7 - (GDS,WKS,CS,TRN) 8 - (GDS, WKS, CS, NCS, TRN, OC (under all parts of the Project excluding Sub-grants) 9 - (Sub-grants under Parts 1.(A)(i)(c) and 1.A(ii) of the Project)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	IDA56740

Transaction Details

Currency (USD) [View Transaction List](#)

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



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

Project: P117635 - Kenya Water Security and Climate Resilience Project

Loan Overview

Disbursements

History

Repayments

Amortization Schedule

Audit Submission

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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 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online

[Submit Withdrawal Application](#)

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

Transaction List

Showing results 1 - 0 of 142 entries

Filter by

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

Application							Paid					
WA 44	DA-C	Completed	USD	1,359,694.43	7		USD	1,359,694.43	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019
WA 39	DA-C	Completed	USD	2,616,607.37	Multiple		USD	2,616,607.37	27-Sep-2018	28-Sep-2018	Borrower	28-Sep-2018
WA 36	DA-C	Completed	USD	1,668,597.31	Multiple		USD	1,668,597.31	13-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018
WA 31	DA-C	Completed	USD	1,931,836.21	Multiple		USD	1,931,836.21	13-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018
WA 25	DA-C	Completed	USD	1,337,271.28	Multiple		USD	1,337,271.28	08-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017
WA 23	DA-C	Completed	USD	2,278,523.54	Multiple		USD	2,278,523.54	08-Sep-2017	08-Sep-2017	Borrower	08-Sep-2017
WA 21	DA-C	Completed	USD	1,123,293.83	7		USD	1,123,293.83	27-Jun-2017	28-Jun-2017	Borrower	28-Jun-2017
WA 20	DA-C	Completed	USD	845,477.93	7		USD	845,477.93	27-Jun-2017	28-Jun-2017	Borrower	28-Jun-2017
WA 16	DA-C	Completed	USD	796,198.41	Multiple		USD	796,198.41	09-Jan-2017	10-Jan-2017	Borrower	10-Jan-2017
WA 14	DA-C	Completed	USD	1,789,280.18	7		USD	1,789,280.18	14-Sep-2016	15-Sep-2016	Borrower	15-Sep-2016
WA 13	DA-C	Completed	USD	874,717.44	7		USD	874,717.44	02-Jun-2016	06-Jun-2016	Borrower	06-Jun-2016
WA 11	DA-C	Completed	USD	792,706.28	Multiple		USD	792,706.28	01-Apr-2016	05-Apr-2016	Borrower	05-Apr-2016
WA 9	DA-C	Completed	USD	2,631,125.30	DA-C		USD	2,631,125.30	07-Jan-2016	21-Jan-2016	Borrower	21-Jan-2016
WA 10	DA-C	Completed	USD	255,888.00	Multiple		USD	255,888.00	07-Jan-2016	21-Jan-2016	Borrower	21-Jan-2016
5268	DA-C	Completed	USD	0.00	Multiple		USD	0.00	13-Nov-2015	20-Nov-2015	Borrower	20-Nov-2015
KWSCRPA 02	DA-C	Completed	USD	0.00	Multiple		USD	0.00	09-Jul-2015	14-Jul-2015	Borrower	14-Jul-2015
KWSCRPA 01	DA-C	Completed	USD	5,000,000.00	DA-C		USD	5,000,000.00	22-Jan-2015	27-Jan-2015	Borrower	27-Jan-2015



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

Project: P117635 - Kenya Water Security and Climate Resilience Project

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date 18-Jun-2013	Loan Signing Date 29-Jul-2013	Loan Made Effective 24-Oct-2013	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online
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[Submit Withdrawal Application](#)

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

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Filter by

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

eBusiness

Application							Paid				
WA 44	DA-C	Completed	USD	1,359,694.43	7	USD	1,359,694.43	30-Jan-2019	30-Jan-2019	Borrower	30-Jan-2019
WA 39	DA-C	Completed	USD	2,616,607.37	7	USD	1,567,043.32	27-Sep-2018	28-Sep-2018	Borrower	28-Sep-2018
WA 39	DA-C	Completed	USD	2,616,607.37	4	USD	1,049,564.05	27-Sep-2018	28-Sep-2018	Borrower	28-Sep-2018
WA 36	DA-C	Completed	USD	1,668,597.31	7	USD	1,147,357.93	13-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018
WA 36	DA-C	Completed	USD	1,668,597.31	4	USD	521,239.38	13-Jun-2018	18-Jun-2018	Borrower	18-Jun-2018
WA 31	DA-C	Completed	USD	1,931,836.21	7	USD	1,248,709.51	13-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018
WA 31	DA-C	Completed	USD	1,931,836.21	4	USD	683,126.70	13-Mar-2018	16-Mar-2018	Borrower	16-Mar-2018
WA 25	DA-C	Completed	USD	1,337,271.28	7	USD	1,217,562.04	08-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017
WA 25	DA-C	Completed	USD	1,337,271.28	4	USD	119,709.24	08-Dec-2017	19-Dec-2017	Borrower	19-Dec-2017
WA 23	DA-C	Completed	USD	2,278,523.54	7	USD	1,566,394.12	08-Sep-2017	08-Sep-2017	Borrower	08-Sep-2017
WA 23	DA-C	Completed	USD	2,278,523.54	4	USD	712,129.42	08-Sep-2017	08-Sep-2017	Borrower	08-Sep-2017
WA 21	DA-C	Completed	USD	1,123,293.83	7	USD	1,123,293.83	27-Jun-2017	28-Jun-2017	Borrower	28-Jun-2017
WA 20	DA-C	Completed	USD	845,477.93	7	USD	845,477.93	27-Jun-2017	28-Jun-2017	Borrower	28-Jun-2017
WA 16	DA-C	Completed	USD	796,198.42	7	USD	495,594.39	09-Jan-2017	10-Jan-2017	Borrower	10-Jan-2017
WA 16	DA-C	Completed	USD	796,198.42	4	USD	300,604.03	09-Jan-2017	10-Jan-2017	Borrower	10-Jan-2017
WA 14	DA-C	Completed	USD	1,789,280.18	7	USD	1,789,280.18	14-Sep-2016	15-Sep-2016	Borrower	15-Sep-2016
WA 13	DA-C	Completed	USD	874,717.44	7	USD	874,717.44	02-Jun-2016	06-Jun-2016	Borrower	06-Jun-2016
WA 11	DA-C	Completed	USD	792,706.28	4	USD	271,458.48	01-Apr-2016	05-Apr-2016	Borrower	05-Apr-2016
WA 11	DA-C	Completed	USD	792,706.28	3(B)	USD	504,004.65	01-Apr-2016	05-Apr-2016	Borrower	05-Apr-2016
WA 11	DA-C	Completed	USD	792,706.28	1(B)	USD	17,243.15	01-Apr-2016	05-Apr-2016	Borrower	05-Apr-2016
WA 10	DA-C	Completed	USD	255,888.00	4	USD	166,293.00	07-Jan-2016	21-Jan-2016	Borrower	21-Jan-2016
WA 10	DA-C	Completed	USD	255,888.00	3(B)	USD	89,595.00	07-Jan-2016	21-Jan-2016	Borrower	21-Jan-2016
5268	DA-C	Completed	USD	945,430.09	4	USD	482,661.55	13-Nov-2015	20-Nov-2015	Borrower	20-Nov-2015
5268	DA-C	Completed	USD	945,430.09	3(B)	USD	426,029.38	13-Nov-2015	20-Nov-2015	Borrower	20-Nov-2015
5268	DA-C	Completed	USD	945,430.09	1(B)	USD	36,739.16	13-Nov-2015	20-Nov-2015	Borrower	20-Nov-2015
KWSCRIP WA 02	DA-C	Completed	USD	1,685,695.24	4	USD	376,575.36	09-Jul-2015	14-Jul-2015	Borrower	14-Jul-2015
KWSCRIP WA 02	DA-C	Completed	USD	1,685,695.24	3(B)	USD	1,004,536.00	09-Jul-2015	14-Jul-2015	Borrower	14-Jul-2015
KWSCRIP WA 02	DA-C	Completed	USD	1,685,695.24	1(B)	USD	304,583.88	09-Jul-2015	14-Jul-2015	Borrower	14-Jul-2015



Loan: IDA 74230 (IDA - IDA Credit) | **Status:** Disbursing | **Country:** Kenya |

Project: P117635 - Kenya Water Security and Climate Resilience Project

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date 27-Oct-2023	Loan Signing Date 21-Dec-2023	Loan Made Effective 30-Jan-2024	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 24-Jul-2025
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Submit Withdrawal Application

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Filter by DA-E 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 20	DA-E	Completed	USD	0.00	1	USD	0.00	01-Jul-2025	02-Jul-2025	Borrower	02-Jul-2025
WA 18	DA-E	Completed	USD	245,592.69	1	USD	245,592.69	27-May-2025	30-May-2025	Borrower	30-May-2025
WA 17	DA-E	Completed	USD	0.00	1	USD	0.00	27-May-2025	29-May-2025	Borrower	29-May-2025
WA 14	DA-E	Completed	USD	0.00	1	USD	0.00	07-Apr-2025	08-Apr-2025	Borrower	08-Apr-2025
WA 11	DA-E	Completed	USD	356,081.75	1	USD	356,081.75	27-Jan-2025	30-Jan-2025	Borrower	30-Jan-2025
WA 6	DA-E	Completed	USD	625,067.12	1	USD	625,067.12	09-Aug-2024	13-Aug-2024	Borrower	13-Aug-2024
WA 5	DA-E	Completed	USD	783,853.83	1	USD	783,853.83	09-Aug-2024	13-Aug-2024	Borrower	13-Aug-2024
WA 4	DA-E	Completed	USD	7,500,000.00	DA-E	USD	7,500,000.00	27-Jun-2024	03-Jul-2024	Borrower	03-Jul-2024

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

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eBusiness

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

Loan: IDA 74230 (IDA - IDA Credit) | Status: Disbursing | Country: Kenya

Project: P117635 - Kenya Water Security and Climate Resilience Project

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Withdrawal Applications

Disbursement Milestone

Loan Approval Date 27-Oct-2023	Loan Signing Date 21-Dec-2023	Loan Made Effective 30-Jan-2024	Authorized Signatories Submitted to WB 19-Jun-2025	Authorized Signatories Approved 19-Jun-2025	Loan is Ready for Disbursing Online 24-Jul-2025
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Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 20 entries

Filter by DA-E Documented Data Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 20	DA-E	Completed	USD	1,793,800.23	1	USD	1,793,800.23	01-Jul-2025	02-Jul-2025	Borrower	02-Jul-2025
WA 18	DA-E	Completed	USD	245,592.69	1	USD	245,592.69	27-May-2025	30-May-2025	Borrower	30-May-2025
WA 17	DA-E	Completed	USD	1,427,463.34	1	USD	1,427,463.34	27-May-2025	29-May-2025	Borrower	29-May-2025
WA 14	DA-E	Completed	USD	2,564,381.90	1	USD	2,564,381.90	07-Apr-2025	08-Apr-2025	Borrower	08-Apr-2025
WA 11	DA-E	Completed	USD	356,081.75	1	USD	356,081.75	27-Jan-2025	30-Jan-2025	Borrower	30-Jan-2025
WA 6	DA-E	Completed	USD	625,067.12	1	USD	625,067.12	09-Aug-2024	13-Aug-2024	Borrower	13-Aug-2024
WA 5	DA-E	Completed	USD	783,853.83	1	USD	783,853.83	09-Aug-2024	13-Aug-2024	Borrower	13-Aug-2024
WA 4	DA-E	Completed by WB	USD	7,500,000.00	DA-E		0.00	22-May-2024		James Munge	03-Jul-2024

Loans with Inactive Advances

Replenishment applications are to be submitted in accordance with the instructions provided in the Disbursement Letter.

If the DA is inactive for six months, the Bank notifies the borrower that it will request a refund of the outstanding balance unless, within 90 days, the borrower submits satisfactory evidence of eligible expenditures financed through the DA.

To discuss other arrangements, including refund of funds deposited to the Designated Account, the borrower representative should contact the Finance Officer.

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

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

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

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

Discrepancy between total appearing on line 3 and 9

Notes:

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

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

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

DATE: