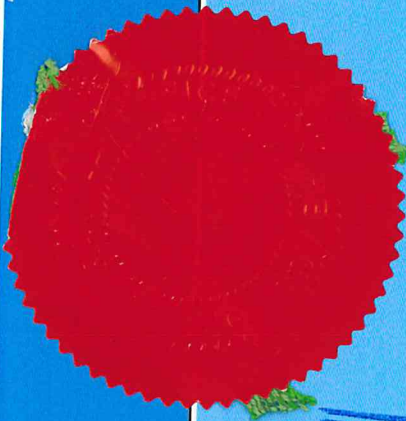





Enhancing Accountability



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**KENYA WATER SECURITY AND CLIMATE
RESILIENCE PROJECT (IDA CREDIT
NO.5668/5674-KE)**

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

**MINISTRY OF WATER, SANITATION
AND IRRIGATION**





KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT

MINISTRY OF WATER, SANITATION AND IRRIGATION

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

ANNUAL REPORT AND FINANCIAL STATEMENTS

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

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

TABLE CONTENTS

1.	PROJECT INFORMATION AND OVERALL PERFORMANCE	ii
2.	STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES	xv
3.	CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING	xvii
4.	STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES	xx
5.	REPORT OF THE INDENDENT AUDITOR ON THE xxxx PROJECT	xxiii
6.	STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.	1
7.	STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021	3
8.	STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021	4
9.	STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS	6
10.	SIGNIFICANT ACCOUNTING POLICIES	7
11.	NOTES TO THE FINANCIAL STATEMENTS	15
12.	OTHER IMPORTANT DISCLOSURES	33
13.	PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS	38
14.	ANNEXES	49

1. PROJECT INFORMATION AND OVERALL PERFORMANCE

1.1 Name and registered office

Name

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

Objective

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

Address

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

The address of its registered office is:

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

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

Contacts: The following are the project contacts

Telephone: (254) 2716103

E-mail: info@kwscrp.org

Website: www.kwscrp.go.ke

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.2 Project Information

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

1.3 Project Overview

Line Ministry/State Department of the project	The project is under the supervision of the Ministry of Water & Sanitation and Irrigation.
Project number	Credit No. 5268/5674-KE/ TF A0761
Strategic goals of the project	The strategic goals of the project are as follows: (i) To improve water security and build climate resilience by strengthening water and climate risk investment planning, preparation and implementation that is supported by an enhanced institutional framework.
Achievement of strategic goals	The project management aims to achieve the goals through the following means: (i) Increase availability and productivity of irrigation water for project beneficiaries and enhance the institutional framework and strengthen capacity for water security and climate resilience for the country.
Other important background information of the project	The project is funded by the Government of Kenya (GOK), International Development Association (IDA), KfW, Korea-World Bank Group Partnership Facility Single-donor Trust Funds Grant and the Beneficiaries. The project total cost is US\$ 253 million as indicated below and is to be implemented over seven years. <ul style="list-style-type: none"> • IDA (USD 213M),

	<ul style="list-style-type: none"> • KfW (USD20.1M), • GOK (USD 15.2M), • Korea-WB Trust Fund (USD3.5M), • 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>
Current situation that the project was formed to intervene	<p>The project was formed to intervene in the following areas:</p> <p>(i) Component 1: Water Resource Development,</p> <p style="padding-left: 40px;">SC1.1 Water Sector Investment</p> <p style="padding-left: 40px;">SC1.2 Water Investment Pipeline.</p> <p>(ii) Component 2 Effective Water Sector Institutions</p> <p style="padding-left: 40px;">SC2.1 Support for Water Sector Transition and Reforms</p> <p style="padding-left: 40px;">SC2/2 Strengthening Water Management and Planning</p> <p>(iii) Support for Project Implementation</p>
Project duration	The project started on 5 th January 2012 and is expected to run until 31 st December 2022

1.4 Bankers

The following are the bankers for the current year:

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

1.5 Auditors

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

P.O Box 30084 University Way, Nairobi

1.6 Roles and Responsibilities

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

1.7 Funding summary

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

Kenya Water Security and Climate Resilience Project
 Reports and Financial Statements
 For the financial year ended June 30, 2021

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

Below is the funding summary:

A. Source of Funds

Source of funds	Donor Commitment-		Amount received to date – (30 th June 2021)		Undrawn balance to date	
	Donor currency USD (A)	KShs (A')	Donor currency USD (B)	KShs (B')	Donor currency USD (A)-(B)	KShs (A)-(B)
(i) Grant						
Korean-WB Trust Fund	3,500,000	350,000,000	1,902,403	190,240,290	1,597,597	159,759,720
(ii) Loan						
IDA	111,320,000	11,132,000,000	93,134,948	9,313,494,822	18,185,052	1,818,505,178
Germany KfW	16,440,000	1,644,000,000	6,875,152	687,515,167	9,564,848	956,484,833
Counterpart funds						
Government of Kenya	18,700,000	1,870,000,000	15,946,520	1,594,652,000	2,753,480	273,348,000
Total	14,996,000,000	14,996,000,000	117,859,023	11,785,902,279	32,101,977	3,208,097,731

*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

B. Application of Funds

Application of funds	Amount received to date – (30 th June 2021)		Cumulative Amount paid to date – (30 th June 2021)	Unutilised balance to date (30 06 2021)	
	Donor currency USD (A)	Kshs (A')		Donor currency (A)-(B)	Kshs (A')-(B')
(i) Grant					
Korean Trust Funds	1,902,403	190,240,290	180,466,567	97,737	9,773,723
(i) Loan					
IDA	93,134,948	9,313,494,822	9,130,107,673	1,833,871	183,387,149
KfW	6,875,152	687,515,167	687,515,167	-	-
(ii) Counterpart funds					
Government of Kenya	15,946,520	1,594,652,000	183,387,149	14,112,648	1,411,264,851
Total	117,858,023	11,785,902,279	10,181,476,556	16,044,257	1,604,425,723

PROJECT INFORMATION AND OVERALL PERFORMANCE (Continued)

1.8 Summary of Overall Project Performance:

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

	2020/2021		2019/2020		2018/2019	
	Budget	Actual	Budget	Actual	Budget	Actual
Receipts from Government of Kenya	200,000,000		700,000,000	175,000,000	200,000,000	769,652,000
Proceeds from Domestic and Foreign Grants	120,000,000	19,769,723	180,000,000	170,466,567	-	-
Loan from External Development Partners	3,800,000,000	1,941,356,100	2,943,500,000	2,957,936,894	1,250,000,000	1,179,845,890
	4,120,000,000	1,961,125,823	3,823,500,000	3,303,403,461	1,450,000,000	1,949,497,890

	2017/2018		2016/2017		2015/2016	
	Budget	Actual	Budget	Actual	Budget	Actual
Receipts from Government of Kenya	569,652,500	-	250,000,000	500,000,000	150,000,000	150,000,000
Proceeds from Domestic and Foreign Grants	-	-				
Loan from External Development Partners	2,942,000,000	2,370,217,578	550,000,000	512,649,809	550,000,000	465,765,334
	3,511,652,500	2,370,217,578	800,000,000	1,012,649,809	700,000,000	615,765,334

	2014/2015		2013/2014		2012/2013		TOTAL		Variar %
	Budget	Actual	Budget	Actual	Budget	Actual	Budget	Actual	
Receipts from Government of Kenya	100,000,000	-					2,169,652,500	1,594,652,000	7
Proceeds from Domestic and Foreign Grants							300,000,000	190,240,290	6
Loan from External Development Partners	300,000,000	390,616,107	108,094,860	100,926,796	146,000,000	81,695,187	12,589,594,860	10,001,009,695	7
	400,000,000	390,616,107	108,094,860	100,926,796	146,000,000	81,695,187	15,059,247,360	11,785,902,985	7

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

(1) *Lower Nzoia Irrigation project - Phase 1* - The objective of this sub-component is to increase availability and productivity of irrigation water for communities in the Lower Nzoia Irrigation Scheme. The project, which is located in Busia and Siaya Counties in Western Kenya, targets to develop infrastructure to irrigate 4,043 hectares of land for sustainable production of food and high value crops amongst other project benefits. Once fully developed, the project will directly benefit approximately 20,000 people of whom about 12,600 people (2,100 households) are currently farming on land in the project area and another additional 8,000 people who are expected to work on the scheme as hired labour. The main project tasks include: (a)

construction of irrigation and drainage infrastructure, including rehabilitation of the existing Buny Irrigation Scheme (about 705 hectares); (b) support to agricultural production and establishment of market linkages through a value chain approach; and (c) support to the efficient operation of the infrastructure and to the progressive transfer of responsibilities and decision-making to Irrigation Water Users Associations. The success of the project is premised on the vision that, once completed, the beneficiary farmers will transition from the current rain-fed subsistence agriculture to commercial farming based on horticulture, and on the uptake of efficient irrigation management, operation and maintenance processes that will ensure scheme functionality and sustainability. The status of the physical progress is as follows:

- Construction of Diversion Weir, Intake and Headworks Infrastructure: Diversion weir: 97% complete; Intake works: 85% complete; Covered connecting channel: 8%; Headworks Canal: 87% complete; Emergency weir: 85% complete; Sand Trap: 95% complete; Headworks Access Road: 90% complete; Headworks canal box culverts: 95%.
- Construction of Main canal: Aqueduct: 100% complete; main canal box culverts: 21%; Main canal duckbill weir: 36%; Main canal cross drainage structures: 80%.
- Rehabilitation of Bunyala Irrigation Scheme: 72% complete.
- Rehabilitation of Bunyala buildings: 80% complete.
- Construction of Scheme Management Facilities at Nyadorera: 95% complete.
- Manufacture of Gates for flushing sluice, intake structure, emergency weir and sand trap 40% complete.

Besides the physical progress of Works detailed above, the land acquisition milestones in respect to irrigation infrastructure is: All 554 parcels of land in Blocks 1 to 4 have been compensated and vested in favour of MWSI; compensation and acquisition of Blocks 5 – 7 and 6 – 14 to be accomplished in October 2021 and February 2022 respectively.

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

- Construction of the Northern Dyke is 90% complete (Primarily on the riverside).
- Construction of the Southern Dyke is 73.5% complete (i.e. Solely on the river side).

(3) *Lower Nzoia Flood Forecasting and Early Warning System (FFEWS)* – The objective of this sub-component is to improve the existing flood early warning system for the Lower Nzoia River watershed in order to minimize damage to life and property in the event of a flood. The existing system is currently used for daily flood forecasting by the Kenya Meteorological Department

(KMD). Through the project, the existing flood early warning system is being upgraded to include a combination of IT and technology for real-time monitoring of river flow (Telemetry), and instantaneous broadcast technology for flood early warning messages to concerned communities based on alarm criteria. Other interventions being implemented include upgrading of existing rainfall & water level monitoring stations and construction of additional new ones; strengthening flood analysis capabilities, including inundation mapping, and refinement of flood warning criteria for Lower Nzoia River; establishment of a customized flood control system with monitoring system and control centres; and technology transfer and international knowledge sharing, as well as other community preparedness activities.

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

- Existing FFEWS monitoring infrastructure has been upgraded through supply and installation of assorted Hydromet equipment (i.e. 10no. Automatic Weather Stations, 7no. Automatic Water Level Stations and 2no. ADCPs). The 17 upgraded stations have started transmitting real time data to KMD/WRA servers for issuance of flood forecasts.
- Renovation of Server rooms and installation of computer base stations & servers at WRA HQ, WRA Kakamega and KMD has been completed.
- Technical training has been conducted for 32 WRA and KMD staff in operation and maintenance of the upgraded FFEWS and in flood analysis and mapping.
- Completed detailed LiDAR surveys to acquire high resolution topographic data for three most flood prone areas in Lower Nzoia i.e Webuye (Chevyawa community), Mumias (Shibale community), and Nyadorera community to improve on the accuracy and reliability of the flood forecasts issued.

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

- Rehabilitation of 160 ha of degraded land in five sub-catchments i.e.: Safu, Bukhungu, Chebaiywa, Terem and Upper Kibisi.

- Mobilized and sensitized 8no. WRUAs (Kabeywan, Kisawai, Nangeni, Lower S- Kipkabus, upper middle Nzoia, Charangai and Sasala Lubao) on watershed conservation and facilitated development of 13no. Sub-catchment management plans.
 - Established a sediment monitoring network covering five priority (hot-spot) sub-catchments i.e. Ishiukhu, Bukhungu, Mumias, Kisama and Safu. Sediment load sampling is being conducted from the network on a quarterly basis to monitor soil erosion.
 - Trained 381 WRUA members on project management, procurement, record keeping, and resource mobilization.
 - Trained 52 WRA staff in different fields relevant to SCMP development and technical support to catchment management.
- (5) *Improvement of Water Services in Mombasa* - Availability of water in Mombasa will significantly increase when Mwache Dam becomes operational. Therefore, there is need for MOWASCO to adequately prepare for this scenario to effectively and efficiently absorb the water from Mwache Dam when it becomes available. This sub-component is providing support to MOWASCO to improve its operational efficiency and water distribution capacity as well as improve billing and revenue collection. Priority activities include MOWASCO turnaround focusing on improved institutional arrangements and the formation of DMAs. Improved water service delivery will be reflected by corresponding reduction in NRW and increase in revenues collected by MOWASCO. With support from the project, MOWASCO has made good progress with regard to the above two areas of improvement. NRW has reduced from 61% to 47% and the number of household water connections increased from 1,475 to 4,102 within a period of four years. Similarly, the revenue collection efficiency has improved greatly during the same period from 86% to 94%. This is attributed to increased vigilance on the part of MOWASCO to identify dormant and/or illegal connections and have them reconnected or regularized. This positive trend can be attributed to a number of management and operational changes that MOWASCO has been implementing to turn around its image from a loss making utility to a more commercially viable entity. MOWASCO has recently gone through significant institutional changes with the aim of strengthening its management and operational capacity. The MOWASCO Board is now formally constituted and fully operational. The Board has recruited and filled all the vacant managerial and technical positions and the entire Senior Management Team is now in place. Regarding the planned NRW reduction works, good progress has been made following completion of the Likoni works. West Mainland works are proceeding well and 90% complete.
- (6) *Water Investment Pipeline* - The goal of this sub-component is contribute to closing the large infrastructure gap in Kenya's water sector, estimated at around US\$ 5to US\$7 billion. Specifically, this sub-component is financing a number of pre-feasibility studies, feasibility studies and detailed designs, RAP & ESIA preparation, etc. The sub-component is also supporting the development of an Investment Framework (IF) with agreed quality assurance standards and guidelines for planning, preparing, implementing and operating water investments. The IF is envisioned to become an overarching sector-wide instrument for enhancing the quality and speed of investment preparation, and consequently a critical element for strengthening the pipeline of investment-ready projects. The following achievements have been realized under the sub-component:

- Development of the Investment Framework Analysis Tool (IFAT) and Investment Plan is complete.
 - Feasibility studies for Malewa Dam, and Ol Kalou, Naivasha & Gilgil Towns have been completed.
 - ESIA & RAP for Malewa Dam, and Kwale, Ukunda, Msambweni & Lunga Lunga Towns have been completed.
 - The Kwale County Water Supply Master Plan has been prepared.
 - Kwale, Ukunda, Msambweni and Lunga Lunga Water Supply Designs & Bid documents have been prepared.
- (7) *Support for Water Sector Transition and Reforms* - The objective of this sub-component is to enhance the capacity of water sector institutions to effectively perform their mandates and functions, thereby contributing both to meeting project objectives and to improving the broader reform process. The following has been achieved under the sub-component:
- All new national water sector institutions (NWSHA, WRA, WaSREB, WSTF) were launched and their respective establishment reports approved by the new Boards.
 - KEWI and MWSI organizational review finalised.
 - Final draft Vol. 1 and 2 of the Water Sector Transition Plan ready.
 - The 7th and final version session paper on the National Water Policy was submitted to Cabinet for review and adoption.
 - MWS organizational review and staff competency-skills assessment was conducted.
 - Subsidiary legislations for new water sector institutions (WR, WS, WHS, and Water Tribunal) have been developed.
 - The first cycle of staff inductions on new water laws and unbundled mandates was conducted for 456 public officers.
 - Competency and skills assessments were conducted for water sector staff.
 - Final WSR Roadmap and Water Sector Transition-transfer Plan has been developed.
 - Water Works Development Agencies (WWDA) establishment criteria were developed and gazetted vide LN 27 & 28 of 26.04.2019.
 - Water Works Development Agencies (WWDAs) have been established.
 - 9th WWDA Legal Notice No. 4 of 7th February 2020 split RVWWDA into N-RVWWDA and C-RVWWDA.\
 - Draft Legal Notice and Schedules of Staff to be transferred from former WSBs to WWDAs drafted – list of staff undergoing accuracy verification by respective WWDAs.
 - Draft Legal Notice for National Public Water Works(NPWWs) drafted, and list of NPWWs plus statutory criteria undergoing verification by respective WWDAs.
 - Draft Legal Notices of assets and liabilities drafted and the same undergoing verification by respective WWDAs.
 - The reforms communication strategy has been developed.
 - Water sector reforms information portal, and technical staff information management system (intranet) has been developed.
 - Transaction Advisor (TA) for Coast Bulk Water has been procured. TA presented Diagnostics Survey Report 1, establishment of the Joint Authority (JA), its mandates and institutional structure and technical options for formation of the bulk water mechanism to the Client.

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

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

iii) Comment on value-for-money achievements,

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

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

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

	2017/2018	2018/2019	2019/2020	2020/2021	Summary of Overall Performance
Receipts from Government of Kenya	-	769,652,000	175,000,000	-	1,594,652,000
Proceeds from Domestic and Foreign Grants	-		170,466,567	19,773,723	190,240,290

Loan from External Development Partners	2,370,217,578	1,179,845,890	2,957,936,894	1,941,356,100	10,001,009,696
	2,370,217,578	1,949,497,890	3,303,403,461	1,942,047,765	11,785,901,928
Absorption rate %	10%	8%	14%	8%	49%

v) List the implementation challenges and recommended way forward.

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

1.9 Summary of Project Compliance:

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

2. STATEMENT OF PERFORMANCE AGAINST PROJECT'S PREDETRMINED OBJECTIVES

Introduction

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

The key development objectives of the *project's agreement/* plan are to:

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

Progress on attainment of Strategic development objectives

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

Project	Objective	Outcome	Indicator	Performance
Kenya Water Security and Climate Resilience Project	To increase availability and productivity of irrigation water for project beneficiaries.	Improved farm productivity and livelihoods.	Area provided with irrigation and drainage services – new and improved	In FY 20/21 no area was provided with irrigation and drainage services by the project. However on account of rehabilitation activities in the existing Bunyala Irrigation Scheme, improved productivity has been actualised.. At the end of June 2021, over 5000 farmers had benefited from the project interventions through the different approaches leading to adoption of improved crop varieties, efficient husbandry

				techniques, profitable marketing approaches and longer post-harvest life of stored produce. The cumulatively will result to increased food security, better nutrition due to dietary diversity, increased incomes and improved livelihoods
			Number of people provided with increased flood protection	In FY 20/21, 45,000 people were provided with increased flood protection by the project.
	To enhance the institutional framework and strengthen capacity for water security and climate resilience in certain regions of the country	New water sector institutions fully operational with improved service delivery	Number of Institutions Mandated by the Water Act established	In FY 20/21, 4no. new national water sector institutions (NWSHA, WRA, WaSREB, WSTF) were launched and new Boards inaugurated; 8no WSB transitioned fully to 9no. WWDAs.
		Improved delivery of water resources planning and management services	Number of Basin Plans developed	By FY 20/21 six Basin Plans had already been developed
			Number of new or upgraded monitoring stations established	In FY 20/21 41no. new water resources monitoring stations were established
		Improved delivery of	% decrease in MOWASCO Non-	In FY 20/21 MOWASCO NRW

		water supply services by MOWASCO	Revenue Water	increased from 47% 56% due to increased volumes of water.
			Number of Household Water Connections	MOWASCO household connections decreased from 3,660 to 3,114.

3. CORPORATE SOCIAL RESPONSIBILITY STATEMENT/SUSTAINABILITY REPORTING
(Two-to-three pages)

XXX exists to transform lives. This is our purpose; the driving force behind everything we do. It's what guides us to deliver our strategy. Below is a brief highlight of our activities that drive towards sustainability.

1. Sustainability strategy and profile

The top management especially the accounting officer should make reference to sustainable efforts, broad trends in political and macroeconomic affecting sustainability priorities, reference to international best practices and key achievements and failure.

2. Environmental performance

Outline clearly, environmental policy guiding the organisation, provide evidence of the policy. Outline successes, shortcomings, efforts to manage biodiversity, waste management policy and efforts to reduce environmental impact of the organisation's products.

3. Employee welfare

Give account of the policies guiding the hiring process and whether they take into account the gender ratio, whether they take in stakeholder engagements and how often they are improved. Explain efforts made in improving skills and managing careers, appraisal and reward systems. The organisation should

also disclose their policy on safety and compliance with Occupational Safety and Health Act of 2007, (OSHA)

Market place practices-

The organisation should outline its efforts to:

a) Responsible competition practice.

Explain how the organisation ensures responsible competition practices with issues like anti-corruption, responsible political involvement, fair competition and respect for competitors.

b) Responsible Supply chain and supplier relations-

explain how the organisation maintains good business practices, treats its own suppliers responsibly by honouring contracts and respecting payment practices.

c) Responsible marketing and advertisement-

outline efforts to maintain ethical marketing practices.

d) Product stewardship-

Outline efforts to safeguard consumer rights and interests.

4. Community Engagements

Give evidence of community engagement including charitable giving (cash & material), Community Social Investment and any other forms of community. *(The project gives details of CSR activities carried out in the year and the impact to the society. The statement may also include how the organisation promotes education, sports, healthcare, labour relations, staff training and development, and water and sanitation initiatives)*

4. STATEMENT OF PROJECT MANAGEMENT RESPONSIBILITIES

The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Coordinator for Kenya Water Security and Climate Resilience project are responsible for the preparation and presentation of the Project's financial statements, which give a true and fair view of the state of affairs of the Project for and as at the end of the financial year ended on June 30, 2021.

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

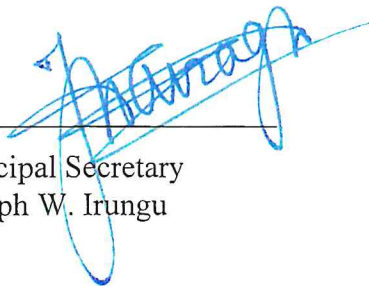
The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Coordinator for Kenya Water Security and Climate Resilience project accept responsibility for the Project's financial statements, which have been prepared on the Cash Basis Method of Financial Reporting, using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


The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Coordinator for Kenya Water Security and Climate Resilience project are of the opinion that the Project's financial statements give a true and fair view of the state of Project's transactions during the financial year/period ended June 30, 2021, and of the Project's financial position as at that date. The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Coordinator for Kenya Water Security and Climate Resilience project further confirm the completeness of the accounting records maintained for the Project, which have been relied upon in the preparation of the Project financial statements as well as the adequacy of the systems of internal financial control.


The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Coordinator for Kenya Water Security and Climate Resilience project confirm that the Project has complied fully with applicable Government Regulations and the terms of external financing covenants, and that Project funds received during the financial year/period under audit were used for the eligible purposes for which they were intended and were properly accounted for.

Approval of the Project financial statements

The Principal Secretary for the Ministry of Water & Sanitation and Irrigation and the Project Coordinator for Kenya Water Security and Climate Resilience project on 31/12 2021 and signed by them.

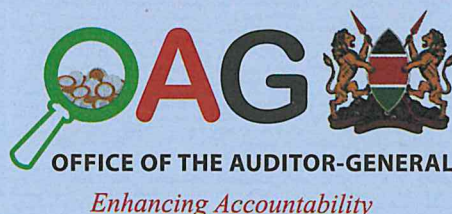

Principal Secretary
Joseph W. Irungu


Project Coordinator
Eng. Simon G. Mwangi


Head of Accounting Unit:
Agnes W. Waweru
ICPAK Member Number: 5514

REPUBLIC OF KENYA

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



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

REPORT OF THE AUDITOR-GENERAL ON KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT (IDA CREDIT NO.5668/5674-KE) FOR THE YEAR ENDED 30 JUNE, 2021 - MINISTRY OF WATER, SANITATION AND 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 Lawfulness and Effectiveness in Use of Public Resources which considers compliance with applicable laws, regulations, policies, gazetted notices, circulars, guidelines and manuals and whether public resources are applied in a prudent, efficient, economic, transparent and accountable manner to ensure government achieves value for money and that such funds are applied for intended purpose.
- C. Report on Effectiveness of Internal Controls, Risk Management and Governance which considers how the entity has instituted checks and balances to guide internal operations. This responds to the effectiveness of the governance structure, the risk management environment, and the internal controls developed and implemented by those charged with governance for orderly, efficient and effective operations of the entity.

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

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

REPORT ON THE FINANCIAL STATEMENTS

Opinion

I have audited the accompanying financial statements of Kenya Water Security and Climate Resilience Project set out on pages 1 to 48, which comprise the statement of

financial assets as at 30 June, 2021, and the statement of receipts and payments, statement of cash flows and statement of comparative budget and actual amounts for the year then ended, and a summary of significant accounting policies and other explanatory information in accordance with the provisions of Article 229 of the Constitution of Kenya and Section 35 of the Public Audit Act, 2015. I have obtained all the information and explanations which, to the best of my knowledge and belief, were necessary for the purpose of the audit.

In my opinion, the financial statements present fairly, in all material respects, the financial position of Kenya Water Security and Climate Resilience Project as at 30 June, 2021, and of its financial performance and its cash flows for the year then ended, in accordance with International Public Sector Accounting Standards (Cash Basis) and comply with the Public Finance Management Act, 2012 and the Financing Agreement Credit No.5268/5674-KE, and Grant No.TFOA0761 dated 7 September, 2015 between International Development Association (IDA) and the Republic of Kenya.

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

Basis for Opinion

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

Key Audit Matters

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

Other Matter

Budgetary Control and Performance

The statement of comparative budget and actual amounts reflects final receipts budget and actual on comparable basis of Kshs.4,120,000,000 and Kshs.1,974,134,243 respectively, resulting in underfunding of Kshs.2,145,865,757 or 52% of the budget. Similarly, the project spent Kshs.2,902,257,520 against the budgeted amount of Kshs.4,120,000,000 resulting in under expenditure of Kshs.1,217,801,569 representing 30% of the estimated expenditure. Management has attributed the low absorption to slow pace of completing land compensation and delay in release of counterpart funding.

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

Other Information

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

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

REPORT ON LAWFULNESS AND EFFECTIVENESS IN USE OF PUBLIC RESOURCES

Conclusion

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

Basis for Conclusion

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

REPORT ON EFFECTIVENESS OF INTERNAL CONTROLS, RISK MANAGEMENT AND GOVERNANCE

Conclusion

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

Basis for Conclusion

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

REPORT ON OTHER LEGAL AND REGULATORY REQUIREMENTS

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

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

Responsibilities of Management and those Charged with Governance

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

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

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

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

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

Auditor-General's Responsibilities for the Audit

The audit objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error,

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

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

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

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

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

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

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

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

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


CPA Nancy Gathungu, CBS
AUDITOR-GENERAL

Nairobi

08 December, 2021

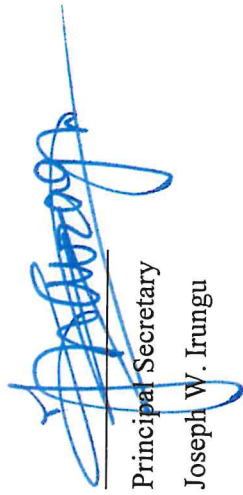
*Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2021*

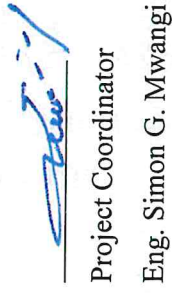
6. STATEMENT OF RECEIPTS AND PAYMENTS FOR THE YEAR ENDED 30TH JUNE 2021.


	Note	2020/2021			2019/2020			Cumulative to-date (From inception)
		Receipts and payments controlled by the entity	Payments made by third parties	Total	Receipts and payment controlled by the entity	Payments made by third parties	Total	
		KShs	KShs	KShs	KShs	KShs	KShs	KShs
RECEIPTS								
Transfer from Government entities	1	-	-		175,000,000	-		1,621,548,647
Proceeds from domestic and foreign grants	2	19,773,723	-	19,777,723	68,664,996	101,801,571	170,466,567	190,240,290
Loan from external development partners	3	990,936,543	950,415,557	1,941,352,100	1,405,117,000	1,552,819,895	2,957,936,895	10,001,009,989
Miscellaneous receipts	4	13,008,421	-	13,008,421	2,301,143	-	2,301,143	79,611,386
TOTAL RECEIPTS		1,023,718,687	950,415,557	1,974,134,243	1,651,083,139	1,654,621,466	3,305,704,604	11,892,410,302
PAYMENTS								
Compensation of employees	5	2,183,775	-	2,183,775	1,907,210	-	1,907,210	17,731,822
Purchase of goods and services	6	424,180,980	180,791,736	604,972,716	981,849,708	559,843,216	1,541,692,924	5,405,149,524
Social security benefits	7	-	-	-	-	-	-	-
Acquisition of non-financial assets	8	1,525,418,119	769,623,821	2,295,041,940	401,091,585	1,094,778,249	1,495,869,834	6,253,625,801
Transfers to other government entities	9	-	-	-	-	-	-	-
Other grants and transfers and payments	10	-	-	-	279,000	-	279,000	16,996,730
TOTAL PAYMENTS		1,951,841,963	950,415,557	2,902,257,520	1,385,127,503	1,654,621,466	3,039,748,968	11,693,562,966
SURPLUS/(DEFICIT)		(928,064,187)	-	(928,064,187)	265,955,636	-	265,955,636	198,906,426

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

**Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021**


Principal Secretary
Joseph W. Irungu


Project Coordinator
Eng. Simon G. Mwangi



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

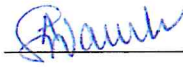
7. STATEMENT OF FINANCIAL ASSETS AS AT 30TH JUNE 2021

	Note	2020-2021	2019-2020
		KShs	KShs
FINANCIAL ASSETS			
Cash and Cash Equivalents			
Bank Balances	11.A	480,509,254	299,737,172
Cash Balances	11. B	-	-
Cash Equivalents (short-term deposits)	11.C	-	-
Total Cash and Cash Equivalents		480,509,254	299,737,172
Accounts Receivables	12	31,097,185	871,957,990
TOTAL FINANCIAL ASSETS		511,606,439	1,171,695,162
FINANCIAL LIABILITIES			
Payables- Deposits and Retentions	13	269,357,965	
NET ASSETS		242,248,475	1,171,695,162
REPRESENTED BY			
Fund balance b/fwd	14	1,171,695,162	928,991,303
Prior year adjustments	15	(1,705,300)	(24,575,188)
Accounts Payable		322,800	1,323,411
Surplus/(Deficit) for the year		(928,064,187)	265,955,637
NET FINANCIAL POSITION		242,248,475	1,171,695,162

The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The financial statements were approved on 3/12 2021 and signed by:


 Principal Secretary
 Joseph W. Irungu

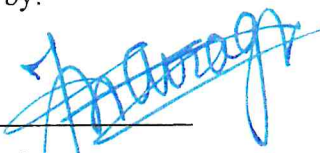

 Project Coordinator
 Eng. Simon G. Mwangi


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


8. STATEMENT OF CASHFLOW FOR THE PERIOD 30TH JUNE 2021

		2020-2021	2019-2020
	Note	KShs	KShs
CASHFLOW FROM OPERATING ACTIVITIES			
Receipts from operating activities			
Transfer from Government entities	1	-	175,000,000
Proceeds from domestic and foreign grants	2	19,773,723	68,664,996
Miscellaneous receipts	4	13,008,421	2,301,143
Payments from operating activities			
Compensation of employees	5	(2,183,775)	(1,907,210)
Purchase of goods and services	6	(424,180,980)	(981,849,708)
Social security benefits	7	-	-
Transfers to other government entities	9	-	-
Other grants and transfers	10	-	(279,000)
Adjustments during the year			
Prior Year Adjustments	15	-	(24,575,188)
Decrease/(Increase) in Accounts Receivable	16	840,860,805	53,132,417
Increase/(Decrease) in Accounts Payable:	17	(267,975,465)	23,251,777
Net cash flow from operating activities		715,253,658	708,189,139
CASHFLOW FROM INVESTING ACTIVITIES			
Acquisition of Assets	8	(1,525,418,119)	(401,091,584)
Net cash flows from Investing Activities		(1,525,697,431)	(401,091,584)
CASHFLOW FROM BORROWING ACTIVITIES			
Proceeds from Foreign Borrowings	3	990,936,543	1,405,117,000
Net cash flow from financing activities		990,936,543	1,405,117,000
NET INCREASE IN CASH AND CASH EQUIVALENTS		180,772,082	295,836,277
Cash and cash equivalent at BEGINNING of the year	11	299,737,172	3,900,897
Cash and cash equivalent at END of the year	11	480,509,254	299,737,172

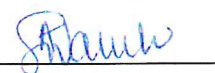
The accounting policies and explanatory notes to these financial statements form an integral part of the financial statements. The entity financial statements were approved on 31/12 2021 and signed by:



Principal Secretary
Joseph W. Irungu



Project Coordinator
Eng. Simon G. Mwangi



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

**Kenya Water Security and Climate Resilience Project
Reports and Financial Statements
For the financial year ended June 30, 2021**


9. STATEMENT OF COMPARATIVE BUDGET AND ACTUAL AMOUNTS

Receipts/Payments Item	Original Budget A	Adjustments b	Final Budget c=a+b	Actual on Comparable Basis d	Budget Utilization Difference e=c-d	% of Utilization f=d/c %
Receipts						
Transfer from Government entities	200,000,000	-	200,000,000		200,000,000	100%
Proceeds from domestic and foreign grants	120,000,000	-	120,000,000	19,773,723	100,226,277	16%
Proceeds from borrowings	4,200,000,000	(400,000,000)	3,800,000,000	1,941,352,100	1,858,647,900	51%
Miscellaneous receipts				13,008,421	13,008,421	100%
Total Receipts	4,520,000,000	(400,000,000)	4,120,000,000	1,974,134,243	2,145,865,757	48%
Payments						
Compensation of employees	3,000,000	-	3,000,000	2,183,775	816,225	73%
Purchase of goods and services	1,817,000,000	-	1,817,000,000	604,972,716	1,212,027,284	33%
Social security benefits						
Acquisition of non-financial assets	2,700,000,00	(400,000,000)	2,300,000,000	2,295,041,940	4,958,060	100%
Transfers to other government entities						
Other grants and transfers						
Total Payments	4,520,000,00	(400,000,000)	4,120,000,000	2,902,198,431	1,217,801,569	70%

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


Principal Secretary
Joseph W. Irungu


Project Coordinator
Eng. Simon G. Mwangi


Head Of Accounting Unit
Agnes W. Waweru

Date 3/12/2021

Date 03-12-2021
ICPAK Member No:5514
Date 3/12/2021

10. SIGNIFICANT ACCOUNTING POLICIES

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

10.1 Basis of Preparation

10.2 Statement of compliance and basis of preparation

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

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

10.3 Reporting entity

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

10.3.1 Reporting currency

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

10.4 Significant Accounting Policies

a) Recognition of receipts

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

i) Transfers from the Exchequer

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

ii) External Assistance

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

iii) Other receipts

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

b) Donations and grants

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

Significant Accounting Policies (Continued)

c) Proceeds from borrowing

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

d) Undrawn external assistance

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

e) Recognition of payments

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

i) Compensation of employees

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

ii) Use of goods and services

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

Significant Accounting Policies (Continued)

iii) Interest on borrowing

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

iv) Repayment of borrowing (principal amount)

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

v) Acquisition of fixed assets

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

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

f) In-kind donations

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

Significant Accounting Policies (Continued)

g) Cash and cash equivalents

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

Restriction on cash

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

h) Accounts receivable

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

Significant Accounting Policies (Continued)

i) Contingent Liabilities

A contingent liability is:

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

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

The Entity does not recognize a contingent liability but discloses details of any contingencies in the notes to the financial statements unless the possibility of an outflow of resources embodying economic benefits or service potential is remote. **Annex 5** of this financial statement is a register of the contingent liabilities in the year.

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

j) Contingent Assets

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

Significant Accounting Policies (Continued)

k) Pending bills

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

l) Budget

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

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

m) Third party payments

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

During the year Kshs 0.931 billion being loan disbursements were received in form of direct payments from third parties.

Significant Accounting Policies (Continued)

n) Exchange rate differences

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

o) Comparative figures

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

p) Subsequent events

There have been no events subsequent to the financial year/period end with a significant impact on the financial statements for the year ended June 30, 2021.

q) Errors

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

11. NOTES TO THE FINANCIAL STATEMENTS

1. RECEIPTS FROM GOVERNMENT OF KENYA

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

	2020/21	2019/20	
	KShs	KShs	Cumulative to-date (from inception)
<i>Counterpart funding through Ministry Water & Sanitation and Irrigation</i>			
Counterpart funds Quarter 1		-	569,652,000
Counterpart funds Quarter 2	-	-	395,000,000
Counterpart funds Quarter 3	-	-	-
Counterpart funds Quarter 4	-	175,000,000	656,896,647
Total (See Annex 2)	=	<u>175,000,000</u>	<u>1,621,548,647</u>
<i>Other transfers from government entities</i>			
Total	=	<u>175,000,000</u>	<u>1,621,548,647</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

2. PROCEEDS FROM DOMESTIC AND FOREIGN GRANTS

During the 12 months to 30 June 2021 we received grants from donors as detailed in the table below:

Name of Donor	Date received	Amount received in donor currency	Grants received in cash	Grants received as direct payment *	Grants received in kind	Total amount in KShs	
						2020/21	2019/20
						KShs	KShs
Grants Received from Multilateral Donors (International Organizations)							
Korean Trust Fund	05.09.2019					-	17,572,821
Korean Trust Fund	05.09.2019						7,009,824
Korean Trust Fund							25,547,444
Korean Trust Fund	30.03.2020						14,513,354
Korean Trust Fund	19.06.2020						28,604,196
Korean Trust Fund							77,218,924
Korean Trust Fund			10,000,000			10,000,000	
Korean Trust Fund			9,773,723			9,773,623	
Total			19,773,723			19,773,723	170,466,564

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

NOTES TO THE FINANCIAL STATEMENTS (Continued)

3. LOAN FROM EXTERNAL DEVELOPMENT PARTNERS

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

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2020/21	2019/20
Loans Received from Multilateral Donors (International Organisations)						
International Development Association (IDA)	07.07.2019	-	-	-	-	205,117,000
International Development Association (IDA)						149,528,600
International Development Association (IDA)						149,843,000
International Development Association (IDA)						264,599,914
International Development Association (IDA)						28,649,270
International Development Association (IDA)						55,546,267
International Development Association (IDA)						30,893,844
International Development Association (IDA)						22,727,543
International Development Association (IDA)						56,769,212
International Development Association (IDA)						23,484,094
International Development Association (IDA)						32,587,221
International Development Association (IDA)						32,587,221
International Development Association (IDA)						67,597,449
International Development Association (IDA)						77,868,127
International Development Association (IDA)						84,095,710
International Development Association (IDA)						26,107,195
International Development Association (IDA)						158,151,649

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2020/21	2019/20
International Development Association (IDA)	07.07.2019	-	-	-	-	44,187,038
International Development Association (IDA)						68,053,270
International Development Association (IDA)						121,698,600
International Development Association (IDA)						21,540,980
International Development Association (IDA)						64,631,774
International Development Association (IDA)						49,433,211
International Development Association (IDA)						90,044,887
International Development Association (IDA)						109,542,890
International Development Association (IDA)						34,810,609
International Development Association (IDA)						636,028,486
KfW	15.03.2020	\$246,220.76				25,584,799
KfW	15.03.2020					10,242,870
KfW	21.03.2020					3,482,625
KfW	26.04.2020	€22,213.37				2,527,475
KfW	04.12.2019	\$652,288.32				67,779,275
KfW	04.12.2019					18,937,302
KfW	11.09.2019					5,713,057
KfW	11.09.2019					8,678,885
KfW	11.09.2019	\$309,659.16				32,176,683.30
KfW	20.02.2020					4,135,442.95
KfW	24.02.2020	€17,178.03				1,954,545.45
KfW	19.06.2020	\$232,948.95				24,205,725.40
KfW	19.06.2020					8,067,471.20
KfW	28.04.2020	€63,808.7				6,970,985.60
KfW	28.04.2020					8,932,756.80
KfW	22.06.2020	€16,553.61				1,950,122.90
KfW	22.06.2020					6,525,068.70
KfW	24.06.2020	€46,399.10				5,073,263.70
KfW	24.06.2020					8,873,474.70

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Name of Donor	Date received	Amount in loan currency	Loans received in cash	Loans received as direct payment*	Total amount in KShs	
			KShs	KShs	2020/21	2019/20
International Development Association (IDA)		-	497,352,000	-	497,352,000	
International Development Association (IDA)				89,080,010	89,080,010	
International Development Association (IDA)				154,849,534	154,849,534	
International Development Association (IDA)				48,467,395	48,467,395	
International Development Association (IDA)				32,077,786	32,077,786	
International Development Association (IDA)				82,393,103	82,393,103	
International Development Association (IDA)				106,074,152	106,074,152	
International Development Association (IDA)				27,790,303	27,790,303	
International Development Association (IDA)				32,471,081	32,471,081	
International Development Association (IDA)			423,884,985		423,884,985	
International Development Association (IDA)				28,801,442	28,801,442	
International Development Association (IDA)			69,699,558		69,699,558	
International Development Association (IDA)				113,456,749	113,456,749	
International Development Association (IDA)				55,380,710	55,380,710	
KfW				41,778,482	41,778,482	
KfW				7,843,724	7,843,724	
KfW				2,645,329	2,645,329	
KfW				4,421,644	4,421,644	
KfW				4,528,115	4,528,115	
KfW				7,482,969	7,482,969	
KfW				30,128,016	30,128,016	
KfW				7,675,913	7,675,913	
KfW				5,906,778	5,906,778	
KfW				33,974,159	33,974,159	
KfW				20,741,039	20,741,039	
KfW				5,582,979	5,582,979	
KfW				3,739,036	3,739,036	
KfW				1,627,027	1,627,027	
KfW				1,498,081	1,498,081	
Total			990,936,543	950,415,557	1,941,352,100	2,957,936,

NOTES TO THE FINANCIAL STATEMENTS (Continued)

4. MISCELLANEOUS RECEIPTS

	2020/21			20/19/2020	Cumulative to-date (from inception)
	Receipts controlled by the entity in Cash	Receipts controlled by third parties	Total Receipts	Total Receipts	
	KShs	KShs	KShs	KShs	KShs
Other receipts not classified elsewhere	13,008,421	-	13,008,421	2,301,143	79,611,386
Total	<u>13,008,421</u>	<u>=</u>	<u>13,008,421</u>	<u>2,301,143</u>	<u>79,611,386</u>

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

5. COMPENSATION OF EMPLOYEES

	2020/2021			2019/2020	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
-					
Basic salaries of permanent employees	-	-	-	-	6,499,335
Basic wages of temporary employees	2,183,775	-	2,183,775	-	11,232,487
Total	<u>2,183,775</u>	<u>-</u>	<u>2,183,775</u>	<u>1,907,210</u>	<u>17,731,822</u>

NOTES TO THE FINANCIAL STATEMENTS (Continued)

6. PURCHASE OF GOODS AND SERVICES

	2020/2021			2019/2020	Cumulative to- date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Utilities, supplies and services	11,946,345	-	11,946,345	3,914,170	54,757,766
Communication, supplies and services	1,287,195	-	1,287,195	4,801,756	18,977,220
Domestic travel and subsistence	57,233,300	-	57,233,300	86,486,328	610,995,893
Foreign travel and subsistence	-	-	-	-	60,001,586
Printing, advertising and information supplies	1,970,583	-	1,970,583	7,343,205	114,813,386
Rentals of produced assets	1,116,656	-	1,116,656	9,551,050	51,627,974
Training payments	-	-	-	2,090,383	36,488,431
Hospitality supplies and services	8,408,247	-	8,408,247	22,120,939	87574,613
Insurance costs	180,850	-	180,850	727,948	5,059,988
Specialized materials and services	-	-	-	-	12,904,240
Other operating payments	18,114,047	-	18,114,047	12,778,080	80,675,551
Routine maintenance – vehicles and other transport equipment	1,320,066	-	1,320,066	9,169,620	58,977,605
Routine maintenance- other assets					
Consultancy Services	322,603,690	180,791,736	503,395,426	1,382,709,445	4,212,295,271
Total	424,180,980	180,791,736	604,972,716	1,541,692,924	5,405,149,524

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

7. SOCIAL SECURITY BENEFITS

	2020/21			2019/20	Cumulative to- date KShs
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	
Government pension and retirement benefits	-	-	-	-	-
Social security benefits in cash and in kind	-	-	-	-	-
Employer social benefits in cash and in kind	-	-	-	-	-
Total	=	=	=	=	=

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

8. ACQUISITION OF NON-FINANCIAL ASSETS

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	K
Purchase of buildings	-	-	-	-	
Construction of buildings	-	-	-	-	
Refurbishment of buildings	-	-	-	-	
Construction of roads	-	-	-	-	
Construction of civil works	474,106,431	769,623,821	1,243,730,252	1,172,203,793	4,231,449
Overhaul & refurbishment of construction and civil works	-	-	-	-	
Purchase of vehicles & other transport equipment	-	-	-	-	108,740
Overhaul of vehicles & other transport equipment	-	-	-	-	
Purchase of household furniture & institutional equipment	-	-	-	-	
Purchase of office furniture & general equipment	16,428,156	-	16,428,156	4,052,732	255,440
Purchase of specialised plant, equipment and machinery	7,561,746	-	7,561,746	240,422,244	368,080
Rehabilitation & renovation of plant, equipment & machinery	-	-	-	-	
Purchase of certified seeds, breeding stock and live animals	-	-	-	-	
Research, studies, project preparation, design & supervision	-	-	-	-	
Rehabilitation of civil works	-	-	-	-	
Acquisition of strategic stocks	-	-	-	-	
Acquisition of land	1,027,321,786	-	-	79,191,065	1,289,900
Acquisition of other intangible assets	-	-	-	-	
Total	1,525,418,119	769,623,811	2,295,041,940	1,495,869,834	6,253,620

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

9. TRANSFERS TO OTHER GOVERNMENT ENTITIES

During the 12 months to 30 June 2021, we transferred funds to reporting government entities as shown below:

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Transfers to National Government entities					
Ministry ABC	-	-	-	-	-
Project XYZ	-	-	-	-	-
	-	-	-	-	-
Transfers to County Governments					
County ABC	-	-	-	-	-
County XYZ	-	-	-	-	-
	-	-	-	-	-
TOTAL	-	-	-	-	-

We have confirmed that the beneficiary institutions have received the funds and have recorded these as inter-entity receipts. We have attached these duly signed confirmations as an Appendix to the financial statements.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

10. OTHER GRANTS AND TRANSFERS AND PAYMENTS

	2020/21			2019/20	Cumulative to-date
	Payments made by the Entity in Cash	Payments made by third parties	Total Payments	Total Payments	
	KShs	KShs	KShs	KShs	KShs
Grants for scholarships	-	-	-	-	-
Transfers to lower levels of government e.g schools	-	-	-	-	-
Miscellaneous payments	-	-	-	-	-
Total	=	=	=	=	=

[Provide explanation as necessary]

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11. CASH AND CASH EQUIVALENTS

	2020/21	2019/20
	KShs	KShs
Bank accounts (Note 8.13A)	480,509,254	299,737,172
Cash in hand (Note 8.13B)	-	-
Cash equivalents (short-term deposits) (Note 8.13C)	-	-
Total	480,509,254	299,737,172

The project has 1 number of project accounts spread within the project implementation area and 1 number of foreign currency designated accounts managed by the National Treasury as listed below:

11. A Bank Accounts

Project Bank Accounts

	2020/21	2019/20
	KShs	KShs
Foreign Currency Accounts		
Central Bank of Kenya [A/c No.....]	-	-
NCBA [A/c No 1000591738]	-	-
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.....]	-	-
NCBA [A/c No 1000591738]	480,509,254	299,737,172
Co-operative Bank of Kenya [A/c No.....]	-	-
Others (<i>specify</i>)	-	-
Total local currency balances	480,509,254	299,737,172
Total bank account balances	480,509,254	299,737,172

NOTES TO THE FINANCIAL STATEMENTS (Continued)

Special Deposit Accounts

The balances in the Project's Special Deposit Account(s) as at 30th June 2021 are not included in the Statement of Financial Assets since they are below the line items and are yet to be drawn into the Exchequer Account as a voted provision.

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

Special Deposit Accounts Movement Schedule

	2020/21	2019/20
	KShs	KShs
(i) A/c Name [A/c No 10024144]		
Opening balance	370,339,231	388,226,318
Total amount deposited in the account	706,492,860	1,182,112,913
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>990,940,543</u>	<u>1,200,000,000</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>85,891,548</u>	<u>370,339,231</u>
(ii) A/c Name [A/c No 10263946]		
Opening balance (as per the SDA reconciliation)	3,455	-
Total amount deposited in the account	32,901,597	68,668,451
Total amount withdrawn (as per Statement of Receipts & Payments)	<u>19,769,723</u>	<u>68,664,996</u>
Closing balance (as per SDA bank account reconciliation attached)	<u>13,135,329</u>	<u>3,455</u>

The Special Deposit Account(s) reconciliation statement(s) has (have) been attached as *Appendix iv* support these closing balances.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

11 B Cash In Hand

	2020/21	2019/20
	KShs	KShs
Location 1	-	-
Location 2	-	-
Location 3	-	-
Other locations (<i>specify</i>)	-	-
Total cash balances	=	=

[Provide a cash count certificate for each location above]

11 C Cash equivalents (short-term deposits)

	2020/21	2019/20
	KShs	KShs
Kenya Commercial Bank [A/C No.....]	-	-
Co-Operative Bank of Kenya [A/C No.....]	-	-
Rent Deposit	300,000	300,000
Total	<u>300,000</u>	<u>300,000</u>

[Provide short appropriate explanations as necessary]

12. ACCOUNTS RECEIVABLES

<i>Description</i>	2020-2021	2019-2020
	Kshs	Kshs
Government Imprests	341,200	1,331,806
National Irrigation Authority	18,562,196	29,014,066
Water Resources Authority	11,893,790	3,990,332
National Lands Commission	-	837,321,786
Rent Deposit	300,000	300,000
Total	31,097,185	871,957,990

NOTES TO THE FINANCIAL STATEMENTS (Continued)

12B: BREAKDOWN OF IMPRESTS AND ADVANCES

<i>Name of Officer or Institution</i>	<i>Amount Taken</i>	<i>Due Date of Surrender</i>	<i>Amount Surrendered</i>	<i>Balance 2021</i>	<i>Balance 2020</i>
David Konga	123,200.00	-	123,200.00	-	123,200.00
Ken Njeru	37,800.00	-	37,800.00	-	37,800.00
Rahab Kingori	154,000.00	-	154,000.00	154,000.00	154,000.00
SAMUEL MBUGUA	44,800.00	-	44,800.00	-	44,800.00
Betty Baraza	52,800.00	-	52,800.00	-	52,800.00
Susan Mwangi	87,720.00	-	87,720.00	-	87,720.00
Ali Noor Kathar	21,400.00	-	21,400.00	-	21,400.00
Andrew Njogu	36,000.00		36,000.00		36,000.00
Gabriel Wambugu	70,200.00		70,200.00		70,200.00
Joash Oruta	45,000.00		45,000.00		45,000.00
Reuben Ngessa	87,000.00		87,000.00		87,000.00
Joab Obam	179,886.00		179,886.00		179,886.00
Clement Wangai	252,000.00		252,000.00		252,000.00
Elijah Misiani	140,000.00			140,000.00	
Godfrey Ochuka	12,600.00			12,600.00	
David Gitau	50,400.00			50,400.00	
Maureen Agira	18,900.00			18,900.00	
Cyrus Shilavula	18,900.00			18,900.00	
Jonathan Mwanja	33,600.00			33,600.00	
Betty Baraza	52,800.00			52,800.00	
Total	1,673,006	=	1,177,386	341,200.00	1,331,806

13. ACCOUNTS PAYABLES

Description	2020-2021	2019-2020
	Kshs	Kshs
Retention	269,357,965	-
Deposits	-	
Total	269,357,965	

14. FUND BALANCE BROUGHT FORWARD

	2020/21	2020/2021
	KShs	KShs

*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

Bank accounts	299,737,172	3,900,897
Cash in hand	-	-
Cash equivalents (short-term deposits)	-	-
Outstanding imprests and advances	871,957,990	925,090,407
Total	1,171,695,162	928,991,304

NOTES TO THE FINANCIAL STATEMENTS (Continued)

15. PRIOR YEAR ADJUSTMENT

	Balance b/f FY 2019/2020 as per Financial statements	Adjustments	Adjusted Balance b/f FY 2019/2020
Description of the error	Kshs	Kshs	Kshs
Bank account Balances	-	-	-
Cash in hand	-	-	-
Accounts Payables	1,323,411	381,889	1,705,300
Receivables	-	-	-
Others (<i>specify</i>)	-	-	-
Total	1,323,411	381,889	1,705,300

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

16. CHANGES IN RECEIVABLE

Description	2020-2021	2019-2020
	KShs	KShs
Opening Receivables as at 1 st July 2021	871,957,990	925,090,407
Closing account receivables as at 30 th June 2021	31,097,185	871,957,990
Change in Receivables	840,860,805	53,324,417

17. CHANGES IN ACCOUNTS PAYABLE

Description	2020-2021	2019-2020
	Kshs	Kshs
Deposit and Retentions as at 1 st July 2021	1,323,411	24,575,188
Closing accounts payables as at 30 th June 2021	269,357,963	1,323,411
Change in payables	268,034,554	23,251,777

12. OTHER IMPORTANT DISCLOSURES

1. PENDING ACCOUNTS PAYABLE (See Annex 3A)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Construction of buildings	-	-	-	-
Construction of civil works	315,204,608	(143,583,254)	-	269,357,964
Supply of goods	-	-	-	-
Supply of services	109,943,471	-	(109,943,471)	-
Total	425,148,079	(143,583,254)	(109,943,471)	269,357,964

2. PENDING STAFF PAYABLES (See Annex 3B)

	Balance b/f FY 2019/2020	Additions for the period	Paid during the year	Balance c/f FY 2020/2021
Description	Kshs	Kshs	Kshs	Kshs
Senior management	-	-	-	-
Middle management	-	-	-	-
Unionisable employees	-	-	-	-
Others	-	-	-	-
Total	-	-	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

3. OTHER PENDING PAYABLES (See Annex 3C)

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

4. EXTERNAL ASSISTANCE

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as grants	-	-
External assistance received as loans	-	-
External assistance received in kind- as payment by third parties	-	-
Total	-	-

OTHER IMPORTANT DISCLOSURES (Continued)

a). External assistance relating loans and grants

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
External assistance received as loans	-	-
External assistance received as grants	-	-
Total	-	-

b) Undrawn external assistance

	Purpose for which the undrawn external assistance may be used	FY 2020/2021	FY 2019/2020
Description		Kshs	Kshs
Undrawn external assistance - loans		-	-
Undrawn external assistance - grants		-	-
Total		-	-

c) classes of providers of external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

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

OTHER IMPORTANT DISCLOSURES (Continued)

d. non-monetary external assistance

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
Goods	-	-
Services	-	-
Total	-	-

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

e Purpose and use of external assistance

Payments Made by Third Parties	FY 2020/2021	FY 2019/2020
	Kshs	Kshs
Compensation of Employees	-	-
Use of goods and services	-	-
Subsidies	-	-
Transfers to Other Government Units	-	-
Other grants and transfers	-	-
Social Security Benefits	-	-
Acquisition of Assets	-	-
Finance Costs, including Loan Interest	-	-
Repayment of principal on Domestic and Foreign borrowing	-	-
Other Payments	-	-
TOTAL	-	-

N/B The above sub-classification will be adopted based on the purpose of the external assistance and how the external assistance was used.

OTHER IMPORTANT DISCLOSURES (Continued)

f. External Assistance paid by Third Parties on behalf of the Entity by Source

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

	FY 2020/2021	FY 2019/2020
Description	Kshs	Kshs
National government	-	-
Multilateral donors	-	-
Bilateral donors	-	-
International assistance organization	-	-
NGOs	-	-
National Assistance Organization	-	-
Total	-	-

13. PROGRESS ON FOLLOW UP OF PRIOR YEAR AUDITOR'S RECOMMENDATIONS

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

Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: (Resolved / Not Resolved)	Timeframe: (Put a date when you expect the issue to be resolved)
1	Un-accounted for Withdrawal from Special Account During the year under audit USD 6,042,000, an equivalent of Kshs. 645,164,760 was withdrawal from the Project account for transmission to the Project. However, the project account was credited with Kshs. 636,028,486 resulting to a variance of Kshs.9,136,274. According to Management, the Kshs.645,164,760 was transferred to the Ministry of Water, Sanitation and Irrigation but the Ministry could only transfer Kshs.636,028,486 since the budget available for the Project could not accommodate the difference. The Ministry wrote to National Treasury vide letter dated 27 June, 2020, for the amount to be reversed to the special account but the reversal was not affected. Consequently, Kshs. 9,136,274 withdrawn from the special account could not be accounted for.	The Ministry of Water, Sanitation and Irrigation wrote to the National treasury on 22nd December 2020 requesting for the difference in the cited exchequer funds returned to the National Treasury. The Ministry will process the funds and subsequently transfer to the project account.	Resolved	
2	Budget Control and Performance The statement of comparative budget and actual amounts reflects approved receipts budget and actual on comparable basis amount of Kshs. 3,823,500,000 and Kshs. 3,305,704,604, respectively,	In spite of the endemic slow land compensation process, resulting from undocumented land records, unadjudicated land parcels, numerous successions matters and disputes, and lengthy	Resolved	

*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

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>resulting to shortfall in receipts of Kshs.517,795,396 or 14%. Further, the Project's approved budget was Kshs. 3,823,500,000 while the actual expenditure was Kshs. 3,039,748,969, resulting to under-absorption of Kshs. 783,751,031 or 20% of the budget. Consequently, planned activities of the Project may possibly not have been implemented, thus affecting achievement of the intended goals of the Project.</p>	<p>processes at National Land Commission (NLC) hampered largely by its low capacity, the overall performance has improved over the years. However, the shortfall in absorption of the 20% budget has been recovered in the current year.</p>		
3	<p>Unutilized funds transfer of Funds to National Lands Commission</p> <p>As reported in the previous year report, the Project disbursed Kshs.500,000,000 to National Lands Commission during the financial year 2018/2019, bringing the total amount disbursed to the Commission to Kshs.650,000,000, for compensation of Project Affected Persons for the construction of Mwache Dam. The basis for the disbursement was not clear since the Project had not provided requisition from the Commission. In addition, the National Lands Commission had not provided any expenditure returns for the advances made since June, 2016, while there was no evidence of compensation to any of the intended beneficiaries. Similarly, review of current year records revealed that the Commission did not provide evidence of how funds transferred to them in the year under review were utilized, while there was no evidence of</p>	<p>The Ksh. 650,000,000 are counterpart funds by GoK to be utilized for resettlement of the project affected persons. Although National Land Commission did not a request for the funds, the project transferred the funds to them since they are the mandated institution to deal with land compensation issues. However, the commission Statements confirming that the funds have not been utilized have been availed for further review by the audit team.</p>	Resolved	

**Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021**

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)
	compensation of Project Affected Persons.			
4	Interest on Delayed Payments to Contractors Review of the Project's records for Lower Nzoia Irrigation Project revealed contractors' claims of Kshs. 41,259,407 on account of interest on delayed payments, for both Lot I and II, as at 30 June, 2020. Further, according to the records reviewed during this audit in November, 2020, the delayed payments had increased to Kshs.358,826,949, for Lot I and Kshs. 127,410,112 for Lot II. This may result in additional interest charge. Consequently, the delayed payments have resulted in interest charges, which are avoidable expenses, and under the circumstance, it is not possible to confirm that these public resources were used in an effective way.	The payments for LOT 1 which were overdue as at November 2020 amount to KES. 107,984,968.75 (KfW component for IPCs 7 and 8) and KES 112,081,218.97 for LOT 2 (IDA for IPCs 6 and 7). The Ministry has since done restructuring of the payment processes to ensure the payment is done within 56 days.		
5	Irregular Engagement of Project Consultant As reported in the previous year, the Project through the Ministry of Water and irrigation entered into a contract with a consultant on 31 January, 2017, for individual consultancy services. The officer, who was a Finance Officer at National Treasury was supposed to apply for unpaid leave following her appointment. Although the officer applied for leave on 6 February, 2017, there was no evidence that the leave was granted. This implies that the officer was on two employment terms and enjoyed government	The project relied on advice from the HR Department in the Ministry (attached) in paying the officer Kshs. 547,980. This payment had been withheld pending this advice. On the remittance of pension the Ministry has now written to the officer to pay the pension arrears to Director of Pensions.	Resolved	

*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

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>
	<p>pension benefits within the period she served in the Project, contrary to section J.13(2)(V) of the Human Resource Policy and Procedure manual for Public Service, 2016. There was no evidence that the pension was remitted to the relevant authorities. Further, it was not clear why the officer was engaged and contracted before her official release by the National Treasury.</p> <p>In December 2018, ten (10) months after terminating the contract, the officer requested the National Treasury to treat her contract period as a secondment which, was forwarded to the Public Service Commission on February 2019 and approved in March 2019 as a belated secondment, without following due procedures. The Project paid the officer Kshs. 547,980 being consultancy fee for the period December 2017 to March 2019. Although the payments were made net of the officer's gross salary, there was no evidence of remittance of pension to the relevant authorities. In addition, it was not clear how the unpaid leave initially requested and not approved, was changed to a belated secondment. The guideline on the belated secondment could not be verified.</p> <p>Consequently, management is in breach of Human Resource Policy and Procedure Manual for Public Service, 2016.</p>			

**Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021**

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)
6	<p>Delayed Compensation of Project Affected Persons</p> <p>A review of Project documents revealed that the Project Monitoring Unit, transferred to the National Lands Commission Kshs. 250,000,000 and Kshs. 200,000,000, on 13 December, 2016 and 4 December, 2017 respectively. These funds were meant for compensation of Project Affected Persons, for Lower Nzoia Irrigation Project. However, by the time of concluding this audit in November 2020, the compensation process was yet to be completed and the Commission had only utilized Kshs.262,678,184 for the compensation. Consequently, delays in compensation have resulted to delayed possession of Project sites and the contractors have submitted claim of USD 1,438,267 and USD 99,236 for lot I and II, respectively. Further, the delayed compensation has resulted in change in the construction methodology for the dykes with an estimated project cost of Kshs.42 million, and leasing of land with a projected cost of Kshs.19 million, according to Project records reviewed.</p> <p>This is avoidable expenditure which could have been utilized on other project activities. I was therefore not possible to confirm that these public resources were utilized in an effective way.</p>	<p>Following on the setbacks outlined in (a) above (under Budget Control and Performance) the Ministry has streamlined the compensation process by procuring consultancy services for surveying, legal succession matters as well as social workers and the combined team has achieved enhancement in land and PAPs records enabling the NLC to make compensation payments more speedily to open up access to the contractor. While the Ministry approved the request from the Engineer for change of construction methodology, which itself was aimed at avoiding contractor's claims, no additional cost in construction was anticipated or approved or paid and no land was required to be leased. There was therefore no payment made related to change of methodology or for lease of land. The revision of dyke methodology not only enabled works on this Contract to commence even with non-availability of land on the landside, but also saved lives protected by the rehabilitated Northern Dyke which has not been breached since. This cost increase that eventually resulted to new methodology amount to</p>	Resolved	

*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

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>KES. 30 million for (2% of the contract Sum), but halted the escalation of claims by the contractor averaging KES 455,000 monthly for the 9 (nine) interim submissions the contractor had submitted. It is noteworthy that acquisition of land for complete construction of these dykes is yet to be achieved.</p>		
7	<p>Non-Review of Contract Terms Upon Scope Reduction</p> <p>The Ministry of Water, Sanitation and Irrigation, through Kenya Water Security and Climate Resilience Project entered into a contract dated 25 May, 2018 for consultancy services for supervision of construction works for the improvement of water services in Mombasa County, at contract price of Kshs. 63,118,680. A review of the contract indicated that the consultant was supposed to carry out supervision and contract management for both West Mainland and North Mainland construction works. A financial restructuring on the Project in March 2020 resulted in removal</p>	<p>The contract for Consultancy Services for Construction Supervision of the Program for Improvement of Water Services in Mombasa County (West Mainland and North Mainland) was a time-based type of contract that was designed to upervise both the West Mainland and North Mainland in parallel. The original contractor's works contract period was 18 Months. The contractor requested for no-cost Extension of Time which was reviewed and approved by an additional 225 days (7.5 Months) which also led to the requirement to have the consultant's staff extend their stay by the same period (time-based contract) and therefore some extra expenditure on consultancy services for the West mainland component (which would not necessarily be 50% due</p>		

**Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021**

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>of the construction works for North Mainland from the Project's approved work plan. However, the contract for the supervision work was not reviewed to factor in the reduced scope. As at 30 June, 2020, the consultant had raised six invoices totaling to Kshs. 42,377,982 representing 67% of the total contract price, yet the supervision was only for the construction works for West mainland. Consequently, the Project may not receive value for money in relation to the supervision contract.</p>	<p>to joint mobilization of the services for both North and West) of the combined contract value.</p>		
	<p>Project not Subjected to Internal Audit Review</p> <p>Paragraph 9.2 of the Projects' financial management manual provides that the Internal Auditor seconded to the Ministry of Water and Sanitation by the Treasury will conduct annual fiduciary reviews on the Project funds, based on an annual risk assessment of the Project. The annual fiduciary review report by the Internal Audit will inform the</p>	<p>The internal audit team had planned to commence their activities in the second quarter of the financial year but were hampered by the Covid-19 pandemic.</p>	<p>Resolved</p>	

*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

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>
	<p>PMU and the Principal Secretary MOWI on operational and organizational risks in the Project. Similarly, the internal audit functions in each of the executing agencies will ensure risk-based fiduciary review of Project activities at the PIUs. However, in the year under review, there was no evidence that the fiduciary review was carried out. In this circumstance, it was not possible to rule out the existence of weaknesses in the internal control and risk management systems for the Project.</p>			
	<p>Inconsistent Project Implementation Activity</p> <p>As reported in the previous year audit report, the Ministry of Water Sanitation and Irrigation, through Kenya Water Security and Climate Resilience Project entered into a contract with Suhufi Agencies Ltd on 2 February, 2017, for improvement works for water services in Likoni, Mombasa County. This project, whose contract price was</p>	<p>The additional boreholes are to be implemented by the Coast Water Works Development Agency through funding by AfD whose signing was delayed resulting to delays in commencing the bidding process. This has however commenced and the boreholes are expected to be completed in the current financial year</p>		

**Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021**


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.542,441,544 formed phase I of the entire project. The Project was meant to address the problem of non-revenue water in Likoni area and to supply water from Tiwi borehole. Included in the contract was a pipeline designed to carry at least 2000m³ of water. However, it was observed that the Tiwi borehole currently produces 1000m³ of water per day, which is far less than the minimum required capacity of the new pipeline. According to Management, the extra capacity of water was to be provided by sinking more boreholes, and this had been agreed upon between the Ministry and the relevant water stakeholders, at the time of design of the pipeline. However, Management has not provided any documentary evidence to this effect. As a result, the Project may not achieve value for money in the 50% capacity underutilization.</p>			
	<p>Sustainability of Rehabilitation of Leshau - Karegoini Water Supply Project</p>	<p>The scope under the current contract was to be supplemented by additional funding by County</p>	<p>Resolved</p>	


*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

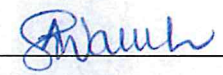
Reference No. on the external audit Report	Issue / Observations from Auditor	Management comments	Status: <i>(Resolved / Not Resolved)</i>	Timeframe: <i>(Put a date when you expect the issue to be resolved)</i>
	<p>The Ministry of Water, Sanitation and Irrigation entered into a contract for rehabilitation of Leshau - Karegoini water supply Project in Nyandarua County, at a contract sum of Kshs. 96,772,363. A review of the Project documents revealed that the objective of the Project was to have a distribution network to ensure that all tanks are inter connected and main trading centers are connected. However, review of the Project documents, together with audit field inspection carried out in November 2020 revealed that the consumers were yet to be connected to the distribution network. In addition, it was not clear how the maintenance costs for the pump house, tanks and pipes were to be financed, since the Project was yet to be officially handed over to Nyandarua Water and Sewerage Company, and there was no evidence of commitment by the Company to undertake the maintenance. Further, it was</p>	<p>Government of Nyandarua, especially repair of tanks and last mile connectivity that include tertiary lines and meters. However, the county government has not been able to meet its commitment and now the Ministry has provided additional budget for these works that will enable the water company deliver water to the consumers and collect revenue.</p>		

**Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021**

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)
	observed that some collection tanks were leaking and were not rehabilitated under the contract. In the circumstances, it was not possible to confirm the sustainability of the Project.			


Principal Secretary
Joseph W. Irungu
Date 3/12/2021


Project Coordinator
Eng. Simon G. Mwangi
Date 03.12.2021


Head of Accounting Unit:
Agnes W. Waweru
ICPAK Member Number: 5514
Date 3/12/2021

*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

14. ANNEXES

ANNEX1 - VARIANCE EXPLANATIONS - COMPARATIVE BUDGET AND ACTUAL AMOUNTS

	Final Budget	Actual on Comparable Basis	Budget Utilization Difference	% of Utilization	Comments on Variance(below 90% and over 100%
	a	b	c=a-b	d=b/a %	
Receipts					
Transfer from Government entities	200,000,000	-	200,000,000	100%	(i)
Proceeds from domestic and foreign grants	120,000,000	19,773,723	100,226,277	16%	(ii)
Proceeds from borrowings	3,800,000,000	1,941,352,100	1,858,647,900	51%	(iii)
Miscellaneous receipts	-	13,008,421	13,008,421	51%	
Total Receipts	4,120,000,000	1,974,134,243	2,145,865,757	48%	
Payments					
Compensation of employees	3,000,000	2,183,775	816,225	73%	(iv)
Purchase of goods and services	1,817,000,000	604,972,716	1,212,027,284	33%	(v)
Social security benefits	-	-	-	-	
Acquisition of non-financial assets	2,300,000,000	2,295,321,252	4,658,060	100%	(vi)
Transfers to other government entities	-	-	-	-	
Other grants and transfers	-	-	-	-	
Total payments	4,120,000,00	2,902,198,431	1,217,801,569	70%	

- i. The GoK counter funds were received in July 2021 hence a timing difference between the date of release and receipt by the project.
- ii. The low absorption is attributed to the delay in completion of the consultancy of upgrading flood early warning systems. The activity shall be completed in FY21/22.
- iii. This is attributed to the slow pace of completing land compensation which was accelerated in the third quarter of the financial. The absorption shall increase twofold or more in the subsequent financial year since the contractor will be allowed access to a bigger section of the section under construction. This had an impact on v & vi above as well.

*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

ANNEX 2: RECONCILIATION OF INTER-ENTITY TRANSFERS

PROJECT NAME:				
Break down of Transfers from the State Department of XXX				
a.	Government Counterpart Funding	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
			XX	
			XX	
			XX	
		Total	XXX	
b.	Direct Payments	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
			XX	
			XX	
			XX	
		Total	XXX	
c.	Others	<u>Bank Statement Date</u>	<u>Amount (KShs)</u>	<u>Indicate the FY to which the amounts relate</u>
			XX	
			XX	
			XX	
		TOTAL(a+b+c)	XXX	
			XXX	

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

Project Coordinator
XXX entity

Head of Accounting Unit
xxx Ministry

Sign -----

Sign-----

*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

ANNEX 3A - ANALYSIS OF PENDING BILLS

Supplier of Goods or Services	Original Amount	Date Contracted	Amount To-Date	Paid	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
	a	b	c		d=a-c		
Construction of buildings							
1.							
2.							
Sub-Total							
Construction of civil works							
3. Sinohydro Corporation	5,285,985,764	22/11/2017	3,050,363,243.65		202,425,201	163,542,143	
Danaff	404,375,961	22/12/2017	297,893,337		33,099,259	24,100,078	
Suhufi Agencies	645,034,846	02/02/2017	586,586,499.38		27,803,226	27,803,226	
Export Hydro	21,487,412	20/08/2018	20,169,572		939,913	939,913	
Insta Pumps	8,513,750	21/07/2020	2,089,490		232,165.56	0	
Gateweb	96,772,363	18/12/2018	91,914,164		4,858,198	9,062,870	
Tractebel International	940,253,367.50	04/10/2016	640,662,654		-	52,185,885	
Sub-Total					269,357,964.65	277,634,115	
Supply of goods							
4.							
5.							
Sub-Total							
Supply of services							
6.							
7.							
Sub-Total							
Grand Total	7,402,423,463				269,357,964.65	277,634,115	

*Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021*

ANNEX 3B - ANALYSIS OF PENDING STAFF BILLS

Name of Staff	Job Group	Original Amount	Date Payable Contracted	Amount Paid To-Date	Outstanding Balance 2020/21	Outstanding Balance 2019/20	Comments
Permanent Employees - Management							
1.							
2.							
Sub-Total							
Permanent Employees - Others							
3.							
4.							
Sub-Total							
Temporary employees							
5.							
6.							
Sub-Total							
Others (specify)							
7.							
8.							
Sub-Total							
Grand Total							

**Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021**

ANNEX 3C - ANALYSIS OF OTHER PENDING PAYABLES

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

**Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021
ANNEX 4 – SUMMARY OF FIXED ASSETS REGISTER**

Asset class	Opening Cost (KShs) 2020/21	Donations in form of assets (KShs) 2020/21	*Purchases/ Additions in the Year (KShs) 2020/21	** Disposals in the Year (KShs) 2020/21	Transfers in/(out) Kshs 2020/21	Closing Cost (KShs) 2021
	(a)	(b)	(c)	(d)	(d)	(e)= (a)+(b)+(c)-(d)+(-)d
Land	112,678,214	-				112,678,214
Buildings and structures						
Transport equipment	108,746,227	-		-		108,746,227
Office equipment, furniture and fittings	151,413,892		5,838,640			157,252,532
ICT Equipment,	19,180,055		10,589,516			29,769,571
Other Machinery and Equipment	18,960,182					18,960,182
Heritage and cultural assets						
Biological assets						
Infrastructure assets roads, rails						
Intangible assets						
Work in Progress	1,168,322,137					1,168,322,137
Total	1,579,300,707		16,428,156			1,595,728,863

Notes

* Purchases/Additions in the year reconciled to the amount in Statement of Receipts and Payments

** The disposal amount to be disclosed in this register is the cost that the asset was acquired at and not the price at which it has been sold. The balance as at the end of the year is the cumulative cost of all assets bought and inherited by the Ministry, Department or Agency. Additions during the year should tie to note 18 on acquisition of assets during the year. Ensure this section is complete covering all the entities assets. Ensure the complete fixed asset register is separately prepared as per circular number 5/2020 and follow up reminder of circular No. 23/2020 of The National Treasury

**Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021
ANNEX 5 – CONTINGENT LIABILITIES REGISTER**

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

***Kenya Water Security and Climate Resilience
Reports and Financial Statements
For the financial year ended June 30, 2021***

APPENDICES

- i. Signed confirmations from beneficiaries in Transfers to Other Government Entities
- ii. Bank Reconciliations statement as at 30th June 2021
- iii. Board of Survey Report
- iv. Special Deposit Account(s) reconciliation statement(s)
- v. GOK IFMIS comparison Trial Balance



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

MAJI HOUSE
NGONG ROAD
P. O. BOX 49720-00100
NAIROBI
Website: kwscrp.org

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

Ref. KWSCR/ACCT/004/VOL.III/132

Date: 26th August, 2021

The Team Leader
Water Resources Authority
NAIROBI.

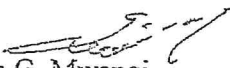
**RE: CONFIRMATION OF FUNDS TRANSFERRED IN THE FINANCIAL YEAR
2020/2021**

The regulation under IPSAS requires confirmation of the amounts transferred to Project Implementing Units/SAGAs during the financial year 2020/2021

The funds we transferred to your organization is as follows.

Date	Amount
31.08.2020	24,251,917.00
30.06.2021	10,248,083.00
TOTAL	34,500,000.00

Please confirm by signing the below:-


Eng. Simon G. Mwangi
Project Manager

Amount:

34,500,000.00

Name:

SIMON MWANGI

Signature:



Designation:

KWSCR-PIU TEAM LEADER

Date:

26th August 2021



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

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

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

Ref. KWSCRP/ACCT/004/VOL.III/131

Date: 26th August, 2021

The Chairman
National Lands Commission
NAIROBI.

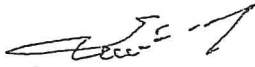
**RE: CONFIRMATION OF FUNDS TRANSFERRED IN THE FINANCIAL YEAR
2020/2021**

The regulation under IPSAS requires confirmation of the amounts transferred to Project Implementing Units/SAGAs during the financial year 2020/2021.

The funds we transferred to your organization is as follows.

Date	Amount
25.01.2021	190,000,000
22.04.2021	200,000,000
13.07.2021	300,000,000
TOTAL	690,000,000

Please confirm by signing the below:-


Eng. Simon G. Mwangi
Project Manager

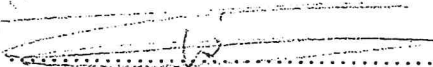
Amount:

690,000,000/=

Name:

DANIEL MWAKIO RIGITA

Signature:



Designation:

PRINCIPAL FINANCE OFFICER

Date:

2nd SEPTEMBER 2021





26th July 2021.

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

Dear Sir / Madam,

RE: CERTIFICATE OF BALANCE FOR MINISTRY OF WATER, SANITATION AND IRRIGATION..

We refer to your correspondence requesting us to furnish you with information regarding the state of affairs of your accounts,

In response we wish to confirm the account and its respective balance with us, as at close of business on 30th June 2021

Account number	Account Name	Currency	Balance
2033770043	KENYA WATER SECURITY AND CLIMATE	KES	545,340,346.90 (Cr)

We trust that this meets your requirements.

Yours faithfully,

Isaac Maina
Authorized Signatory

Elizabeth Muraguri
Authorized Signatory

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

www.ncbagroup.com

NCBA BANK KENYA PLC

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

				F.O 30
KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT				
	D-110 (KWSCRIP)		2020/2021	
BANK RECONCILIATION STATEMENT AS AT 30th June 2021				
		KSHS.	Kshs.	Kshs.
Balance as per bank certificate(New A/c)				545,340,346.90
Less				
1. Payments in cashbook not yet recorded in bank statement (Unpresented Cheques)		64,831,092.75		
			64,831,092.75	
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.....				480,509,254.15
I certify that I have verified the bank balance in the cashbook with the bank statement and that the above reconciliation is correct.				
Prepared By:	PA			
	Signature			
			
	Date			
	(All schedules are attached herewith)			

Jun-21			
MINISTRY OF ENVIRONMENT WATER AND NATURAL RESOURCES			
KENYA WATER SECURITY RESILIENCE PROJECT			
PROJECT PREPARATORY ADVANCE			
PROJECT NO. 52680			
BANK RECONCILIATION STATEMENT AS AT 30th June 2021			
NCBA BANK, NIC HOUSE NAIROBI			
A/C NO. 2033770043			
CASH BOOK SUMMARY			
CASH BOOK BALANCE AS AT 1st Apr 2021			510,017,871.65
	ADD	RECEIPTS (INTEREST INCOME)	1,259,682.80
		Exchequer: IDA	69,699,558.00
		Correcting	9,901.00
		Other funds	2,250,255.00
		Imprest refunds	50,440.00
		Unpaid imprest	136,500.00
		Sub Totals	583,424,208.45
	LESS	PAYMENTS	102,658,562.75
		BANK CHARGES	256,391.55
		Sub Totals	102,914,954.30
		CASH BOOK BALANCE AS AT 30th June 2021	480,509,254.15
BANK RECONCILIATION STATEMENT			
BALANCE AS PER BANK STATEMENT AS AT 30th June 2021			545,340,346.90
	ADD	UN BANKED RECEIPT	
		PAY IN BANK NOT IN CASH BOOK	
		Sub Totals	545,340,346.90
	LESS	UNPRESENTED CHEQUES	64,831,092.75
BALANCE AS PER CASH BOOK			480,509,254.15
LIST OF UNPRESENTED CHEQUES			
C B DATE	CHQ.No.	PAYEE NAME	AMOUNT (Kshs.)
30-Jun-21	003910	Carol Nzuki	39,800.00
30-Jun-21	003910	Jacinta Ncooro	42,000.00
30-Jun-21	003910	Brian Musili	33,600.00
30-Jun-21	003910	Raphael Kivuva	33,600.00
30-Jun-21	003910	Caroline Mugwe	50,400.00
30-Jun-21	003910	Rose Nyakwana	42,000.00
30-Jun-21	003910	Daniel Mogusu	42,000.00
30-Jun-21	003910	Agnes Waweru	42,000.00
30-Jun-21	003910	Job Bowen	18,900.00
30-Jun-21	003910	Thomas Mutuku	18,900.00
30-Jun-21	003910	Beatrice Manyara	38,600.00
30-Jun-21	003910	Gevas Korir	33,600.00
30-Jun-21	003910	David Thiongo	45,000.00
30-Jun-21	003910	John Mwangi	18,900.00
30-Jun-21	003910	James Nduna	50,400.00



July 12, 2021

NATIONAL IRRIGATION AUTHORITY
P.O BOX 30372-00100
Nairobi.

NATIONAL IRRIGATION AUTHORITY
RECEIVED
26 JUL 2021
P. O. Box 30372 - 00100, NAIROBI

CO-F

Dear Sir/Madam,

RE: BALANCE CONFIRMATION FOR NATIONAL IRRIGATION AUTHORITY (NIA)- KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT

We refer to our mutual client's correspondence requesting to furnish you with information regarding their 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 2021** to have been as follows:

Account Number	Account Name	Curr	Account Balance
1797370137	NIA - KENYA WATER SECURITY AND	KES	20,252,291.30 CR

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

Yours faithfully,

JR
Authorized signatory
Joy Ringera

Theresa Musundi
Authorized signatory
Theresa Musundi

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





National
Irrigation
Authority

NIA - KENYA WATER SECURITY AND CLIMATE RESILIENCE PROJECT

BANK RECONCILIATION STATEMENT FOR THE QUARTER ENDING JUNE 2021

NCBA BANK - NCBA HOUSE BRANCH

ACCOUNT NO. - 1004150167 / 1797370137

CASHBOOK SUMMARY

Balance as per cashbook b/f	24,659,455.40
Add	
Receipts for the Quarter (April - June 2021)	661,110.10
	<hr/>
	25,320,565.50
Less	
Expenditure for the Quarter (April - June 2021)	6,758,371.25
Expected Cashbook balance c/f	<hr/>
	18,562,194.25
	<hr/> <hr/>
Imprest and Advances issued during the period	2,132,900.00
Project Account Cashbook balance c/f	18,562,194.25
Outstanding Imprest and Advances	-
Actual Closing balance c/f	<hr/>
	18,562,194.25
	<hr/> <hr/>

BANK RECONCILIATION STATEMENT

Balance as per bank statement 20,252,291.30

Less

Un-presented cheque

Cheque No. 000643	141,693.00
Cheque No. 000766	145,655.00
Cheque No. 000767	24,115.50
Cheque No. 000768	18,000.00
Cheque No. 000770	20,000.00
Cheque No. 000771	20,000.00
Cheque No. 000772	332,080.00

NATIONAL IRRIGATION AUTHORITY

UNYUNYIZI HOUSELENANA RD

Nairobi

00100

Kenya

Statement Period: 01062021 TO 30062021
 Customer Name: NIA - KENYA WATER SECURITY A
 ND
 Customer Number: 179737
 Account Number: 1797370137 - 1004150167
 Account Type: Institutional Banking Current AC
 Currency: Kenyan Shilling

Date	Transaction Details	Value Date	Debit	Credit	Balance
03062021	Outward Telegraphic Trn Pymnt FT21154BMZBW	03062021	500.00		22,717,847.40
	TOM PATRICK OLIMBA STAFF ADVANCE FOR CAPACITY BUILDING				
03062021	Outward Telegraphic Trn Pymnt FT21154BMZBW	03062021	770,800.00		21,947,047.40
	TOM PATRICK OLIMBA STAFF ADVANCE FOR CAPACITY BUILDING				
03062021	KE Excise Duty CHG21154H5Y9D FT21 154BMZBW	03062021	100.00		21,946,947.40
04062021	Inward Clg Cheque CHQ NO - 000760 TOM PATRICK OLIMBA FT2 115581Q1Z	04062021	28,200.00		21,918,747.40
04062021	Inward Clg Cheque CHQ NO - 000759 TOM PATRICK OLIMBA FT2 115527KVL	04062021	24,000.00		21,894,747.40
08062021	Inward Clg Cheque CHQ NO - 000757 VIVO ENERGY KENYA LIMIT ED FT21159025Q4	08062021	73,703.20		21,821,044.20
17062021	Inward Clg Cheque CHQ NO - 000762 JAFR ED SIMIYU WANYAMA FT211684H25B	17062021	32,200.00		21,788,844.20
18062021	Inward Clg Cheque CHQ NO - 000763 DOR OTHY KAWIRA NDUBI FT21169G5LK0	18062021	56,000.00		21,732,844.20

Water Resources Authority-(KWSCR-PIU)			
BANK RECONCILIATION STATEMENT AS AT 30th June 2021			
EQUITY BANK, Community Branch			
A/C NO. 0180269867060			
CASH BOOK SUMMARY			
CASH BOOK BALANCE AS AT 01-06-2021			1,950,857.20
	ADD RECEIPTS	CASH RECEIVED	778.00
		Sub Totals	1,951,635.20
	LESS	PAYMENTS	305,929.00
		BANK CHARGES	2,160.00
		Sub Totals	305,929.00
		CASH BOOK BALANCE AS AT 30th June 2021	1,645,706.20
BANK RECONCILIATION STATEMENT			
BALANCE AS PER BANK STATEMENT AS AT 30th June 2021			1,653,734.20
	ADD	UN BANKED RECEIPT	
		PAY IN BANK NOT IN CASH BOOK	
		Sub Totals	
	LESS	UNPRESENTED CHEQUES	
Cheque No.			
001187	Safaricom PLC	PAYMENT OF POSTPAY INTERNET SERVICES	8,028.00
			8,028.00
	BALANCE AS PER CASH BOOK		1,645,706.20
PREPARED BY:		SIGN:.....	DATE:.....
	(FO)		
REVIEWED BY:.....		SIGN:.....	DATE:.....
	(CA)		
APPROVED BY:.....		SIGN:.....	DAT:.....
	(HOD)		



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

To,

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

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

Account Statement 0180269867060

Statement Period (From 01-06-2021 To 30-06-2021)

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
15-06-2021	15-06-2021	ChequeNo.001178 Presented	719.00		1,951,877.20
15-06-2021	15-06-2021	Inward Clearing Charge	60.00		1,951,817.20
28-06-2021	28-06-2021	2020210001824310 WATER RESOURCES MANAGEMENT AUTHO	141.00		1,951,676.20
28-06-2021	28-06-2021	Transfer Charge	120.00		1,951,556.20
28-06-2021	28-06-2021	JUNE SALARIES	84,000.00		1,867,556.20
28-06-2021	28-06-2021	JUNE SALARIES	145,600.00		1,721,956.20
28-06-2021	28-06-2021	JUNE SALARIES	66,000.00		1,655,956.20
28-06-2021	28-06-2021	JUNE SALARY CHARGES	480.00		1,655,476.20
28-06-2021	28-06-2021	JUNE SALARY CHARGES	600.00		1,654,876.20
28-06-2021	28-06-2021	JUNE SALARY CHARGES	840.00		1,654,036.20
29-06-2021	29-06-2021	DEBORAH		778.00	1,654,814.20
30-06-2021	30-06-2021	ChequeNo.001174 Presented	1,020.00		1,653,794.20
30-06-2021	30-06-2021	Inward Clearing Charge	60.00		1,653,734.20
Grand Total			299,640.00	778.00	1,653,734.20

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

LG0811820210702042335

Date. 02 JULY, 2021

Report of the Board of Survey on the Cash and Bank Balances of A/C 2033770043 ,K.W.S.R.P
FUND as at the close of business on **30TH JUNE, 2021**

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

Theresa Wasike - **CHAIRMAN**

Wycliffe Ojukwu - **MEMBER**

Stella Kinyua - **MEMBER**

assembled at the **Cash office, State ...KWSRP.....**

at **10.00 A.M (time)** on the **02 July, 2021.....**

as the following cash was produced:-

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

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

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

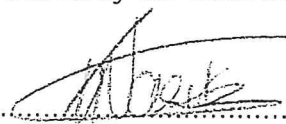
The Cash Book reflected the following balances as at the close of business on the **30th June, 2021**


Cash on hand	Sh. NIL
Bank balance	Sh..... 480,509,254.15

The Bank Certificate of Balance showed a sum of **Sh. Five Hundred Forty-Five Million Three Hundred and Forty Thousand Three Hundred Forty-Six.....**

Cents Ninety only (Sh.545,340,346.90) standing to the credit of the account on**30TH JUNE, 2021**

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


 Chairman


 Members of the Board

Date **29/7/2021**.....

lets KWSCP
T.N.A
SN

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

Credit No.: IDA LOAN No. CREDIT NO. 5268-KE (DA-C)
Bank Account No.: 1000214244 Held with CENTRAL BANK OF KENYA

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

Discrepancy between total appearing on line 3 and 9

Notes:

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

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



AUTHORISED REPRESENTATIVE
RESOURCE MOBILISATION DEPARTMENT
THE NATIONAL TREASURY

DATE: 30.07.2021

SPECIAL ACCOUNT STATEMENT

For period ending 30th JUNE, 2021 ✓
 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, 2020 ✓
 as per C.B.K. Ledger Account 3,663,593.67 ✓

Add:

Total Amount deposited by World Bank 6,497,860.33 ✓

Total Interest earnings if deposited in account _____

Total amount refunded to cover ineligible expenditure _____

Deduct:

Total amount withdrawn 9,113,978.94 ✓

Total service charges if not included above in amount withdrawn _____

Ending balance on 30th June, 2021 ✓ 1,047,475.06 ✓

**AUTHORISED REPRESENTATIVE
CENTRAL BANK OF KENYA**

SIGNATURE: _____

DATE _____

22.07.2021

**AUTHORISED REPRESENTATIVE
EXTERNAL RESOURCES
DEPARTMENT-TREASURY**

SIGNATURE: _____

DATE _____

30.07.2021

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021, have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 7 of 7

Run Date: 15/07/2021 Run Time: 13:11:32
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2020 To

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000214244

ACCOUNT TITLE : (K) WAT. SEC & CL. RESI PRJ 5268 KE
 30/06/2021

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			3,663,593.67			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	18/08/2020	FT202319RDZF	FUNDING	0.00	1,854,504.40	5518098.07
2	28/03/2020	FT20241Z3LTX	PA124925	-4,600,000.00	0.00	918098.07
3	01/12/2020	FT20336B2HDC	(K) WAT. S FUND	0.00	1,709,107.34	2627205.41
4	12/02/2021	FT21043JQX7F	(K) WAT. S FUND	0.00	1,242,123.53	3869328.94
5	05/03/2021	FT21064X8PJ9	PA125585	-3,869,328.94	0.00	0
6	05/05/2021	FT21125BRYRS	FUNDING	0.00	1,692,125.05	1692125.06
7	24/05/2021	FT21141VGLXP	PA126105	-644,650.00	0.00	1047475.06

CLOSING BALANCE : 1047475.06

END OF ACCOUNT STATEMENT

Favourites TAM.E.STMT.OF.ACCT.EPRM [More Options](#) [Clear Selection](#) [Find](#)

Account equals 1000214244

Statement From equals 20200701

Statement To equals 20210630

TAM.E.STMT.OF.ACCT.EPRM

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

Project: P117635 - Kenya Water Security and Climate Resilience Project

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

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | [Designated/UN Accounts](#) | [Category Schedule](#) |

Designated Account Detail- DA-C

Account Details

Account Holder	KENYA WATER SECURITY AND	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXXX	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	47,225,992.00
Documented	42,225,992.04
Outstanding Balance	4,999,999.96
Waived Documentation Amount	0.00
Transaction in Process	0.00

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

Project: P117635 - Kenya Water Security and Climate Resilience Project

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 18-Jun-2013	Loan Signing Date 29-Jul-2013	Loan Made Effective 24-Oct-2013	Authorized Signatories Submitted to WB 21-Jul-2021	Authorized Signatories Approved 21-Jul-2021	Loan is Ready for Disbursing Online 03-Aug-2021
-----------------------------------	----------------------------------	------------------------------------	---	--	--

Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 107 entries

Filter by DA-C

Paid Summary Value Date

Search

Application						Paid					
Borrower Reference	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
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
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

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

Project: P117635 - Kenya Water Security and Climate Resilience Project

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

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 18-Jun-2013	Loan Signing Date 29-Jul-2013	Loan Made Effective 24-Oct-2013	Authorized Signatories Submitted to WB 21-Jul-2021	Authorized Signatories Approved 21-Jul-2021	Loan is Ready for Disbursing Online 03-Aug-2021
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Submit Withdrawal Application

Transaction List

Showing results 1 - 50 of 121 entries

Filter by DA-C

Documented Value Date

Search

Borrower Reference	Application					Paid						
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated	
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	
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	

Aect KWSRIP
T.N.A
[Signature]
 (54)

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

Credit No.: IDA GRANT NO TF A0761

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

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

Discrepancy between total appearing on line 3 and 9

Notes:

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

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

[Signature]
 AUTHORISED REPRESENTATIVE
 RESOURCE MOBILISATION DEPARTMENT
 THE NATIONAL TREASURY

DATE: 30.07.2021

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

Project: P117635 - Kenya Water Security and Climate Resilience Project

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

[Applications](#) | [eSignatorie\(s\)](#) | [Beneficiaries](#) | [Contracts](#) | [Designated/UN Accounts](#) | [Category Schedule](#) |

Designated Account Detail- DA-D

Account Details

Account Holder	KENYA WATER SECURITY AND CLIMATE RE	DA Currency	USD
Account Holder's Bank	CENTRAL BANK OF KENYA HAILE SELASSIE AVENUE NAIROBI Swift: CBKEKENXXX	Current Authorized Allocation	250,000.00
Account Number	XXXXXXXX46	Associated Categories	1 - (GDS (EXCL VEHICLE) CS, TRN AND OC)
Intermediary Bank	STANDARD CHARTERED BANK 1 BASINGHALL AVENUE LONDON Swift: SCBLGB2LXXX	Other Financing Sources	

Transaction Details

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

Total Deposits Less Refunds	962,978.86
Documented	712,978.86
Outstanding Balance	250,000.00
Waived Documentation Amount	0.00
Transaction in Process	0.00

Loans with Closing Date in less than 6 months

The Closing Date for the Loan is in 6 months.

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

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

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

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

For further guidance, please enter your query as Feedback .

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

Project: P117635 - Kenya Water Security and Climate Resilience Project

Loan Overview | Disbursements | History | Audit Submission

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date 26-Jun-2015	Loan Signing Date 07-Sep-2015	Loan Made Effective 07-Sep-2015	Authorized Signatories Submitted to WB 21-Jul-2021	Authorized Signatories Approved 21-Jul-2021	Loan is Ready for Disbursing Online 02-Aug-2021
-----------------------------------	----------------------------------	------------------------------------	---	--	--

Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 11 entries

Filter by DA-D

Paid Summary

Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 10	DA-D	Completed	USD	41,070.20	1	USD	41,070.20	03-May-2021	03-May-2021	Borrower	03-May-2021
WA 9	DA-D	Completed	USD	9,560.37	1	USD	9,560.37	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021
WA 8	DA-D	Completed	USD	13,926.03	1	USD	13,926.03	30-Nov-2020	30-Nov-2020	Borrower	30-Nov-2020
WA 25	DA-D	Completed	USD	237,028.99	1	USD	237,028.99	08-Sep-2020	08-Sep-2020	Borrower	08-Sep-2020
WA 6B	DA-D	Completed	USD	22,274.76	1	USD	22,274.76	14-May-2020	14-May-2020	Borrower	14-May-2020
WA 6	DA-D	Completed	USD	247,539.67	1	USD	247,539.67	14-May-2020	14-May-2020	Borrower	14-May-2020
WA 4	DA-D	Completed	USD	141,578.84	1	USD	141,578.84	11-Feb-2020	12-Feb-2020	Borrower	12-Feb-2020
WA 1.	DA-D	Completed	USD	250,000.00	DA-D	USD	250,000.00	07-Nov-2019	12-Nov-2019	Borrower	12-Nov-2019

Loans with Closing Date in less than 6 months

Loan: TFA0761 (TF - Trust Fund) | Status: Disbursing | Country: Kenya |

Project: P117635 - Kenya Water Security and Climate Resilience Project

Loan Overview | Disbursements | History | Audit Submission

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

Withdrawal Applications

Disbursement Milestone

Loan Approval Date: 26-Jun-2015 | Loan Signing Date: 07-Sep-2015 | Loan Made Effective: 07-Sep-2015 | Authorized Signatories Submitted to WB: 21-Jul-2021 | Authorized Signatories Approved: 21-Jul-2021 | Loan is Ready for Disbursing Online: 02-Aug-2021

Submit Withdrawal Application

Transaction List

Showing results 1 - 10 of 11 entries

Filter by DA-D

Documented C


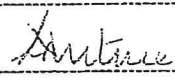
Value Date

Search

Borrower Reference	Application					Paid					
	Type	Status	Ccy	Amount	Category Summary	Ccy	Amount	Date received	Value Date	Logged by	Last Updated
WA 10	DA-D	Completed	USD	41,070.20	1	USD	41,070.20	03-May-2021	03-May-2021	Borrower	03-May-2021
WA 9	DA-D	Completed	USD	9,560.37	1	USD	9,560.37	11-Feb-2021	11-Feb-2021	Borrower	11-Feb-2021
WA 8	DA-D	Completed	USD	13,926.03	1	USD	13,926.03	30-Nov-2020	30-Nov-2020	Borrower	30-Nov-2020
WA 25	DA-D	Completed	USD	237,028.99	1	USD	237,028.99	08-Sep-2020	08-Sep-2020	Borrower	08-Sep-2020
WA 6B	DA-D	Completed	USD	22,274.76	1	USD	22,274.76	14-May-2020	14-May-2020	Borrower	14-May-2020
WA 6	DA-D	Completed	USD	247,539.67	1	USD	247,539.67	14-May-2020	14-May-2020	Borrower	14-May-2020
WA 4	DA-D	Completed	USD	141,578.84	1	USD	141,578.84	11-Feb-2020	12-Feb-2020	Borrower	12-Feb-2020
WA 1.	DA-D	Completed by WB	USD	250,000.00	DA-D		0.00	22-Oct-2019		James Munge	12-Nov-2019

Loans with Closing Date in less than 6 months

SPECIAL ACCOUNT STATEMENT

	For period ending	30th JUNE, 2021 ✓
	Account No.	1000263946
	Depository Bank	CENTRAL BANK OF KENYA.
	Address	CENTRAL BANK OF KENYA.
	Related Loan	(K) WATER SEC. & CLIM. RES-TF0A0761
	Credit Agreement	
	Currency	USD
<u>Part A - Account Activity</u>		
Beginning balance of 1st July, 2020 ✓ as per C.B.K. Ledger Account		33.27 ✓
Add:		
Total Amount deposited by World Bank		301,560.59 ✓
Total Interest earnings if deposited in account		
Total amount refunded to cover ineligible expenditure		
Deduct:		
Total amount withdrawn		181,200.00 ✓
Total service charges if not included above in amount withdrawn		
Ending balance on 30th June, 2021 ✓		120,393.86 ✓
<u>AUTHORISED REPRESENTATIVE</u> <u>CENTRAL BANK OF KENYA</u>	SIGNATURE:	
	DATE	22-07-2021
<u>AUTHORISED REPRESENTATIVE</u> <u>EXTERNAL RESOURCES</u> <u>DEPARTMENT-TREASURY</u>	SIGNATURE:	
	DATE	30-07-2021

NOTE: The ending balance as per Central Bank of Kenya Ledger Account and the off-shore Special Account as at 30th June, 2021 have been reconciled and a copy of the supporting Reconciliation Statement is attached.

Results 1 - 6 of 6

Run Date: 15/07/2021 Run Time: 14:43:50
 CENTRAL BANK OF KENYA
 BANKI KUU YA KENYA
 P.O.BOX 60000-0200
 NAIROBI
 STATEMENT PERIOD: From 01/07/2020 To

STATEMENT OF ACCOUNT

PAGE NO : 1

ACCOUNT NUMBER : 1000263946

ACCOUNT TITLE : (K) WATER SEC. & CLIM. RES-TF0A0761
 30/06/2021

NO.	DATE	REFERENCE NO	DETAILS	DEBIT	CREDIT BALANCE	
OPENING BAL :			33.27			
NO.	Value Date	Reference.No	Details	Debit	Credit	Balance
1	09/09/2020	FT20253HDBD6	(K) WATER FUND	0.00	237,003.99	237037.26
2	28/10/2020	FT20302MMV6C	PA125462	-92,500.00	0.00	144537.26
3	01/12/2020	FT203369ZF42	(K) WATER FUND	0.00	13,926.03	158463.29
4	12/02/2021	FT21043TYJCY	(K) WATER FUND	0.00	9,560.37	168023.66
5	09/03/2021	FT21068LHN2P	PA125592	-88,700.00	0.00	79323.66
6	05/05/2021	FT21125YCBKV	FUNDING	0.00	41,070.20	120393.86

CLOSING BALANCE : 120393.86

END OF ACCOUNT STATEMENT

Favourites

TAM.E.STMT.OF.ACCT.EPRM

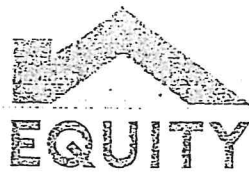
More Options
 Clear Selection Find

Account

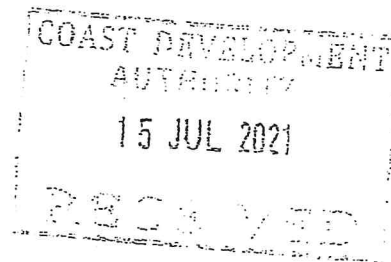
Statement From

Statement To

TAM E STMT.OF.ACCT.EPRM



EBL/MSC/156/
14th July 2021



TO WHOM IT MAY CONCERN,

Dear Sir/Madam,

RE: CONFIRMATION OF ACCOUNTS BALANCES FOR COAST DEVELOPMENT
AUTHORITY ACCOUNT.

We hereby confirm that the balances of the above company's accounts as at 30/06/2021 are as below:

1560267200967	KES	12,753,962.67 Cr
---------------	-----	------------------

This information is given in strict confidence, without guarantee and constitutes no liability and /or responsibility on the bank and /or its officials.

Yours faithfully,

AUTHORISED SIGNATORY



AUTHORISED SIGNATORY

KWALE COUNTY GOVERNMENT

KENYA WATER SECURITY & CLIMATE RESILIENCE PROGRAM-1

BANK NAME: KCB A/C NAME: KWALE COUNTY WATER SECURITY & CLIMATE, A/C NO.:1180460448

BANK RECONCILIATION FOR THE PERIOD ENDING 30TH JUNE. 2021

		Notes		
			Sh. Cts	Sh. Cts
Balance as per Bank Statement				11,602,291.50
Less				
	Payments in Cash Book not in Bank Statement { Un presented cheque}	I	160,800.00	
	Receipts in Bank statement not recorded in cash book { Direct Credits}	II	-	160,800.00
Add				11,441,491.50
	Payments in Bank Statement not in Cash Book { Direct Debits & Bank charges}	III	-	
	Receipts in Cash Book not in Bank Statement { Uncredited cheques}	IV	-	0.00
BALANCE AS PER CASHBOOK				11,441,491.50

I certify that I have verified Bank Balance in the Cash Book with the Bank Statement and that the above Reconciliation is correct

Prepared by:

Checked by:

PREPARED BY: _____ Sign & Date: _____

CONFIRMED BY: _____ Sign & Date: _____

APPROVED BY: _____ Sign & Date: _____

RECONCILIATIONS SCHEDULES/NOTES

<u>PAYMENTS IN CASH BOOK NOT IN BANK STATEMENT {Un presented}</u>			
NOTE I DATE	PAYEE	PARTICULARS	CHEQUE NO
29/06/2021	New Ukunda	Fuel and Lubricants	487
			160,800.00
			<u>160,800.00</u>
<u>RECEIPTS IN BANK STATEMENT NOT RECORDED IN CASH BOOK {Direct Credits}</u>			
NOTE II DATE	PAYEE	PARTICULARS	CHEQUE NO
			0.00
			<u>0.00</u>
<u>PAYMENTS IN BANK STATEMENT NOT IN CASH BOOK {Direct Debits & Bank charges}</u>			
NOTE III DATE	PAYEE	PARTICULARS	CHEQUE NO
			0.00
			<u>0.00</u>
<u>RECEIPTS IN CASH BOOK NOT IN BANK STATEMENT {Uncredited cheques}</u>			
NOTE IV DATE	PAYEE	PARTICULARS	CHEQUE NO
			-
			<u>-</u>

BANK RECONCILIATION STATEMENT AS AT 30 JUNE 2021			
	COAST DEVELOPMENT AUTHORITY(KWSCRIP)		
	EQUITY BANK MOI AVENUE		
	A/C NO. 1560267200967		
CASH BOOK SUMMARY			
	CASH BOOK BALANCE AS AT 1/06/2021		17,011,797.47
	ADD	RECEIPTS	298,030.00
		REVERSED CHEQUES	-
		Sub Totals	17,309,827.47
	LESS	PAYMENTS	6,705,450.80
		BANK CHARGES	4,320.00
		Sub Totals	6,709,770.80
		CASH BOOK BALANCE	10,600,056.67
BANK RECONCILIATION STATEMENT			
	BALANCE AS PER BANK STATEMENT AS AT 30/06/2021		12,753,962.67
	ADD	UN BANKED RECEIPT	-
		Sub Totals	
	LESS	UNPRESENTED CHEQUES	2,153,906.00
	BALANCE AS PER CASH BOOK AS AT 30/06/2021		10,600,056.67
LIST OF UNPRESENTED CHEQUES			
C B DATE	CHQ.No.	PAYEE NAME	AMOUNT
6/18/2021	2094	ZEINAB SHEIKH ALI	115,050.00
6/30/2021	2107	MAXIMILLA CHELIMO	239,475.00
6/30/2021	2127	SHALMAR DREAMS LODGE	211,295.00
6/30/2021	2116	MACRO STEP ENTERPRISE	185,701.00
6/30/2021	2128	SHALMAR DREAMS LODGE	162,155.00
6/30/2021	2106	ZEINAB SHEIKH ALI	156,240.00
6/30/2021	2118	UNI-LON ENTERPRISES	104,620.00
6/30/2021	2119	SAJAC GENERAL SUPPLIERS	100,241.00
6/30/2021	2129	REAL DEAL SOLUTIONS (E.A) LTD	99,995.00
6/30/2021	2120	DUNPAC ENTERPRISES	61,290.00
6/30/2021	2117	ELME SOUD LTD	60,900.00
6/30/2021	2113	LUQRADHI AGENCIES	52,656.00
6/30/2021	2111	LAURINE RIZIKI KITHI	50,400.00
6/30/2021	2135	MAXIMILLA CHELIMO	43,035.00
6/30/2021	2137	ARNOLD KATANA KIBOGO	42,320.00
6/30/2021	2115	KENYA FOREST RESEACH INSTITUTE	40,500.00
6/30/2021	2136	DAVID NJUMWA	34,300.00

6/30/2021	2132	BINTISAIDI VYOMBO	33,600.00
6/30/2021	2133	FAUZIYA MOHAMMED	28,560.00
6/30/2021	2122	SAID SWALEH GONGO	25,200.00
6/30/2021	2105	SIMON LOKTAR	25,200.00
6/30/2021	2104	FAUZIYAH MOHAMED	25,200.00
6/30/2021	2110	FREDRICK WANOKO MWABILI	25,200.00
6/30/2021	2114	CDA WANANCHI	22,000.00
6/30/2021	2123	ZEINAB SHEIKH ALI	21,373.00
6/30/2021	2131	NURU MOHAMMED	19,600.00
6/30/2021	2096	ESTHER KIRIGHA	16,800.00
6/30/2021	2112	ELME SOUD LTD	~ 15,200.00
6/30/2021	2108	NURU MOHAMED	14,700.00
6/30/2021	2121	SALIM MKUSI	14,700.00
6/30/2021	2109	SALIM MKUSI	14,700.00
6/30/2021	2124	MWANASITI BENDERA	10,500.00
6/30/2021	2095	VIOLET INDIAZI	10,500.00
6/30/2021	2134	STANLEY M. KAMAU	9,800.00
6/30/2021	2103	DAVID NJUMWA	9,800.00
6/30/2021	2100	JUSTINE MANGALE	9,800.00
6/30/2021	2097	PAUL CHENGO	9,800.00
6/30/2021	2102	SAID GUNI	9,800.00
6/30/2021	2130	SIMON LOKIT CHEMARUM	8,400.00
6/30/2021	2101	HUMPHREY BAYA	8,400.00
6/30/2021	2099	GEOFFREY MANGI	4,900.00
			2,153,906.00

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EQUITY BANK (KENYA) LTD.
MOMBASA SUPREME CENTRE BRANCH
CERTIFIED TRUE COPY
OF THE ORIGINAL

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To,

COAST DEVELOPMENT AUTHORITY-
KWSCRP
P.O.BOX 1322
MOMBASA
KE
80100

Branch ID : 156
Customer Name : COAST DEVELOPMENT AUTHORITY-
KWSCRP
Product Name : CAA
Currency : KES

COAST DEVELOPMENT
AUTHORITY
15 JUL 2021
RECEIVED

Account Statement 1560267200967
Statement Period (From 01-04-2021 To 30-06-2021)

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
01-04-2021	01-04-2021	Cash Deposit from MOMBASA		5,500.00	20,497,839.47
07-04-2021	07-04-2021	ChequeNo.001951 Presented	25,200.00		20,472,639.47
07-04-2021	07-04-2021	Inward Clearing Charge	60.00		20,472,579.47
08-04-2021	08-04-2021	MAXIMILLA CHELIMO KAKUKO	80,700.00		20,391,879.47
08-04-2021	08-04-2021	Inward Clearing Chgs	60.00		20,391,819.47
09-04-2021	09-04-2021	ChequeNo.001953 Presented	9,800.00		20,382,019.47
09-04-2021	09-04-2021	Inward Clearing Charge	60.00		20,381,959.47
09-04-2021	09-04-2021	ChequeNo.001952 Presented	14,700.00		20,367,259.47
09-04-2021	09-04-2021	Inward Clearing Charge	60.00		20,367,199.47
09-04-2021	09-04-2021	PAUL CHENGO		12,600.00	20,379,799.47
15-04-2021	15-04-2021	DEBIT TRANSFER	42,000.00		20,337,799.47
15-04-2021	15-04-2021	Inward Clearing Chgs	60.00		20,337,739.47
15-04-2021	15-04-2021	TO MAXIMILLA CHELIMO KAKUKO	56,580.00		20,281,159.47
15-04-2021	15-04-2021	Inward Clearing Chgs	60.00		20,281,099.47
16-04-2021	16-04-2021	ChequeNo.001956 Presented	44,000.00		20,237,099.47
16-04-2021	16-04-2021	Inward Clearing Charge	60.00		20,237,039.47
16-04-2021	16-04-2021	ChequeNo.001959 Presented	19,600.00		20,217,439.47
16-04-2021	16-04-2021	Inward Clearing Charge	60.00		20,217,379.47
16-04-2021	16-04-2021	ChequeNo.001958 Presented	46,900.00		20,170,479.47
16-04-2021	16-04-2021	Inward Clearing Charge	60.00		20,170,419.47

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



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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRIP

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
19-04-2021	19-04-2021	ChequeNo.001957 Presented	39,000.00		20,131,419.47
19-04-2021	19-04-2021	Inward Clearing Charge	60.00		20,131,359.47
20-04-2021	20-04-2021	ChequeNo.001952 Presented	42,000.00		20,089,359.47
20-04-2021	20-04-2021	Inward Clearing Charge	60.00		20,089,299.47
21-04-2021	21-04-2021	ChequeNo.001955 Presented	60,900.00		20,028,399.47
21-04-2021	21-04-2021	Inward Clearing Charge	60.00		20,028,339.47
22-04-2021	22-04-2021	ChequeNo.001973 Presented	9,800.00		20,018,539.47
22-04-2021	22-04-2021	Inward Clearing Charge	60.00		20,018,479.47
22-04-2021	22-04-2021	TO WILLIAM GONA	10,500.00		20,007,979.47
22-04-2021	22-04-2021	Inward Clearing Chgs	60.00		20,007,919.47
22-04-2021	22-04-2021	Cash Withdrawal from MOMBASA SUPREME CENTRE	196,250.00		19,811,669.47
22-04-2021	22-04-2021	Cash Withdrawal Charge	120.00		19,811,549.47
22-04-2021	22-04-2021	ChequeNo.001974 Presented	197,250.00		19,614,299.47
22-04-2021	22-04-2021	Inward Clearing Charge	60.00		19,614,239.47
22-04-2021	22-04-2021	TO DUNPAC ENT	60,400.00		19,553,839.47
22-04-2021	22-04-2021	Inward Clearing Chgs	60.00		19,553,779.47
22-04-2021	22-04-2021	2020210000848788 COAST DEVELOPMENT AUTHORITY	468.00		19,553,311.47
22-04-2021	22-04-2021	Transfer Charge	120.00		19,553,191.47
22-04-2021	22-04-2021	2020210000848686 COAST DEVELOPMENT AUTHORITY	1,060.00		19,552,131.47
22-04-2021	22-04-2021	Transfer Charge	120.00		19,552,011.47
22-04-2021	22-04-2021	2020210000848687 COAST DEVELOPMENT AUTHORITY	470.00		19,551,541.47
22-04-2021	22-04-2021	Transfer Charge	120.00		19,551,421.47
22-04-2021	22-04-2021	TO LAURINE	16,800.00		19,534,621.47
22-04-2021	22-04-2021	Inward Clearing Chgs	60.00		19,534,561.47
23-04-2021	23-04-2021	ChequeNo.001957 Presented	26,662.00		19,507,899.47

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

MM0494520210714011703



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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRIP

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
23-04-2021	23-04-2021	Inward Clearing Charge	60.00		19,507,839.47
23-04-2021	23-04-2021	ChequeNo.001981 Presented	16,800.00		19,491,039.47
23-04-2021	23-04-2021	Inward Clearing Charge	60.00		19,490,979.47
23-04-2021	23-04-2021	ChequeNo.001975 Presented	21,000.00		19,469,979.47
23-04-2021	23-04-2021	Inward Clearing Charge	60.00		19,469,919.47
23-04-2021	23-04-2021	ChequeNo.001980 Presented	10,500.00		19,459,419.47
23-04-2021	23-04-2021	Inward Clearing Charge	60.00		19,459,359.47
23-04-2021	23-04-2021	ChequeNo.001979 Presented	19,600.00		19,439,759.47
23-04-2021	23-04-2021	Inward Clearing Charge	60.00		19,439,699.47
23-04-2021	23-04-2021	ChequeNo.001969 Presented	26,740.00		19,412,959.47
23-04-2021	23-04-2021	Inward Clearing Charge	60.00		19,412,899.47
23-04-2021	23-04-2021	ChequeNo.001972 Presented	62,865.00		19,350,034.47
23-04-2021	23-04-2021	Inward Clearing Charge	60.00		19,349,974.47
23-04-2021	23-04-2021	PAUL CHENGO		550.00	19,350,524.47
26-04-2021	26-04-2021	PRECISION EXPERT- BY:/111613219333;26-04-2021 11:38		2,490.00	19,353,014.47
27-04-2021	27-04-2021	ChequeNo.001982 Presented	4,900.00		19,348,114.47
27-04-2021	27-04-2021	Inward Clearing Charge	60.00		19,348,054.47
27-04-2021	27-04-2021	ChequeNo.001978 Presented	9,800.00		19,338,254.47
27-04-2021	27-04-2021	Inward Clearing Charge	60.00		19,338,194.47
29-04-2021	29-04-2021	Cash Withdrawal from MOMBASA SUPREME CENTRE	62,865.00		19,275,329.47
29-04-2021	29-04-2021	Cash Withdrawal Charge	120.00		19,275,209.47
30-04-2021	30-04-2021	ChequeNo.001985 Presented	38,115.00		19,237,094.47
30-04-2021	30-04-2021	Inward Clearing Charge	60.00		19,237,034.47
30-04-2021	30-04-2021	Cash Deposit from MOMBASA SUPREME CENTRE		3,000.00	19,240,034.47
30-04-2021	30-04-2021	ChequeNo.001986 Presented	16,800.00		19,223,234.47
30-04-2021	30-04-2021	Inward Clearing Charge	60.00		19,223,174.47

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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRIP

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
03-05-2021	03-05-2021	ChequeNo.001987 Presented	14,700.00		19,208,474.47
03-05-2021	03-05-2021	Inward Clearing Charge	60.00		19,208,414.47
03-05-2021	03-05-2021	2020210001139845 COAST DEVELOPMENT AUTHORITY	219.00		19,208,195.47
03-05-2021	03-05-2021	Transfer Charge	120.00		19,208,075.47
04-05-2021	04-05-2021	ChequeNo.001990 Presented	25,000.00		19,183,075.47
04-05-2021	04-05-2021	Inward Clearing Charge	60.00		19,183,015.47
04-05-2021	04-05-2021	ChequeNo.001992 Presented	12,431.00		19,170,584
04-05-2021	04-05-2021	Inward Clearing Charge	60.00		19,170,524.47
04-05-2021	04-05-2021	ChequeNo.001989 Presented	33,600.00		19,136,924.47
04-05-2021	04-05-2021	Inward Clearing Charge	60.00		19,136,864.47
04-05-2021	04-05-2021	2020210001174605 COAST DEVELOPMENT AUTHORITY	4,000.00		19,132,864.47
04-05-2021	04-05-2021	Transfer Charge	120.00		19,132,744.47
04-05-2021	04-05-2021	2020210001174563 COAST DEVELOPMENT AUTHORITY	1,380.00		19,131,364.47
04-05-2021	04-05-2021	Transfer Charge	120.00		19,131,244.47
04-05-2021	04-05-2021	ZEINAB SHEIK ALI		5,040.00	19,136,284.47
04-05-2021	04-05-2021	ChequeNo.002002 Presented	10,500.00		19,125,784.47
04-05-2021	04-05-2021	Inward Clearing Charge	60.00		19,125,724.47
05-05-2021	05-05-2021	ChequeNo.001999 Presented	9,800.00		19,115,924.47
05-05-2021	05-05-2021	Inward Clearing Charge	60.00		19,115,864
05-05-2021	05-05-2021	ChequeNo.002001 Presented	16,800.00		19,099,064.47
05-05-2021	05-05-2021	Inward Clearing Charge	60.00		19,099,004.47
06-05-2021	06-05-2021	ChequeNo.002000 Presented	14,700.00		19,084,304.47
06-05-2021	06-05-2021	Inward Clearing Charge	60.00		19,084,244.47
06-05-2021	06-05-2021	ChequeNo.002003 Presented	19,600.00		19,064,644.47
06-05-2021	06-05-2021	Inward Clearing Charge	60.00		19,064,584.47
06-05-2021	06-05-2021	ChequeNo.001994 Presented	48,229.00		19,016,355.47

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

MM0494520219714011703



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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCR

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
06-05-2021	06-05-2021	Inward Clearing Charge	60.00		19,016,295.47
10-05-2021	10-05-2021	Cash Deposit from MOMBASA SUPREME CENTRE		15,637.00	19,031,932.47
11-05-2021	11-05-2021	JOHN WAINAINA NT- BY:/113114191313/11-05-2021 11:55		5,370.00	19,037,302.47
11-05-2021	11-05-2021	ARNOLD KATANA KIBOGO	190,700.00		18,846,602.47
11-05-2021	11-05-2021	Transfer Charge	120.00		18,846,482.47
11-05-2021	11-05-2021	2020210001139453 COAST DEVELOPMENT AUTHORITY	1,347.00		18,845,135.47
11-05-2021	11-05-2021	Transfer Charge	120.00		18,845,015.47
12-05-2021	12-05-2021	ChequeNo.002005 Presented	437,248.00		18,407,767.47
12-05-2021	12-05-2021	Inward Clearing Charge	60.00		18,407,707.47
12-05-2021	12-05-2021	ChequeNo.002007 Presented	74,950.00		18,332,757.47
12-05-2021	12-05-2021	Inward Clearing Charge	60.00		18,332,697.47
12-05-2021	12-05-2021	ChequeNo.002006 Presented	24,500.00		18,308,197.47
12-05-2021	12-05-2021	Inward Clearing Charge	60.00		18,308,137.47
17-05-2021	17-05-2021	ChequeNo.001993 Presented	28,500.00		18,279,637.47
17-05-2021	17-05-2021	Inward Clearing Charge	60.00		18,279,577.47
18-05-2021	18-05-2021	MAXIMILLA CHELIMO		34,080.00	18,313,657.47
19-05-2021	19-05-2021	ChequeNo.001991 Presented	74,620.00		18,239,037.47
19-05-2021	19-05-2021	Inward Clearing Charge	60.00		18,238,977.47
21-05-2021	21-05-2021	2020210001351282 COAST DEVELOPMENT AUTHORITY	12,987.00		18,225,990.47
21-05-2021	21-05-2021	Transfer Charge	120.00		18,225,870.47
24-05-2021	24-05-2021	ChequeNo.002910 Presented	740,213.00		17,485,657.47
24-05-2021	24-05-2021	Inward Clearing Charge	60.00		17,485,597.47
26-05-2021	26-05-2021	Cash Withdrawal from MOMBASA SUPREME CENTRE	29,200.00		17,456,397.47
26-05-2021	26-05-2021	Cash Withdrawal Charge	120.00		17,456,277.47
26-05-2021	26-05-2021	ChequeNo.002023 Presented	218,300.00		17,237,977.47

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

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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRIP

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
26-05-2021	26-05-2021	Inward Clearing Charge	60.00		17,237,917.47
26-05-2021	26-05-2021	ChequeNo.002017 Presented	16,800.00		17,221,117.47
26-05-2021	26-05-2021	Inward Clearing Charge	60.00		17,221,057.47
26-05-2021	26-05-2021	ChequeNo.002020 Presented	25,200.00		17,195,857.47
26-05-2021	26-05-2021	Inward Clearing Charge	60.00		17,195,797.47
26-05-2021	26-05-2021	ChequeNo.002022 Presented	16,800.00		17,178,997.47
26-05-2021	26-05-2021	Inward Clearing Charge	60.00		17,178,937.47
27-05-2021	27-05-2021	ChequeNo.002014 Presented	25,200.00		17,153,737.47
27-05-2021	27-05-2021	Inward Clearing Charge	60.00		17,153,677.47
27-05-2021	27-05-2021	ChequeNo.002024 Presented	16,800.00		17,136,877.47
27-05-2021	27-05-2021	Inward Clearing Charge	60.00		17,136,817.47
27-05-2021	27-05-2021	ChequeNo.002027 Presented	25,200.00		17,111,617.47
27-05-2021	27-05-2021	ChequeNo.002013 Presented	31,500.00		17,080,117.47
27-05-2021	27-05-2021	Inward Clearing Charge	60.00		17,080,057.47
27-05-2021	27-05-2021	Inward Clearing Charge	60.00		17,079,997.47
27-05-2021	27-05-2021	ChequeNo.002015 Presented	16,800.00		17,063,197.47
27-05-2021	27-05-2021	Inward Clearing Charge	60.00		17,063,137.47
27-05-2021	27-05-2021	ChequeNo.002016 Presented	16,800.00		17,046,337.47
27-05-2021	27-05-2021	Inward Clearing Charge	60.00		17,046,277.47
27-05-2021	27-05-2021	ChequeNo.002026 Presented	9,800.00		17,036,477.47
27-05-2021	27-05-2021	Inward Clearing Charge	60.00		17,036,417.47
27-05-2021	27-05-2021	ChequeNo.002025 Presented	14,700.00		17,021,717.47
27-05-2021	27-05-2021	Inward Clearing Charge	60.00		17,021,657.47
28-05-2021	28-05-2021	ChequeNo.002018 Presented	9,800.00		17,011,857.47
28-05-2021	28-05-2021	Inward Clearing Charge	60.00		17,011,797.47
03-06-2021	03-06-2021	ChequeNo.002053 Presented	29,200.00		16,982,597.47
03-06-2021	03-06-2021	Inward Clearing Charge	60.00		16,982,537.47

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MM0494520210714011703



HEAD OFFICE: PO.Box: 75104 - 00200 Nairobi, Tel: 020-2262303 Fax: 2737275, Mobile: 0711 026060,0732 112090, Email: info@equitybank.co.ke, Website: www.equitybank.co.ke

Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRIP

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
03-06-2021	03-06-2021	2020210001262475 COAST DEVELOPMENT AUTHORITY	3,449.00		16,979,088.47
03-06-2021	03-06-2021	Transfer Charge	120.00		16,978,968.47
03-06-2021	03-06-2021	2020210001252915 COAST DEVELOPMENT AUTHORITY	656.00		16,978,312.47
03-06-2021	03-06-2021	Transfer Charge	120.00		16,978,192.47
03-06-2021	03-06-2021	2020210001497751 COAST DEVELOPMENT AUTHORITY	5,012.00		16,973,180.47
03-06-2021	03-06-2021	Transfer Charge	120.00		16,973,060.47
03-06-2021	03-06-2021	2020210001500176 COAST DEVELOPMENT AUTHORITY	1,169.00		16,971,891.47
03-06-2021	03-06-2021	Transfer Charge	120.00		16,971,771.47
03-06-2021	03-06-2021	2020210001252799 COAST DEVELOPMENT AUTHORITY	1,880.00		16,969,891.47
03-06-2021	03-06-2021	Transfer Charge	120.00		16,969,771.47
03-06-2021	03-06-2021	2020210001333514 COAST DEVELOPMENT AUTHORITY	4,521.00		16,965,250.47
03-06-2021	03-06-2021	Transfer Charge	120.00		16,965,130.47
03-06-2021	03-06-2021	2020210001298973 COAST DEVELOPMENT AUTHORITY	1,750.00		16,963,380.47
03-06-2021	03-06-2021	Transfer Charge	120.00		16,963,260.47
04-06-2021	04-06-2021	ChequeNo.002042 Presented	257,679.10		16,705,581.37
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,705,521.37
04-06-2021	04-06-2021	ChequeNo.002028 Presented	33,600.00		16,671,921.37
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,671,861.37
04-06-2021	04-06-2021	ChequeNo.002050 Presented	65,000.00		16,606,861.37
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,606,801.37
04-06-2021	04-06-2021	ChequeNo.002029 Presented	16,800.00		16,590,001.37
04-06-2021	04-06-2021	ChequeNo.002051 Presented	16,800.00		16,573,201.37
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,573,141.37

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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRP

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,573,081.37
04-06-2021	04-06-2021	ChequeNo.002030 Presented	21,000.00		16,552,081.37
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,552,021.37
04-06-2021	04-06-2021	ChequeNo.002031 Presented	14,700.00		16,537,321.37
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,537,261.37
04-06-2021	04-06-2021	ChequeNo.002054 Presented	9,800.00		16,527,461.37
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,527,401.37
04-06-2021	04-06-2021	ChequeNo.002052 Presented	10,500.00		16,516,901.37
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,516,841.37
04-06-2021	04-06-2021	ChequeNo.002049 Presented	21,000.00		16,495,841.37
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,495,781.37
04-06-2021	04-06-2021	ChequeNo.002048 Presented	130,018.00		16,365,763.37
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,365,703.37
04-06-2021	04-06-2021	ChequeNo.002038 Presented	99,707.75		16,265,995.62
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,265,935.62
04-06-2021	04-06-2021	ChequeNo.002044 Presented	155,570.00		16,110,365.62
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,110,305.62
04-06-2021	04-06-2021	ChequeNo.002036 Presented	60,000.00		16,050,305.62
04-06-2021	04-06-2021	Inward Clearing Charge	60.00		16,050,245.62
07-06-2021	07-06-2021	ChequeNo.002043 Presented	20,000.00		16,030,245.62
07-06-2021	07-06-2021	Inward Clearing Charge	60.00		16,030,185.62
07-06-2021	07-06-2021	ChequeNo.002046 Presented	66,582.00		15,963,603.62
07-06-2021	07-06-2021	Inward Clearing Charge	60.00		15,963,543.62
07-06-2021	07-06-2021	ChequeNo.002032 Presented	196,551.00		15,766,992.62
07-06-2021	07-06-2021	Inward Clearing Charge	60.00		15,766,932.62
07-06-2021	07-06-2021	ChequeNo.002037 Presented	52,085.00		15,714,847.62
07-06-2021	07-06-2021	ChequeNo.002034 Presented	107,120.00		15,607,727.62
07-06-2021	07-06-2021	Inward Clearing Charge	60.00		15,607,667.62

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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRIP

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
07-06-2021	07-06-2021	Inward Clearing Charge	60.00		15,607,607.62
10-06-2021	10-06-2021	Cash Withdrawal from MOMBASA SUPREME CENTRE	537,740.00		15,069,867.62
10-06-2021	10-06-2021	Cash Withdrawal Charge	120.00		15,069,747.62
10-06-2021	10-06-2021	ChequeNo.002055 Presented	25,200.00		15,044,547.62
10-06-2021	10-06-2021	Inward Clearing Charge	60.00		15,044,487.62
10-06-2021	10-06-2021	ChequeNo.002067 Presented	199,210.00		14,845,277.62
10-06-2021	10-06-2021	Inward Clearing Charge	60.00		14,845,217.62
10-06-2021	10-06-2021	ChequeNo.002073 Presented	72,400.00		14,772,817.62
10-06-2021	10-06-2021	Inward Clearing Charge	60.00		14,772,757.62
11-06-2021	11-06-2021	ChequeNo.002055 Presented	33,440.00		14,739,317.62
11-06-2021	11-06-2021	Inward Clearing Charge	60.00		14,739,257.62
11-06-2021	11-06-2021	ChequeNo.002068 Presented	15,200.00		14,724,057.62
11-06-2021	11-06-2021	Inward Clearing Charge	60.00		14,723,997.62
11-06-2021	11-06-2021	ChequeNo.002063 Presented	102,480.00		14,621,517.62
11-06-2021	11-06-2021	Inward Clearing Charge	60.00		14,621,457.62
11-06-2021	11-06-2021	ChequeNo.002061 Presented	9,800.00		14,611,657.62
11-06-2021	11-06-2021	Inward Clearing Charge	60.00		14,611,597.62
11-06-2021	11-06-2021	ChequeNo.002064 Presented	30,500.00		14,581,097.62
11-06-2021	11-06-2021	Inward Clearing Charge	60.00		14,581,037.62
11-06-2021	11-06-2021	ChequeNo.002057 Presented	25,200.00		14,555,837.62
11-06-2021	11-06-2021	Inward Clearing Charge	60.00		14,555,777.62
11-06-2021	11-06-2021	ChequeNo.002077 Presented	44,700.00		14,511,077.62
11-06-2021	11-06-2021	Inward Clearing Charge	60.00		14,511,017.62
11-06-2021	11-06-2021	ChequeNo.002083 Presented	245,689.00		14,265,328.62
11-06-2021	11-06-2021	Inward Clearing Charge	60.00		14,265,268.62
14-06-2021	14-06-2021	ChequeNo.002085 Presented	52,500.00		14,212,768.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		14,212,708.62

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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRIP

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
14-06-2021	14-06-2021	ChequeNo.002083 Presented	29,800.00		14,182,908.62
14-06-2021	14-06-2021	ChequeNo.002075 Presented	50,400.00		14,132,508.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		14,132,448.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		14,132,388.62
14-06-2021	14-06-2021	ChequeNo.002079 Presented	26,800.00		14,105,588.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		14,105,528.62
14-06-2021	14-06-2021	ChequeNo.002085 Presented	24,500.00		14,081,028.62
14-06-2021	14-06-2021	ChequeNo.002078 Presented	25,200.00		14,055,828.62
14-06-2021	14-06-2021	ChequeNo.002069 Presented	59,000.00		13,996,828.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		13,996,768.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		13,996,708.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		13,996,648.62
14-06-2021	14-06-2021	ChequeNo.002080 Presented	14,700.00		13,981,948.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		13,981,888.62
14-06-2021	14-06-2021	ChequeNo.002076 Presented	9,800.00		13,972,088.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		13,972,028.62
14-06-2021	14-06-2021	ChequeNo.002087 Presented	90,645.00		13,881,383.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		13,881,323.62
14-06-2021	14-06-2021	ChequeNo.002070 Presented	59,780.00		13,821,543.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		13,821,483.62
14-06-2021	14-06-2021	ChequeNo.002071 Presented	10,500.00		13,810,983.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		13,810,923.62
14-06-2021	14-06-2021	ChequeNo.002059 Presented	93,900.00		13,717,023.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		13,716,963.62
14-06-2021	14-06-2021	ChequeNo.002066 Presented	16,800.00		13,700,163.62
14-06-2021	14-06-2021	Inward Clearing Charge	60.00		13,700,103.62
14-06-2021	14-06-2021	Cash Deposit from MOMBASA SUPREME CENTRE		41,820.00	13,741,923.62

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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRP

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
14-06-2021	14-06-2021	2020210001570320 COAST DEVELOPMENT AUTHORITY	4,311.00		13,737,612.62
14-06-2021	14-06-2021	Transfer Charge	120.00		13,737,492.62
14-06-2021	14-06-2021	2020210001454685 COAST DEVELOPMENT AUTHORITY	1,561.00		13,735,931.62
14-06-2021	14-06-2021	Transfer Charge	120.00		13,735,811.62
15-06-2021	15-06-2021	Cash Withdrawal from MOMBASA SUPREME CENTRE	792,800.00		12,943,011.62
15-06-2021	15-06-2021	Cash Withdrawal Charge	120.00		12,942,891.62
15-06-2021	15-06-2021	Cash Deposit from MOMBASA SUPREME CENTRE		22,000.00	12,964,891.62
16-06-2021	16-06-2021	ChequeNo.002082 Presented	88,938.95		12,875,952.67
16-06-2021	16-06-2021	Inward Clearing Charge	60.00		12,875,892.67
17-06-2021	17-06-2021	ChequeNo.002084 Presented	15,200.00		12,860,692.67
17-06-2021	17-06-2021	Inward Clearing Charge	60.00		12,860,632.67
18-06-2021	18-06-2021	ChequeNo.002074 Presented	16,800.00		12,843,832.67
18-06-2021	18-06-2021	Inward Clearing Charge	60.00		12,843,772.67
19-06-2021	19-06-2021	ZEINAB SHEIKH 12969976 0722935141		65,000.00	12,908,772.67
21-06-2021	21-06-2021	ChequeNo.002093 Presented	50,400.00		12,858,372.67
21-06-2021	21-06-2021	Inward Clearing Charge	60.00		12,858,312.67
21-06-2021	21-06-2021	ChequeNo.002090 Presented	273,500.00		12,584,812.67
21-06-2021	21-06-2021	Inward Clearing Charge	60.00		12,584,752.67
24-06-2021	24-06-2021	LUKA MWAWUGHANGA		53,000.00	12,637,752.67
29-06-2021	29-06-2021	SAIDA OMARI		28,980.00	12,666,732.67
29-06-2021	29-06-2021	LUKA		75,000.00	12,741,732.67
29-06-2021	29-06-2021	LUKA		3,490.00	12,745,222.67
30-06-2021	30-06-2021	PRECISION EXPERT- BY:/118114483506/30-06-2021 16:37		6,040.00	12,751,262.67
30-06-2021	30-06-2021	PRECISION EXPERT- BY:/118113440749/30-06-2021 18:15		2,700.00	12,753,962.67

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Account No. : 1560267200967

Customer Name : COAST DEVELOPMENT AUTHORITY-KWSCRIP

Tran Date	Value Date	Tran Particulars	Debit	Credit	Balance
		Grand Total	8,120,673.80	382,297.00	12,753,962.67



EQUITY BANK (KENYA) LTD,
MOMBASA SUPREME CENTRE BRANCH
CERTIFIED TRUE COPY
OF THE ORIGINAL.

Signature: MB Date: 14

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END

ACCOUNT STATEMENT

Customer:
Account: 1180460448 KWALE COUNTY WATER SECURITY&CLIMATE
Product Name: Large Corporate
Statement Period: 01 JUN 2021 - 01 JUL 2021

Balance at Period Start 12,880,921.50 KES Balance at Period End: 11,440,300.50 KES

TXN DATE	DESCRIPTION	VALUE DATE	MONEY OUT	MONEY IN	LEDGER BALANCE
01 JUN 2021	BALANCE B/FWD	01 JUN 2021			12,880,921.50
02 JUN 2021	Inward Cheque D CHQ47 7 AT-DPC CHQ No. 0004 77 KES	02 JUN 2021	-186,187.00		12,694,734.50
03 JUN 2021	Inward Cheque D CHQ47 8 AT-DPC CHQ No. 0004 78 KES	03 JUN 2021	-81,224.00		12,613,510.50
03 JUN 2021	INHouse CHQ000480 AT -DPC JIMMY MALAU KIT ANGALIA	03 JUN 2021	-408,445.00		12,205,065.50
09 JUN 2021	INHouse CHQ000483 AT- DPC NINGOME HAMADI MWAMTEN	09 JUN 2021	-388,180.00		11,816,885.50
16 JUN 2021	Inward Cheque D CHQ48 4 AT-DPC CHQ No. 0004 84 KES	16 JUN 2021	-113,848.00		11,703,037.50
17 JUN 2021	Inward Cheque D CHQ48 5 AT-DPC CHQ No. 0004 85 KES	17 JUN 2021	-45,831.00		11,657,206.50
18 JUN 2021	Ag Dpst T000781664675 NINGOME HAMAD 9999 99 FT211	18 JUN 2021		4,450.00	11,661,656.50
23 JUN 2021	Ag Dpst T000783595337 JIMMY KITANGALIA 999 999 FT	23 JUN 2021		26,475.00	11,688,131.50
24 JUN 2021	Ag Dpst T000783884009 NINGOME MWAMTEND A 999999 F	24 JUN 2021		26,475.00	11,714,606.50
29 JUN 2021	TaxPmt AT-KWALE P051 418637K 2020210001839 602-Kwa	29 JUN 2021	-4,228.00		11,710,378.50
29 JUN 2021	INHouse CHQ000486 AT- DPC TIMOTHY JUMA OK ELLO FT	29 JUN 2021	-107,625.00		11,602,753.50
30 JUN 2021	Tax Amount Due AT-DPC 1180460448 118046044 8.LED	01 JUL 2021	-77		11,602,676.50
30 JUN 2021	Ledger Fees AT-DPC 118 0460448 1180460448.LE DGERF	01 JUL 2021	-385		11,602,291.50
01 JUL 2021	Certificate Of Balance Ch arge AT-DPC CERT2118 266	01 JUL 2021	-1,065.00		11,601,226.50
01 JUL 2021	Inward Cheque D CHQ48 7 AT-DPC CHQ No. 0004 87 KES	01 JUL 2021	-160,800.00		11,440,426.50
01 JUL 2021	Tax Amount Due AT-DPC CHG21182TD3SF CHG2 1182TD3	01 JUL 2021	-21		11,440,405.50
01 JUL 2021	Interim Stmt Charge AT-D PC CHG21182TD3SF CH G211	01 JUL 2021	-105		11,440,300.50
			=====	=====	=====
			=	=	=
	BALANCE AT PERIOD E ND:		-1,498,021.00	57,400.00	11,440,300.50

